

# **ANNUAL TOWN REPORT 2019**



**TOWN OF KENSINGTON, NH**  
**[WWW.TOWN.KENSINGTON.NH.US](http://WWW.TOWN.KENSINGTON.NH.US)**

**INCORPORATED 1737**

# 2019 ANNUAL TOWN REPORT

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# 2019 ANNUAL TOWN REPORT

## Dedications



### **Annual Report Dedication In Memory of Carl Rezendes**

At their first official meeting on April 18, 2019, the Kensington Heritage Commission voted to honor the preservation work of Carl Rezendes. The town has created a twelve-member Heritage Commission, whose work will be to continue the loving care and expertise that Carl has been giving to the buildings in the Town Center for over 50 years.

Congregational Church: Carl supervised the most recent interior renovation.

The North School: Carl supervised the repointing of the brick walls and painting of the interior.

Town Hall: Carl supervised the painting of the interior during the most recent renovation.

Universalist Church: Carl ran the summer services and Old Home Day events, keeping the church in use and supervising repairs and exterior painting. His care and respect for the historic church kept it from losing its integrity.

Library: As a Library Trustee, Carl supervised the creation of the addition; designed the access ramp on the front; oversaw the repointing of the elegant masonry walls, and repainting of the interior. With Stanley Underhill, they created the woodland landscape that distinguishes the rear of the building.

Grange: Carl supervised, for the Grange Committee, the renovation of the interior which was carefully done so the building-maintained integrity through the process while adding kitchen and bathroom facilities and new granite steps to make it usable for Town functions.

Cemetery: As a Trustee, Carl supervised the restoration of the historic iron fence as well as various landscape features and kept the grounds in perfect condition.

Carl renovated his own home, the Moulton House, and with his partner Stanley Underhill created the landscape that is now in conservation easement. He has also preserved and maintained the barns and sheds associated with the property.

Carl has been a long-term board member of the Historical Society, the Social Library Trustees, Grange Committee, and a Cemetery Trustee. He has brought a preservation ethic to these organizations which accounts for the excellently preserved character of the Town Center. He is the one who puts the lights in the windows and wreaths on the doors of the Grange, Universalist Church and North School every Christmas. And he is always willing to advise friends and neighbors about painting their houses.



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Town of Kensington, New Hampshire

**CARLTON REZENDES  
SEPTEMBER 2019**

## PROCLAMATION

**WHEREAS,** A generous and committed citizenry is a unique and vital component of the robust community of the Town of Kensington, and

**WHEREAS,** Carlton Rezendes was a lifelong resident who embodied this generosity and commitment, and


**WHEREAS,** Carlton Rezendes strove ceaselessly to protect the historical buildings, cemetery, and overall historical nature of the Town of Kensington, and


**WHEREAS,** Carlton Rezendes gave unstintingly of his time and effort in various committees and groups such as the Historical Society, Social Library, Grange Trustees, Restoration Committee, Historic Cemetery, and Town Hall Renovation, where his attention to detail and high standards were an example by word and deed for all to admire, and


**WHEREAS,** The Town of Kensington and her citizens were and are enriched by his life, and mark his passing with grief and gratitude,

**NOW, THEREFORE,** We the Board of Selectmen of Town of Kensington, do hereby proclaim the week of September 23<sup>rd</sup> to September 29<sup>th</sup>, 2019, as Carlton Rezendes Week in the Town of Kensington, and do commend this observance to all our citizens.

*Given under our hands of seal of the office of selectmen this 23rd day of September, 2019.*

  
\_\_\_\_\_  
Joseph Pace, Chairman

  
\_\_\_\_\_  
Vanessa Pizric

  
\_\_\_\_\_  
Peter Graves

# 2019 ANNUAL TOWN REPORT

## Selectmen's Report

As 2019 began, an entirely interim Board of Selectmen were the stewards of the Town of Kensington. Michael Schwotzer, Ben Cole, and Bob Long stepped up to serve our town in September of 2018 during a time of crisis, and we are all grateful to them for their civic service. The leadership of that group enabled a time of stabilization, of reflection, and of progress on practical matters of town government. The previous Board completed negotiations for the new Sawyer Park agreement, hired a new police chief, and adopted a number of written policies and procedures to govern town financial and personnel practice.

In March of 2019, an entirely new Board of Selectmen was elected by the voters (Peter Graves, Vanessa Rozier, and Joe Pace). Two of the new selectmen had never served in elective office before, but the new Board was able to get to work quickly thanks to the efforts of previous Boards and the can-do attitude of town employees. The new Board has had a lot to digest during the first year, including managing the implications of the new Sawyer Park agreement, achieving 24-hour coverage by the Police Department, and the ongoing negotiations regarding the Seabrook firing range.

Thanks to a proactive appropriated budget, prudent fiscal management, grants, and state municipal aid, the Town came in slightly under budget in 2019. The Board undertook the 2020 budget process with fresh eyes and a commitment to a cost-benefit approach. The proposed town budget for 2020 represents single-digit percentage growth over 2019, a surprisingly low increase given the myriad and significant needs of the town. The proposed budget includes a comprehensive pay plan for the police department that will prioritize retention of officers over the far more expensive proposition of frequent new recruitment. It also includes the additional hours for employees at the Town Office and Town Clerk voted on last year, and funding for the four elections the town will conduct in 2020.

In addition to the operating budget, there are several proposed warrant articles the Board is putting before the voters this year. Some of these address creating new capital reserve funds for the fire department to allow for anticipatory saving for capital equipment purchases rather than reliance on expensive loans. The Board also proposes conducting a town-wide build-out analysis to determine vulnerability to development. This begins a process that can inform the crafting of a capital improvement plan and potentially the adoption of impact fees for new developments. Also among the articles is a request for the purchase of much-needed municipal accounting software that will greatly enhance the fiscal management of Town accounts, providing for greater oversight, analysis, and planning.

In addition to the big-picture matters, the Board has been steadily working with staff and volunteers to improve programs and service provision, and to ensure that the Town of Kensington is responsive to the needs of residents. Several projects are continuing in 2020, including developing more clarity around the costs and revenues associated with Kensington Summer Camp, adopting more comprehensive

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governing policies and procedures, and continuing the ongoing process of evaluating town staffing for maximum efficiency and effectiveness.

The Board would like to thank all the volunteers on boards and commissions who give of their time and talents to make our democratic life a reality. We extend our grateful recognition as well to the town employees and department heads who work every day to get the job done for our friends and neighbors. Special thanks to our Assessing Clerk and Board Assistant Kathleen Felch, without whom we wouldn't be able to function at all. Most of all, thanks to the people of Kensington. Thank you for putting your trust in us to do our best to serve you. Thank you for coming out to Deliberative Session and Election Day to participate in governing our town. And thanks for all you do to make Kensington such a special place to live, work, and raise a family.

Thank you,

Joe Pace, Chairman

Vanessa Rozier

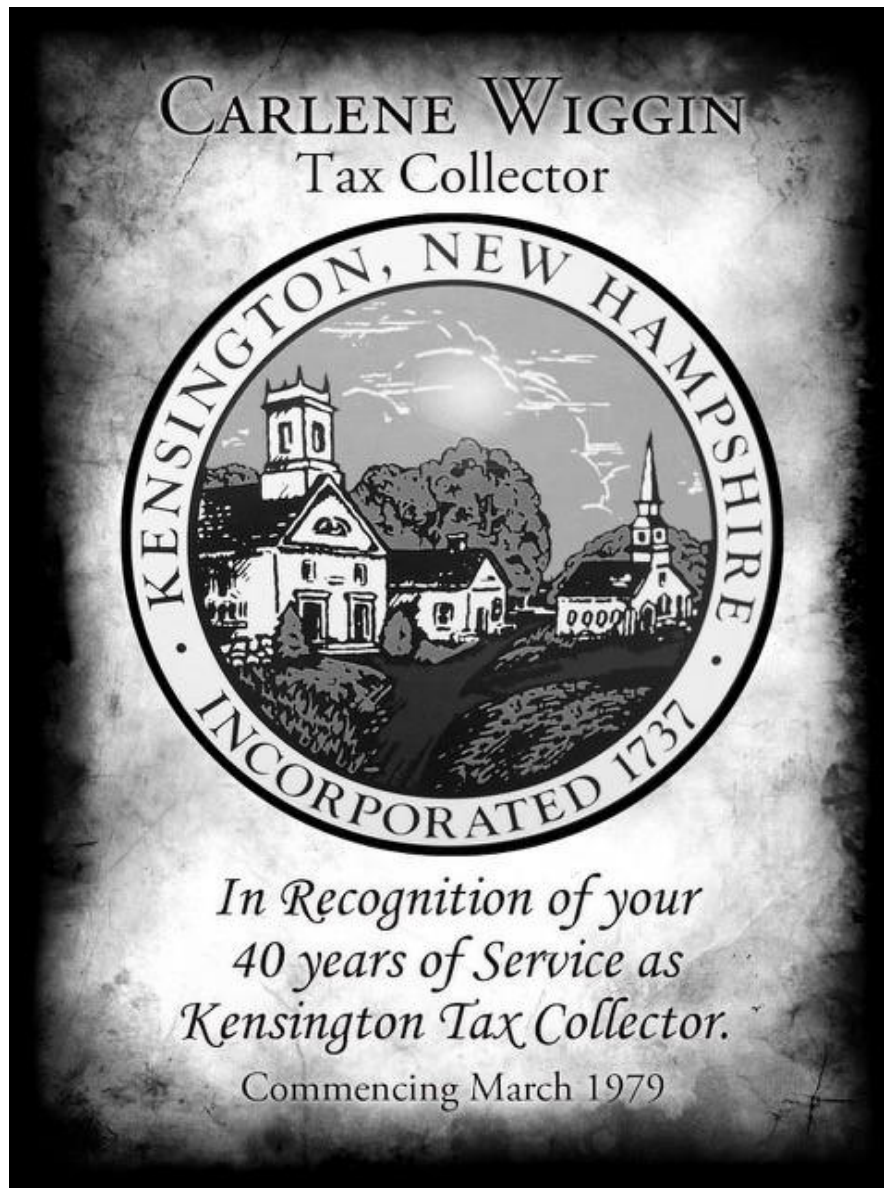
Peter Graves

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## Recognitions

### Carlene Wiggin

The Board of Selectmen would like to recognize Carlene Wiggin for her 40 years of service to the Town of Kensington. Her dedication and knowledge of the town is irreplaceable, we look forward to many more terms with Carlene in the Tax office. Thank you for your service.



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## In Recognition of Alfred “Buzzy” Felch

Alfred “Buzzy” Felch has held various positions on the Department, such as Assistant Chief, and he was also a New Hampshire Forest Fire Deputy Warden.

Although he retired from the Assistant Chief’s position a while ago, he still maintained his Deputy Warden status with the State and Town. He issued permits and handled forest fire duties throughout his tenure. After many years of service to New Hampshire and Kensington, he decided to retire from his position of Deputy Forest Fire Warden early this year but will remain to be a Charter/Life member of the Kensington Fire Department and Association.

The New Hampshire Committee of Merit, which is an awards program started in 1987 advised the department that Deputy Warden Felch was being honored for 47 years of service to the Forest Fire service. Forest Ranger Michael Matson presented the certificate from the Committee of Merit at a meeting of the Board of Selectmen earlier this year.

Mr. Felch was presented with a plaque from the department as well for his years of selfless service and providing his vision and leadership that formed and built the Kensington Fire Rescue.

The department would like to recognize Buzzy for the many different roles he has held here in the Town. Thank you for your service to Kensington Buzzy!





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## Congratulations Chief Scott Cain

This was a big year in Kensington. With the many changes in Kensington, another was the addition of Chief Cain. He has been a member of the Kensington Police Department for 13 years. Chief Cain looks forward to serving the community in various ways.



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## Town Officials

### BOARD OF SELECTMEN

Joe Pace, Chair	Exp. 3/22
Vanessa Rozier	Exp. 3/21
Peter Graves	Exp. 3/20

### TOWN CLERK

Carol Beers-Witherell	Exp. 03/20
Sarah Wiggin, Deputy	at will

### TAX COLLECTOR

Carlene Wiggin	Exp. 3/20
Barbara Clark-Deputy	at will

### TREASURER

Sara Belisle	Exp. 3/20
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### SUPERVISOR OF THE CHECKLIST

Pamela Schwotzer	Exp 3/25
Donna Carter	Exp. 3/21
Mary Jane Solomon	Exp. 3/20

### MODERATOR

Harold Bragg	Exp 3/21
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### LIBRARY TRUSTEES

Susan Bascom	Exp 3/20
Heather Ritter	Exp. 3/20
Janet Seeger	Exp. 3/21

### CEMETERY TRUSTEES

Norman DeBoisbriand	Exp. 3/22
Fred Bloomberg	Exp. 3/21

### TRUSTEES OF THE TRUST FUNDS

Jim Webber	Exp 3/20
Shawn Smith	Exp 3/21
Kenneth Leonard	Exp 3/20

### GRANGE HALL TRUSTEES

Holly McCann	Exp 3/22
Carol Beers-Witherell	Exp 3/22
Frank Whittemore	Exp 3/20

### SAWYER/KEN. TRUST TRUSTEES

Bruce Cilley	Appointee
Mike DeSesto	Appointee
Donna Carter	Exp. 03/20
Heather Mercadante	Exp. 03/20
Glenn Greenwood	Exp. 03/20

# 2019 ANNUAL TOWN REPORT

## FIRE CHIEF and FIRE WARDEN

Jonathan True, Fire Chief Exp. 6/20

## BUILDING INSPECTOR

Norman Giroux Exp. 4/20

## ELECTRICAL INSPECTOR

Robert Fee Jr Exp. 10/21

## BOARD OF HEALTH

Karl Singer, MD  
Board of Selectmen  
Police Chief

## HEALTH OFFICERS

Peter Graves  
Joe Pace

## PLANNING BOARD

Peter Merrill, Chair Exp. 4/21  
Mary Smith, Vice Chair Exp. 4/21  
Jim Thompson Exp. 4/21  
Michael Schwotzer Exp. 4/21  
Janet Bunnell Exp. 4/20  
Therese Wallaga Exp. 4/22  
Robert Chase Exp. 4/22  
Glenn Ritter, ALT Exp. 4/20  
Christopher Chetsas, ALT Exp. 4/22  
Christine Ouellette Exp. 4/22  
David Buxton, Driveway Approval Exp. 4/21  
Julie LaBranche, RPC Rep

## JOINT LOSS COMMITTEE

David Buxton Joe Pace  
Susan Gilbert Jonathan True, KFD  
Norman Giroux Scott Cain, KPD  
Kathleen T Felch

## RECREATION COMMITTEE

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

## POLICE DEPARTMENT

Scott Cain, Police Chief  
Toni Capozzi-Gorski, Admin Asst Full Time  
Atty. William Hart Part Time  
Jerrald Heywood, Sergeant Prob x 1 yr.  
Dennis Gorski, Corporal Part Time  
Sean Wlasuk, Officer Full Time  
Brad Von Haden, Officer Prob x 1 yr.  
William Paskowski Part Time  
Michael Sielicki, Officer Part Time  
Chester Felch, Officer Part Time  
Christopher Maguire, Officer Part Time  
Juli Noyes, Animal Control Officer Perm  
Andrew Newman Part Time

## ZONING BOARD OF ADJUSTMENT

Michael Schwotzer Exp. 4/21  
Joan Skewes Exp. 4/21  
Bill Ford Exp. 4/22  
Mark Craig Exp. 4/22  
Janet Bunnell, ALT Exp. 4/20

## CONSERVATION COMMISSION

Sydnee Goddard, Chair Exp. 4/22  
Joan Skewes Exp. 4/21  
Robert Gustafson Exp. 4/20  
Pam Holland Exp. 4/20

## EMERGENCY MANAGEMENT

Jonathan True, Director

## HIGHWAY SAFETY

Board of Selectmen  
School Board Chairman  
Chief of Police

## ROAD MANAGER

David Buxton

## TOWN ENGINEER

Beal's Associates

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## TRAIL COMMITTEE

Joseph Hickey	Exp. 4/20
Jessica Benedetto	Exp 4/21
Michael Gross	Exp 4/22
Mason Holland	Exp 4/23
Alec Logger	Exp 4/21
Robert Chase	Exp 4/22
Tim Estey	Exp 4/23
Christopher Carr	Exp 4/22

## ROCKINGHAM PLANNING COMMITTEE REP

Peter Merrill	Exp. 4/21
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## PART TIME SCRIBE

Chelsea Lalime

## WELFARE DIRECTOR

Kathleen T Felch

## SEPTIC INSPECTORS

Rockingham County Conservation District

## SOUTHEAST REGIONAL SOLID WASTE REP

Alfred Felch & Alan Tuthill

## BOUNDARY WALKER

Vacant

## TOWN AUDITORS

Vachon, Clukay and Co.

## DEPARTMENT MEETINGS

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

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## Office Contact Information

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

**Tel** 603-772-5423x3 & 4  
**[Fax]** 603-772-6841  
[assessor@kensingtontown.com](mailto:assessor@kensingtontown.com)  
[kensington@kensingtontown.com](mailto:kensington@kensingtontown.com)

**Tel** 603-772-5423x2  
**Fax** 603-772-6841  
[taxcollector@kensingtontown.com](mailto:taxcollector@kensingtontown.com)

**Tel** 603-772-5423x1  
**Fax** 603-772-6841  
[townclerk@kensingtontown.com](mailto:townclerk@kensingtontown.com)  
[deputytownclerk@kensingtontown.com](mailto:deputytownclerk@kensingtontown.com)



# 2019 ANNUAL TOWN REPORT

## 2019 Town Meeting Results

**RESULTS**

517

BALLOT 1 OF 3

**Sample** OFFICIAL BALLOT  
ANNUAL TOWN MEETING  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
MARCH 12, 2019  
Carol Beers-Witherell  
TOWN CLERK

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

BOARD OF SELECTMEN	BOARD OF SELECTMEN	BOARD OF SELECTMEN
for 3 years Vote for not more than ONE	for 2 years Vote for not more than ONE	for 1 year Vote for not more than ONE
ROBERT GUSTAFSON 133 ●	VANESSA ROZIER 433 ●	PETER GRAVES 437 ●
JOE PACE 340 ●	Norman Deboisbrand (Write-in) 4 ●	Bob Wadleigh 2 ●
Harold Bragg 3 (Write-in) ●		
<b>TAX COLLECTOR</b> for 1 year Vote for not more than ONE	<b>MODERATOR</b> for 2 years Vote for not more than ONE	<b>TRUSTEE OF TRUST FUNDS</b> for 3 years Vote for not more than ONE
CARLENE WIGGIN 480 ●	HAROLD BRAGG 456 ●	HOLLY McCANN 374 ●
(Write-in) ●	(Write-in) ●	Mike Schwitzer 2 (Write-in) ●
<b>TOWN CLERK</b> for 1 year Vote for not more than ONE	<b>LIBRARY TRUSTEE</b> for 3 years Vote for not more than ONE	<b>CEMETERY TRUSTEE</b> for 3 years Vote for not more than ONE
CAROL BEERS-WITHERELL 338 ●	JOHN HERNEY 442 ●	Tracy Sweet 4 (Write-in) ●
Sarah Wiggins 7 (Write-in) ●	(Write-in) ●	Bob Long 3 (Write-in) ●
<b>TREASURER</b> for 1 year Vote for not more than ONE	<b>GRANGE HALL TRUSTEE</b> for 3 years Vote for not more than ONE	<b>SUPERVISOR OF THE CHECKLIST</b> for 6 years Vote for not more than ONE
SARA BELISLE 459 ●	CAROL BEERS - WITHERELL 427 ●	PAMELA SCHWOTZER 444 ●
(Write-in) ●	(Write-in) ●	(Write-in) ●

**ARTICLES**

**Article 02 Zoning Article on Accessory Dwelling Units**  
Are you in favor of amending the current Zoning Ordinance Section 3.2.3 Accessory Dwelling Units to incorporate the detached Accessory Dwelling Unit Petition Warrant Article 2, which was approved by voters at March 2018 town meeting?  
The planning board is in favor of this article.  
This article has no tax impact.

426  
YES ●  
NO ○  
70

**Article 03 Zoning Article on Wetland Setbacks**  
Are you in favor of amending Article VI Natural Resource Protection Regulations, Section 6.1.6 from the existing wording to the proposed as stated below.  
Existing:  
6.1.6.C No Structures of any kind shall be constructed within 100 feet of Hydric A soils with the exception of structures no greater than 400 square feet.  
6.1.6.D No structure of any kind shall be constructed within 50 feet of Hydric B soils with the exception of structures no greater than 400 square feet.  
Proposed:  
6.1.6.C. No structure greater than 400 square feet shall be constructed within 100 feet of Hydric A soils. Structures of 400 square feet or less may be constructed within 25 feet of Hydric A soils.  
6.1.6.D. No structure greater than 400 square feet shall be constructed within 50 feet of Hydric B soils. Structures of 400 square feet or less may be constructed within 25 feet of Hydric A soils.  
The Planning Board recommends this article.  
This article will have no impact on the tax rate.

375  
YES ●  
NO ○  
117

**TURN BALLOT OVER AND CONTINUE VOTING**

# 2019 ANNUAL TOWN REPORT

## ARTICLES CONTINUED

### Article 04 Operating Budget

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

The Board of Selectmen recommend the appropriation.

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

YES 359  
NO 192

### Article 05 Adopt Park Agreement

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

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

The Board of Selectmen support this warrant article.

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

YES 432  
NO 76

### Article 06 Election of Town Representatives to Sawyer Kensington

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

The board of selectmen recommend this article. This article has no tax impact.

YES 445  
NO 58

### Article 07 Fire Pond Maintenance

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

The Board of Selectmen recommend this appropriation.

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

YES 445  
NO 57

### Article 08 Final Lease Payment for Fire Truck

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

The Board of Selectmen recommend this appropriation.

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


YES 461  
NO 143

GO TO NEXT BALLOT AND CONTINUE VOTING

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517

BALLOT 2 OF 3

 **SAMPLE**

**OFFICIAL BALLOT  
ANNUAL TOWN MEETING  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
MARCH 12, 2019**

*Carol Benson Withersell*  
TOWN CLERK

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**ARTICLES CONTINUED**

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**Article 09 Road Reconstruction**  
To see if the Town of Kensington will vote to raise and appropriate the sum of \$200,000 (two hundred thousand dollars) for road reconstruction and maintenance of town roads. This will be a non-lapsing appropriation as per RSA 32.7, VI and will not lapse until December 31, 2020. This is in addition to the operating budget article.  
The Board of Selectmen recommend this warrant article.  
The tax impact of this article will be an increase of \$0.517 per \$1,000 valuation. (fifty-one point seven cents per thousand dollars of valuation)

YES 390  
NO 175

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**Article 10 Tax Collector Salary Increase**  
To see if the Town will vote to raise and appropriate the sum of \$3,768.00 (three thousand seven hundred and sixty-eight dollars) to increase the Tax Collector's annual salary from \$14,500 to \$18,000 plus the applicable payroll taxes. This pay increase would be effective January 1, 2019. This article is in addition to the operating budget article.  
The Board of Selectmen recommend this appropriation.  
The tax impact of this article will be an increase of \$0.01 per \$1,000 valuation. (one cent per thousand dollars of valuation)

YES 389  
NO 128

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**Article 11 Town Clerk Salary Increase**  
To see if the Town will vote to raise and appropriate the sum of \$3,230.00 (three thousand two hundred thirty dollars) to increase the Town Clerk's annual salary from \$15,000 to \$18,000 plus payroll taxes of \$230.00. These increases would be effective January 1, 2019. This article is in addition to the operating budget article.  
The Board of Selectmen recommend this appropriation.  
The tax impact of this article will be an increase of \$0.008 per \$1,000 valuation. (0 point 8 cents per thousand dollars of valuation)

YES 368  
NO 188

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**Article 12 Make Deputy Town Clerk-Town Office clerk/dual position**  
To see if the Town will vote to raise and appropriate the sum of \$39,875 (thirty-nine thousand six hundred seventy-five dollars) to increase the Deputy Town Clerk's hours to full-time (38-40 hours per week), assign additional duties in the Assessing Clerk office, and pay an annual salary consistent with the Town's administrative assistant payscale, plus full-time benefits and applicable taxes.  
The Board of Selectmen recommend this appropriation.  
The tax impact of this article will be an increase of \$0.106 per \$1,000 valuation. (10 point 8 cents per thousand dollars of valuation)

YES 340  
NO 104

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**Article 13 Add to Revaluation Capital Reserve Fund**  
To see if the Town will vote to raise and appropriate the sum of \$6,300 (six thousand three hundred dollars) to be added to the Revaluation Capital Reserve Fund. This is the first of five years additions which will be used to pay the assessor's cost for the State of NH required revaluation due next in 2023. This is in addition to the operating budget article.  
The Board of Selectmen recommend this warrant article.  
The tax impact of this article will be an increase of \$0.016 per \$1,000 valuation. (one point six cents per thousand dollars of valuation)

YES 368  
NO 151

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**Article 14 Adopt All Veteran's Credit**  
Article 14: Expand Veterans' Tax Credit  
Shall the Town of Kensington vote to adopt the provisions of RSA 72:28-b, All Veterans' Tax Credit? If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from services and is not eligible for or receiving a credit under RSA 72:28 or RSA 72:35. If adopted, the credit granted will be \$500.00 (five hundred dollars), the same amount as the standard or optional veterans' tax credit voted by the Town of Kensington under RSA 72:28.  
The Board of Selectmen recommend this warrant article.  
The tax impact of this article is not known.

YES 49  
NO 51

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**TURN BALLOT OVER AND CONTINUE VOTING**




# 2019 ANNUAL TOWN REPORT

ARTICLES CONTINUED	
<p><b>Article 15 To Discontinue Ambulance Fund</b>            To see if the Town will rescind the provisions of RSA 31:95c that restricts 100% of the revenues from billable ambulance services to expenditures for the purpose of providing for the future replacement purchase of a new ambulance, associated equipment and maintenance of existing equipment. Such revenues and expenditures are accounted for in a special revenue fund known as the Kensington Ambulance Special Revenue Fund, separate from the General Fund.</p> <p>If approved, the amount in that fund, including interest to the date of closing, will be transferred into the General Fund.</p> <p>The Board of Selectmen recommend this warrant article.</p> <p>This article will have no impact on the tax rate.</p>	<p>YES <u>418</u>            NO <u>54</u></p>
<p><b>Article 16 Authority to Establish or Amend Fees per RSA 41:9-a</b>            To see if the Town will vote to allow the Board of Selectmen the authority to establish or amend fees (excluding building permit fees previously authorized by the 2014 town meeting) at any time without further vote of the town pursuant to RSA 41:9-a. Before establishing or amending a fee, there is a requirement for public notice and a public hearing. Once in place, the authorization remains until rescinded at a future town meeting.</p> <p>The Board of Selectmen recommend this appropriation. This Article has no tax impact.</p>	<p>YES <u>300</u>            NO <u>173</u></p>
<p><b>Article 17 Amendment to Noise Ordinance-Selectmen's Ordinance</b>            To see if the Town will vote to amend the Noise Ordinance to the following, by adding the second paragraph (marked in bold face for reference, only):</p> <p><b>NOISE ORDINANCE</b>            No person, group, firm or corporation shall, between the hours of 10:00 p.m. and 7:00 a.m., make or cause to make any noise that will create a public nuisance. Public works and public safety equipment required for effective delivery of public services shall be exempt from the provisions of this section. The term "Unnecessary Noise" shall be defined for all practical purposes as such: Any unreasonable volume of sound, which may be heard in continuance from the immediate or surrounding area with no indication of relief.</p> <p><b>Noise generated by recreational detonation of explosive devices shall be prohibited at all times. This is not intended to apply to target shooting, blasting or controlled demolition by licensed contractors or public works providers, or fireworks.</b></p> <p>Upon involvement of the Kensington Police Department, the responding police officer will have reserved the right to use (his or her) discretion and define the word unreasonable. Upon (his or her) assessment, a verbal and or written warning may be issued to remedy the complaint. Failure to comply with the police officers' reasonable alternatives will constitute a violation, punishable by a penalty of not less than \$100 and not more than \$500 per occurrence.</p> <p>Validity - If any section or part of a section or paragraph of this Article is declared invalid or unconstitutional, it shall not be held to invalidate or impair the validity, force or effect any other section or sections, or part of a section or paragraph of this article.</p> <p>The Board of Selectmen recommend this warrant article.</p> <p>This article has no tax impact.</p>	<p>YES <u>381</u>            NO <u>103</u></p>
<p><b>Article 18 Citizen's Petition to appropriate money to Rockingham Community Action</b>            The undersigned voters of the Town of Kensington request you to insert in the warrant for the 2019 town meeting, the following article.</p> <p>To request the Town raise and appropriate the sum of \$1,500.00 to Rockingham Community Action for the purpose of providing financial assistance, budgeting education &amp; support to Kensington residents in crisis to move them toward self sufficiency. Submitted by petition.</p> <p>The Board of Selectmen recommend this appropriation.</p> <p>The tax impact of this article will be an increase of \$.004 per \$1000 valuation. (cents per thousand dollars of valuation.)</p>	<p>YES <u>401</u>            NO <u>98</u></p>
<p><b>Article 19 Citizen's Petition to appropriate money to Richie McFarland Children's Center</b>            We, the residents of the Town of Kensington, petition to raise and appropriate the sum of Two Thousand One Hundred Dollars (\$2,100.00) for the Richie McFarland Children's Center's (RMCC) early intervention program that serves children from birth to three years of age and their families.</p> <p>This investment will support the cost of providing early childhood special education, pediatric therapies and family support services to Kensington residents. RMCC bases the request on three hundred dollars (\$300.00) per child served which is less than five percent (5%) of the annual cost for weekly home-based therapies. This past year RMCC served seven (7) children.</p> <p>The Board of Selectmen recommend this appropriation.</p> <p>The tax impact of this article will be an increase of \$.005 per \$1,000 valuation. (cents per thousand dollars of valuation)</p>	<p>YES <u>419</u>            NO <u>91</u></p>
<p><b>GO TO NEXT BALLOT AND CONTINUE VOTING</b></p>	

# 2019 ANNUAL TOWN REPORT

01-02-19

 *SAMPLE* **OFFICIAL BALLOT**  
**ANNUAL TOWN MEETING**  
**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
**MARCH 12, 2019** *Carol Beers Withersell*  
TOWN CLERK

BALLOT 3 OF 3

**ARTICLES CONTINUED**

**Article 20 Citizen's Petition to Establish Heritage Commission**  
We, the undersigned legal voters of the Town of Kensington, New Hampshire, as provided by RSA 39:3, hereby petition the Selectmen of the Town of Kensington to include the following article in the Warrant for the 2019 Annual Town Meeting:

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

YES *36*  
NO *37*

The Board of Selectmen recommend this warrant article.

This article will have no impact on the tax rate.



# 2019 ANNUAL TOWN REPORT

## 2020 Deliberative Session Minutes

### Kensington Town Deliberative Session

February 5, 2020 – 6:30pm

Kensington Elementary School Multi-Purpose Room

In attendance: Selectman Peter Grave, Selectman Joe Pace, Selectwoman Vanessa Rozier, Attorney Justin Pasay

At 6:55pm, Town Moderator Pro Tempore Ben Cole opened the Deliberative Session. Mr. Cole was appointed Moderator Pro Tempore by the Supervisors of the Checklist. The rules and format of the Deliberative Session were explained to the crowd.

*Mike Schwotzer of 49 Cottage Rd., made a motion to allow non-resident employees of the Town and non-residents associated with the Town to speak during the Deliberative Session. Jim Thompson of 53 Osgood Rd. seconded. The motion carries.*

#### **Article 01: Elect Officials**

**To choose all necessary Town Officials for the year ensuing.**

There was no discussion on Article 01.

#### **Article 02: Operating Budget**

**Shall the Town of Kensington raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$1,958,164 (one million nine hundred fifty eight thousand one hundred and sixty four dollars) Should this article be defeated, the default budget shall be \$1,835,186 (one million eight hundred thirty five thousand one hundred and eighty six dollars). The governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.**

**Recommended by the Board of Selectmen.**

**The proposed operating budget is an increase of \$169,749 from the budget adopted last year of \$1,788,415. The net estimated impact is \$.433 per thousand dollars of valuation. (forty-three point three cents per thousand dollars of valuation.)**

Selectman Pace explained that the bulk of increases are in compensation for town staff as there are some increases that were voted on in last year's warrant that are now reflected in the budget. There have also been increases in the Police Department as the Town is making efforts to increase retention of police officers. In addition, there are more elections this year, resulting in increased election costs, as well as increases in fuel and insurance.

There were no questions from the public. Article 02 will move to Ballot as presented.

*Mike Schwotzer of 49 Cottage Rd. made a motion to restrict reconsideration of Article 02. Russell Perry of 73 Amesbury Rd., seconded the motion. Vote is in the affirmative, the motion carries.*

# 2019 ANNUAL TOWN REPORT

## **Article 03: Road Reconstruction**

To see if the town will vote to raise and appropriate the sum of \$200,000 (two hundred thousand dollars) for road reconstruction and maintenance of town roads. This will be a non-lapsing appropriation as per RSA 32.7, VI and will not lapse until December 31, 2021. This is in addition to the operating budget article.

Recommended by the Board of Selectmen.

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

Selectman Graves explained this article to the public.

There were no questions from the public. Article 03 will move to Ballot as presented.

## **Article 04: Establish Fire and Emergency Services Capital Reserve Fund**

To see if the town will vote to establish a Fire and Emergency Services Capital Reserve Fund under the provisions of RSA 35:1 for purchase, upgrade, repair, overhaul and/or retrofit of fire vehicles, apparatus, equipment and related services. To include installation, repair and maintenance of fire fighting water supplies. This will be funded by requests for monies by warrant article including but not limited to reallocation of funds collected by the fire department during the previous year.

Additionally, to see if the town will vote to raise and appropriate the sum of \$50,000 (fifty thousand dollars) to be placed in this fund.

Further, to name the Board of Selectmen as agents to expend from said fund upon recommendation of the Fire Chief.

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$.127 per \$1,000 valuation. (twelve point seven cents per thousand dollars of valuation).

Jim Thompson of 53 Osgood Rd. said he has no problem with the article except for the wording of paragraph 3. Mr. Thompson suggested that such a large expenditure should require a town meeting instead of designating the Board of Selectmen. *Mr. Thompson made a motion to replace the "Board of Selectman" with "town meeting". The motion did not have a second.*

Lisa Perrault of 7 West School Rd. asked for an explanation as to where the \$50,000.00 came from. Chief True explained that they are trying to raise funds to purchase to avoid interest and lease payments.

Shawn Smith of 46 Muddy Pond Rd. asked if the intent is to have 2 trust funds for the same purpose. Chief True responded that a capital reserve fund was recommended by the DRA because it helps the credit rating of the town.

Alex Scott of 3 Tannery Way asked about the vehicles the Fire Department currently has. Chief True gave a summary of the Fire Department vehicles.

Jean Waldron of 62 Cottage Rd. questioned if the fund would pay interest, which Chief True confirmed it would according to the DRA.

Bob Hall of 101 Drinkwater Rd. asked questions regarding the condition of fire hydrants and defibrillators in town. Chief True responded that he is doing what he can to address hydrants and explained where the defibrillators in town buildings are.

# 2019 ANNUAL TOWN REPORT

There were no further questions from the public. Article 04 will move to Ballot as presented.

## **Article 05: Fire and Emergency Services Capital Reserve Fund**

**To see if the Town will vote raise and appropriate \$45,091 to be placed in the Fire and Emergency Services Capital Reserve Fund. This sum to come from the unassigned fund balance and represent funds that were previously approved by the governing body for water supply repair and have not been expended. Should article 04 fail, this article will be null and void.**

**Recommended by the Board of Selectmen.**

**There will be no tax impact from this warrant article.**

The Board gave a summary of this article.

Lisa Perrault of 7 West School Rd. asked if these funds are already in the General Fund. It was explained that the funds were in the general fund and were moved to the fund balance; this article would allow that money to be placed in the Fire and Emergency Services Capital Reserve Fund.

There were no further questions from the public. Article 05 will move to Ballot as presented.

## **Article 06: Police Department Radios**

**To see if the Town of Kensington will vote to raise and appropriate the sum of \$34,957.00 (thirty four thousand, nine hundred and fifty seven dollars) to purchase 10 (ten) Motorola portable radios, replacement/back-up batteries, charging stations, antennas, portable microphones and 1 (one) Motorola all band HP mobile in car radio. This sum will also include the upgrading of the police department's mobile car radios and the replacement of 10 (ten) Motorola portable radios, that are over the serviceable life expectancy of 15 years.**

**Recommended by the Board of Selectmen.**

**The tax impact of this article will be an increase of \$0.09 per \$1,000 valuation (nine cents per thousand dollars of valuation).**

Jim Thompson of 53 Osgood Rd. questioned why 10 radios are needed. Chief Cain explained that there are 13 employees and each radio would be assigned to a police officer so each officer has their own radio and can easily be identified by dispatchers.

Lisa Perrault of 7 West School Rd. questioned the dollar amount for the radios and asked if grants have been applied for. Chief Cain gave a summary of the costs for the radios and explained there are no grants currently available. Ms. Perrault asked about the communication capabilities of the proposed radios with Rockingham Dispatch and the Fire Department. Chief Cain explained the way the radios would work between police, fire and dispatch.

Hez Marks Mercadante of 43 Wild Pasture Rd. asked if the radios would work in the school with the communication issues that exist. Chief Cain said phone service is different than the phone service and the new repeater will improve radio communication.

There were no further questions from the public. Article 06 will move to Ballot as presented.

## **Article 07: Municipal Financial Software**

# 2019 ANNUAL TOWN REPORT

**To see if the town will vote to raise and appropriate the sum of \$31,337.00 (thirty-one thousand three hundred and thirty seven dollars) for the purpose of purchasing Municipal Finance Software. This software will help with the day to day operational and compliance needs and to offer Kensington the ability to have a fully integrated financial management system created specifically for NH Municipal governments.**

**Recommended by the Board of Selectmen.**

**The tax impact of this article will be an increase of \$.079 per \$1000 valuation. (seven point nine cents per thousand dollars of valuation.)**

The Board gave a summary of this article.

Taylor Florence of 3 Palmer Drive asked if this would help the staff at the town office. The Board confirmed yes and explained that it will allow for municipal specific reports to be generated and provided examples of how it would make tasks easier.

Jim Thompson of 53 Osgood Rd. asked if the system would use the internet, thus creating security concerns. Selectwoman Rozier said that they did consider a cloud server, but they are leaning towards a server that would be housed in the town hall.

There were no further questions from the public. Article 07 will move to Ballot as presented.

## **Article 08: Appropriate funds to put town owned land into Conservation**

**To see if the town will vote to raise and appropriate \$25,000 (twenty-five thousand dollars) to put the following parcel of town owned land into a permanent conservation easement, 45.610 acres more or less, and is further identified as Map 13 Lot 1; 274 North Haverhill Road, and to be subject to maintenance by the Conservation Commission and protection by the Southeast Land Trust of New Hampshire.**

**Recommended by the Board of Selectmen.**

**The tax impact of this article will be an increase of \$.064 per \$1,000 valuation. (six point four cents per thousand dollars of valuation).**

The Board summarized the article.

Lisa Perrault of 7 West School Rd. asked why SELT is necessary if the Town owns the land. Sydnee Goddard of the Conservation Commission explained that the Commission received an itemized budget from SELT and in order to put land in conservation there are expenses such as having a survey completed, attorneys fees, and the cost of having the land monitored. Mrs. Goddard also said that a 3<sup>rd</sup> party organization is needed to ensure that the land is monitored and the property is actually protected. Ms. Perrault questioned who the town is protecting the land from if the town already owns it and that requiring SELT's involvement insinuates that the Town does not have faith in town council and the ability to self-manage its own land.

Taylor Florence of 3 Palmer Drive asked if there is a way to monitor the land without having to go through SELT. Mrs. Goddard said that would be the job of the Conservation Commission.

Joan Skewes of 132 Drinkwater Rd. said the land has been owned by the town since the 1960's when it was acquired through a tax lien. There is nothing in place that would stop the Town from selling the land to raise funds in the future. Ms. Skewes feels the land is best protected by a professional organization, not relying on volunteers.

# 2019 ANNUAL TOWN REPORT

Jen Macek of 8 Hidden Pasture Rd. asked if the Conservation Commission could request from the Board of Selectman that the land could not be sold. Attorney Pasay said if they Town owns the land with a tax deed, the process to sell the land would be relatively straightforward.

Glenn Greenwood of 132 Amesbury Rd. suggested that that Town could vote by a warrant article that would prevent the sale of such a property from being so streamlined. Mrs. Goddard said that is it not recommended to have the town self manage the conservation land.

Bob Hall of 101 Drinkwater Rd. stated that things can change quickly and he feels that Kensington needs to be involved with SELT.

Jennifer Ramsey of 20 Stumpfield Rd. asked if there is currently an easement of any kind on the property. Mrs. Goddard stated there is not.

Donna Carter of 119 Amesbury Rd asked why a deed restriction, which would restrict the sale of the land, couldn't be put on the land. Selectwoman Rozier explained that a deed restriction is something that can be imposed on a deed and can also be un-imposed on a deed, which wouldn't protect the property.

Attorney Pasay stated that generally deed restrictions can be removed but only by the group that placed the restriction in the first place.

Mary Smith of 46 Muddy Pond Rd asked if the land is buildable. There was not a clear answer to this question, however a description of the property was provided.

There were no further questions from the public. Article 08 will move to Ballot as presented.

## **Article 09: Accept donated land for conservation**

**To see if the town will vote to authorize the Selectboard to accept two gifts of land, 5 acres map 17 and lot 29 (wetland within the Great Meadows wetland) and 4 acres map 8 and lot 18 (backland abutting Charles Hodges Conservation Area), both owned by Mary and Paul White. The purpose of the gifts is to ensure the permanent protection of these parcels through a conservation easement which will provide protection of wildlife habitat and scenic enjoyment by the general public.**

**Recommended by the Board of Selectmen.**

**There is no tax impact for this warrant article.**

There were no questions from the public. Article 09 will move to Ballot as presented.

## **Article 10: Fire Department-Appropriate funds from Fund Balance**

**To see if the Town will vote to raise and appropriate the sum of \$8,000 (eight thousand dollars) to be added to the Fire and Emergency Services Capital Reserve Fund with said funds to come from the unassigned fund balance. Said monies represent the sale of the old ambulance and SUV. If Article 04 fails, this article is null and void.**

**Recommended by the Board of Selectmen.**

**There is no tax impact from this warrant article.**

There were no questions from the public. Article 10 will move to Ballot as presented.



# 2019 ANNUAL TOWN REPORT

## **Article 11: Add to Revaluation Capital Reserve Fund**

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

**Recommended by the Board of Selectmen.**

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

There were no questions from the public. Article 11 will move to Ballot as presented.

## **Article 12: Build Out Analysis**

To see if the town will vote to raise and appropriate the sum of (\$6,000.00) six thousand dollars for the purpose of the governing body conducting a build out analysis for the town.

**Recommended by the Board of Selectmen.**

**The tax impact of this article will be an increase of \$.015 per \$1,000 valuation. (one point five cents per thousand dollars of valuation)**

The Board explained what a build out analysis is.

George Gavutis of 231 South Rd. expressed his concern that a build out analysis could aid developers. Mr. Gavutis was concerned if this would be in conflict with the master plan and maintaining the character of the town. Selectwoman Rozier explained that the purpose would be to help control the growth in town and in order to do that, there needs to be an understanding of potential for growth. She explained that if a large parcel were to be subdivided, there could be impacts on the school, roads, etc. that were not anticipated. The build out analysis would help determine if the Town should consider impact fees in order to plan for growth. Selectman Pace stated that he feels there is a significant amount of potentially developable land in town and the town is amiss in not having impact fees. He explained that a build out analysis will give the town the tools to address zoning regulations and potential weaknesses in the zoning that would allow for higher impact development than the town intended.

Glenn Greenwood of 132 Amesbury Rd. said he would be opposed to impact fees, as he feels it can be a sort of double taxation, however thinks that a build out analysis is a great planning tool for the town and would be a valuable asset. He stated that a build out analysis isn't generally something that helps a developer in any way

There were no further questions from the public. Article 12 will move to Ballot as presented.

## **Article 13: Social Services Request for Richie McFarland Children's Center**

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

**Recommended by the Board of Selectmen.**

# 2019 ANNUAL TOWN REPORT

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

There were no questions from the public. Article 13 will move to Ballot as presented.

## **Article 14: Social Services Request for Rockingham Community Action**

To see if the town will vote to raise and appropriate the sum of \$1,500.00 to Rockingham Community Action for the purpose of providing financial assistance, budgeting education & support to Kensington residents in crisis to move them toward self-sufficiency. This is a special warrant article.

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$.003 per \$1000 valuation. (zero point three cents per thousand dollars of valuation.)

There were no questions from the public. Article 14 will move to Ballot as presented.

## **Article 15: Social Service Request for Meals on Wheels**

To see if the town will vote to raise and appropriate the sum of \$717.00 (seven hundred and seventeen dollars) to Meals on Wheels for the purpose of providing meals and safety services to qualified Kensington residents. This is a special warrant article.

Recommended by the Board of Selectmen.

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

There were no questions from the public. Article 15 will move to Ballot as presented.

## **Article 16: To Create Heritage Fund**

Shall we adopt the provisions of RSA 674:44-d to create a Heritage Fund? Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the Heritage Fund, separate from the general fund. The whole or any part of money so appropriated in any year and any gifts of money received pursuant to RSA 674:44-b shall be placed in a Heritage Fund and allowed to accumulate from year to year. Money may be expended from such fund by the Heritage Commission for its purposes without further approval of the local legislative body. The town treasurer, pursuant to RSA 41:29, shall have custody of all moneys in the Heritage Fund and shall pay out the same only upon order of the Heritage Commission. The disbursement of heritage funds shall be authorized by a majority of the Heritage Commission. Prior to the use of such funds for the purchase of any interest in real property, the Heritage Commission shall hold a public hearing with notice in accordance with RSA 675:7.

Recommended by the Board of Selectmen.

This article has no tax impact.

Lynn Monroe, Chair of the Heritage Commission summarized the article and activities of the Commission this year.

Lisa Perrault of 7 West School Rd. expressed that if the money if ever coming from the taxpayers, that a selectperson should be involved not just the Heritage Commission. Selectman Pace explained that the RSAs that the Heritage Commission uses are modeled off of the RSAs that the Conservation Commission uses. There is a Selectboard member who sits on the Heritage Commission.

There were no further questions from the public. Article 16 will move to Ballot as presented.

# 2019 ANNUAL TOWN REPORT

## **Article 17: Petition Warrant Article- Purchase Decimeter**

We, the undersigned legal voters of the Town of Kensington, New Hampshire, hereby petition to raise and appropriate the sum of Four Thousand Three Hundred dollars (\$4,300.00) to purchase a Sound Track LxT n/Force (decimeter) and to train the Kensington Police Department officers in its use to enable them to enforce compliance with RSA 266:59 relating to excessive motor vehicle noise levels caused by illegally modified exhaust systems (especially on motor cycles).

**Recommended by the Board of Selectmen.**

**The tax impact of this article will be an increase of \$.010 per \$1000 valuation. (one point zero cents per thousand dollars of valuation.)**

George Gavutis of 231 South Rd. said that he was one of the primary petitioners of this article and explained that he met with a member of the Board of Selectman and Chief Cain. There are many people in town concerned about the increasing amount noise on the roads, which he feels is directly related to the number of motorcycles in violation of the law for the exhaust system. Mr. Gavutis expressed that he is disappointed and concerned to see the Board of Selectmen did not support this article and asked why it was not supported. Selectman Graves explained that the Board of Selectmen did sympathize with the challenge of loud noises, but that having a decimeter actually has potential to cost the town money. Selectman Graves explained that other nearby towns were polled and there are not many towns that have decimeters, and the ones that do are not using them.

Chief Cain explained that he is split on whether this tool would be an asset to have. Chief Cain explained that this is the only tool that can be used to enforce the noise, but when he spoke with other agencies he learned that they are not using it due to challenges in court as this is not a tool designed for police use. If the Town votes to purchase it, the Department would try to use it, but Chief Cain is concerned about litigations in court.

Mr. Gavutis asked if it would be possible for the Police Department to use funds in their budget to purchase this without a special warrant article. Selectman Pace said that they could.

Jim Webber of 6 Wild Pasture Rd. said he feels it is worth a try to have the tool for the police to use.

*Taylor Florence of 3 Palmer Drive made a motion to change the dollar amount to \$1.00. Jen Macek of 8 Hidden Pasture Rd. seconded. Mrs. Florence was asked why she wanted to changed the amount, to which she responded that she feels you choose where you live. Mrs. Macek asked how the money could be made back on this when the ticket is \$62.00.*

Selectman Pace said that changing the dollar amount in this way materially changes the intent of the article. A vote was called, the motion does not carry.

There was no further discussion. Article 17 will move to Ballot as presented.

## **Article 18: Petition Warrant Article- Library Celebration-125th**

To see if the town will vote to raise and appropriate the sum of \$2,000 (two thousand dollars) to the Kensington Public Library for expenses related to the library's 125th anniversary. The 125<sup>th</sup> Anniversary Committee has organized a series of events and an end-of-year gala in 2020 to celebrate this anniversary and the library's role in the community. This is a petitioned warrant article.

**Recommended by the Board of Selectmen.**

**The tax impact of this article will be an increase of \$.005 per \$1000 valuation. (zero point five cents per thousand dollars of valuation.)**

# 2019 ANNUAL TOWN REPORT

Jackie Benson, a volunteer of the KPL summarized the article.

There were no questions from the public. Article 18 will move to Ballot as presented.

**Article 19: Petitioned Warrant Article-Town Clerk from 1 year term to 3 years**

**Are you in favor of changing the term of the town clerk from one year to three years, beginning with the term of the town clerk to be elected at next year's regular town meeting in 2021.**

**Recommended by the Board of Selectmen.**

**There is no tax impact for this article.**

Dennis Roffman of 29 Amesbury Rd. asked why the Board of Selectman did not give an opinion on this article and it was explained that because there is no money involved, the Board of Selectman is not required to do so.

Lisa Perreault of 7 West School Rd. said that the Town Clerk has to attend state training and a 3 year term is reasonable due to the expense of training someone in that position.

There was no further discussion. Article 19 will move to Ballot as presented.

*Mike Schwotzer of 49 Cottage Rd., made a motion to send best wishes to the Town Moderator, Harold Bragg and to let him know that he was missed. Russell Perry of 73 Amesbury Rd. seconded. The motion carries!*

No additional business was brought forward and the meeting was dismissed at 8:51pm by Moderator Pro Tempore Ben Cole.

Respectfully submitted,  
Chelsea Lalime

# 2019 ANNUAL TOWN REPORT

## 2020 Town Warrant



New Hampshire  
Department of  
Revenue Administration

2020  
**WARRANT**

### Kensington

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

#### First Session of Annual Meeting (Deliberative Session):

Date: Wednesday February 5, 2020  
Time: 6:30pm  
Location: Kensington Elementary School Gym  
Details: 122 Amesbury Road; first session in SB2

#### Second Session of Annual Meeting (Official Ballot Voting)

Date: Tuesday March 10, 2020  
Time: 8:00am-7:30pm  
Location: Kensington Elementary School Gym  
Details: to vote on town affairs

#### GOVERNING BODY CERTIFICATION

We certify and attest that on or before January 21, 2020 a true and attested copy of this document was posted at the place of meeting and at Kensington Town Hall and that an original was delivered to Kensington Town Clerk.

Name	Position	Signature
Joseph Pace	Selectman	
Vanessa Rozier	Selectman	
Peter Graves	Selectman	

# 2019 ANNUAL TOWN REPORT



New Hampshire  
Department of  
Revenue Administration

## 2020 WARRANT

### Article 01 Elect Officials

To choose all necessary Town Officials for the year ensuing

### Article 02 Operating Budget

Shall the Town of Kensington raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$1,958,164 (one million nine hundred fifty eight thousand one hundred and sixty four dollars)? Should this article be defeated, the default budget shall be \$1,835,186 (one million eight hundred thirty five thousand one hundred and eighty six dollars). The governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Recommended by the Board of Selectmen.

The proposed operating budget is an increase of \$169,749 from the budget adopted last year of \$1,788,415. The net estimated impact is \$.433 per thousand dollars of valuation. (forty-three point three cents per thousand dollars of valuation.)

### Article 03 Road Reconstruction

To see if the town will vote to raise and appropriate the sum of \$200,000 (two hundred thousand dollars) for road reconstruction and maintenance of town roads. This will be a non-lapsing appropriation as per RSA 32.7, VI and will not lapse until December 31, 2021. This is in addition to the operating budget article.

Recommended by the Board of Selectmen.

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

### Article 04 Establish Fire and Emergency Services Capital Reserve Fund

To see if the town will vote to establish a Fire and Emergency Services Capital Reserve Fund under the provisions of RSA 35:1 for purchase, upgrade, repair, overhaul and/or retrofit of fire vehicles, apparatus, equipment and related services. To include installation, repair and maintenance of fire fighting water supplies. This will be funded by requests for monies by warrant article including but not limited to reallocation of funds collected by the fire department during the previous year.

Additionally, to see if the town will vote to raise and appropriate the sum of \$50,000 (fifty thousand dollars) to be placed in this fund.

Further, to name the Board of Selectmen as agents to expend from said fund upon recommendation of the Fire Chief.

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$.127 per \$1,000 valuation. (twelve point seven cents per thousand dollars of valuation).



# 2019 ANNUAL TOWN REPORT



New Hampshire  
Department of  
Revenue Administration

## 2020 WARRANT

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### Article 05 Fire Department- Appropriate funds from Fund Balance

To see if the Town will vote raise and appropriate \$45,091 (forty five thousand and ninety one dollars) to be placed in the Fire and Emergency Services Capital Reserve Fund. This sum to come from the unassigned fund balance and represent funds that were previously approved by the governing body for water supply repair and have not been expended. Should article 04 fail, this article will be null and void.

Recommended by the Board of Selectmen.

There will be no tax impact from this warrant article.

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### Article 06 Police Department Radios

To see if the Town of Kensington will vote to raise and appropriate the sum of \$34,957.00 (thirty four thousand, nine hundred and fifty seven dollars) to purchase 10 (ten) Motorola portable radios, replacement/back-up batteries, charging stations, antennas, portable microphones and 1 (one) Motorola all band HP mobile in car radio. This sum will also include the upgrading of the police department's mobile car radios and the replacement of 10 (ten) Motorola portable radios, that are over the serviceable life expectancy of 15 years.

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$0.09 per \$1,000 valuation (nine cents per thousand dollars of valuation).

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### Article 07 Municipal Financial Software

To see if the town will vote to raise and appropriate the sum of \$31,337.00 (thirty-one thousand three hundred and thirty seven dollars) for the purpose of purchasing Municipal Finance Software. This software will help with the day to day operational and compliance needs and to offer Kensington the ability to have a fully integrated financial management system created specifically for NH Municipal governments.

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$.079 per \$1000 valuation. (seven point nine cents per thousand dollars of valuation.)



# 2019 ANNUAL TOWN REPORT



New Hampshire  
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Revenue Administration

## 2020 WARRANT

### **Article 08      Appropriate funds to put town owned land into Conservation**

To see if the town will vote to raise and appropriate \$25,000 (twenty-five thousand dollars) to put the following parcel of town owned land into a permanent conservation easement, 45.610 acres more or less, and is further identified as Map 13 Lot 1; 274 North Haverhill Road, and to be subject to maintenance by the Conservation Commission and protection by the Southeast Land Trust of New Hampshire.

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$.064 per \$1,000 valuation. (six point four cents per thousand dollars of valuation)

### **Article 09      Accept donated land for conservation**

To see if the town will vote to authorize the Selectboard to accept two gifts of land, 5 acres map 17 and lot 29 (wetland within the Great Meadows wetland) and 4 acres map 8 and lot 18 (backland abutting Charles Hodges Conservation Area), both owned by Mary and Paul White. The purpose of the gifts is to ensure the permanent protection of these parcels through a conservation easement which will provide protection of wildlife habitat and scenic enjoyment by the general public.

Recommended by the Board of Selectmen.

There is no tax impact for this warrant article.

### **Article 10      Fire Department-Appropriate funds from Fund Balance**

To see if the Town will vote to raise and appropriate the sum of \$8,000 (eight thousand dollars) to be added to the Fire and Emergency Services Capital Reserve Fund with said funds to come from the unassigned fund balance. Said monies represent the sale of the old ambulance and SUV. If Article 04 fails, this article is null and void.

Recommended by the Board of Selectmen.

There is no tax impact from this warrant article.

# 2019 ANNUAL TOWN REPORT



New Hampshire  
Department of  
Revenue Administration

2020  
WARRANT

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## Article 11 Add to Revaluation Capital Reserve Fund

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

Recommended by the Board of Selectmen.

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

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## Article 12 Build Out Analysis

To see if the town will vote to raise and appropriate the sum of (\$6,000.00) six thousand dollars for the purpose of the governing body conducting a build out analysis for the town. This analysis would be used to estimate and describe the amount and location of potential future development in Kensington.

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$.015 per \$1,000 valuation. (one point five cents per thousand dollars of valuation)

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## Article 13 Social Services Request for Richie McFarland Children's Center

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

Recommended by the Board of Selectmen.

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

# 2019 ANNUAL TOWN REPORT



New Hampshire  
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**WARRANT**

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**Article 14 Social Services Request for Rockingham Community Action**

To see if the town will vote to raise and appropriate the sum of \$1,500.00 to Rockingham Community Action for the purpose of providing financial assistance, budgeting education & support to Kensington residents in crisis to move them toward self-sufficiency. This is a special warrant article.

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$.003 per \$1000 valuation. (zero point three cents per thousand dollars of valuation.)

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**Article 15 Social Service Request for Meals on Wheels**

To see if the town will vote to raise and appropriate the sum of \$717.00 (seven hundred and seventeen dollars) to Meals on Wheels for the purpose of providing meals and safety services to qualified Kensington residents. This is a special warrant article.

Recommended by the Board of Selectmen.

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

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**Article 16 To Create Heritage Fund**

Shall we adopt the provisions of RSA 674:44-d to create a Heritage Fund? Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the Heritage Fund, separate from the general fund. The whole or any part of money so appropriated in any year and any gifts of money received pursuant to RSA 674:44-b shall be placed in a Heritage Fund and allowed to accumulate from year to year. Money may be expended from such fund by the Heritage Commission for its purposes without further approval of the local legislative body. The town treasurer, pursuant to RSA 41:29, shall have custody of all moneys in the Heritage Fund and shall pay out the same only upon order of the Heritage Commission. The disbursement of heritage funds shall be authorized by a majority of the Heritage Commission. Prior to the use of such funds for the purchase of any interest in real property, the Heritage Commission shall hold a public hearing with notice in accordance with RSA 675:7.

Recommended by the Board of Selectmen.

This article has no tax impact.

# 2019 ANNUAL TOWN REPORT



New Hampshire  
Department of  
Revenue Administration

2020  
**WARRANT**

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## **Article 17    Petition Warrant Article- Purchase Decimeter**

We, the undersigned legal voters of the Town of Kensington, New Hampshire, hereby petition to raise and appropriate the sum of Four Thousand Three Hundred dollars (\$4,300.00) to purchase a Sound Track LxT n/Force (decimeter) and to train the Kensington Police Department officers in its use to enable them to enforce compliance with RSA 266:59 relating to excessive motor vehicle noise levels caused by illegally modified exhaust systems (especially on motor cycles).

This article is not recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$.010 per \$1000 valuation. (one point zero cents per thousand dollars of valuation.)

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## **Article 18    Petition Warrant Article- Library Celebration-125th**

To see if the town will vote to raise and appropriate the sum of \$2,000 (two thousand dollars) to the Kensington Public Library for expenses related to the library's 125th anniversary. The 125th Anniversary Committee has organized a series of events and an end-of-year gala in 2020 to celebrate this anniversary and the library's role in the community. This is a petitioned warrant article.

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$.005 per \$1000 valuation. (zero point five cents per thousand dollars of valuation.)

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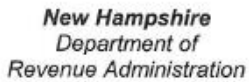
## **Article 19    Petitioned Warrant Article-Town Clerk from 1 year term to 3 years**

Are you in favor of changing the term of the town clerk from one year to three years, beginning with the term of the town clerk to be elected at next year's regular town meeting in 2021.

There is no tax impact for this article.

# 2019 ANNUAL TOWN REPORT

# 2019 Municipal Budget MS-636



2019  
MS-636

## Proposed Budget Kensington

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

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

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

### GOVERNING BODY CERTIFICATION

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

[illegible]

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

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



# 2019 ANNUAL TOWN REPORT



New Hampshire  
Department of  
Revenue Administration

2019  
MS-636

## Proposed Budget

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

1114CD Kensington 2019 MS-636 01/21/2019

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# 2019 ANNUAL TOWN REPORT



New Hampshire  
Department of  
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2019  
MS-636

## Proposed Budget

4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$178,331	\$174,100	\$191,070	\$0

### Water Distribution and Treatment

4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0

### Electric

4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0

### Health

4411	Administration	04	\$150	\$150	\$150	\$0
4414	Pest Control	04	\$25,129	\$27,925	\$27,925	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0
Health Subtotal			\$25,279	\$28,075	\$28,075	\$0

### Welfare

4441-4442	Administration and Direct Assistance	04	\$50	\$5,000	\$500	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$3,600	\$3,600	\$0	\$0
Welfare Subtotal			\$3,650	\$8,600	\$500	\$0

### Culture and Recreation

4520-4529	Parks and Recreation	04	\$38,869	\$42,225	\$36,000	\$0
4550-4559	Library	04	\$113,595	\$106,829	\$110,329	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$152,464	\$149,054	\$146,329	\$0

### Conservation and Development

4611-4612	Administration and Purchasing of Natural Resources	04	\$521	\$625	\$600	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0

# 2019 ANNUAL TOWN REPORT



**New Hampshire**  
Department of  
Revenue Administration

**2019**  
**MS-636**

## Proposed Budget

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

# 2019 ANNUAL TOWN REPORT



New Hampshire  
Department of  
Revenue Administration

2019  
MS-636

## Proposed Budget

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



New Hampshire  
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Revenue Administration

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## Proposed Budget

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2019	
			(Recommended)	(Not Recommended)
4140-4149	Election, Registration, and Vital Statistics	11	\$3,000	\$0
	<i>Purpose: Town Clerk Salary Increase</i>			
4140-4149	Election, Registration, and Vital Statistics	12	\$25,500	\$0
	<i>Purpose: Make Deputy Town Clerk-Town Office clerk/dual position</i>			
4150-4151	Financial Administration	10	\$3,500	\$0
	<i>Purpose: Tax Collector Salary Increase</i>			
4155-4159	Personnel Administration	11	\$230	\$0
	<i>Purpose: Town Clerk Salary Increase</i>			
4155-4159	Personnel Administration	10	\$268	\$0
	<i>Purpose: Tax Collector Salary Increase</i>			
4155-4159	Personnel Administration	12	\$14,175	\$0
	<i>Purpose: Make Deputy Town Clerk-Town Office clerk/dual position</i>			
Total Proposed Individual Articles			\$46,873	\$0

# 2019 ANNUAL TOWN REPORT

## 2020 Default Budget



New Hampshire  
Department of  
Revenue Administration

2020  
MS-DTB

### Default Budget of the Municipality Kensington

For the period beginning January 1, 2020 and ending December 31, 2020

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

This form was posted with the warrant on: 11/21/2020

#### GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
Joseph Pace	Selectman	
Vanessa Rozier	Selectman	
Peter Graves	Selectman	

# 2019 ANNUAL TOWN REPORT



New Hampshire  
Department of  
Revenue Administration

2020  
MS-DTB

## Default Budget of the Municipality

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Government</b>					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$18,414	\$0	\$0	\$18,414
4140-4149	Election, Registration, and Vital Statistics	\$30,860	\$21,911	\$0	\$52,771
4150-4151	Financial Administration	\$97,123	\$18,364	\$0	\$115,487
4152	Revaluation of Property	\$0	\$0	\$0	\$0
4153	Legal Expense	\$30,000	\$0	\$0	\$30,000
4155-4159	Personnel Administration	\$253,886	\$13,720	\$0	\$267,606
4191-4193	Planning and Zoning	\$15,122	\$10	\$0	\$15,132
4194	General Government Buildings	\$29,601	\$0	\$0	\$29,601
4195	Cemeteries	\$12,400	\$0	\$0	\$12,400
4196	Insurance	\$37,675	\$2,288	\$0	\$39,963
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$27,501	\$0	\$0	\$27,501
<b>General Government Subtotal</b>		<b>\$552,662</b>	<b>\$56,293</b>	<b>\$0</b>	<b>\$608,955</b>
<b>Public Safety</b>					
4210-4214	Police	\$477,161	\$186	\$0	\$477,347
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$120,752	\$0	\$0	\$120,752
4240-4249	Building Inspection	\$16,700	\$0	\$0	\$16,700
4290-4298	Emergency Management	\$10,662	\$0	\$0	\$10,662
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>		<b>\$625,275</b>	<b>\$186</b>	<b>\$0</b>	<b>\$625,461</b>
<b>Airport/Aviation Center</b>					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>					
4311	Administration	\$0	\$0	\$0	\$0
4312	Highways and Streets	\$186,340	\$0	\$0	\$186,340
4313	Bridges	\$0	\$0	\$0	\$0
4318	Street Lighting	\$2,000	\$0	\$0	\$2,000
4319	Other	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>		<b>\$188,340</b>	<b>\$0</b>	<b>\$0</b>	<b>\$188,340</b>
<b>Sanitation</b>					
4321	Administration	\$1,860	\$0	\$0	\$1,860
4323	Solid Waste Collection	\$119,800	\$0	\$0	\$119,800
4324	Solid Waste Disposal	\$69,410	\$0	\$0	\$69,410
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>		<b>\$191,070</b>	<b>\$0</b>	<b>\$0</b>	<b>\$191,070</b>

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# 2019 ANNUAL TOWN REPORT



New Hampshire  
Department of  
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## Default Budget of the Municipality

### Water Distribution and Treatment

4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0

### Electric

4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0

### Health

4411	Administration	\$150	\$0	\$0	\$150
4414	Pest Control	\$27,925	\$0	\$0	\$27,925
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$0	\$0	\$0
Health Subtotal		\$28,075	\$0	\$0	\$28,075

### Welfare

4441-4442	Administration and Direct Assistance	\$500	\$0	\$0	\$500
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$500	\$0	\$0	\$500

### Culture and Recreation

4520-4529	Parks and Recreation	\$36,000	\$0	\$0	\$36,000
4550-4559	Library	\$110,329	\$0	\$0	\$110,329
4583	Patriotic Purposes	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$146,329	\$0	\$0	\$146,329

### Conservation and Development

4611-4612	Administration and Purchasing of Natural Resources	\$600	\$0	\$0	\$600
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$600	\$0	\$0	\$600

### Debt Service

4711	Long Term Bonds and Notes - Principal	\$40,000	(\$5,000)	\$0	\$35,000
4721	Long Term Bonds and Notes - Interest	\$15,503	(\$4,705)	\$0	\$10,855
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$1	\$0	\$0	\$1

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# 2019 ANNUAL TOWN REPORT



New Hampshire  
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## Default Budget of the Municipality

Debt Service Subtotal	\$55,564	(\$9,708)	\$0	\$45,856
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### Capital Outlay

4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0

### Operating Transfers Out

4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0

Total Operating Budget Appropriations	\$1,788,415	\$46,771	\$0	\$1,835,186
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New Hampshire  
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Revenue Administration

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## Default Budget of the Municipality

Account	Explanation
4140-4149	new positions voted in last year
4150-4151	new position voted in last year
4196	increase in rates
4721	decrease in rates
4711	decrease in rates
4155-4159	rate increases
4191-4193	contract increase
4210-4214	lease increase

# 2019 ANNUAL TOWN REPORT

## 2020 Final Budget Detailed

Proposed Town Budget 2020

2020 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON									
Departmental Worksheet									
		Approp.	Actual YE	Request	Committee	Final			
		2019	1/16/2020	2020	Changes	Budget	6	Notes	Default
						2020	Less(More)		
1	1/16/2020 14:17								
2	Version 2.0								
3									
4	DEPARTMENT								
5									
6	4130 Executive								
7	4130SS Selectmen's Salary	4,500	2,250	4,500		4,500			4,500
8	4130SE Selectmen's Expenses	-	-	500		500	(500)		-
9	4130LA Legal Advertisements	1,500	2,032	1,500		1,500			1,500
10	4130SES Secretarial Support	7,844	10,056	11,810		11,810	(4,168)		7,844
11	Minutes Taker	2,220	3,305	3,400		3,400	(1,180)	NEW ACCOUNT	2,220
12	4130DS Dues & Subscriptions-NHMA	2,300	2,305	2,349		2,349	(49)	Municipal dues \$2101.00	2,300
13	4130OE Other Expenses	250	711	250		250			250
14	4130OS Social Services	-	-	4,317	(4,317)	-		new addition to budget 20	-
15	Total Executive	18,414	20,702	28,826	(4,317)	24,309	(5,895)		18,414
16							32.0%		
17	4140 Election, Registration, Vital Statistics								
18	4140EE Election Expenses	3,875	7,884	19,187	(4,000)	15,187	(11,312)	4 elections	3,875
19	4140TE Town Clerk's Expenses	2,400	4,719	950		950	1,450		2,400
20	4140TF Town Clerk's Fees Payable	-	-	-		-			-
21	4140TM Town Clerk's Meetings	1,420	598	1,818		1,818	(398)		1,420
22	4140TO PC & Office Equipment	1,665	6,210	8,674	(1,355)	7,319	(5,544)		1,665
23	4140DS Deputy Clerk Salary	6,500	6,896	25,411		25,411	(18,911)	Increase voted and app 19	25,411
24	4140TS Town Clerk's Salary	15,000	14,870	18,000		18,000	(3,000)	Increase voted and app 19	18,000
25	Total Election, Reg. Stat	30,860	41,047	73,940	(5,355)	68,585	(37,725)		52,771
26							122.2%		
27	4150 Financial Administration								
28	4150ACS Assessing Clerk Salary	42,223	41,801	43,068		43,068	(845)	salary-paycode	42,223
29	Assessing Support	-	-	8,317		8,317		voted and approved 2019	14,294
30	4150AS Assessing Services	14,964	20,972	14,964		14,964		Classified 1 yr steady for 5 yrs	14,964
31	4150ASP Assessing Supplies	400	2,001	1,700	(1,000)	700	(300)		400
32	4150AUS Auditing Services	14,250	14,250	14,750		14,750	(500)		14,250
33	4150DS Dues & Subscriptions	20	20	40		40	(20)		20
34	4150OE Expenses for Assessing Office	400	703	700		700	(300)		400
35	4150SS Software Support	1,998	1,998	2,598		2,598	(600)	contract	2,598
36	4150TE Tax Collector's Expenses & Sup	4,596	3,996	5,423	(1,355)	4,068	528		4,596
37	4150TM Tax Collector's Meetings	867	622	1,105		1,105	(438)		867
38	4150TS Tax Collector's Salary	14,500	13,953	18,000		18,000	(3,500)	Increase voted and app 19	18,000
39	4150TDW Tax Collector's Deputy Wages	195	-	195		195		hourly	195
40	4150TM Tax Map Update	1,710	2,330	850		850	1,060	contract	1,710
41	4150TS Town Treasurer's Salary	1,200	800	1,200		1,200			1,200
42	Total Financial Administration	97,123	103,045	112,710	(2,355)	110,355	(4,915)		115,487
43									
44	4153 Legal Expenses	30,000	59,200	30,000		30,000		per court	30,000
45							0.0%		

Proposed Town Budget 2020

2020 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON									
Departmental Worksheet									
		Approp.	Actual YE	Request	Committee	Final			
		2019	1/16/2020	2020	Changes	Budget	6	Notes	Default
						2020	Less(More)		
1	1/16/2020 14:17								
2	Version 2.0								
3									
4	DEPARTMENT								
45	4155 Personnel Administration								
46	4155H Health Insurance	133,326	119,480	130,366	1,011	131,366	1,980	insurance up 7.5%	131,366
47	4155PS Payroll Services	3,500	3,244	3,552		3,552	(52)		3,552
48	4155PF Payroll Taxes (FICA) 6.2% & 1.4	24,763	23,756	29,607		29,607	(4,724)		29,607
49	4155RS Retirement System	89,746	79,356	100,868		100,868	(11,242)		100,868
50	4155STL ST & LT Disability Insurance	2,611	2,319	2,273		2,273	338		2,273
51	Total Personnel Administration	253,966	225,235	266,676	1,011	267,686	(13,720)		267,686
52							5.40%		
53	4191 Planning and Zoning								
54	4191BSQ Books & Supplies & Other	500	143	500		500	-		500
55	4191CRC Circuit Rider Contract	10,430	12,551	10,430		10,430		contract	10,430
56	4191G Grants	1	-	-		-	1		1
57	4191H Hearings	800	191	800		800			800
58	4191M Misc.	250	-	250		250			250
59	Minutes Taker	1,020	680	1,140		1,140	(120)		1,020
60	Master Plan	-	-	-		-			-
61	4191MP	-	-	-		-			-
62	4191RPC Rockingham Planning Comm. D	2,121	-	2,131		2,131	(10)	contract	2,131
63	Total Planning and Zoning	15,122	13,585	15,251	-	15,251	(130)		15,132
64							0.9%		
65	4194 Gen. Gov. Buildings								
66	4194ALL All Town Bldgs. Maint & Repair	20,000	24,213	28,073	(4,073)	24,000	(4,000)	added maint contracts	20,000
67	4194GM Bldg. - Grants	1	-	-		-	1		1
68	4194W Wages	9,600	9,836	13,009	(3,000)	10,009	(400)	more to clean	9,600
69	Total Gen. Gov. Buildings	29,601	34,051	41,074	(7,073)	34,001	(4,400)		29,601
70							14.9%		
71	4195 Cemetery								
72	4195EM Equipment Maintenance	-	-	-		-			-
73	4195F Fuel	-	-	-		-			-
74	4195FM Fence Maintenance	200	-	2,000	(730)	1,270	(1,070)		200
75	4195RM Road Maintenance	200	-	2,500	(2,500)	-			200
76	4195S Supplies / Burial Records	-	-	-		-			-
77	4195TM Tree Maintenance (Shed)	-	-	3,500	(3,500)	-			-
78	4195W Wages / Contracted Labor	12,000	11,932	13,295		13,295	(1,295)		12,000
79	Total Cemetery	12,400	11,932	21,295	(6,730)	14,565	(2,165)		12,400
80							17.5%		
81	4196 Insurance								
82	4196PLI Property/Liability Insurance	19,534	19,534	20,940		20,940	(1,406)	fixed %/Prmex year 2	20,940
83	4196UI Unemployment Insurance	500	500	500		500		fixed	500
84	4196WC Worker's Comp Insurance	17,641	10,584	18,523		18,523	(882)	fixed	18,523
85	Total Insurance	37,675	30,618	39,963	-	39,963	(2,285)		39,963
86							6.1%		

# 2019 ANNUAL TOWN REPORT

Proposed Town Budget 2020

	A	B	C	D	E	F	G	H	I	J
1		1/19/2020 14:17	2020 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON							
2		Version 2.0	Departmental Worksheet							
3			Approp.	Actual YE	Request	Committee	Final Budget			Default
4		DEPARTMENT	2019	1/18/2020	2020	Changes	2020	Less(More)	Notes	
87		<b>4199 Gen Gov Operations</b>								
88	4199G	Grants	1	-	1		1	-	offset by income	1
89	4199M	Misc	500	1,108	500		500	-		500
90	4199OCS	Office/Comp equip/software	5,000	4,732	5,000	(2,175)	2,825	2,175	Warranty for server	5,000
91	4199P	Postage	2,000	2,130	2,500		2,500	(500)		2,000
92	4199S	Supplies	3,000	4,151	4,500		4,500	(1,500)		3,000
93	4199U	Utilities	17,000	18,148	18,000		18,000	(1,000)	new building	17,000
94		Total Gen. Gov. Operations	27,501	30,269	30,501	(2,175)	28,326	(825)		27,501
95								3.0%		
96		<b>4210 Police Department</b>								
97	4210AC	Animal Control	3,300	3,087	3,300		3,300	-		3,300
98	4210CL	Cruiser Lease	14,723	14,909	14,723		14,909	(186)	contract	14,909
99	4210CM	Cruiser Maintenance	5,000	2,543	6,500		6,500	(1,500)		5,000
100	4210CO	Call Out/Overtime	15,000	20,481	29,000		29,000	(14,000)		15,000
101	4210DWH	Dept weapons & holster	500	775	750		750	(250)		500
102	4210E	Equipment	8,900	30,647	8,900		8,900	-		8,900
103	4210F	Fuel	12,000	12,081	17,000		17,000	(5,000)		12,000
104	4210G	Grants	1	-	1		1	-		1
105	4210OE	Operating Expenses	17,000	23,493	20,000		20,000	(3,000)		17,000
106	4210P	Prosecutor	15,900	15,900	15,900		15,900	-		15,900
107	4210R	Restitution	1	-	1		1	-		1
108	4210SS	Full Time Salaries	295,218	282,289	321,389	6,000	327,389	(32,151)	Per Contract/buy out ins.	295,218
109	4210PT	Part Time Salaries	32,000	29,294	32,000		32,000	-	Per Contract/buy out ins.	32,000
110	4210SS	Staff Support	48,618	48,050	48,948		48,948	(2,330)	Per Contract	48,618
111	4210T	Training	5,500	4,977	6,000		6,000	(500)		5,500
112	4210TU	Term Life Insurance	500	118	708		708	(208)	contract	500
113	4210U	Uniforms	5,000	9,874	5,500		5,500	(500)		5,000
114		IT support	-	-	-		-	-		-
115	4210W	Witness Fees	-	-	-		-	-		-
116		Total Police Department	477,161	478,479	530,800	6,000	536,788	(59,825)		477,347
117								12.50%		

Proposed Town Budget 2020

	A	B	C	D	E	F	G	H	I	J
1		1/19/2020 14:17	2020 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON							
2		Version 2.0	Departmental Worksheet							
3			Approp.	Actual YE	Request	Committee	Final Budget			Default
4		DEPARTMENT	2019	1/18/2020	2020	Changes	2020	Less(More)	Notes	
118		<b>4220 Fire Department</b>								
119	4220ADS	Administrative support	2,000	1,055	2,000		2,000	-		2,000
120	4220ARR	Amb. Equip. Repair & Replace	-	-	-		-	-		-
121	4220AS	Ambulance Supplies	-	-	-		-	-		-
122	4220AT	Amb. Training	-	-	-		-	-		-
123	4220BR	Building Repair	6,500	1,281	6,500		6,500	-		6,500
124	4220E	Electricity	2,800	2,681	2,800		2,800	-		2,800
125	4220ERR	Equip. Repair & Replace	7,000	6,760	7,000		7,000	-		7,000
126	4220F	Fuel	4,250	2,667	4,500		4,500	(250)		4,250
127	4220FF	Forestry	500	337	500		500	-	TITLE CHANGE	500
128	4220FT	Fire Training	3,000	1,898	2,800		2,800	200		3,000
129	4220HS	Medical	1,000	693	1,000		1,000	-	TITLE CHANGE	1,000
130	4220M	Misc	1,000	1,344	1,000		1,000	-		1,000
131	4220NE	New Equipment	4,500	1,828	4,750		4,750	(250)		4,500
132		Water Supply	1	-	1		1	-	NEW ACCOUNT	1
133		Grants	1	-	1		1	-	NEW ACCOUNT	1
134	4220P	Phones / Internet	3,250	2,875	3,300		3,300	(50)	TITLE CHANGE	3,250
135	4220PAR	Pager & Radio - Repair & Replace	6,000	2,653	6,400		6,400	(400)		6,000
136	4220PLT	Pump/Ladder Testing	3,000	2,539	3,000		3,000	-		3,000
137	4220S	Salaries	40,000	41,348	46,000		46,000	(6,000)		40,000
138	4220S&D	Salaries - Chief	18,000	16,984	18,500		18,500	(500)	NEW ACCOUNT	18,000
139	4220S&D	Subscriptions & Dues	2,250	2,257	2,500		2,500	(250)		2,250
140	4220SCB	S.C.B.A. Repair & Replace	2,600	1,926	3,400		3,400	(800)		2,600
141	4220TEU	Turnout Equip & Uniforms	5,000	4,915	6,800		6,800	(1,800)		5,000
142	4220VF	Vehicle Fuel	2,100	2,116	2,200	500	2,700	(600)		2,100
143	4220WHR	Vehicle Repair	6,000	5,221	5,750		5,750	250	warrant article	6,000
144		Total Fire Department	120,752	102,980	130,702	500	131,202	(10,450)		120,752
145								8.7%		
146		<b>4240 Building Inspection</b>								
147	4240SBI	Electric Permit Fee	6,000	4,845	6,000		6,000	-	offset by income	6,000
148	4240BP	Supplies	500	1,588	500		500	-		500
149	4240EL	Wages-Building Inspector	10,000	12,303	10,000	2,000	12,000	(2,000)	collected-names chg	10,000
150	4240S	Other	200	100	200		200	-	driveway permit/offs	200
151		Total Building Inspection	16,700	18,816	16,700	2,000	18,700	(2,000)		16,700
152								12.0%		
153		<b>4290 Emergency Management</b>								
154	4290EM	Equipment Maintenance	600	60	550		550	50		600
155	4290G	Grants	5,500	5,500	6,000		6,000	(500)	NEW ACCOUNT	5,500
156	4290G	Grants	12	4,289	8,201		8,201	(8,189)	offset by income	12
157	4290P	Phone & Internet	650	-	500		500	150		650
158	4290T	Training & drills	2,350	-	500		500	1,850	misc. supplies/expense	2,350
159	4290O	EM Other	1,550	-	850		850	700	em gear	1,550
160		Drill Salaries	-	-	3,376		3,376	-		-
161		Administrative	-	-	594		594	-		-
162		Total Emergency Management	10,662	9,840	20,571	-	20,571	(5,939)		10,662
163								55.7%		
164										
165										
166										

# 2019 ANNUAL TOWN REPORT

Proposed Town Budget 2020

1	A	B	C	D	E	F	G	H	I	J
2		1/16/2020 14:17	2020 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON							
3		Version 2.0	Departmental Worksheet							
4	DEPARTMENT		Approp.	Actual YE	Request	Committee	Final			Default
			2019	1/16/2020	2020	Changes	Budget	Less(More)	Notes	
167	4312 Highways and Streets									
168	Winter:									
169	4312LR Loader Rental		10,000	3,180	10,000		10,000	-		10,000
170	4312M Misc. (Storm Cleanup, etc.)		4,500	1,740	4,500		4,500	-		4,500
171	4312PS Plowing/Sanding		90,000	132,100	90,000		90,000	-		90,000
172	4312SS Sand and Salt		23,500	19,038	23,500		23,500	-		23,500
173	Winter subtotal:		128,000	156,058	128,000	-	128,000	-		128,000
174	Summer:									
175	4312BTR Brush & Tree Removal		9,500	9,915	9,500		9,500	-		9,500
176	4312CRR Culvert Repair/Replacement		3,500	10,993	7,000		7,000	(3,500)		3,500
177	4312DSW Ditching & shoulder work		11,000	9,450	11,000		11,000	-		11,000
178	4312HS Highway Shed (Mat, Supplies, et		1,950	875	950		950	1,000		1,950
179	4312P Patching		5,000	9,975	5,000		5,000	-		5,000
180	4312RM Road side mowing		6,500	6,300	6,300		6,300	200		6,500
181	4312RS Road Signs, Repair & Replace		2,000	1,486	2,000		2,000	-		2,000
182	4312SD Special Details/Flags		900	1,080	2,500		2,500	(1,600)		900
183	4312U Utilities/electrify lighting		1,800	1,652	1,800		1,800	-		1,800
184	Road Reconstruction		1,200	-	267,200	(266,000)	1,200	-	NEW ACCOUNT	1,200
185	Highway Grant Expenses		-	-	-		-	-	NEW ACCOUNT	-
186	4312W Wages		14,990	14,990	15,440		15,440	(450)		14,990
187	Summer subtotal:		58,340	61,716	328,890	(266,000)	62,890	(4,350)		58,340
188	Total Highways & Streets		186,340	217,772	456,890	(266,000)	190,890	(4,350)		186,340
189								2.3%		
190										
191	4316 Street Lighting		2,000	1,283	2,000		2,000	-		2,000
192								0.0%		
193	4321 Administration/dues									
194	4321 Solid Waste Admin Total		1,880	1,916	2,000		2,000	(140)		1,880
195								7.5%		
196										
197	4323 Solid Waste Collection									
197	4323SVC Collection/trash pickup-B&S		70,550	70,550	70,550		70,550	-	cont'd outbid	70,550
198	4323RC Recycling with B&S		49,250	50,650	49,250		49,250	-	\$4k for added insur	49,250
199	4323M Solid Waste Miscellaneous		-	-	-		-	-		-
200			119,800	121,200	119,800	-	119,800	-		119,800
201								0.0%		
202	4324 Solid Waste Disposal									
203	4324SVD Solid Waste Disposal-MM slips		50,987	41,824	46,000	-	46,000	4,987	Price increase	50,987
204	4324RC Recycling Costs		18,423	20,114	20,000	-	20,000	(1,577)	\$125/ton incr - volume	18,423
205			69,410	61,738	66,000	-	66,000	3,410		69,410
206								-4.9%		
207										
208	4411 Health Officer		150	150	150		150	-		150
209										
210	4414 Pest Control		27,925	22,337	29,425		29,425	(1,500)		27,925
211								5.4%		
212										
213	4442 Welfare		500	1,889	5,000	(2,000)	3,000	(2,500)		500
214								500.0%		

Proposed Town Budget 2020

1	A	B	C	D	E	F	G	H	I	J
2		1/16/2020 14:17	2020 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON							
3		Version 2.0	Departmental Worksheet							
4	DEPARTMENT		Approp.	Actual YE	Request	Committee	Final			Default
			2019	1/16/2020	2020	Changes	Budget	Less(More)	Notes	
215	4520 Parks and Recreation									
216	4520GM General Maintenance		3,000	-	-		-	3,000	-	3,000
217	4520SE Special Events / Rec Dept		3,000	676	3,000	9,000	12,000	(9,000)		3,000
218	4520SP Sawyer Park		30,000	30,000	30,000		30,000	-		30,000
219	4520SD Special Details		-	-	-		-	-		-
220	4520O Other, misc		-	-	-		-	-		-
221	Total Parks and Recreation:		36,000	30,676	33,000	9,000	42,000	(6,000)		36,000
222								16.67%		
223										
224	4550 Library									
225	4550OE Operating Expenses		40,800	32,784	40,800		40,800	-		40,800
226	4550P Payrol		69,529	74,334	75,543		75,543	(6,014)		69,529
227	Total Library:		110,329	107,098	116,343	-	116,343	(6,014)		110,329
228								5.5%		
229										
230	4611 Conservation									
231	Administration		600	500	600		600	-		600
232								0.0%		
233	4700 Debt Service									
234	4711 Principal - LT Debt		40,000	40,000	35,000		35,000	5,000	fixed	35,000
235	4721 Interest - LT Debt		15,563	13,665	10,855		10,855	4,708	fixed	10,855
236	4790 Other - TAN		-	-	-		-	-	fixed	-
237	Total Debt Service:		55,563	53,665	45,855	-	45,855	9,708		45,855
238								-17.5%		
239										
240	Total 2019 BUDGET		1,788,415	1,798,003	2,235,471	-277,454	1,958,164	-157,462	-8.80%	1,835,186
241	Actual vs Approp.			(9,588)		-0.5%	(MORE)			
242										
243										
244	Municipal All AM accepted October:		18,851					122,979		
245	Grants accepted Dec:		4,250							46,771
246										
247	adjusted appropriation		1,811,516							
248										
249	remaining funds:			\$ 13,513.10						
250										



# 2019 ANNUAL TOWN REPORT

## Long Term Bond

2008 SERIES A NON GUARANTEED - AFTER 2016 E REFUNDING

20 YEAR DEBT SCHEDULE FOR

NHMBB

RECEIVED  
12/13/16

TOWN OF KENSINGTON

NEW HAMPSHIRE MUNICIPAL BOND BANK

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

DEBT YEAR	PERIOD ENDING	PRINCIPAL OUTSTANDING	PRINCIPAL	RATE	INTEREST	Less 2016 E Refunding	INTEREST after refunding	TOTAL PAYMENT	CALENDAR YEAR TOTAL PAYMENT
	02/15/09				\$20,413.06		\$20,413.06	\$20,413.06	
1	08/15/09	\$754,195.00	\$39,195.00	4.000%	17,665.15		17,665.15	56,860.15	\$77,273.21
	02/15/10				16,881.25		16,881.25	16,881.25	
2	08/15/10	715,000.00	40,000.00	4.000%	16,881.25		16,881.25	56,881.25	73,762.50
	02/15/11				16,081.25		16,081.25	16,081.25	
3	08/15/11	675,000.00	40,000.00	5.000%	16,081.25		16,081.25	56,081.25	72,162.50
	02/15/12				15,081.25		15,081.25	15,081.25	
4	08/15/12	635,000.00	40,000.00	5.000%	15,081.25		15,081.25	55,081.25	70,162.50
	02/15/13				14,081.25		14,081.25	14,081.25	
5	08/15/13	595,000.00	40,000.00	5.250%	14,081.25		14,081.25	54,081.25	68,162.50
	02/15/14				13,031.25		13,031.25	13,031.25	
6	08/15/14	555,000.00	40,000.00	5.250%	13,031.25		13,031.25	53,031.25	66,062.50
	02/15/15				11,981.25		11,981.25	11,981.25	
7	08/15/15	515,000.00	40,000.00	5.250%	11,981.25		11,981.25	51,981.25	63,962.50
	02/15/16				10,931.25		10,931.25	10,931.25	
8	08/15/16	475,000.00	40,000.00	5.250%	10,931.25		10,931.25	50,931.25	61,862.50
	02/15/17				9,881.25		9,881.25	9,881.25	
9	08/15/17	435,000.00	40,000.00	5.250%	9,881.25	(646.00)	9,235.25	49,235.25	59,116.50
	02/15/18				8,831.25	(646.00)	8,185.25	8,185.25	
10	08/15/18	395,000.00	40,000.00	5.250%	8,831.25	(646.00)	8,185.25	48,185.25	56,370.50
	02/15/19				7,781.25	(646.00)	7,135.25	7,135.25	
11	08/15/19	355,000.00	40,000.00	5.000%	7,781.25	(1,252.00)	6,529.25	46,529.25	53,664.50
	02/15/20				6,781.25	(1,252.00)	5,529.25	5,529.25	
12	08/15/20	315,000.00	35,000.00	4.125%	6,781.25	(1,456.00)	5,325.25	40,325.25	45,854.50
	02/15/21				6,059.38	(1,456.00)	4,603.38	4,603.38	
13	08/15/21	280,000.00	35,000.00	4.125%	6,059.38	(1,272.00)	4,787.38	39,787.38	44,390.76
	02/15/22				5,337.50	(1,272.00)	4,065.50	4,065.50	
14	08/15/22	245,000.00	35,000.00	4.250%	5,337.50	(1,272.00)	4,065.50	39,065.50	43,131.00
	02/15/23				4,593.75	(1,272.00)	3,321.75	3,321.75	
15	08/15/23	210,000.00	35,000.00	4.250%	4,593.75	(1,272.00)	3,321.75	38,321.75	41,643.50
	02/15/24				3,850.00	(1,272.00)	2,578.00	2,578.00	
16	08/15/24	175,000.00	35,000.00	4.250%	3,850.00	(1,272.00)	2,578.00	37,578.00	40,156.00
	02/15/25				3,106.25	(1,272.00)	1,834.25	1,834.25	
17	08/15/25	140,000.00	35,000.00	4.375%	3,106.25	(1,272.00)	1,834.25	36,834.25	38,668.50
	02/15/26				2,340.63	(1,272.00)	1,068.63	1,068.63	
18	08/15/26	105,000.00	35,000.00	4.375%	2,340.63	(1,272.00)	1,068.63	36,068.63	37,137.26
	02/15/27				1,575.00	(1,272.00)	303.00	303.00	
19	08/15/27	70,000.00	35,000.00	4.500%	1,575.00	(1,272.00)	303.00	35,303.00	35,606.00
	02/15/28				787.50	(787.50)	0.00	0.00	
20	08/15/28	35,000.00	35,000.00	4.500%	787.50	(488.50)	299.00	35,299.00	35,299.00
=====									
TOTALS		\$754,195.00			\$356,065.73	(\$25,812.00)	\$330,253.73	\$1,084,448.73	\$1,084,448.73
25 TRIANGLE PARK DRIVE, SUITE 102 • CONCORD, NEW HAMPSHIRE 03301 • (603) 271-2595 or 1 (800) 393-6422 • FAX (603) 271-3937									
E-MAIL: info@nhmbb.com • WEBSITE: www.nhmbb.org									

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

# 2019 ANNUAL TOWN REPORT

## Balance Sheet

### ASSETS

#### Current Assets

Checking/Savings	2,601,573.39
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Other Current Assets	<u>240,436.17</u>
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Total Current Assets	<u>2,842,009.56</u>
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<b>TOTAL ASSETS</b>	<b><u>2,842,009.56</u></b>
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### LIABILITIES & EQUITY

#### Liabilities

#### Current Liabilities

Other Current Liabilities	<u>2,317,376.79</u>
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Total Current Liabilities	<u>2,317,376.79</u>
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Total Liabilities	2,317,376.79
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Equity	<u>524,632.77</u>
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,842,009.56</u></b>
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# 2019 ANNUAL TOWN REPORT

## Treasurer's Report – 2019 NH PDIP

Town of Kensington Investment Accounts  
New Hampshire Public Deposit Investment Pool - Fund balance Per Bank  
Unaudited and Unadjusted

\*\*YTD balances in the special funds does not reflect actual  
balance of the corresponding special account - Net YTD balance not yet transferred to/from the General Fund

### NH General Investment Fund

Balance January 1, 2019	\$	340,128.84
Add Interest		8,064.99
Add transfers from other funds		13,841.45
Less Withdrawals		
Balance December 31, 2019	\$	<u>362,035.28</u>

### NH Police Special Detail Fund

Balance January 1, 2019	\$	35,817.22
Add Interest		848.52
Add transfers from other funds		
Less Withdrawals		
Balance December 31, 2019	\$	<u>36,665.74</u>

### NH Conservation Fund

Balance January 1, 2019	\$	30,052.53
Add Interest		711.94
Add transfers from other funds		
Less Withdrawals		
Balance December 31, 2019	\$	<u>30,764.47</u>

### NH Escrow Fund

Balance January 1, 2019	\$	20,168.37
Add Interest		477.79
Add transfers from other funds		
Less Withdrawals		
Balance December 31, 2019	\$	<u>20,646.16</u>

### NH Cemetery Fund

Balance January 1, 2019	\$	1,514.81
Add Interest		35.90
Add transfers from other funds		
Less Withdrawals		
		<u></u>

# 2019 ANNUAL TOWN REPORT

Balance December 31, 2019	\$	1,550.71
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## NH Recreation Fund

Balance January 1, 2019	\$	1,121.31
Add Interest		26.55
Add transfers from other funds		
Less Withdrawals		
Balance December 31, 2019	\$	<u>1,147.86</u>

## NH Revolving Recreation Fund

Balance January 1, 2019	\$	14,428.47
Add Interest		334.55
Add transfers from other funds		
Less Withdrawals		<u>13,841.45</u>
Balance December 31, 2019	\$	<u>921.57</u>

## NH Ambulance Revenue Fund

Balance January 1, 2019	\$	157,947.24
Add Interest		
Add transfers from other funds		
Less Withdrawals		
Balance December 31, 2019	\$	<u>157,947.24</u>
	\$	<u><u>611,679.03</u></u>

# 2019 ANNUAL TOWN REPORT

## 2019 Income and Expenses Town Accounts-unaudited

	Jan - Dec 19
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
3040-3 · Prev Yrs	18,958.36
3051 (OVERPAYMENT OF PROPERTY TAX)	
3051-1 · Prev Yrs Overpayment	55.47
3051 (OVERPAYMENT OF PROPERTY TAX) - Other	6,118.12
Total 3051 (OVERPAYMENT OF PROPERTY TAX)	6,173.59
3110 (PROPERTY TAXES)	
3110-1 · Prev Yrs Prop Taxes	250,298.13
3110 (PROPERTY TAXES) - Other	7,279,798.27
Total 3110 (PROPERTY TAXES)	7,530,096.40
3040-2 · Prev Tax Lien Red	28,732.74
3040 · 1	33,988.96
3120 · CU TAX LIEN RELEASE	70,710.00
3185 · TIMBER TAX	1,884.98
3187 · GRAVEL TAX	234.14
3190 · PROPERTY TAX INTEREST	
3190-1 Prev Yrs Interest	8,384.90
3190-2-1 Previous Years	2,486.98
3190-2-2 PrevYrsTaxLienInt&cost	8,671.03
3190-2-3 Previous Years	3,465.36
3190-3 Previous Years Int	22.34
3190-4 cutl int/pen	150.90
3190 · PROPERTY TAX INTEREST - Other	2,089.20
Total 3190 · PROPERTY TAX INTEREST	25,270.71
3220 · MOTOR VEHICLE PERMITS	
3220-0 · Mv Overpayment	52.50
3220 · MOTOR VEHICLE PERMITS - Other	583,235.08
Total 3220 · MOTOR VEHICLE PERMITS	583,287.58
<b>3230 · BUILDING PERMITS</b>	
3230-1 · Septic (for septic)	690.00
3230-14 · Miscellaneous	580.00
3230-2 · Electric Permits	6,020.00
3230-3 · Burner Permits (added 2015 budget)	1,625.00
3230 · BUILDING PERMITS - Other	16,250.30
Total 3230 · BUILDING PERMITS	25,165.30
<b>3290 · LICENSES, PERMITS AND FEES</b>	
3290-1 · Vital Records	380.00
3290-11 · Dog Licenses	3,897.50
3290-13 · Franchise Fee	32,807.01
3290-14 · Miscellaneous	227.00
3290-2 · Marriage License	200.00
3290-3 · Titles	1,170.00
3290-4 · Decals	10,085.00
3290-5 · UCCS	690.00
3290-7 · Planning Board Fees	91.55
3290-8 · Zoning Board of Appeals	418.80
3290-9 · Bad Checks Fee	75.00
Total 3290 · LICENSES, PERMITS AND FEES	50,041.86
<b>3321 · GRANTS (Money Received from Grants)</b>	
3321-3 · Emergency Mgmt Grant (Emergency Management)	6,375.00
Total 3321 · GRANTS (Money Received from Grants)	6,375.00
<b>3352 · ROOMS &amp; MEALS</b>	108,092.95
<b>3353 · HIGHWAY BLOCK GRANT</b>	58,877.13
<b>3358 · OTHER STATE REVENUE</b>	18,851.44
<b>3401 · INCOME FROM DEPARTMENTS</b>	
3401-17 · Court Ordered Reimb	56.85
3401-5 · Police Dept Income	30.00
3401-6 · License to Carry (Pistol Permits chg name 201	150.00
3401-7 · Accident Reports	390.00
3401-8 · Witness Fees	30.00
Total 3401 · INCOME FROM DEPARTMENTS	656.85
<b>3404 · SOLID WASTE</b>	
3404-A · Stickers	9,414.00
Total 3404 · SOLID WASTE	9,414.00
<b>3502 · INTEREST ON INVESTMENTS</b>	3,632.87
<b>3503 · RENTAL OF TOWN PROPERTY</b>	200.00
<b>3504 · FINES AND PENALTIES</b>	
3504-1 · Animal Violation Tickets	2,394.00
3504-3 · Restitution	25.20
3504-4 · Fines issued by Police Dept (Parking tickets, ot	325.00
Total 3504 · FINES AND PENALTIES	2,744.20
<b>3506 · INSURANCE DIV &amp; REIMBURSEMENTS</b>	1,385.90
<b>3509 · REVENUE/ MISC SOURCES</b>	
3509-1 · Checklists	275.00
3509-2 · Miscellaneous	12,396.63
3509-5 · Photocopies	139.00
3509 · REVENUE/ MISC SOURCES - Other	-15.00
Total 3509 · REVENUE/ MISC SOURCES	12,795.63

# 2019 ANNUAL TOWN REPORT

<b>4130 · EXECUTIVE</b>	
4130MT · Minutes Taker	3,305.00
4130-LA · Legal Advertisements	2,031.55
4130-OE · Other Expenses	711.01
4130-SS · Selectmen's Salary	2,250.00
4130D&S · Dues & Subscriptions	2,308.00
4130SES · Secretarial Support	10,095.95
<b>Total 4130 · EXECUTIVE</b>	<b>20,701.51</b>
<b>4140 · ELECTION/REGISTRATION/VITAL REC</b>	
4140-EE · Election Expenses	7,684.13
4140DCS · Deputy Clerk Salary	6,865.82
4140TCE · Town Clerk's Expenses	4,719.24
4140TCM · Town Clerk's Meetings	698.00
4140TCO · PC & Office Equipment	6,209.73
4140TCS · Town Clerk's Salary	14,869.80
4140 · ELECTION/REGISTRATION/VITAL REC - Other	0.00
<b>Total 4140 · ELECTION/REGISTRATION/VITAL REC</b>	<b>41,046.72</b>
<b>4150 (FINANCIAL ADMINISTRATION)</b>	
4150-E · Assessing Expenses/ Postage	703.13
4150ACS · Assessing Clerk's Salary	41,600.53
4150AS · Assessing Services	
4150GR · Utilities (for utilities expenses)	250.00
4150AS · Assessing Services - Other	20,972.00
<b>Total 4150AS · Assessing Services</b>	<b>21,222.00</b>
4150ASP · Assessing Supplies & Expenses	2,001.46
4150AUD · Auditing Services	14,250.00
4150D&S · Dues & Subscriptions	20.00
4150SS · Software Support	1,998.00
4150TCE · Tax Collector's Supplies & Exp.	3,996.44
4150TCM · Tax Collector's Meetings	621.54
4150TCS · Tax Collector's Salary	13,952.96
4150TM · Tax Map Update	2,330.00
4150TS · Treasurer's Salary	600.00
<b>Total 4150 (FINANCIAL ADMINISTRATION)</b>	<b>103,296.06</b>
<b>4153 (LEGAL EXPENSES)</b>	
4153- · Utilities	26,039.59
4153-C · Comcast	251.50
4153-E · Executive	32,908.50
4153-P · Planning/Zoning	0.00
<b>Total 4153 (LEGAL EXPENSES)</b>	<b>59,199.59</b>
<b>4155 (PERSONNEL ADMINISTRATION)</b>	
4155-HI · Health Insurance	116,479.55
4155-PS · Payroll Service	3,244.00
4155-PT · Payroll Tax	23,798.05
4155-RS · Retirement System	79,395.91
4155D · ST & LT Disability	2,318.79
<b>Total 4155 (PERSONNEL ADMINISTRATION)</b>	<b>225,236.30</b>
<b>4191 (PLANNING &amp; ZONING)</b>	
4191MT · Minutes Taker- PB	680.00
4191-H · Hearings	190.91
4191-M · Misc	0.00
4191BSO · Books, Supplies, Other	143.00
4191CRC · Circuit Rider Contract	12,551.00
<b>Total 4191 (PLANNING &amp; ZONING)</b>	<b>13,564.91</b>

<b>4194 (GENERAL GOV. BUILDINGS)</b>	
4194-W · Wage	9,837.50
4194A · All Gov't Buildings (ALL TOWN BUILDINGS)	24,213.08
<b>Total 4194 (GENERAL GOV. BUILDINGS)</b>	<b>34,050.58</b>
<b>4195 · CEMETERY</b>	
4195-W · Wages	11,932.49
<b>Total 4195 · CEMETERY</b>	<b>11,932.49</b>
<b>4196 (INSURANCE)</b>	
4196-UI · Unemployment Ins	500.00
4196-WC · Workmen's Comp Ins	10,584.34
4196PLI · Property/Liability Ins	19,534.00
<b>Total 4196 (INSURANCE)</b>	<b>30,618.34</b>
<b>4199 (GENERAL GOV. OPERATIONS)</b>	
4199- · UT	0.00
4199-M · Miscellaneous	1,107.63
4199-P · Postage	2,130.21
4199-S · Supplies	4,150.65
4199-U · Utilities	18,148.13
4199OCS · Office/Comp Equipment/Software	4,732.36
<b>Total 4199 (GENERAL GOV. OPERATIONS)</b>	<b>30,268.98</b>
<b>4210 (POLICE)</b>	
4210-AC · Animal Control	3,086.96
4210-CL · Cruiser Lease	14,909.36
4210-CM · Cruiser Maint.	2,543.45
4210-CO · Call Out/Overtime	20,461.14
4210-E · Equipment	30,647.48
4210-F · Fuel	12,080.78
4210-OE · Operations/Support	23,492.91
4210-P · Prosecutor	15,900.04
4210-S · Salaries	262,268.61
4210-SS · Staff Support	46,049.71
4210-T · Training	4,977.13
4210-U · Uniforms	9,874.43
4210DWH · Dept Weapons & Holster	774.83
4210SPT · Part- Time Wages (All Part Time Employees	29,293.69
4210TLI · Term Life Ins	118.00
<b>Total 4210 (POLICE)</b>	<b>476,478.52</b>

# 2019 ANNUAL TOWN REPORT

<b>4220 (FIRE DEPARTMENT)</b>	
4220SC · Salaires- Chief 18,000	16,964.00
4220ADS · Administrative Support	1,055.47
4220AT · Ambulance Training	0.00
4220BR · Building Repair	1,261.32
4220E · Electricity	2,660.84
4220ERR · Equip-Repair & Replace	6,760.28
4220F · Fuel/Heat	2,697.28
4220FF · Forestry	337.25
4220FT · Fire Training	1,698.02
4220HS · Medical	693.00
4220M · Miscellaneous	1,344.43
4220NE · New Equipment	1,827.98
4220P · Phones/ Internet	2,675.34
4220P&R · Pager & Radio-Repair & Replace	2,653.25
4220PLT · Pump/Ladder Testing	2,539.25
4220S · Salaries	41,347.67
4220S&D · Subscriptions & Dues	2,286.90
4220SCB · SCBA Repair & Replace	1,926.10
4220TEU · Turnout Equip & Uniforms	4,914.67
4220VF · Vehicle Fuel	2,115.98
4220VR · Vehicle Repair	5,220.61
<b>Total 4220 (FIRE DEPARTMENT)</b>	<b>102,979.64</b>
<b>4240 (BUILDING INSPECTION)</b>	
4240-E · Electrical Permit Fees (For electrical inspection)	4,845.00
4240-S · Supplies	1,567.91
4240SBI · Building Permits	12,303.31
4240 (BUILDING INSPECTION) - Other	100.00
<b>Total 4240 (BUILDING INSPECTION)</b>	<b>18,816.22</b>
<b>4290 (EMERGENCY MANAGEMENT)</b>	
4290EMS · EM Salaries-Chief 5,500	5,500.00
4290-EM · Equipment Maintenance	59.97
4290-P · Phone	0.00
4290G · Emerg Mgmt Grant Exp	4,280.00
<b>Total 4290 (EMERGENCY MANAGEMENT)</b>	<b>9,839.97</b>
<b>4312 (HIGHWAYS &amp; STREETS)</b>	
4312-HS · Highway Shed(Mat,Supplies,etc)	875.00
4312-LR · Loader Rental	3,180.00
4312-M · Misc (Storm Cleanup etc)	1,740.00
4312-P · Patching	9,975.00
4312-PS · Plowing/Sanding	132,100.20
4312-RM · Roadside Mowing	6,300.00
4312-RS · Road Signs-Repair & Replace	1,486.22
4312-SD · Special Details/ Flaggers (Special Details/ Fl	1,080.00
4312-SS · Sand and Salt	19,035.53
4312-U · Electricity	1,652.34
4312-W · Wages	14,989.52
4312BTR · Brush & Tree Removal	8,915.00
4312CRR · Culvert Repair/Replacement	10,993.00
4312DSW · Ditching & Shoulder Work	5,450.00
<b>Total 4312 (HIGHWAYS &amp; STREETS)</b>	<b>217,771.81</b>

<b>4316 · STREET LIGHTING</b>	<b>1,282.85</b>
<b>4321 · ADMINISTRATION</b>	<b>1,916.05</b>
<b>4323 (SOLID WASTE COLLECTION)</b>	
4323-RC · Recycling	50,649.96
4323SWC · Solid Waste Collection	70,550.04
<b>Total 4323 (SOLID WASTE COLLECTION)</b>	<b>121,200.00</b>
<b>4324 · SOLID WASTE DISPOSAL</b>	
4324RCD · Recycling Disposal	20,113.85
4324SWD · 4324 Solid Waste Disposal	41,624.11
<b>Total 4324 · SOLID WASTE DISPOSAL</b>	<b>61,737.96</b>
<b>4411 · ADMINISTRATION-HEALTH</b>	<b>150.00</b>
<b>4414 · PEST CONTROL</b>	<b>22,337.00</b>
<b>4442 · WELFARE, DIRECT ASSISTANCE</b>	<b>1,899.27</b>
<b>4520 (PARKS &amp; RECREATION)</b>	
4520-SE · Special Events	676.04
4520SP · Sawyer Park (Sawyer Park)	30,000.00
<b>Total 4520 (PARKS &amp; RECREATION)</b>	<b>30,676.04</b>
<b>4550 (LIBRARY)</b>	
4550-OE · Operating Expenses	32,763.87
4550-P · Payroll	74,333.66
<b>Total 4550 (LIBRARY)</b>	<b>107,097.53</b>
<b>4611 · CONSERVATION</b>	<b>500.00</b>
<b>4711 (Principal-payment &amp; retirement of long term bonds &amp;</b>	<b>40,000.00</b>
<b>4721 · interest pd on long term loan</b>	<b>13,664.50</b>
<b>4810 · Prop tax refunds, abatements</b>	<b>6,173.59</b>
<b>4811 · Motor vehicle reg refunds</b>	<b>-9.00</b>
<b>4812 · REFUND (refund of overpayment/permits)</b>	<b>100.00</b>
<b>4931 · Payments to Rock. County</b>	<b>353,177.00</b>
<b>4933 · Payments to School Dist</b>	
4933-E · Exeter Region Coop	3,239,961.00
4933-K · Kensington School District	2,552,300.00
<b>Total 4933 · Payments to School Dist</b>	<b>5,792,261.00</b>
<b>66900 · Reconciliation Discrepancies</b>	<b>2,718.00</b>
<b>9999 · Payroll Clearing Account</b>	<b>272.56</b>

# 2019 ANNUAL TOWN REPORT

## Vendors

A. Rifkin Co.	21.73
Adamson Industries Corp.	1,846.85
Alexis Garrant	427.07
Ally Financial Inc.	14,909.36
AmeriGas	381.07
Anco Signs and Stamps	18.00
Arjay Ace Hardware	276.11
Arthur Wiggin- Reimbursement	225.61
ATT	115.57
Avitar Associates Of NE Inc	28,654.61
Axon Entriprise, Inc.	641.64
B & S Disposal	233,827.50
Back Office Solutions	27,406.97
Bar Code Direct	5,096.00
Beal's Associates PLLC	149.68
Bell & Flynn Inc	2,675.50
Ben's Uniforms	15,847.99
Benjamin Cole-Reimbursement	0.00
Bergeron Protective Clothing	11,363.46
Block 5 Technologies	0.00
Blue Ribbon Dry Cleaners Inc	405.50
Bob's Septic Service, LLC	325.00
C P Building Supply Inc	84.67
Carlene Wiggin, Reimbursement	251.82
Carol Beers-Witherell-reimbursement	1,166.20
Celtic Electric LLC	5,070.00
Center for Occupational & Empl Health	1,099.20
Central Square Technologies	2,755.00
Citizens Bank	49.11
Citizens Bank-Credit Card	6,118.12
Citizens Bank-Credit Card PD	15,079.47
CivicPlus	1,500.00
COMCAST	9,326.40
Computer Critical Care, LLC	10,993.30
Consolidated Communications	5,346.14
ConvenientMD LLC Stratham	530.00
Conway Technology Group	386.95
CRIMESTAR	300.00
Critter Control	1,149.00
Deluxe	533.36
Dennis Gorski-Reimbursement	8.00
Donahue, Tucker & Ciandella PLLC	10,371.19
Donna Carter- election expenses	90.63
Donna Carter-Reimbursement	676.04
E & J Auto Parts	498.60
E&J Auto Parts	236.16
EarthLink Inc	279.40
Elite Printing Group, LLC	317.00
Emergency Services marketing Corp. Inc.	600.00
ESRLAC	100.00
Exeter Region Cooperative School District	3,239,961.00
Fail Safe Testing	2,539.25
Fidelity	6,300.00
FirePenny	322.41
Forestry Suppliers	227.25
Foss Motors	121.74
Gallagher, Callahan & Gartrell	30,752.50
Geico	173.46
George E. Sansoucy, PE, LLC	18,075.90
Granite State Security, Surveillance, LLC	1,428.00
Green Works, Inc.	20,113.85

Green Works, Inc.	20,113.85
GreenBee Technologies, LLC	7,581.00
Greenland International Campground	71.04
Harold Bragg-Reimbursement	60.00
Health and Wellness Animal Hospital	248.89
Health Trust	118,798.34
Hidden Brook Farm	0.00
Higgins Office Products	209.63
IAFC	255.00
Impact Fire Services, LLC	314.70
Inclusion Solutions, LLC	3,432.00
Industrial Protection Services, LLC	1,926.10
Infinite Imaging	101.20
International Code Council	730.70
Interware Development Company, Inc.	1,396.00
J P Cooke Company	147.24
J. Pandelena & Son, LLC	5,500.00
J.J.R. Holding Company, LLC	0.00
Jerry Heywood-reimbursement	26.91
JJR Holding Company, LLC	55.47
Jonathan True-Reimbursement	2,045.61
Jordan Signature Heating	540.00
K&B Lawn Maintenance & Snow Removal LLC	21,984.98
Karimah's Kitchen	574.55
Kathleen Felch- Reimbursement	617.32
Kensington Autoworks, LLC	808.43
Kensington Public Library	32,763.87
Kensington School District	2,552,300.00
Key Heating & Air Conditioning, Inc.	128.00
LabCorp	163.00
Lakes Region Fire Apparatus Inc	195.44
Land & Boundary Consultants, Inc.	255.00
Leaf	1,260.00
LHS Associates, INC.	2,423.75
Mammoth Fire Alarms	927.50
Mapping & Planning Solutions	3,700.00
Mark A. Heitz	4,935.00
Martha Jane Shimano- tax overpayment	20.62
Mary Rezendes Brown-refund for rental	100.00
Matrix Paving and Excavating	103,380.20
McFarland Ford Sales, Inc.	194.07
Midway Oil	7,434.70
Minuteman Press	973.49
Morton Salt, INC.	12,107.05
Municipal Pest Management Services Inc	22,337.00
National Wrecker Service, Inc.	3,910.28
Navy Federal Credit Union	148.12
NEACTC	60.00
NESPIN	100.00
New England Barricade Co	513.70
New England Lock and Safe	90.00
NH Assoc. Of Chiefs of Police Inc	150.00
NH Assoc. Of Assessing Officials	20.00
NH Assoc. Of Conservation Commissions	275.00
NH City & Town Clerk Assoc.	100.00
NH Department of Labor	50.00
NH Department of Safety-DMV	51.00
NH Dept of Safety, Div Fire Standards & Tr	1,385.00
Nh Health Officers Assoc.	70.00
NH Municipal Association	2,303.00
NH Retirement System	79,395.91



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NH State Firemen's Association	400.00
NH Tax Collectors Association	150.00
NHCTCA	100.00
NH Law Enforcement Administrative Prof.	125.00
NHLEAP	125.00
NHMA	90.00
Norman Giroux-Reimbursement	354.00
Norman R. Giroux	12,303.31
North Conway Grand Hotel	390.00
Noyes, Juli- Reimbursement	182.12
Otis Elevator Company	3,411.96
People's United Bank	53,664.50
Pinnacle Leadership Foundation	1,011.00
Pinnacle Public Finance	41,740.00
Pitney Bowes	258.99
Pitney Bowes, Inc.	125.00
Plourde Sand & Gravel C., Inc.	4,428.48
Portland Glass Inc.	3,052.20
Premium Title Services, Inc.	766.80
PRIMEX	30,618.34
Property Protection Monitoring	174.00
Puget Sound Instrument	1,208.50
Purchase Power	3,474.43
Red Jacket Mountain View	538.00
Richie McFarland Children's Center	2,100.00
Rockingham Community Action Program, Inc	1,500.00
Rockingham County Chiefs Of Police Assoc	50.00
Rockingham County Registry of Deeds	144.75
Rockingham County Treasurer	353,177.00
Rockingham Planning Commission	12,551.00
Rockingham Planning Commission-Books	143.00
RPF Environmental	1,475.00
RU2 Systems Inc	17.90
Sawyer Kensington Trust	30,000.00
Scott Cain-Reimbursement	118.00
Seacoast Business Machines	1,200.04
Seacoast Chief Fire Officers Mutual Aid	520.00
Seacoast Media Group	2,752.93
Seacoast Technical Assistance Response Te	871.90
Seacoast Tree Care	6,975.00
Service Link LLC	88.90
Sewall Enterprises	6,300.00
Signature Escrow & Title Services LLC	48.00
Signs of the Times	290.00
SIRCHIE	44.31
Southeast Land Trust of NH	125.00
Southeast Regional Refuse District 53B	1,916.05
Staples-Commercial Account-PD	225.96
Staples-Commercial Account-Town	23.99
Staples Credit Plan	418.11
State of New Hampshire- UC	25.00
Sullivan Tire	250.00
Techprint Inc	1,266.30
The Farm at Eastman's Corner	655.32
Timothy Riel Consulting	1,800.00
Title 365	30.16
TMDE Calibration Labs, Inc.	385.60
Tomlinson & Hatch LLC	18.50
TOP COPY	89.00
Treasurer State of NH	110.00

Treasurer, State of New Hampshire	75.00
Treasurer, State of NH- Dog Yearly	1,130.00
Treasurer, State Of NH -Vital Rec	343.00
Tri State Generator, LLC	748.21
Triangle Credit Union	46.10
TriTech Software Systems	3,147.50
True, Jonathan M.-reimbursement	264.07
Turgeon Carpentry LLC	2,000.00
Unitil	11,372.83
Unitil-PA	35.16
Vachon, Clukay & Co, PC	14,250.00
Verizon Wireless	3,750.45
Waste Management of Turnkey Landfill	40,357.81
Watch Guard Video	42.00
WB Mason	1,313.82
WB Mason-PD	1,128.30
Wells Fargo	4,017.00
Weston Communications	340.00
WEX Fleet Universal	12,696.80
Whites Welding Co Inc	510.00
Wiggin, Sarah - Reimbursement	674.83
Wiggin, Arthur Jr-reimbursement	37.90
Wiggin, Carlene-Reimbursement	392.69
Work Safe	1,439.35
<b>TOTAL</b>	<b><u>7,444,553.61</u></b>

# 2019 ANNUAL TOWN REPORT

## Salaries 2019

<u>Salaries</u>				<u>Special Detail</u>	
<u>TREASURER</u>			<u>POLICE DEPARTMENT *</u>	<u>REGULAR PAY</u>	<u>PAID BY VENDORS</u>
<u>John Andreasse</u>	<u>\$100.00</u>				
<u>Sara Belisle, Deputy</u>	<u>\$500.00</u>		<u>Scott Cain, Chief</u>	<u>\$69,559.27</u>	<u>\$11,181.10</u>
			<u>Chester Felch</u>	<u>\$767.25</u>	<u>\$28,253.00</u>
			<u>Donald Frost</u>	<u>\$18,421.90</u>	<u>\$496.00</u>
			<u>Dennis Gorski</u>	<u>\$23,165.00</u>	<u>\$1,505.00</u>
			<u>Jerrald Heywood</u>	<u>\$5,173.40</u>	<u>\$2,560.00</u>
<u>ROAD MANAGER</u>			<u>Christopher Maguire</u>	<u>\$9,608.36</u>	<u>\$3,230.00</u>
<u>David W. Buxton</u>	<u>\$15,089.52</u>		<u>Justin Moran</u>	<u>\$13,698.63</u>	<u>\$2,310.00</u>
			<u>Scott Sanders</u>	<u>\$17,417.18</u>	<u>\$315.00</u>
<u>HEALTH OFFICER</u>			<u>Michael Sielicki</u>	<u>\$1,675.00</u>	<u>\$1,805.00</u>
<u>Karl Singer</u>	<u>\$150.00</u>		<u>Brad Von Haden</u>	<u>\$45,509.57</u>	<u>\$1,040.00</u>
			<u>Sean Wlasuk</u>	<u>\$58,789.84</u>	<u>\$13,478.38</u>
			<u>William Hart</u>	<u>\$15,900.04</u>	
<u>OFFICE STAFF *</u>			<u>Toni Capozzi – Gorski</u>	<u>\$46,832.66</u>	
<u>Kathleen T Felch</u>	<u>\$41,414.33</u>				
<u>Linda Buxton</u>	<u>\$10,165.75</u>				
<u>Chelsea Lalime</u>	<u>\$3,730.00</u>		<u>ANIMAL CONTROL OFFICER</u>		
			<u>Noyes, Juli</u>	<u>\$1,832.75</u>	
<u>FIRE DEPARTMENT</u>					
<u>Katelyn J Ahearn</u>	<u>\$2,074.50</u>		<u>SELECTMEN</u>		
<u>John Andrews</u>	<u>\$3,457.00</u>		<u>Benjamin Cole</u>	<u>\$750.00</u>	
<u>Stephanie Beane</u>	<u>\$1,513.88</u>		<u>Michael Schwotzer</u>	<u>\$750.00</u>	
<u>Benjamin Cole</u>	<u>\$2,946.63</u>		<u>Robert Long</u>	<u>\$750.00</u>	
<u>Tiah Eaton</u>	<u>\$2,495.63</u>				
<u>James Farley</u>	<u>\$2,321.00</u>				
<u>Christopher Freddette</u>	<u>\$99.00</u>		<u>TOWN CLERK'S OFFICE</u>		
<u>Sarah Gallo</u>	<u>\$240.00</u>		<u>Carol Beers-Witherell, Town Clerk</u>	<u>\$17,918.65</u>	
<u>Alexis Garrant</u>	<u>\$489.25</u>		<u>Sarah Wiggan, Deputy/Assessing Clerk</u>	<u>\$26,671.89</u>	
<u>Jason Greene</u>	<u>\$288.00</u>				
<u>Mark Kimball</u>	<u>\$4,623.75</u>				
<u>Michael Lawson, Jr</u>	<u>\$1,492.50</u>				

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<u>Michael Lawson, Sr</u>	<u>\$3,298.88</u>	<u>TAX COLLECTOR'S OFFICE</u>			
<u>John R. Lebel</u>	<u>\$3,025.51</u>	<u>Wiggin, Carlene, Tax Collector</u>	<u>\$17,932.49</u>		
<u>Scott MacDougall</u>	<u>\$5,581.63</u>				
<u>Scott McCarthy</u>	<u>\$3,671.50</u>				
<u>Scott McGee</u>	<u>\$1,387.13</u>				
<u>Seth Noyes</u>	<u>\$112.50</u>	<b>* No insurance payments by employees were deducted, all figures are gross.</b>			
<u>Jeremy Poder</u>	<u>\$985.13</u>				
<u>Alexa Ronan</u>	<u>\$2,284.49</u>				
<u>James Simmons, Jr.</u>	<u>\$110.25</u>				
<u>Jonathan True, Chief</u>	<u>\$22,464.00</u>				
<u>Laurel Urwick</u>	<u>\$1,134.00</u>				
<u>Jennifer Walsh</u>	<u>\$1,816.20</u>				
		<b><u>ELECTION WORKERS</u></b>			
<b><u>SCHOOL PAYMENTS</u></b>		<u>Waldron, Jean</u>	<u>\$ 38.43</u>		
<u>Kensington School District</u>	<u>\$2,552,300.00</u>	<u>Solomon, Mary Jane</u>	<u>\$ 92.80</u>		
<u>Exeter Region Cooperative School District</u>	<u>\$3,239,961.00</u>	<u>Merrill, Peter</u>	<u>\$ 165.31</u>		
		<u>Noll, Ann</u>	<u>\$ 39.80</u>		
<b><u>KENSINGTON LIBRARY STAFF</u></b>		<u>Schwotzer, Pam</u>	<u>\$ 43.50</u>		
<u>Kristin Bisbee - Bernardino</u>	<u>\$11,359.72</u>	<u>Perry, Russell</u>	<u>\$ 100.05</u>		
<u>Dana Donovan</u>	<u>\$13,664.86</u>	<u>Demaree, Sandra</u>	<u>\$ 43.50</u>		
<u>Molly Donovan</u>	<u>\$11,507.01</u>	<u>Herney, Susan</u>	<u>\$ 92.80</u>		
<u>Susan Gilbert</u>	<u>\$39,001.56</u>				
<u>Jane Hunt - Brackett</u>	<u>\$3,781.66</u>				
<b><u>CAMP COUNSELORS</u></b>					
<u>Catherine Bannister</u>	<u>\$7581.60</u>				
<u>Soraia Barros</u>	<u>\$694.10</u>				
<u>Jacob Casey</u>	<u>\$1,460.50</u>				
<u>Michael Florence, Jr</u>	<u>\$261.01</u>				
<u>Carolyn Greenwood</u>	<u>\$1,983.96</u>				
<u>Emily Greenwood</u>	<u>\$910.00</u>				

# 2019 ANNUAL TOWN REPORT

<u>Jennifer Kirby Macek</u>	<u>\$1,870.00</u>				
<u>Sara Quimby</u>	<u>\$1,837.00</u>				
<u>Kolton Robinson</u>	<u>\$987.83</u>				
<u>Cade Ronan</u>	<u>\$1,122.00</u>				
<u>Anna Soucy</u>	<u>\$1,764.29</u>				
<u>MAINTAINANCE</u>					
<u>Arthur Wiggin</u>	<u>\$9,812.50</u>				

# 2019 ANNUAL TOWN REPORT

## Special Revenue Funds

### Ambulance

	<u>Jan - Dec 19</u>
Ordinary Income/Expense	
Income	
3160 Ambulance payments	<u>34,401.47</u>
Total Income	34,401.47
Expense	
4215 A Ambulance Replacement	13,267.94
4215 AR Ambulance Repair/Maint	2,617.44
4215 L EMS Licenses	5,956.50
4215 M EMS Medical	312.72
4215 R EMS Supplies	4,824.51
4215 S Services	4,862.47
4215 T EMS Training	<u>136.50</u>
Total Expense	<u>31,978.08</u>
Net Ordinary Income	<u>2,423.39</u>
Net Income	<u><u>2,423.39</u></u>
	<u><u>          </u></u>

# 2019 ANNUAL TOWN REPORT

Special Detail Profit & Loss January through December 2019	
	Jan - Dec 19
▼ Income	
3421 · 3421 Deposits from SD ▶	96,914.06 ◀
Total Income	96,914.06
▼ Expense	
▼ 4216 · 4216 Special Detail Expenses	
▼ 4216-P	
4216-NH · 4216-NHRS	2,415.01
4216-P · 4216-PSS	1,671.26
4216-PM · 4216-PMED	807.96
4216-P - Other	63,642.57
Total 4216-P	68,536.80
4216 · 4216 Special Detail Expenses - Other	27,023.22
Total 4216 · 4216 Special Detail Expenses	95,560.02
Total Expense	95,560.02
Net Income	<u>1,354.04</u>



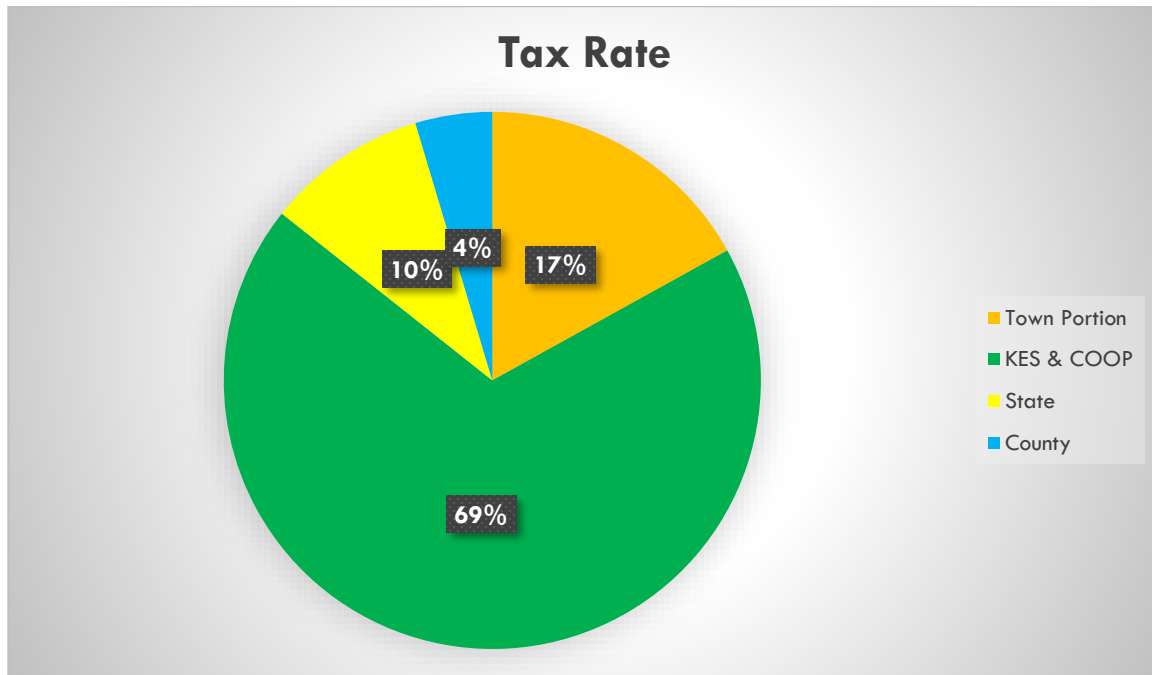
# 2019 ANNUAL TOWN REPORT

## Rec Revolver Profit and Loss

	Jan - Dec 19
Income	
3503	
3503-4 · Concession Stand	1,548.00
Total 3503	1,548.00
3508	
3508-3 · Events	1,095.00
Total 3508	1,095.00
3509	
3509-1 · Programs	
35091AP · Athletic Programs	100.00
35091SC · Summer Camp	30,520.00
35091SK · Ski Trip	5,475.00
3509-1 · Programs - Other	39.75
Total 3509-1 · Programs	36,134.75
Total 3509	36,134.75
Total Income	38,777.75
Expense	
4521	
4521-E · Electricity	3,685.23
4521-P · Phone	496.97
Total 4521	4,185.20
4589	
4589-EV · Events	7,991.73
4589-EX · Summer Camp Expense	600.00
4589SCB · Summer Camp Buses	1,935.00
4589SCP · Summer Camp Payroll	24,572.98
4589SCR · Summer Camp Refunds	1,420.00
4589SCS · Summer Camp Supplies	1,542.69
4589SKI · Ski Trip	5,385.00
Total 4589	43,447.40
4155 · PAYROLL TAXES	
4155-sc · summer camp ss	1,523.55
4155-sm · summer camp med	356.34
Total 4155 · PAYROLL TAXES	1,879.89
Total Expense	49,512.49
Net Income	-10,734.74

# 2019 ANNUAL TOWN REPORT

## Tax Rates



Town of Kensington 2019 Tax Rate

<b>TOWN</b>	<b>3.30</b>
<b>County</b>	<b>.90</b>
<b>KES &amp; COOP</b>	<b>13.37</b>
<b>State</b>	<b>1.89</b>
<b>Total Tax Rate</b>	<b>19.46</b>
2018 TAX RATE	18.55
2017 TAX RATE	22.39
2016 TAX RATE	23.51
2015 TAX RATE	23.11
2014 TAX RATE	23.86
2013 TAX RATE	24.55
2012 TAX RATE	20.08
2011 TAX RATE	18.87

# 2019 ANNUAL TOWN REPORT

## Tax Collector's Report

TAX COLLECTOR'S REPORT  
CARLENE WIGGIN  
Summary of Tax Accounts  
Fiscal Year Ended December 31, 2019

	DR.	Levies of
	<u>2019</u>	<u>2018</u>
Uncollected Taxes – Beg. Fiscal Year		
Property Taxes		202,613.13
Taxes Committed This Year		
Property Taxes	7,548,019.00	
Land Use Change Tax	94,280.00	
Excavation Tax	234.14	
Yield Tax	1,884.98	
Overpayments		
Credits Refunded	6,173.59	
Interest Collected on Delinquent Taxes		
All taxes	2,262.44	8,384.90
<b>TOTAL DEBITS</b>	<b>\$7,652,854.15</b>	<b>\$210,998.03</b>
	 CR.	
	<u>2019</u>	<u>2018</u>
Remitted to Treasurer		
Property Taxes	7,333,780.86	142,000.16
Land Use Change Tax	94,280.00	
Yield Tax	1,884.98	
Excavation Tax	234.14	
Interest	2,262.44	7,726.65
Penalties		658.25
Converted to Liens (Principal only)		60,488.97
Abatements Granted		
Property Taxes	2,075.00	124.00
Uncollected Taxes End of Year		
Property Taxes	218,336.73	
<b>TOTAL CREDITS</b>	<b>\$7,652,854.15</b>	<b>\$210,998.03</b>

# 2019 ANNUAL TOWN REPORT

## Summary of Tax Lien Accounts

Fiscal Year Ended December 31, 2019

	DR.	Levies of	
	<u>2018</u>	<u>2017</u>	<u>2016+</u>
Unredeemed Liens Beginning of The Fiscal Year		44,704.47	18,958.36
Liens Executed	64,039.68		
Interest/Costs Collected	2,486.98	8,671.03	3,465.36
<b>TOTAL DEBITS</b>	<b>\$66,526.66</b>	<b>\$53,375.50</b>	<b>\$22,423.72</b>
	CR.		
Remittance to Treasurer			
Redemptions	33,988.96	28,732.74	18,958.36
Interest/Costs	2,486.98	8,671.03	3,465.36
Unredeemed Liens End of Year	30,050.72	15,971.73	
<b>TOTAL CREDITS</b>	<b>\$66,526.66</b>	<b>\$53,375.50</b>	<b>\$22,423.72</b>

# 2019 ANNUAL TOWN REPORT

## Town Clerk's Report

### TOWN CLERK Report 2019

<b>Automobile registrations</b>	<b>583,235.08</b>
<b>Decals</b>	<b>10,085.00</b>
<b>Titles</b>	<b>1,170.00</b>
<b>Dog Licenses</b>	<b>3897.50</b>
<b>Animal Violations, fines and penalties</b>	<b>2394.00</b>
<b>Vital records</b>	<b>580.00</b>
<b>UCC Filings</b>	<b>690.00</b>
<b>Bad Check Fees</b>	<b>75.00</b>
<b>Motor Vehicle Overpayment</b>	<b>52.50</b>
<b>Voter Checklists</b>	<b>275.00</b>
<b>Wetland Permits</b>	<b>0</b>
<b>Pole Licenses</b>	<b>0</b>

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<b>Total to Treasurer</b>	<b>602,454.08</b>
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**Respectfully submitted**

**Carol Beers-Witherell**

**Kensington Town Clerk**

# 2019 ANNUAL TOWN REPORT

## Dog Licensing

Each owner of a dog four months old or over must license the dog with the Town Clerk before May 1<sup>st</sup> 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.

### **Fees:**

Male or Female Dog – <b>NOT</b> Spayed or Neutered	\$10.00
Male or Female Dog - Spayed or Neutered	\$7.50
Senior Resident Discount	\$3.00

### **Penalties enforced after June 1<sup>st</sup>:**

\$25.00 Fine

\$7.00 fine for handling per RSA

\$1.00 fine each month dog is unregistered.



# 2019 ANNUAL TOWN REPORT

## Vital Statistics 2019

1/21/2020

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

Page 1 of 1

RESIDENT BIRTH REPORT

01/01/2019-12/31/2019

--KENSINGTON--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
NEILL, MORGAN JOSEPHINE	07/21/2019	DOVER, NH	NEILL, THOMAS	NEILL, MARISSA
FRIEND, NORA IVY	08/15/2019	EXETER, NH	FRIEND, KEVIN	FRIEND, AMANDA

Total number of records 2

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

Page 1 of 1

RESIDENT MARRIAGE REPORT

01/01/2019 - 12/31/2019

-- KENSINGTON --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
TURCOTT, SARAH J KENSINGTON, NH	HALL, PATRICK M KENSINGTON, NH	KENSINGTON	RYE	09/07/2019
GRASSO, KENDALL P KENSINGTON, NH	LEARY, SHAYNE M KENSINGTON, NH	KENSINGTON	KENSINGTON	09/07/2019
HALLSTROM, HEATHER M KENSINGTON, NH	MAYER, NICHOLAS M KENSINGTON, NH	KENSINGTON	WALPOLE	09/14/2019
DASILVA, CHRISTINE M SALISBURY, MA	RIVAS, NESTOR KENSINGTON, NH	SEABROOK	KENSINGTON	09/29/2019

Total number of records 4

01/21/2020



DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

Page 1 of 1

RESIDENT DEATH REPORT

01/01/2019 - 12/31/2019

--KENSINGTON, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
SINCLAIR, GREGORY	01/20/2019	EXETER	SINCLAIR, ROBERT	JOHANSON, RUTH	N
DUFFY, PARVIN	01/26/2019	KENSINGTON	DUFFY, WILLIAM	COSTELLO, MARY	Y
SMITH, STEPHEN	02/07/2019	KENSINGTON	SMITH, RALSTON	JOHNSON, ALICE	N
SEEGER, GARY	03/18/2019	KENSINGTON	SEEGER, CHARLES	CRATER, EMILY	Y
SMITH, CHARLES	04/09/2019	DOVER	SMITH, ALBERT	LEMOINE, HILDRED	Y
COHEN, DEBORAH	05/08/2019	EXETER	WALKER, JOHN	NOTIDES, CATHERINE	N
ILLINGWORTH, LEWIS	08/09/2019	KENSINGTON	ILLINGWORTH, GERALD	SALT, MARY	N
YOUNG, BETTY	08/28/2019	KENSINGTON	MILLER, LEONARD	LACONIS, EVA	N
GREELEY, LISA	11/18/2019	MANCHESTER	RILEY, KENNETH	SCHMOCK, HELEN	N
HANSON, JAMES	11/19/2019	RYE	HANSON, FRED	NUGENT, MILDRED	Y
LENOIR, SANDRA	12/16/2019	DOVER	LENOIR JR, ALBERT	MCMILLAN, MAUREEN	N
OHLSON, EDWIN	12/29/2019	KENSINGTON	OHLSON, EDWIN	MAHONEY, JOSEPHINE	Y

Total number of records 12

# 2019 ANNUAL TOWN REPORT

## Police Department Report



### Kensington Police Department



**Scott D. Cain**

**Chief of Police**

**95 Amesbury Road**

**Kensington, NH 03833**

TEL: (603) 772-2929

FAX: (603) 778-4949

2019 Kensington Police Department

Annual Report

In 2019 the Kensington Police Department responded to 7,168 calls for service, this is 491 more calls for service than 2018. Property crimes remained low again for another year. We continue to receive many calls of various scams and have seen a large increase in Identity fraud and credit card thefts. If you receive any suspicious calls, emails or correspondence and you are unsure of the legitimacy please feel free to contact the Police Department for assistance, we can direct you on being financially safe.

2019 had it challenges, as the police department operated approximately 4 months short staffed, with only two full time officers. Chief Scott Sanders retired in February after accepting a position in the private sector. I was promoted to Chief of Police in March after 13 years of service at the Kensington Police Department. I started my career as a part-time officer in February 2007. I worked my way through the ranks over the years serving as a Patrolman, Detective, Patrol Sergeant and Assistant Prosecutor. In April 2019, Jerry Heywood was hired to fill the Patrol Sergeant position. Sgt. Heywood's law enforcement experience makes him an asset to the Kensington Police Department. Sgt. Heywood started his career as a Corrections Officer at the Rockingham County Jail. He has also worked for both the Kingston and East Kingston Police Departments as a full-time patrolman. He also currently serves as a part-time Deputy Sheriff for the Rockingham County Sheriff's Department. Officer Dennis Gorski who has worked for the Kensington Police Department for 24 years was promoted to Corporal and Field Training Officer (FTO) and was assigned as the lead evidence technician. Officer Wlasuk was assigned as the community outreach officer. In this position he works with fundraising, social media and you will often see him visiting the Kensington Elementary School reading to the kindergarten class. Officer Brad Von Haden came over from the Hampton Falls Police

# 2019 ANNUAL TOWN REPORT

Department where he served 6 years working part-time. Officer Von Haden will be attending the 182<sup>nd</sup> full-time police academy at the New Hampshire Police and Training facility in Concord. I want to commend Officer Sean Wlasuk and Administrator Assistant Toni-Ann Capozzi-Gorski for their ongoing support during my transition to Chief. Officer Wlasuk sacrificed his personal time to help cover shifts when we were short staffed. Toni-Ann is the heart of the police department, after 22 years of service she knows the ins and outs of the department.

This year we applied for a Highway Safety Grant and added a new communication tool inside the fleet. New internet routers were purchased from Cradle Point and installed to communicate with the New Hampshire Division of Motor Vehicles from the Data Mobile Units (Tablets) directly. These routers have a stronger signal that was needed due to areas in Kensington that have no WIFI signal. We also installed new thermal image printers inside the fleet. This ensures the Kensington Police Department is compliant with the Division of Motor Vehicles new reporting system "E-Ticket". We now can electronically send violations from the Mobile Data Units to Division of Motor Vehicles traffic infraction and accident reports. The traffic infractions can be printed from inside the cruiser as a receipt.

Considering the nationwide drug epidemic, Kensington has not been sheltered. We have had several encounters with heroin and fentanyl. The police department has attended training to carry Narcan/Naloxone. This training also included taking extreme precautions which is needed not only to protect the citizens, but also to keep the officers from being exposed to these deadly illicit drugs. Every unit on the fleet will carry two (2) doses of Narcan/Naloxone spray.

I would like to extend my gratitude and appreciation to the Town Administration, the Board of Selectmen, and all department heads for their partnership and look forward to another successful year.

On behalf of the entire staff at the Kensington Police Department I would like to thank the community for their continued support. I welcome any questions or concerns you may have regarding any public safety matter. Please feel free to contact me anytime at 603-772-2929 or via email at [scain@kensingtonpd.com](mailto:scain@kensingtonpd.com).

Chief Scott Cain

# 2019 ANNUAL TOWN REPORT

## 2019 Police Department Statistics

### 2019 Police Department Statistics

		2015	2016	2017	2018	2019
Calls For Service		4654	5928	5017	6677	7168
911 Hang-up		18	19	6	11	7
ACO		47	70	66	70	54
Alarms		87	115	90	74	80
Alcohol - Minors		7	7	8	1	5
Alcohol - Open Container		3	3	1	1	8
Arrests		130	168	80	101	125
Assist Other Agency		243	308	246	235	51
House/Business Checks		1162	1721	1918	2676	2664
Burglaries		5	2	1	0	1
Civil Issues		5	4	10	1	40
Criminal Mischief		3	6	1	0	1
Criminal Threatening		4	2	4	3	0
Criminal Trespass		0	4	1	3	3
Death Investigations		0	0	1	0	0
Disobeying A Police Officer		3	6	3	0	1
Disturbances		3	6	7	2	3
Disabled M/V		39	25	26	30	38
Domestics		16	11	16	19	15
DWI		9	11	1	4	4
Driving After Suspension		30	33	18	24	40
Drug Arrests		47	36	14	9	18
Harassment		0	1	11	3	1
Identity Theft						17
Incident Reports		110	96	70	62	66
Juvenile Issues		10	8	5	2	5
Medical Aid/KFD		100	118	118	98	131
Missing Persons		0	1	1	0	3
M/V Accidents		54	62	69	70	41
M/V Summonses		355	388	339	397	520
M/V Warnings		1361	1742	1226	1583	2030
M/V Complaints		10	9	8	9	15
OHRV Incidents		3	0	0	1	1
Paperwork Service		39	60	44	82	31
Protective Custody		7	16	11	12	8
Public Assists		99	150	115	197	228
Resisting Arrest		4	2	0	0	2
Road Hazards		49	35	55	80	73
Sexual Assaults		0	1	1	0	2
Simple Assaults		4	5	10	1	7
Suspicious Activity		17	22	11	18	16
Suspicious Persons		10	10	9	4	7
Suspicious Vehicles		58	50	34	47	51
Theft		6	7	3	4	6
VIN Verifications		26	28	23	19	14
Welfare Checks		25	19	22	23	16

# 2019 ANNUAL TOWN REPORT

## Fire Department Report 2019



**KENSINGTON FIRE RESCUE**  
124 AMESBURY ROAD KENSINGTON, NH 03833  
Business (603) 772- 5751 Fax (603)772-8213  
[www.town.kensington.nh.us/](http://www.town.kensington.nh.us/)



### Kensington Fire Rescue 2019 Annual Report

#### Training and manpower

Each Tuesday night we meet for training- sometimes at our station and sometimes at surrounding communities. This allows multiple opportunities for networking and helps area departments work together during an emergency. We currently have 19 members on our roster, and we are always looking to add more! These dedicated men and women respond from their homes or work to the station and then respond on the apparatus to the emergency. The Fire Chief works part-time and responds on both EMS and fire calls in addition to his administrative duties. Congratulations to Ben Cole, Mike Lawson Sr. and his son Mike Jr. who took classes and received their EMT licenses, John Lebel passed his NH Certified FF2 and Tiah Eaton has passed Certified FF1.

#### Equipment-

This year we paid off Engine 2, our 2013 pumper. Ambulance 2 is a used 2006 unit we purchased (at no cost to the taxpayers) from the town of Kingston this year and will hopefully serve us well for the next few years. Engine 1 is a 1994 pumper and is going to need to be replaced in the future. Rather than lease a truck, we are hoping to create a fund and add money each year by ballot to save up funds, thus reducing interest costs when it comes time to replace a piece of apparatus in the future. Car 1 (a hand-me-down from the PD) was going to need some costly repairs so it was sold along with the old ambulance. That money will go towards a replacement vehicle that can be used by the Chief as a command vehicle for fire and emergency management and police when requested.

#### Run Summary TOTAL INCIDENTS 216

<u>FIRE</u>	<u>EMS</u>	<u>SERVICE CALLS</u>
49 local incidents	122 local incidents	8
2 mutual aid to us	16 mutual aid to us	
14 mutual aid given	5 mutual aid given	

# 2019 ANNUAL TOWN REPORT

## **Future plans-**

We are applying the Insurance Services Organization (ISO) and National Fire Protection Association (NFPA) standards to create a blueprint for our future in the community. ISO is used to set commercial and residential fire insurance rates and we will be using their model as a basis to reduce and stabilize the amount of homeowner/business fire insurance you pay. NFPA uses a national consensus model of standards guiding safety and operation of our fire/emergency services and is the basis for the NH state fire code, which is applied to all structures in town. The goal is to reduce the chance of a fire or emergency occurring and if one does, to reduce the size and effect while increasing safety for all. We continue to apply for federal and state grants at every opportunity. If you are interested in serving as a Firefighter, EMT or support services, please contact the Fire Chief by phone or email.

I would like to thank the town officials, departments and you for supporting us and we will continue our efforts to provide professional, efficient and quality service to our community.

Jonathan True  
Fire Chief



# 2019 ANNUAL TOWN REPORT

## Report of Forest Fire Warden and State Forest Ranger

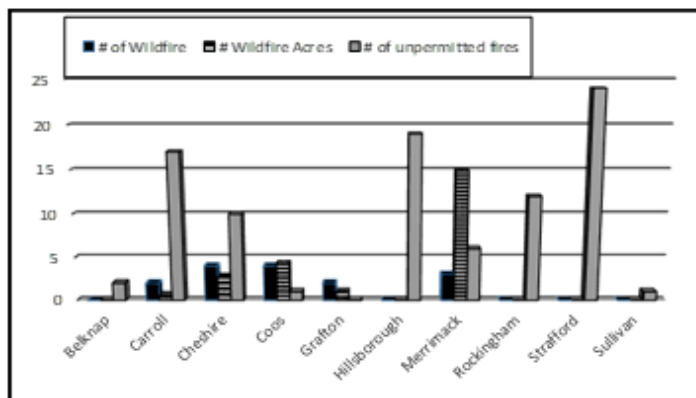
This past year we were fortunate enough to have favorable weather conditions in the spring and summer which limited the amount of wildfire activity throughout the state. Kensington Fire Rescue and the Division of Forests & Lands worked throughout the year to protect your homes and forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. The towers' fire detection efforts are supplemented by the NH Civil Air Patrol when the fire danger is especially high.

Many homes in New Hampshire are in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at [www.firewise.org](http://www.firewise.org). Please help Smokey Bear, Kensington Fire and the state's Forest Rangers by being fire wise and fire safe!

The Forest Protection Bureau and local fire departments were very busy this year celebrating Smokey Bear's 75<sup>th</sup> year preventing wildfires. Many events were held at local libraries, in fact, this program was so successful we will be offering it again in 2020. We were fortunate enough to partner with the Northeast Forest Fire Protection Compact and bring the Smokey Hot Air Balloon to Franconia Notch in August. The weather was fantastic, and hundreds of people got the chance to ride in the balloon! Smokey's message has always been about personal responsibility – remember his ABC's: **Always Be Careful with fire. If you start a fire, put it out when you are done.**  
**"Remember, Only You Can Prevent Wildfires!"**



As we prepare for the 2020 fire season, please remember to contact your Forest Fire Warden at Kensington Fire Rescue to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online and may be obtained by visiting [www.nhfirepermit.com](http://www.nhfirepermit.com). The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact Chief True at KFR or DES at 603-271-3503 or [www.des.nh.gov](http://www.des.nh.gov) for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, online at [www.nh.gov/nhdf/](http://www.nh.gov/nhdf/) or call Kensington Fire at (603) 772-5751.



\* Unpermitted fires which escape control are considered Wildfires.

Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2019	15	23.5	92
2018	53	46	91
2017	65	134	100
2016	351	1090	159
2015	143	665	180

CAUSES OF FIRES REPORTED								(These numbers do not include the WMNF)
Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.
4	3	1	0	1	1	1	1	3

# 2019 ANNUAL TOWN REPORT

## Emergency Management 2019 Annual Report



Town of Kensington, New Hampshire  
Office of Emergency Management  
95 Amesbury Road  
Kensington, NH 03833

### Emergency Management 2019 Annual Report

The Emergency Management office has been working on various planning projects within the Town. We secured a grant which covered the cost of reviewing and rewriting the town's hazardous mitigation plan. This plan creates a list of projects that the town, state and federal government can work on collaboratively to reduce the possibility of damage or injury from various man-made and natural disasters. I would like to thank all the officials and members of the town that attended and gave their time and input into the report. It will be completed, approved by FEMA and the Selectmen and put on the website sometime in the spring of 2020.

The next plan to update will be the Emergency Operations Plan (EOP). This is a guide for town officials and departments to follow in preparation of, during and immediately after an emergency. We have applied for the grant and should start the process of rewriting the plan in the spring of 2020. Any member of the public is welcome to attend our meetings, and they will be posted on the town's website.

Also, in 2020 we will participate in the Seabrook Station drill/exercise which tests staff, officials and the plan to ensure we are trained and prepared for such an emergency. The drills will wrap up in October.

We have other plans we are working on as well- an emergency communications plan that will hopefully improve cell coverage for the public and add radio links to improve our police and fire communications with dispatchers and surrounding communities. It will also add communication solutions for some of our town-contracted companies and town employees/officials.

The Emergency Management Director is always working to secure grants for various projects in town and will continue to do so.

Please contact me if you have a person who is not ambulatory in your residence. The information we gather is used by Police, Fire and Emergency Management to make sure we have adequate resources to take care of everyone should an emergency arise.

Thank you to all staff, public officials, town employees and members of the public for your continued support!

Jonathan True  
Emergency Management Director

# 2019 ANNUAL TOWN REPORT

## Library Report 2019

### Kensington Public Library 2019 Annual Report

One of the goals we set out to achieve in our Strategic Plan was to make the Sawyer Room more attractive and comfortable. We have added heating and air conditioning units and plan to update it with comfortable furniture for patrons who need a quiet space to work with our free Wi-Fi. This improvement will also allow us to provide a better venue for all of our events. More groups are meeting at the library and this improved space will give us another room for patrons to utilize.

#### Highlights of the Year:

- We completed our Memorial Garden. A large granite slab was installed and engraved pavers with names of the garden's benefactors were placed among the plantings.
- We continued planning for the 125<sup>th</sup> anniversary celebration in 2020 with a committee of volunteers. A literary festival, "Books in Bloom," "One book, one town." are just some of the events that have been planned for 2020.
- We had another very successful summer reading program for kids, teens and adults
- A generous patron built us a "story walk" which is situated along the path to the school. These will display pages of children's books so one can read a whole book on the way from the school to the library.
- With the continued hard work of the Friends of the Library we had a very successful annual May book, bake and tomato sale.
- E-books and audio book downloads have increased substantially while circulation of physical items has dipped slightly, which is a pattern in most libraries.
- Our museum passes continue to be popular with patrons and their usage increased slightly this year.

#### Activities and events for community:

##### For adults:

- Co- hosted four speakers with the Kensington Historical Society through the NH Humanities Council
- Continued weekly "Learn to Knit" evening lessons on Wednesday evenings
- Facilitated monthly book clubs
- Hosted additional events such as "Preparing for College, "Backyard Coyotes," NH Primary History," among others.

# 2019 ANNUAL TOWN REPORT

## **For children:**

- Concluded our summer reading program with our annual Ice Cream Social at Sawyer Park ...over 100 people attended.
- Had numerous movie and craft afternoons for children on early release and no school days
- Facilitated weekly preschool story and craft times

## **Ongoing activities:**

- Regularly acquired new titles as well as weeded old collection
- Offered one-on-one technology assistance for patrons when needed
- Provided Interlibrary Loan service to patrons
- Facilitated patron use of borrowing e-books and audio books from Overdrive service
- Provided reduced price or free museum passes for patrons to popular area museums
- Provided assistance to the public with historical documents stored in the vault and Sawyer Room

## **Workshops Attended by Staff:**

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

## **Friends of the Library Contributions:**

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

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

We lost a long-time friend and advocate of the library this year, Carl Rezendes, who passed away in August. Carl and the Social Trustees have made it possible for the library to retain the integrity of the library building and the grounds and we will always be indebted to him.

# 2019 ANNUAL TOWN REPORT

## KENSINGTON PUBLIC LIBRARY STATISTICS

	2018	2019
<b>GENERAL SERVICE</b>		
Hours of Service per Week	31	31
Number of Library Cards In Effect	1047	1250
Total Annual Library Visits	8443	8050
Meetings Held in Library	40	60
Public Computer Use	90	27
Online Database Searches	495	5795
New patrons in 2018	31	183(inc. NH lending
<b>LIBRARY HOLDINGS</b>		<b>libraries)</b>
Total Materials in the Collection	16,756	17,014
<b>CIRCULATION</b>		
KPL Materials Loaned	13,627	13,113
Items Requested from Other Libraries	1092	1174
Items sent to other libraries	282	387
Museum Passes Borrowed	72	81
E Books downloaded	506	687
Audio books downloaded	1056	1101
<b>TOTAL CIRCULATION:</b>		
<b>PROGRAMMING</b>		
Total Programs Sponsored by the Library	40*	*60
Summer Reading Program Events	9	10
* not including weekly story times, monthly book club and knitting workshops		

# 2019 ANNUAL TOWN REPORT

## Road Manager Report

February 1, 2020

As 2019 started off we didn't get a lot of snow, but we spent a lot of time sanding and salting Done by B & S Disposal and Matrix.

When spring arrived, we contracted Matrix to clean ditches and some culvert work.

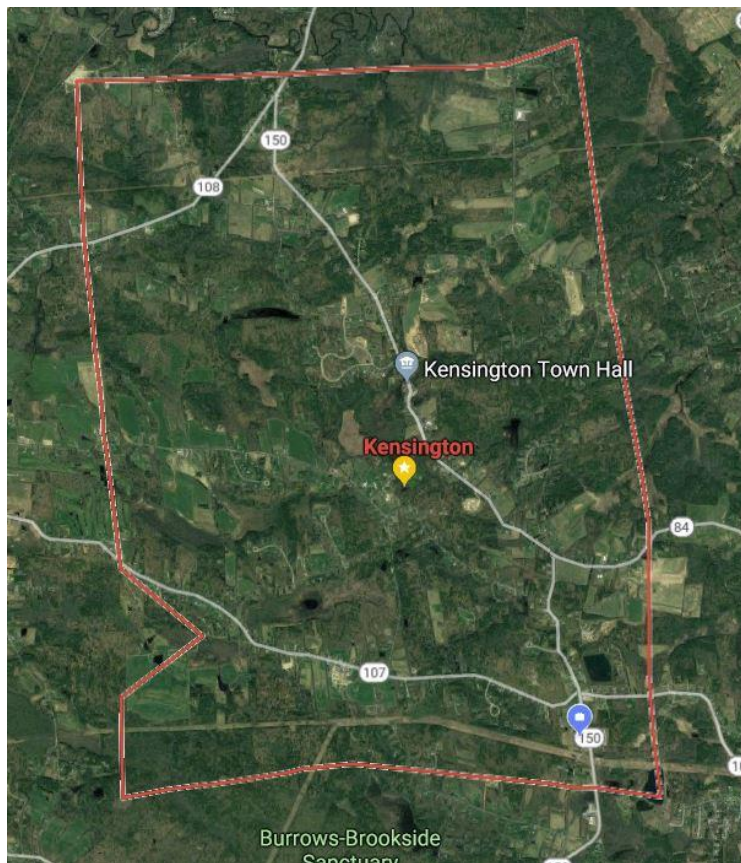
Sand and Salt contracts were continued with Morton Salt and Plourde Sand and Gravel.

A number of dead trees were removed from the town right of way and Branches along Drinkwater Road By Seacoast Tree.

We contracted with Work Safe for Highway cones and Signs, Sawhorses by New England Barricade.

Drainage improvements at the Town Hall were done by Matrix And we contracted Road reconstruction With R and D paving for the work done on Wild Pasture and Towle Hill Road work done on Kimball Road was done by Matrix.

Thank You,  
David Buxton





# 2019 ANNUAL TOWN REPORT

## Trustees of the Trust Funds 2019 Report

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

The Town of Kensington Capital Reserve Funds and Common Trust Funds were invested on behalf of the Town by Three Bearings Fiduciary Advisors (formerly Bearing Point Wealth Partners) based on the Trustee of the Trust Funds Investment Policy. During the year ended December 31, 2019, the market value of the Funds increased by \$21,524.76 compared to the balance at December 31, 2018 and now has a market value of \$422,660.82.

During the year there were additions to the Highfield Farm Trust, as well as income earned and remitted to the John W. & Jesse E. York Scholarship Fund from monies held by Cambridge Trust.

Eight current and past local students were recipients of scholarship awards from the John W. & Jesse E. York and Bessie B. York & Faith N. York Scholarship Funds. Fiscal Year 2019 Warrant Articles authorized use of the Fire Department Equipment Capital Reserve Fund for partial payment of the final lease Payment on the fire truck in the amount of \$19,000 and addition of \$6,300 to the Revaluation Fund.

The following schedules reflect the calendar year activity, the December 31, 2019 value of the Funds and the State of New Hampshire Report of Trust and Capital Reserve Funds (MS-9).

Respectively Submitted:

Trustee of the Trust Funds:

James Webber, Chair

Kenneth Leonard

Shawn Smith



At the end of this term, Jim Webber will be stepping down after 15 years as a Trustee, the past three years as Chair. During that time Jim was actively involved with the scholarship's component of the trusts. We who served with him appreciate the leadership and friendship he provided. This was only one of many ways Jim has and continues to serve the Town of Kensington.

# 2019 ANNUAL TOWN REPORT

## During Fiscal Year 2019 the Trust Funds Incurred the Following Activity

### Additions and New Funds:

Perpetual Care

Perpetual Care and for the Good of  
the Cemetery

\$ -

Highland Farm Trust

\$ -

Revaluation Fund

\$ 6,300.00

John W. & Jesse E. York  
Scholarship

\$ 3,730.68

\$ 10,030.68

### Disbursements:

Highland Farm Trust

John W. & Jesse E. York  
Scholarship

\$ 6,000.00

Bessie B. & Faith N. York  
Scholarship

\$ 12,000.00

Highland Farm Trust

\$ 750.00

Fire Department Equipment

\$ 19,000.00

\$ 37,750.00

Portfolio Management Fees

\$ 2,175.59

# 2019 ANNUAL TOWN REPORT

## Town Of Kensington Report of the Trustees of Trust Funds For the Calendar Year Ending December 31, 2019

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL		
				Balance Beginning of Year	Additions- Withdrawal Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Balance End of Year	Principal & Income	Ending Market Value
CEMETERY												
1912- 2019	Perpetual Care	Cemetery Mtn	Common TF	27,441.73	760.79	28,202.52	23,667.34	1,787.59	0.00	25,454.93	53,657.45	58,136.81
1944- 2016	Perpetual Care & For the Good of the Cemetery	Cemetery Mtn	Common TF	12,417.05	350.09	12,767.14	11,103.93	822.67	0.00	11,926.60	24,693.74	26,755.17
	Total Cemetery			39,858.78	1,110.88	40,969.66	34,771.27	2,610.26	0.00	37,381.53	78,351.19	84,891.98
GENERAL TRUSTS												
1998	Highfield Farm Trust	Maintenance	Common TF	11,771.69	199.15	11,970.84	1,661.02	464.29	750.00	1,375.31	13,346.15	14,460.29
	Total General Trusts			11,771.69	199.15	11,970.84	1,661.02	464.29	750.00	1,375.31	13,346.15	14,460.29
KENSINGTON SCHOOL DISTRICT												
1992	Educational Trust	Grants	Common TF	8,246.25	151.38	8,397.63	1,924.51	355.70	0.00	2,280.21	10,677.84	11,569.23
2007	John W. & Jessie E. York Scholarship Trust	Scholarships	Common TF	0.00	0.00	0.00	7,726.94	4,085.42	6,000.00	5,812.36	5,812.36	6,297.58
2014	Besie B. York & Faith N. York Educational Fund	Scholarships	Common TF	207,689.83	3,174.81	210,864.64	12,256.07	7,459.19	12,000.00	7,715.26	218,579.90	236,826.97
	Total Kensington School District			215,936.08	3,326.19	219,262.27	21,907.52	11,900.31	18,000.00	15,807.83	235,070.10	254,693.78
CAPITAL RESERVE FUNDS												
1987	Highway Equipment	Equipmt Purchases	Common CRF	12,594.60	300.68	12,895.28	26,206.85	821.17	0.00	27,028.02	39,923.30	42,026.18
1987	Land & Buildings	Acquisition	Common CRF	6,088.42	77.14	6,165.56	3,866.25	210.70	0.00	4,076.95	10,242.51	10,782.01
1966	Roads	Maintenance	Common CRF	1,852.02	35.62	1,887.64	2,743.22	97.26	0.00	2,840.48	4,728.12	4,977.16
1995	Fire Dept. Equipmt	Purchases	Common CRF	19,778.11	-16,158.59	3,619.52	2,631.63	239.37	2,695.00	176.00	3,795.52	3,995.44
1997	Police Cruiser	Purchases	Common CRF	102.59	1.31	103.90	65.54	3.56	0.00	69.10	173.00	182.11
1998	Revaluation	Future Need	Common CRF	1.00	6,300.01	6,301.01	0.31	17.71	0.00	18.02	6,319.03	6,651.87
	Total Capital Reserve Funds			40,416.74	-9,443.83	30,972.91	35,513.80	1,389.77	2,695.00	34,208.57	65,181.48	68,614.77
GRAND TOTALS:				307,963.29	-4,807.61	303,175.68	93,853.61	16,364.63	21,445.00	88,773.24	391,948.92	422,660.82

# 2019 ANNUAL TOWN REPORT

## Cemetery Trustees Report 2019

We would like to thank Carlton Rezendes for all he has done for the Cemetery. Rest in Peace Carlton.

Thanks to the Board of Selectmen for getting all our tree work done this year so that we can remove it from our 2020 budget. Plus authorizing the clean up in the old cemetery.

Thanks to K&B Landscaping for their great work in keeping the two cemeteries looking great.

The Trustees

### **REMINDERS**

Artificial flowers are not to be placed at gravesites. Wires cut accidentally by lawnmowers can cause serious injury to both the mower and the person mowing.

Christmas decorations should be removed by April 15th and Memorial Day decorations by November 1st. By following these guidelines, we hope to keep the cemetery looking well maintained.

The Cemetery Trustees must approve the size and location of headstones or markers before they are installed on the individual plots. Approval is also needed before planting any tree, shrub or other perennial.

The cemetery is closed to traffic and burials through the winter months, but will reopen in the spring as soon as road and frost conditions permit. The iron gates are closed all year, except for Memorial Day weekend.

### **BURIAL PROCEDURES**

Every Town resident is entitled to a burial plot free at the time of his or her death. Kensington is the only town in New Hampshire that we know of that has established this privilege. There are two gravesites to a plot for a couple, one for a single person.

In the event of a death, the family should contact the town office, or one of the Cemetery trustees. If the family has not already selected a plot, the Cemetery trustees will assist them.

### **CREMATION**

Increasingly people are choosing cremation; standard burial procedures need to be followed:

A trustee must be notified before burial of ashes.

The ashes must be placed in a permanent container (concrete, bronze or synthetic material).

A burial permit must be filed with the town clerk.

### **WINTER 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

# 2019 ANNUAL TOWN REPORT

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 2020 CEMETERY BUDGET**

<b>Budget Wages.....</b>	13,295.00
<b>Supplies.....</b>	0.00
<b>Fuel.....</b>	0.00
<b>Equipment Maintenance.....</b>	0.00
<b>Road Maintenance.....</b>	0.00
<b>Tree Maintenance.....</b>	0.00
<b>Stone Maintenance.....</b>	0.00
<b>Fence Maintenance.....</b>	1,270.00
<b>Total.....</b>	14,565.00

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

Respectfully submitted,

The Cemetery Trustees,

Fred Bloomberg-603-778-2731

Norman DeBoisbriand- 603-501-8488

# 2019 ANNUAL TOWN REPORT

## Grange Hall Trustee Report 2019

### Grange Hall Trustees Report

During 2019, trustee activities and accomplishments were as follows:

- A formalized document for Grange Hall “Policies and Operating Procedures” were developed and presented to the Board of Selectmen for review and comment. These were subsequently adopted.
- Kensington Fire Chief conducted a formal safety review and all items noted were addressed.
- The heating system was inspected and cleaned. A process was enacted to ensure this is conducted on the required annual basis.
- The kitchen and backroom areas of the building were thoroughly cleaned and organized for more efficient use. Thanks to Trustee Carol Beers-Witherell for taking on this task.
- A concern was noted in the eastern side of the roofing structure. A carpenter with experience in historic building preservation was engaged to provide a structural support for the building roof to alleviate winter snow load and other concerns.
- The Grange Hall was rented on two occasions during the summer of 2019. It was also used by the Friends of Kensington Library for the annual book, plant, and bake sale.

Sadly, during 2019 Kensington lost a long serving Grange Trustee, Carl Rezendes. Carl’s attention and dedication to the preservation of the Grange has been a treasured resource to the community. He will be missed. The Board of Selectmen approved an interim appointment of Frank Whittemore to serve until the next annual election in 2020.

Submitted by trustees:

Carol Beers-Witherell

Holly McCann

Frank Whittemore, Interim Appointee



# 2019 ANNUAL TOWN REPORT

## Kensington Recreation and Social Committee Report

Kensington Recreation and Social Committee Annual Report for 2019

We start off the year with:

Bradford Ski Program takes place for 6 consecutive Saturdays at Bradford Ski area in Bradford, MA. Special thanks to Sarah Reynolds for volunteering to coordinate the ski program for this year.

Evening adult pickup basketball at Kensington Elementary gym takes place once each week. Special thanks to Stephen McDonough for coordinating for many years.

Followed by:

Annual Sweetheart Dance in February at Alnoba. We are very thankful to have such a wonderful location offer to us each year. Complete with crackling fire, dancing, photo booth, appetizers and pizza! It has always been a great memorable time see everyone have such a wonderful time.

The Eggstravaganza in April takes place at Kensington Elementary Multipurpose Room. Special visit with the Easter Bunny, lots of memorable photo opportunities. An indoor egg hunt takes place for the little ones, and outdoor for the older children. Kensington Library and the Kensington Congregational Church provide activities to round out the event. Each child trades in their eggs for a goody bag. An assortment of morning munchies are provided.

Summer Camp takes place for 8 weeks at Sawyer Park. A new theme is presented each week along with a trip to the beach, and fun activities. Extended day is also available at KES multipurpose room. Special thanks to Catherine Bannister, Emily Greenwood, and Jen Macek for a successful program.

Old Home Day takes place annually at Sawyer Park this year was the 2<sup>nd</sup> Saturday in July. Special thanks to the Kensington Fire Department and Rescue crew for manning the grills again this year. The town provides the main course of hamburgers, hotdogs, condiments and all supplies. The Trustees of Sawyer Park donated the potato and pasta salad. Residents are asked to bring a pot luck item. So, you can just imagine the large array of salads and desserts that fill the tables. There is music, dancing, corn hole tournament, bungee trampoline, face painting, photo booth, and pie eating contest. Special thank you to our police, fire and rescue for proudly displaying the town's vehicles for the public to enjoy. After dinner the multipurpose field is filled with blankets and lawn chairs in anticipation of the unbelievable fireworks display. Sunday morning is always followed by the kindness of the Perry family's pancake breakfast. This is all made possible by the ongoing Kensington town spirit, many volunteers and outstanding participation in the program. The intent is to expand this year and offer a memorable weekend with lots of events scheduled by all organization in Kensington for the weekend of August 21, 22 and 23<sup>rd</sup>.

The Halloween party this year was organized in cooperation with Alnoba. The setting was perfect for haunted hayrides through the wooded trail, and out to the open field with the bon fire in the distance. The inside had a spectacular Halloween theme, live music, costume judging, treats and games. The Farm at Eastman's Corner's food truck was and added convenience for all the hungry families. Many thanks to all the awesome scarers, judges, volunteers, and special thanks to Pat Bonnevie for all her help

# 2019 ANNUAL TOWN REPORT

with making sure everyone safely enjoyed the hayride. Another wonderful event with the help of Hidden Brook Farm and the Batchelder Family.

We end the year off with a family event. The Holiday Stroll! Starting at Sawyer Park with caroling and tree lighting. Then the horse drawn carts arrive with Mr. and Mrs. Claus and a wonderful story told by Mrs. Claus as the child sit quietly in disbelief. The town buildings are all decorated with lights and we ride along the roadway singing holiday music. Outside in front of the Congregational Church is a live nativity scene. After continuing to sing we are all invited to the church community room for warm drinks, homemade pastries and friendly conversation. It was a difficult decision to make this year but for the safety of the horses the horse drawn cart portion of the event needed to be cancelled, due to the weather.

Looking forward to another wonderful year!

Proudly presented by the Kensington Recreation and Social Committee.

Elaine Bodwell

Lili Spinosa

Jessica Minghella

Donna Carter

# 2019 ANNUAL TOWN REPORT

## Trail Committee Report

The Kensington Trail Committee (KTC) was officially formed in the fall of 2019 and held its first meeting on 9/25/19 with significant public interest, support, and attendance. All 9 committee positions were filled during the subsequent two months, and the committee set about developing a strategy to accomplish its mission and vision to preserve, establish, and maintain recreational trails and create a resource to help residents access to the community's natural beauty and resources.

In 2019 The KTC coordinated with the Board and Selectmen, the Kensington Conservation Commission, and local organizations such as the Southeast Land Trust and University of New Hampshire Extension to develop strategies and understand proper policies as they relate to town trails. The KTC also successfully held its first trail workday in November 2019, cleaning up the Meetinghouse Trail system on the town parcel. Work will continue into 2020 to further plan, develop, and implement actions and activities in support of its mission and vision.

Submitted by Joe Hickey, Chair

# 2019 ANNUAL TOWN REPORT

## Conservation Commission

Annual Report for Kensington Conservation Commission 2019

Throughout 2019 the Commission met and discussed the following issues:

### Hodges Conservation Land

Haying contracted signed for the cutting the fields at Hodges. The Commission discussed a second forests cutting at Hodges. Forester, Charlie Moreno was contacted. Projects are backlogged due to wet weather in 2019, but we are on his schedule, project date to be determined. The construction of the foot bridge from Moulton Ridge onto the Hodges property is on hold due to beaver activity. The Commission is investigating beaver control throughout the area. Rockingham County Conservation District (RCCD) applied a third application to control invasive species at Hodges. The Commission pursued reimbursement from the Society for Protection of New Hampshire Forests (SPNHF) half the cost of the invasive species control at Hodges.

The Commission met with Brandon Kernen from NH DES to discuss the town of Seabrook wells. The impact of the drawdown of water does not extend beyond a mile from the well head. Mr. Kernen also discussed testing of water at private wells. Be Well Informed section of the NH DES website provides information regarding private wells and water testing. The shooting range located at the Seabrook well site is a concern. It is best to keep the well head area in a natural state. Historically there was no supervision of the gun range, there has been shooting of monitor wells, ATVs driving over monitor wells. In addition, there was no control of access to the site and concern of gravel removal. Seabrook is looking to make improvements in the property. Issues of concern are expansion of use, expansion of gravel excavation.

The Commission discussed pond reclamation for the pond on Drinkwater Road. NH Department of Environmental Services and UNH Cooperative Extension Service was contacted. Neither agency provides assistance in pond reclamation. Gregg Jordan, County Forester visited site. Vegetation growing in pond is a native species. With no state agency to provide assistance with pond reclamation, funding to dredge pond will need to be further investigated.

The Commission reviewed monitoring reports from South East Land Trust (SELT) for private lands that are protected with a conservation easement. The Commission met with land owners interested in placing a conservation easement on their property. The Commission met

# 2019 ANNUAL TOWN REPORT

with Paul White who was interested in donating land he owns to the town. The Commission drafted a Warrant Article to accept the gift of Paul and Mary White to accept two gifts of land, a 5 acre piece within the Great Meadows and a 4 acre piece, backland abutting the Hodges Conservation Area.

The Commission discussed with Barbara Richter from the NH Association of Conservation Commissions the land owned by the town off of Route 108, that as of 2019, this town owned land was not protected. Having a conservation easement on the land would provide the greatest protection in perpetuity. SELT was contacted regarding the cost associated with placing a conservation easement on the property. The Commission walked the perimeter of the 40+ acre property and then again with County Forester, Greg Jordan. The property is a diverse hardwood forest which abuts adjacent land, the Bodwell property that is now protected with a conservation easement and monitored by SELT. The Commission obtained an estimate from SELT for costs associated with placing land in conservation, such as survey, drafting legal documents and contribution to the monitoring fund. The Commission drafted warrant article requesting 50% of the funding from the town. The other 50% of the necessary funding would come from the Conservation Fund.

The Commission attended Planning Board meeting to express concerns over wetland violations at 152 Drinkwater Road. The Commission walked the property with the landowner's representatives and provided a letter of recommendations to the Planning Board regarding the violations and ongoing activity.

The Commission reviewed the Trails Committee Policies and met with the Trails Committee to work collaboratively on projects.

The Commission received a grant to control invasive species at town sheds to prevent the further spreading of invasive species. The Commission intends on having a meeting with RCCS to discuss best management practices in order for the town to obtain additional funding.

Conservation Commission  
Sydnee Goddard  
Joan Skewes  
Robert Gustafson  
Pam Holland

# 2019 ANNUAL TOWN REPORT

## Sawyer Kensington Trust Report

### 2019 Annual Report for Sawyer Park

#### Submitted by the Sawyer Kensington Trust

During the 2019 calendar year the Sawyer Kensington Trust completed a variety of projects to support our mission to coordinate with the Town to ensure that Sawyer Park is maintained and improved to provide the residents of Kensington the highest quality recreation facility possible.

From an administrative perspective the Trust was active in developing the new operational agreement between the Kensington Leadership Center Trust and the Town of Kensington for the next thirty years. This agreement establishes roles and responsibilities for the involved parties as well as outlining the financial responsibilities for the park. This agreement was voted upon by residents of Town at the 2019 Annual Town meeting. Another important aspect of the new agreement, the Towns people voted to make the three Town positions on the Kensington Sawyer Trust elected positions beginning with the 2020 Annual Town Meeting. In addition, the Trust updated all pertinent rental forms and fee schedules used in administering the use of the facilities. Finally, the Trust has been working through the fall and winter to develop a new Sawyer Park website that is anticipated to be operational by mid-year.

From a facilities maintenance perspective, in early 2019 the Trust found it necessary to remove a number of hazard trees that were the result of storm damage sustained in late 2018. This included repairs to the dugout at Field C because of a fallen tree. The existing fencing at the parking lot for Sawyer Park was also augmented to prevent lawn parking that was happening with frequency during high use events.

From a financial perspective Sawyer Park annually costs approximately \$80,000 a year to operate at current levels of service; under the new agreement Kensington taxpayers provide \$30,000 annually to support the Park. The Trustees will continue to pursue new ways of raising additional funds to ensure that the Park continues to provide the highest levels of recreation services possible for residents.

Sawyer Kensington Trust is committed to working with our community partners to maintain and improve one of Kensington's most important resources.

Bruce Cilley, Kensington Leadership Center Trust

Michael Del Sesto, Kensington Leadership Center Trust

Hez Marks-Mercadante, Town of Kensington

Donna Carter, Town of Kensington

Glenn Greenwood, Town of Kensington



# 2019 ANNUAL TOWN REPORT

## Planning Board Report

### 2019 Planning Board Report

During this past year, applications for 1 Home Occupation and 1 Accessory Dwelling Unit were reviewed, with both receiving approvals.

With the expertise and guidance of Fire Chief True, new cistern regulations were completed and approved.

The board welcomed two new members, Robert Chase and Therese Wallaga, as well as one new alternate member, Christine Ouellette. One vacant position for an alternate on the board.

Planning Board meets on the third Tuesday of each month at 7:00 pm in the town hall.

A 'Build-out Analysis' was recommended to determine how much housing development potential remains in Kensington. The funding for this study is before the voters in March.

The Board deeply values and appreciates the expertise provided by the Rockingham Planning Commission..

Respectfully submitted,

Peter Merrill  
Planning Board Chairman

# 2019 ANNUAL TOWN REPORT

## Historical Society Report

**The Historical Society of Kensington celebrates 50 years.**

**It was founded in 1970 by a group of close to 200 residents interested in preserving the historical buildings and artifacts within the community. The incorporation papers state the object for which the society is established is:**

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

**On January 19th, 1972, the Historical Society entered into an agreement with the School Board of Kensington wherein the Society would assume responsibility of the care and maintenance of the “ old brick school house” and maintain the North School as would reflect the school’s condition from its earlier days through the whole period of its operation.**

**The Historical Society has been instrumental in funding the preservation of early Parish accounts and other important historical documents. The Kensington Social Library is the repository of those documents as well as many of the town’s early records showing the changes in the roadways and land holdings within the town, historical records and objects.**

**The Current Officers are:**

<b>President</b>	<b>Lorraine O’Keefe</b>
<b>Vice President</b>	<b>Elaine Bodwell</b>
<b>Secretary</b>	<b>Meghan Gross</b>
<b>Treasurer</b>	<b>Holly McCann</b>

**Board of Directors:**

**Janet MacQuarrie**  
**Anna Seitz**  
**Richard Fyler**  
**Rudi Seitz**  
**Frank Whittemore**  
**Robert Hanson**

**Curator of Documents and Objects:**

**Joan Webber**

# 2019 ANNUAL TOWN REPORT

## Schedule of Town Property

### Kensington Owner Index Sorted by Parcel Location

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

## Trash and Recycling

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

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

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

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

In April of 2019 a Recycling Committee was called together. The Subcommittee has been tasked with advising the Board of Selectmen to better address the ongoing challenges of the collection and disposal of trash and recycling.

## TRASH CONTAINER LIMITS

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

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

Fees and instructions are located on the town website at [www.town.kensington.nh.us](http://www.town.kensington.nh.us).

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

## RECYCLING

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

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

### Do Recycle:

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

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

## JUNK CAR REGULATION

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

# 2019 ANNUAL TOWN REPORT

## 2018 Audit Report

TOWN OF KENSINGTON, NEW HAMPSHIRE

Financial Statements December 31, 2018 and

Independent Auditor's Report

### BASIC FINANCIAL STATEMENTS

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# 2019 ANNUAL TOWN REPORT

## TOWN OF MNSINGTON, NEW HAMPSHIRE FINANCIAL STATEMENTS December 31, 2018

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# 2019 ANNUAL TOWN REPORT



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## 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, 2018, 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.

# 2019 ANNUAL TOWN REPORT

## *Basis for Adverse Opinion on Governmental Activities*

As discussed in Note 2 to the financial statements, management has not recorded a liability, deferred outflows of resources, or deferred inflows of resources for the Town's single employer other post-employment benefits plan in governmental activities and, accordingly, has not recorded an expense for the current period change. 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 deferred outflows, liabilities, and deferred inflows, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect the deferred outflows, liabilities, deferred inflows, 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, 2018, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## *Unmodified Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and the aggregate remaining fund information of the Town of Kensington, New Hampshire, as of December 31, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## *Other Matters*

### *Required Supplementary Information*

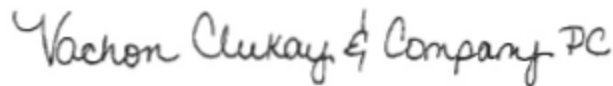
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town's OPEB contributions, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town's pension contributions on pages i-vi and 32-38 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.

# 2019 ANNUAL TOWN REPORT

## *Supplementary Information*

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

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



Manchester, New Hampshire  
August 15, 2019

# 2019 ANNUAL TOWN REPORT

## **TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2018**

Presented herewith please find the Management Discussion & Analysis Report for the Town of Kensington for the year ending December 31, 2018. 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.

# 2019 ANNUAL TOWN REPORT

## TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2018

### **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, 2018 and 2017 is as follows:

# 2019 ANNUAL TOWN REPORT

## TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2018

	Governmental Activities	
	2018	2017
Current and other assets:		
Capital assets	\$ 3,266,307	\$ 3,380,153
Other assets	<u>3,803,071</u>	<u>4,033,903</u>
Total assets	<u>7,069,378</u>	<u>7,414,056</u>
Deferred outflows of resources	<u>187,770</u>	<u>114,371</u>
Long term and other liabilities:		
Noncurrent liabilities	1,221,357	1,195,720
Other liabilities	<u>2,619,638</u>	<u>2,575,982</u>
Total liabilities	<u>3,840,995</u>	<u>3,771,702</u>
Deferred inflows of resources	<u>50,377</u>	<u>60,685</u>
Net position:		
Net investment in capital assets	3,161,271	3,236,846
Restricted	126,703	188,860
Unrestricted	<u>77,802</u>	<u>270,334</u>
Total net position	<u>\$ 3,365,776</u>	<u>\$ 3,696,040</u>

### Statement of Activities

Change in net position for the years ending December 31, 2018 and 2017 is as follows:

	Governmental Activities	
	2018	2017
Program revenues:		
Charges for services	\$ 141,642	\$ 125,179
Operating grants and contributions	112,000	115,851
General revenues:		
Property and other taxes	1,149,931	1,196,697
Licenses and permits	647,251	611,663
Intergovernmental revenue	108,680	108,971
Interest and investment earnings	11,882	14,999
Miscellaneous	11,738	13,974
Gain of disposal of asset	<u>12,000</u>	
Total revenues	<u>2,195,124</u>	<u>2,187,334</u>

# 2019 ANNUAL TOWN REPORT

## TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2018

	<u>2018</u>	<u>2017</u>
Program expenses:		
General government	609,607	551,511
Public safety	708,603	563,881
Highways and streets	730,411	327,218
Sanitation	172,907	154,953
Health and welfare	28,929	35,373
Culture and recreation	260,753	242,966
Conservation		100,300
Interest and fiscal charges	14,178	17,333
Total expenses	<u>2,525,388</u>	<u>1,993,535</u>
Excess before contributions to permanent fund principal	(330,264)	193,799
Contributions to permanent fund principal		1,250
Change in net position	(330,264)	195,049
Net position at beginning of year	3,696,040	3,564,326
Impact of GASB 75		(63,335)
Net position at end of year	<u>\$ 3,365,776</u>	<u>\$ 3,696,040</u>

### Town of Kensington Activities

The Town's net position decreased (\$330,264) during the current year.

The General Fund shows a fund balance of \$701,514. This is a decrease of (\$382,902) from the prior year.

The total fund balance of \$460,266 in the other governmental funds is restricted or committed for the purposes of the individually established fund. The total fund balance in the other governmental funds as of December 31, 2018 increased \$96,627 from December 31, 2017.

### 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, 2018 is \$6,142,416. However, this only includes infrastructure (roads, bridges etc.) of \$1,902,843 acquired since 2004 as those asset types acquired prior to that date were not recorded. Accumulated depreciation amounts to \$2,876,109, leaving a net book value of \$3,266,307. This investment in capital assets includes equipment and real property. Leased vehicles and equipment before depreciation as of December 31, 2018 was \$498,865. See Note 4 to the basic financial statements for a detail of activity.



# 2019 ANNUAL TOWN REPORT

## TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2018

### Long-Term Obligations

During 2018 the Town had a net decrease in general obligation bonds in governmental activities of (\$41,179), as a result of scheduled payments on existing debt and amortization of bond premiums. Capital lease obligations in the governmental activities experienced a net decrease of (\$38,271), as a result of new lease obligations in the amount of \$27,629 net of scheduled payments on existing capital leases (\$65,900). See Note 5 to the basic financial statements for a detail of activity.

### General Fund Budgetary Highlights

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

Actual revenues on the budgetary basis were greater than the budgeted amount by \$54,115. The Town brought in additional revenues from licenses and permits of \$67,115, representing the largest portion of the excess revenues.

The Town underspent its total budget by \$21,481.

### Economic Factors

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

In 2018 the Town made the 6<sup>th</sup> payment of \$60,740 on the 2013 HME SFO Fire Engine which was put into service in July 2013.

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

In 2018 the Town made the 10<sup>th</sup> year payment for the Kimball Farm Bond in the amount of \$56,370, including interest. This is a 20-year debt for the town which will make its final payment in 2028.

In 2018 there was one current use tax release done totaling \$22,000. As voted in a previous year 25% of those funds will be turned over to the Conservation Commission.

The road side trimming was done totaling \$16,000. There were many storm damaged trees that had to be professionally trimmed totaling \$6,800.00.

Recycling cost increased substantially this year with a year-end cost of \$13,795.46. This was \$8,900.87 more than recycling costs in 2017.

The Town was awarded FEMA funds in the amount of \$16,585.91 due to a March 2018 storm.

Emergency Management received a grant to help pay for the Sound System installed this year in the Town Hall totaling \$21,319.00.

# 2019 ANNUAL TOWN REPORT

## **TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2018**

Other Emergency Management Grants were awarded for the Seabrook Station Drill totaling \$14,698.65.

Highway funds from 2017 were partially used and the remaining amount was applied to road work in 2018 totaling \$391,000.

### **Contacting the Town of Kensington's Financial Management**

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

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# 2019 ANNUAL TOWN REPORT

EXHIBIT A  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Statement of Net Position  
December 31, 2018

	Governmental Activities
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 2,718,356
Investments	792,713
Taxes receivable, net	251,663
Accounts receivable, net	40,339
Total Current Assets	<u>3,803,071</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,066,679
Depreciable capital assets, net	<u>2,199,628</u>
Total Noncurrent Assets	<u>3,266,307</u>
Total Assets	<u>7,069,378</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to OPEB	16,618
Deferred outflows related to pensions	<u>171,152</u>
Total Deferred Outflows of Resources	<u>187,770</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	23,431
Accrued expenses	19,539
Due to other governments	2,388,077
Deposits	67,137
Current portion of bonds payable	40,000
Current portion of capital leases payable	<u>81,454</u>
Total Current Liabilities	<u>2,619,638</u>
Noncurrent Liabilities:	
Bonds payable	320,636
Capital leases payable	23,582
OPEB liability	112,451
Net pension liability	<u>764,688</u>
Total Noncurrent Liabilities	<u>1,221,357</u>
Total Liabilities	<u>3,840,995</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred outflows related to OPEB	357
Deferred outflows related to pensions	<u>50,020</u>
Total Deferred Inflows of Resources	<u>50,377</u>
<b>NET POSITION</b>	
Net investment in capital assets	3,161,271
Restricted	126,703
Unrestricted	<u>77,802</u>
Total Net Position	<u>3,365,776</u>

*See accompanying notes to the basic financial statements*

# 2019 ANNUAL TOWN REPORT

EXHIBIT B  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Statement of Activities  
For the Year Ended December 31, 2018

			Net (Expense) Revenue and Changes in Net Position	
Functions/Programs	Expenses	Program Revenues		Governmental Activities
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
General government	\$ 609,607			\$ (609,607)
Public safety	708,603	\$ 78,978	\$ 36,018	(593,607)
Highways and streets	730,411		74,782	(655,629)
Sanitation	172,907	8,091		(164,816)
Health and welfare	28,929			(28,929)
Culture and recreation	260,753	51,633	4,141	(204,979)
Debt service	14,178			(14,178)
Total Governmental Activities	<u>\$ 2,525,388</u>	<u>\$ 138,702</u>	<u>\$ 114,941</u>	<u>(2,271,745)</u>
General Revenues:				
Property and other taxes				1,149,931
Licenses and permits				647,251
Grants and contributions:				
Rooms and meals tax distribution				108,680
Interest and investment earnings				11,881
Miscellaneous				11,738
Net gain of disposal of capital assets				12,000
Total general revenues and gain on disposal of asset				1,941,481
Change in Net Position				(330,264)
Net Position at beginning of year, as restated				3,696,040
Net Position at end of year				\$ 3,365,776

# 2019 ANNUAL TOWN REPORT

EXHIBIT C  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Balance Sheet  
Governmental Funds  
December 31, 2018

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,718,356		\$ 2,718,356
Investments	466,032	\$ 326,681	792,713
Taxes receivable	251,663		251,663
Accounts receivable, net	2,145	38,194	40,339
Due from other funds	55,604	151,942	207,546
Total Assets	<u>3,493,800</u>	<u>516,817</u>	<u>4,010,617</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Total Deferred Outflows of Resources			
Total Assets and Deferred Outflows of Resources	<u>\$ 3,493,800</u>	<u>\$ 516,817</u>	<u>\$ 4,010,617</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 23,431		\$ 23,431
Accrued expenses	11,418		11,418
Due to other governments	2,388,077		2,388,077
Due to other funds	150,995	\$ 56,551	207,546
Deposits	67,137		67,137
Total Liabilities	<u>2,641,058</u>	<u>56,551</u>	<u>2,697,609</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unearned tax revenue	151,228		151,228
Total Deferred Inflows of Resources	<u>151,228</u>		<u>151,228</u>
<b>FUND BALANCES</b>			
Nonspendable		39,784	39,784
Restricted	38,729	48,190	86,919
Committed	95,874	372,292	468,166
Assigned	35,638		35,638
Unassigned	531,273		531,273
Total Fund Balances	<u>701,514</u>	<u>460,266</u>	<u>1,161,780</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,493,800</u>	<u>\$ 516,817</u>	<u>\$ 4,010,617</u>

# 2019 ANNUAL TOWN REPORT

EXHIBIT C-1  
**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Position**  
**December 31, 2018**

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 1,161,780
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.	3,266,307
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	151,228
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds.	
Deferred outflows of resources related to OPEB liability	16,618
Deferred outflows of resources related to net pension liability	171,152
Deferred inflows of resources related to OPEB liability	(357)
Deferred inflows of resources related to net pension liability	(50,020)
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	(360,636)
Capital leases payable	(105,036)
Accrued interest on long-term obligations	(8,121)
OPEB liability	(112,451)
Net pension liability	(764,688)
Net Position of Governmental Activities (Exhibit A)	<u>\$ 3,365,776</u>

# 2019 ANNUAL TOWN REPORT

**EXHIBIT D**  
**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**December 31, 2018**

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 1,118,103	\$ 5,500	\$ 1,123,603
Licenses and permits	647,251		647,251
Intergovernmental	219,480		219,480
Charges for services	8,983	129,719	138,702
Interest and investment income	10,352	1,529	11,881
Miscellaneous	11,738	4,141	15,879
Total Revenues	<u>2,015,907</u>	<u>140,889</u>	<u>2,156,796</u>
Expenditures:			
Current operations:			
General government	608,183		608,183
Public safety	594,701	100,937	695,638
Highways and streets	620,349		620,349
Sanitation	172,907		172,907
Health and welfare	28,929		28,929
Culture and recreation	162,369	72,613	234,982
Capital outlay		53,341	53,341
Debt service:			
Principal retirement	40,000		40,000
Interest and fiscal charges	16,371		16,371
Total Expenditures	<u>2,243,809</u>	<u>226,891</u>	<u>2,470,700</u>
Excess revenues over (under) expenditures	<u>(227,902)</u>	<u>(86,002)</u>	<u>(313,904)</u>
Other financing sources (uses):			
Proceeds from capital leases		27,629	27,629
Transfers in		155,000	155,000
Transfers out	(155,000)		(155,000)
Total other financing sources (uses)	<u>(155,000)</u>	<u>182,629</u>	<u>27,629</u>
Net change in fund balances	(382,902)	96,627	(286,275)
Fund balances at beginning of year	<u>1,084,416</u>	<u>363,639</u>	<u>1,448,055</u>
Fund balances at end of year	<u>\$ 701,514</u>	<u>\$ 460,266</u>	<u>\$ 1,161,780</u>



# 2019 ANNUAL TOWN REPORT

**EXHIBIT D-I**  
**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, 2018**

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ (286,275)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.	(125,846)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	26,328
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the gain on the disposal of capital assets reduced by the actual proceeds received from the disposal.	12,000
Proceeds from capital leases are reported as other financing sources in the funds, but a capital lease increases long-term liabilities in the statement of net position.	(27,629)
Repayment of principal on bonds and capital leases payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	105,900
Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt.	1,179
In the statement of activities, interest is accrued on outstanding bonds payable, and capital leases payable, whereas in governmental funds, an interest expenditure is reported when due.	1,014
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflect the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and do not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.	
Net changes in OPEB	(32,855)
Net changes in pension	(4,080)
Change in Net Position of Governmental Activities (Exhibit B)	\$ (330,264)

*See accompanying notes to the basic financial statements*

# 2019 ANNUAL TOWN REPORT

**EXHIBIT E**  
**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**December 31, 2018**

	Private-Purpose Trust Funds
<b>ASSETS</b>	
Investments	\$ 237,604
Total Assets	<u>237,604</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Total Deferred Outflows of Resources	<u>-</u>
<b>LIABILITIES</b>	
Total Liabilities	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Total Deferred Inflows of Resources	<u>-</u>
<b>NET POSITION</b>	
Held in trust	237,604
Total Net Position	<u>\$ 237,604</u>

**EXHIBIT F**  
**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**December 31, 2018**

	Private-Purpose Trust Funds
<b>ADDITIONS:</b>	
Contributions:	
Private donations	\$ 105
Total Contributions	<u>105</u>
Investment earnings:	
Interest	11,379
Realized losses on investments	(2,466)
Net decrease in the fair value of investments	<u>(13,388)</u>
Total Investment Earnings	<u>(4,475)</u>
Total Additions	<u>(4,370)</u>
<b>DEDUCTIONS:</b>	
Benefits	9,612
Total Deductions	<u>9,612</u>
Change in net position	(13,982)
Net Position at beginning of year	251,586
Net Position at end of year	<u>\$ 237,604</u>

# 2019 ANNUAL TOWN REPORT

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS For the Year Ended December 31, 2018

### NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### *Financial Reporting Entity*

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

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

#### *Basis of Presentation*

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

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

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

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

#### 2. **Fund Financial Statements:**

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

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

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

#### *Fund Accounting*

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

#### 1. **Governmental Funds:**

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

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

#### 2. **Fiduciary Funds:**

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

#### *Measurement Focus*

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

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

#### 2. **Fund Financial Statements:**

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



# 2019 ANNUAL TOWN REPORT

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

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

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

### **Basis of Accounting**

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

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

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

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 10). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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

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

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

### **2. Expenses/Expenditures:**

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

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

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## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

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, 2018, the Town did not apply fund balance to reduce taxes.

### **Investments**

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

### **Taxes Receivable**

Taxes levied during the current year and prior and uncollected at December 31, 2018 are recorded as receivables net of reserves for estimated uncollectibles of \$14,613.

### **Accounts Receivable**

Accounts receivable are reported at their net realizable value, which is the amount expected to be collected within the next fiscal year. Accounts receivable within the Nonmajor Governmental Funds are reported net of an allowance for uncollectible ambulance receivables. Management considers the age of outstanding receivable balances in estimating the allowance for uncollectible receivables. As of December 31, 2018, the allowance for uncollectible ambulance receivables was \$7,580.

### **Capital Assets**

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

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

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

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# 2019 ANNUAL TOWN REPORT

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

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

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

### Compensated Absences

Town employees may accumulate sick leave days up to a maximum of sixty days per year. No pay for unused sick leave is made upon termination. Town employees earn vacation at one week to 1 weeks per year dependent on length of service. No employee may carry over unused vacation time from one year to the next, without selectmen approval. Unused vacation time will be paid upon termination.

### Bond Premium

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

### Accrued Liabilities and Long-Term Obligations

Except for the obligation for certain 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 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.

### Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Hampshire Retirement System (NHRHS) OPEB Plan and additions to/deductions from NHRHS's fiduciary net position have been determined on the same basis as they are reported by NHRHS. For this purpose, NHRHS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

### Pensions

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

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## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

### Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

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

### Fund Balance Policy

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

- **Nonspendable Fund Balance:** Amounts that are not in a spendable form or are required to be maintained intact.
- **Restricted Fund Balance:** Amounts constrained to specific purposes stipulated by external resource providers or through enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers or by the enabling legislation.
- **Committed Fund Balance:** Amounts that can be used only for the specific purposes determined by a formal action of the Town's highest level of decision making authority (annual Town Meeting). Commitments may be changed or lifted only by the governing body taking the same formal action that imposed the constraint originally. The governing body's actions must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- **Assigned Fund Balance:** Amounts the Town intends to use for specific purposes; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- **Unassigned Fund Balance:** Amounts that are available for any purpose; these amounts are reported only in the General Fund and any fund with a deficit fund balance.

As of December 31, 2018 the Town has not adopted a fund balance policy.

In instances where expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classification can be used, committed amounts should be reduced first, followed by assigned amounts then unassigned amounts.

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# 2019 ANNUAL TOWN REPORT

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

### Interfund Activity

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

### Estimates

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

## NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### Other Post-Employment Benefits

The Town did not implement the provisions of GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* as it pertains to its single employer OPEB plan. Statement 75 requires governments to account for certain other postemployment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The provisions of GASB 75 were required to be implemented by the Town during the year ended December 31, 2018. The Town has implemented the provisions of GASB Statement 75 as it pertains to its cost-sharing multiple-employer defined benefit OPEB plan (see Note 6).

## NOTE 3—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2018 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 2,718,356
Investments	792,713
Statement of Fiduciary Net Position:	
Investments	237,604
Total deposits and investments	<u>\$ 3,748,673</u>

Deposits and investments as of December 31, 2018 consist of the following:

Deposits with financial institutions	\$ 2,745,193
Investments	1,003,480
Total deposits and investments	<u>\$ 3,748,673</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 limits its investments to demand deposits, certificates of deposit, or the New Hampshire Public Deposit Investment Pool (NHDPID) an external investment pool, in accordance with New Hampshire State law.

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

Responsibility for the investments of the Trust Funds is with the Trustee of Trust Funds. The trust funds are invested under the Prudent Man Rule per NH RSA 31:23-d. Typically, these funds have a long or perpetual time horizon. The portfolio investment objective is to provide a total return consistent with the purpose of that fund that exceeds the long-term rate of inflation.

### Interest Rate Risk

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

As of December 31, 2018, the Town's trust fund investments could be broken down into the following remaining maturities:

Investment Type	Remaining Maturity (In Years)		
	Fair Value	0-1 Years	1-5 Years > 5 Years
Fixed income mutual funds	\$ 256,640	\$ -	\$ 108,334 \$ 148,306

### Custodial Credit Risk

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

The Town's policy states that full collateralization will be required on nonnegotiable certificates of deposit and repurchase agreements. Of the Town's deposits with financial institutions at year end, \$2,486,022 was collateralized by securities held by the bank in the bank's name.

As of December 31, 2018, the Trust funds investments in the following investment types were held by the same counterparty that was used to buy the securities:

Investment Type	Reported Amount
Fixed income mutual funds	\$ 256,640
Equity mutual funds	132,060
Money market funds	12,436
	<u>\$ 401,136</u>

# 2019 ANNUAL TOWN REPORT

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

### Credit Risk

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

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

Investment Type	Rating as of Year End	
	Fair Value	Not Rated
Fixed income mutual funds	\$ 256,640	\$ 256,640
Money market mutual funds	12,436	12,436
State investment pool	602,344	
	\$ 871,420	\$ 269,076

### Fair Value Measurement of Investments

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

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

As of December 31, 2018, the Town's investments measured at fair value, by type, were as follows:

Investment Type	Fair Value Measurements Using:		
	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Fixed income mutual funds	\$ 256,640		\$ 256,640
Equity mutual funds	132,060		132,060
	\$ 132,060	\$ -	\$ 388,700

Fixed income mutual funds and equity mutual funds classified as level 1 are valued using unadjusted quoted prices in active markets for those securities.

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## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

### Investment in NHPDIP

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

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.

### NOTE 4—CAPITAL ASSETS

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

	Balance 1/1/2018	Additions	Disposals	Balance 12/31/2018
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,066,679	\$ -	\$ -	\$ 1,066,679
Total capital assets not being depreciated	1,066,679	-	-	1,066,679
Other capital assets:				
Land improvements	263,367			263,367
Buildings and improvements	1,700,718			1,700,718
Vehicles and equipment	1,127,324	128,571	(57,836)	1,198,059
Infrastructure	1,902,843			1,902,843
Intangible assets	10,750			10,750
Total other capital assets at historical cost	5,005,002	128,571	(57,836)	5,075,737
Less accumulated depreciation for:				
Land improvements	(139,938)	(12,718)		(152,656)
Buildings and improvements	(345,221)	(42,248)		(387,469)
Vehicles and equipment	(640,127)	(70,700)	57,836	(652,991)
Infrastructure	(1,561,225)	(115,676)		(1,676,901)
Intangible assets	(5,017)	(1,075)		(6,092)
Total accumulated depreciation	(2,691,528)	(242,417)	57,836	(2,876,109)
Total other capital assets, net	2,313,474	(113,846)	-	2,199,628
Total capital assets, net	\$ 3,380,153	\$ (113,846)	\$ -	\$ 3,266,307

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# 2019 ANNUAL TOWN REPORT

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

Depreciation expense was charged to governmental functions as follows:

General government	\$ 37,884
Public safety	68,700
Highways and streets	110,062
Culture and recreation	25,771
	<u>\$ 242,417</u>

The balance of the assets acquired through capital leases as of December 31, 2018 is as follows:

Vehicles and equipment	\$ 498,865
Less accumulated depreciation:	
Vehicles and equipment	<u>(141,121)</u>
	<u>\$ 357,744</u>

## NOTE 5—LONG-TERM OBLIGATIONS

### Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2018 are as follows:

	Balance 1/1/2018	Additions	Reductions	Balance 12/31/2018	Due Within One Year
Governmental activities:					
Bonds payable	\$ 395,000		\$ (40,000)	\$ 355,000	\$ 40,000
Unamortized bond premium	6,815		(1,179)	5,636	-
Total bonds payable	401,815		(41,179)	360,636	40,000
Capital leases payable	143,307		(65,900)	105,036	81,454
Total	\$ 545,122	\$ 27,629	\$ (107,079)	\$ 465,672	\$ 121,454

Payments on the general obligation bonds are paid out of the General Fund. Payments on capital leases are paid out of the General Fund and the Nonmajor Governmental Funds, as applicable. Amortization of the bond premium is recognized as a component of interest expense on the Statement of Activities (Exhibit B).

### General Obligation Bonds

Bonds payable at December 31, 2018 is comprised of the following individual issue:

Description	Original Issue	Interest Rate	Maturity Date	Balance at December 31, 2018
2008 Conservation Bond	\$ 754,195	4.22%	August 2028	\$ 355,000
				<u>355,000</u>
				Add: Unamortized bond premium
				<u>5,636</u>
				Total Bonds Payable \$ 360,636

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## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

Debt service requirements to retire general obligation bonds outstanding at December 31, 2018 are as follows:

Year Ending December 31,	Principal	Interest	Total
2019	\$ 40,000	\$ 15,563	\$ 55,563
2020	35,000	13,563	48,563
2021	35,000	12,119	47,119
2022	35,000	10,675	45,675
2023	35,000	9,188	44,188
2024-2028	175,000	23,319	198,319
	355,000	84,427	439,427
Add: Bond premium	5,636		5,636
	<u>\$ 360,636</u>	<u>\$ 84,427</u>	<u>\$ 445,063</u>

### 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, 2018:

Vehicle lease, due in annual installments of \$60,740 including interest at 2.89%, through August 2019	59,034
Vehicle lease, due in annual installments of \$9,895 including interest at 5.10%, through August 2020	18,373
Vehicle lease, due in annual installments of \$14,909 including interest at 5.24%, through May 2020	<u>27,629</u>
	<u>\$ 105,036</u>

Debt service requirements to retire the capital lease obligation outstanding at December 31, 2018 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2019	\$ 81,454	\$ 4,090	\$ 85,544
2020	23,582	1,222	24,804
	<u>\$ 105,036</u>	<u>\$ 5,312</u>	<u>\$ 110,348</u>

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# 2019 ANNUAL TOWN REPORT

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

### NOTE 6—OTHER POST EMPLOYMENT BENEFITS

#### Plan Description

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

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 at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at [www.nhrs.org](http://www.nhrs.org).

The OPEB Plan is divided into four membership types. Political subdivision employees, teachers and State employees belong to Group I. Police officers and firefighters belong to Group II. The OPEB plan is closed to new entrants.

#### Benefits Provided

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two person plan.

#### Funding Policy

Per RSA-100:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rate for the covered payroll of police officers was 4.10% for the year ended December 31, 2018. Contributions to the OPEB plan for the Town were \$12,669 for the year ended December 31, 2018. Employees are not required to contribute to the OPEB plan.

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

### OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2018, the Town reported a liability of \$112,451 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2017. The Town's proportion of the net OPEB liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2018, the Town's proportion was approximately 0.0246 percent, which was an increase of 0.0098 percentage points from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the Town recognized OPEB expense of \$45,523. At December 31, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 660	
Net difference between projected and actual earnings on OPEB plan investments		\$ 357
Changes in proportion and differences between Town contributions and proportionate share of contributions	9,544	
Town contributions subsequent to the measurement date	6,414	
Totals	<u>\$ 16,618</u>	<u>\$ 357</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$16,261. The Town reported \$6,414 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

June 30,	
2019	\$ 10,093
2020	(111)
2021	(111)
2022	(24)
	<u>\$ 9,847</u>

# 2019 ANNUAL TOWN REPORT

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

### Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

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

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using a building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return
Fixed income	25%	(0.25) - 1.80%
Domestic equity	30%	4.25 - 4.50%
International equity	20%	4.50 - 6.00%
Real estate	10%	3.25%
Private equity	5%	6.25%
Private debt	5%	4.25%
Opportunistic	5%	2.15%
Total	100%	

The discount rate used to measure the collective total OPEB liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

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

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net OPEB Liability	\$ 117,039	\$ 112,451	\$ 99,598

### NOTE 7—DEFINED BENEFIT PENSION PLAN

#### Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

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

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

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

#### Benefits Provided

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

Group II members vested by January 1, 2012, who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have not attained status as of January 1, 2012 can receive a retirement allowance at age



# 2019 ANNUAL TOWN REPORT

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

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

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

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

### Funding Policy

Covered police officers are required to contribute 11.55% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rate for the covered payroll of police officers was 25.33% for the year ended December 31, 2018. The Town contributes 100% of the employer cost. The Town's contributions to the NHRS for the year ending December 31, 2018 was \$78,268.

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

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

At December 31, 2018, the Town reported a liability of \$764,688 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2017. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2018, the Town's proportion was approximately 0.0159 percent, which was an increase of 0.0019 percentage points from its proportion measured as of June 30, 2017.

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

For the year ended December 31, 2018, the Town recognized pension expense of \$82,349. At December 31, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,104	\$ 6,192
Changes of assumptions	\$2,920	
Net difference between projected and actual earnings on pension plan investments		17,696
Changes in proportion and differences between Town contributions and proportionate share of contributions	72,502	26,132
Town contributions subsequent to the measurement date	39,626	
Totals	\$ 171,152	\$ 50,020

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as an increase to unrestricted net position in the amount of \$121,132. The Town reported \$39,626 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense for the measurement periods as follows:

	June 30, 2019	2020	2021	2022
	\$ 35,837	34,339	586	10,744
	\$ 81,506			

### Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions.

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

# 2019 ANNUAL TOWN REPORT

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

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

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using a building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return
Fixed income	25%	(0.25)–1.80%
Domestic equity	30%	4.25–4.50%
International equity	20%	4.50–6.00%
Real estate	10%	3.25%
Private equity	5%	6.25%
Private debt	5%	4.25%
Opportunistic	5%	2.15%
Total	100%	

### Discount Rate

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

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

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

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Town's proportionate share of the net pension liability	\$ 1,017,423	\$ 764,688	\$ 552,888

### NOTE 8—RESTRICTED NET POSITION

Net position is restricted for specific purposes at December 31, 2018 as follows:

Permanent Funds - Principal	\$ 39,784
Permanent Funds - Income	34,771
Library operations	31,016
Highfield Farm Maintenance	13,419
Kensington Place	7,713
	<u>\$ 126,703</u>

### NOTE 9—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2018 are as follows:

	General Fund	Nonmajor Governmental Funds	Total Funds
<b>Nonspendable:</b>			
Permanent Fund - Principal		\$ 39,784	\$ 39,784
<b>Restricted for:</b>			
Kensington place	\$ 7,713		7,713
Permanent Fund - Income		34,771	34,771
Highfield farm maintenance		13,419	13,419
Library operations	31,016		31,016
<b>Committed for:</b>			
Continuing appropriations	20,316		20,316
Expendable trusts	75,558		75,558
Recreation	2,234		2,234
Revolving recreation		615	615
Ambulance revenue		164,516	164,516
Police special details		20,200	20,200
Conservation commission		45,232	45,232
EMS revolving		141,729	141,729
<b>Assigned for:</b>			
Encumbrances	11,679		11,679
Tax decided property	20,207		20,207
Cemetery	1,518		1,518
	531,273		531,273
<b>Unassigned:</b>	<u>\$ 701,514</u>	<u>\$ 460,266</u>	<u>\$ 1,161,780</u>

# 2019 ANNUAL TOWN REPORT

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

### NOTE 10—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$386,771,727 as of April 1, 2018) and are due in two installments on July 2, 2018 and December 3, 2018. 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 may be tax deceded to the Town.

In accordance with State law, the Town collects taxes for the Exeter Region Cooperative School District, Kensington School District and, Rockingham County, all independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school districts. Total taxes appropriated during the year were \$5,624,385 and \$336,918 for the Exeter Region Cooperative School District and Kensington School District combined, and Rockingham County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes. At December 31, 2018, the balance of the property tax appropriation due to the Exeter Region Cooperative School District and Kensington School District combined is \$2,388,077 and has been reported as 'Due to other governments' in these financial statements.

### NOTE 11—INTERFUND TRANSACTIONS AND BALANCES

During the year, the General Fund collected funds and paid for expenditures on behalf of various nonmajor governmental funds for a range of activities that will be reimbursed to the applicable fund. Interfund balances at December 31, 2018 are as follows:

	General Fund	Due from	
		Nonmajor Governmental Funds	Total
Due to	\$ 150,995	\$ 55,604	\$ 55,604
	\$ 150,995	947	151,942
		\$ 56,551	\$ 207,546

During the year ended December 31, 2018, the General Fund transferred \$155,000 to the EMS Revolving Fund, a Nonmajor Governmental Fund. The transfer was made in accordance with budgetary authorization.

### NOTE 12—RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2018, the Town participated in public entity risk pools (Trusts) for property and liability

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trusts to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2018.

### Property and Liability Insurance

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

### Worker's Compensation

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

## NOTE 13—COMMITMENTS AND CONTINGENT LIABILITIES

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

During August 2017, the Town extended a long-term contract with an independent company to collect and transport rubbish and recycled waste until 2020. The terms of the agreement include monthly payments for an annual total in the amount of \$115,800.

The Town has contracted with the same company for snow plowing, sanding equipment and winter operations through 2018.

For the year ended December 31, 2018, the Town expended \$204,728 under the terms of the above agreements.

During December 2014, the Town entered into a long-term contract to join the Southeast Regional Refuse Disposal District through June 2020. The terms of the contract provide for the disposal of municipal solid waste, and construction, demolition, and bulky waste, at a first-year rate of \$61.85 and \$73.50 per ton



# 2019 ANNUAL TOWN REPORT

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2018

respectively. The rate is subject to adjustment for inflation annually. For the year ended December 31, 2018, the total amount expended under this contract was \$45,884.

### Litigation

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

### NOTE 14—RESTATEMENT OF NET POSITION

During the year ended December 31, 2018, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* as it pertains to the cost-sharing multiple employer defined benefit OPEB plan. The impact on the net position as of January 1, 2018 is as follows:

Net position at January 1, 2018 - as previously reported	\$ 3,759,375
Amount of restatement due to:	
Deferred outflows of resources related to OPEB	4,610
OPEB liability	(67,455)
Deferred inflows of resources related to OPEB	(490)
Net Position at January 1, 2018 - as restated	<u>\$ 3,696,040</u>

## SCHEDULE 1 TOWN OF KENSINGTON, NEW HAMPSHIRE Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Budgetary Basis) - General Fund December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 1,168,128	\$ 1,168,128	\$ 1,144,431	\$ (23,697)
Licenses and permits	580,000	580,000	647,251	67,251
Intergovernmental	175,909	228,513	219,480	(9,033)
Charges for services	5,000	5,000	8,983	3,983
Interest income	100	100	10,740	10,640
Miscellaneous	5,000	5,000	9,971	4,971
Total Revenues	<u>1,934,137</u>	<u>1,986,741</u>	<u>2,040,856</u>	<u>54,115</u>
Expenditures:				
Current operations:				
General government	529,526	550,845	590,565	(39,720)
Public safety	627,795	622,178	584,924	37,254
Highways and streets	626,745	643,331	626,399	16,932
Sanitation	172,240	172,240	172,907	(667)
Health and welfare	36,675	36,675	28,929	7,746
Culture and recreation	42,850	42,850	39,390	3,460
Debt service:				
Principal retirement	40,000	40,000	40,000	-
Interest and fiscal charges	16,372	16,372	16,371	1
Total Expenditures	<u>2,092,203</u>	<u>2,124,491</u>	<u>2,099,485</u>	<u>25,006</u>
Excess revenues over (under) expenditures	<u>(158,066)</u>	<u>(137,750)</u>	<u>(58,629)</u>	<u>79,121</u>
Other financing (uses):				
Transfers out	(261,829)	(261,829)	(265,354)	(3,525)
Total other financing (uses)	<u>(261,829)</u>	<u>(261,829)</u>	<u>(265,354)</u>	<u>(3,525)</u>
Net change in fund balance	<u>(419,895)</u>	<u>(399,579)</u>	<u>(323,983)</u>	<u>75,596</u>
Fund balance at beginning of year - Budgetary Basis	<u>1,058,472</u>	<u>1,058,472</u>	<u>1,058,472</u>	
Fund balance at end of year - Budgetary Basis	<u>\$ 638,577</u>	<u>\$ 658,893</u>	<u>\$ 734,489</u>	<u>\$ 75,596</u>

See accompanying notes to the required supplementary information

# 2019 ANNUAL TOWN REPORT

## SCHEDULE 2

### TOWN OF KENSINGTON, NEW HAMPSHIRE

#### Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability For the Year Ended December 31, 2018

Measurement Period Ended	Cost-Sharing Multiple Employer Plan Information Only				
	Town's Proportion of the Net OPEB Liability	Town's Proportionate Share of the Net OPEB Liability	Town's Covered Payroll	Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2018	0.02456086%	\$ 112,451	\$ 264,985	42.44%	7.53%
June 30, 2017	0.01475281%	\$ 67,455	\$ 226,613	29.77%	7.91%
June 30, 2016	0.01494335%	\$ 72,342	\$ 226,103	32.00%	5.21%

## SCHEDULE 3

### TOWN OF KENSINGTON, NEW HAMPSHIRE

#### Schedule of Town OPEB Contributions For the Year Ended December 31, 2018

Year Ended	Cost-Sharing Multiple Employer Plan Information Only				
	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Town's Covered Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2018	\$ 12,669	\$ (12,669)	\$ -	\$ 308,995	4.10%
December 31, 2017	\$ 8,580	\$ (8,580)	\$ -	\$ 215,828	3.98%
December 31, 2016	\$ 8,797	\$ (8,797)	\$ -	\$ 229,097	3.84%

## SCHEDULE 4

### TOWN OF KENSINGTON, NEW HAMPSHIRE

#### Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability For the Year Ended December 31, 2018

Measurement Period Ended	Town's Proportion of the Net Pension Liability	Town's Proportionate Share of the Net Pension Liability	Town's Covered Payroll	Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2018	0.01588070%	\$ 764,688	\$ 264,985	288.58%	64.73%
June 30, 2017	0.01401063%	\$ 689,042	\$ 226,613	304.06%	62.66%
June 30, 2016	0.01423233%	\$ 756,818	\$ 226,103	334.72%	58.30%
June 30, 2015	0.01403808%	\$ 556,122	\$ 220,591	252.11%	65.47%
June 30, 2014	0.01589432%	\$ 596,607	\$ 241,522	247.02%	66.32%
June 30, 2013	0.01543718%	\$ 664,383	\$ 240,207	276.59%	59.81%

## SCHEDULE 5

### TOWN OF KENSINGTON, NEW HAMPSHIRE

#### Schedule of Town Pension Contributions For the Year Ended December 31, 2018

Year Ended	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Town's Covered Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2018	\$ 78,268	\$ (78,268)	\$ -	\$ 308,995	25.33%
December 31, 2017	\$ 56,801	\$ (56,801)	\$ -	\$ 238,085	23.86%
December 31, 2016	\$ 51,639	\$ (51,639)	\$ -	\$ 229,097	22.54%
December 31, 2015	\$ 48,743	\$ (48,743)	\$ -	\$ 221,909	21.97%
December 31, 2014	\$ 49,466	\$ (49,466)	\$ -	\$ 231,692	21.35%
December 31, 2013	\$ 45,220	\$ (45,220)	\$ -	\$ 242,124	18.68%

# 2019 ANNUAL TOWN REPORT

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION December 31, 2018

### NOTE 1—BUDGET TO ACTUAL RECONCILIATION

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

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	\$ 2,015,907	\$ 2,398,809
Difference in property taxes meeting susceptible to accrual criteria	26,328	(122,979)
Non-budgetary revenues and expenditures	(1,379)	11,679
Encumbrances, December 31, 2018		(33,024)
Encumbrances, December 31, 2017		110,354
Budgetary transfers		\$ 2,364,839
Per Schedule 1	\$ 2,040,856	

### 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	\$ 7,713
<i>Committed for:</i>	
Continuing appropriations	20,316
<i>Assigned for:</i>	
Tax deeded property (Escrow)	20,207
Cemetery	1,518
Recreation	2,334
<i>Unassigned:</i>	
	<u>682,401</u>
	\$ 734,489

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

In accordance with GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's proportionate share of the net OPEB liability and schedule of Town OPEB contributions. The Town implemented the provisions of GASB Statement #75 during the year ended December 31, 2018. Accordingly, the historic information has only been

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED) December 31, 2018

presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

### NOTE 4—SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF TOWN PENSION CONTRIBUTIONS

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

### Changes in Assumptions

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

# 2019 ANNUAL TOWN REPORT

SCHEDULE A  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Combining Balance Sheet  
Governmental Funds - All Nonmajor Funds  
December 31, 2018

	Special Revenue <u>Funds</u>	Permanent <u>Fund</u>	Combining <u>Totals</u>
<b>ASSETS</b>			
Investments	\$ 252,126	\$ 74,555	\$ 326,681
Accounts receivable, net	38,194		38,194
Due from other funds	151,942		151,942
Total Assets	<u>442,262</u>	<u>74,555</u>	<u>516,817</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Total Deferred Outflows of Resources			
Total Assets and Deferred Outflows of Resources	<u>\$ 442,262</u>	<u>\$ 74,555</u>	<u>\$ 516,817</u>
<b>LIABILITIES</b>			
Due to other funds	\$ 56,551		\$ 56,551
Total Liabilities	<u>56,551</u>	<u>\$ -</u>	<u>56,551</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Total Deferred Inflows of Resources			
<b>FUND BALANCES</b>			
Nonspendable		39,784	39,784
Restricted	13,419	34,771	48,190
Committed	372,292		372,292
Total Fund Balances	<u>385,711</u>	<u>74,555</u>	<u>460,266</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 442,262</u>	<u>\$ 74,555</u>	<u>\$ 516,817</u>

# 2019 ANNUAL TOWN REPORT

SCHEDULE A-1  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Combining Balance Sheet  
Governmental Funds - All Nonmajor Special Revenue Funds  
December 31, 2018

	Revolving Recreation Fund	Ambulance Revenue Fund	Police Special Detail Fund	Conservation Commission Fund	EMS Revolving Fund	Highfield Farm Maintenance Fund	Total Nonmajor Special Revenue Funds
<b>ASSETS</b>							
Investments	\$ 14,456	\$ 158,253	\$ 35,887	\$ 30,111		\$ 13,419	\$ 252,126
Accounts receivable, net		345	26,076		\$ 11,773		38,194
Due from other funds		5,918		15,121	130,903		151,942
Total Assets	14,456	164,516	61,963	45,232	142,676	13,419	442,262
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Total Deferred Outflows of Resources	\$ 14,456	\$ 164,516	\$ 61,963	\$ 45,232	\$ 142,676	\$ 13,419	\$ 442,262
Total Assets and Deferred Outflows of Resources							
<b>LIABILITIES</b>							
Due to other funds	\$ 13,841		\$ 41,763		\$ 947		\$ 56,551
Total Liabilities	13,841	-	41,763	-	947	-	56,551
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Total Deferred Inflows of Resources							
<b>FUND BALANCES</b>							
Nonspendable							
Restricted							
Committed							
Total Fund Balances	615	164,516	20,200	45,232	141,729	13,419	372,292
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	14,456	164,516	61,963	45,232	142,676	13,419	442,262

# 2019 ANNUAL TOWN 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  
December 31, 2018

	Revolving Recreation Fund	Ambulance Revenue Fund	Police Special Detail Fund	Conservation Commission Fund	EMS Revolving Fund	Highfield Farm Maintenance Fund	Total Nonmajor Special Revenue Funds
Revenues:							
Taxes				\$ 5,500			\$ 5,500
Charges for services	\$ 51,633	\$ (9,651)	\$ 64,931		\$ 22,806		129,719
Interest and investment income (loss)	263	2,879	652	547		\$ (354)	3,987
Miscellaneous	2,941					1,200	4,141
Total Revenues	54,837	(6,772)	65,583	6,047	22,806	846	143,347
Expenditures:							
Current operations:							
Public safety		346	64,514		36,077		100,937
Culture and recreation	71,813					800	72,613
Capital outlay			53,341				53,341
Total Expenditures	71,813	346	117,855	-	36,077	800	226,891
Excess revenues over (under) expenditures	(16,976)	(7,118)	(52,272)	6,047	(13,271)	46	(83,544)
Other financing sources:							
Proceeds from capital lease			27,629				27,629
Transfers in					155,000		155,000
Total other financing sources	-	-	27,629	-	155,000	-	182,629
Net change in fund balances	(16,976)	(7,118)	(24,643)	6,047	141,729	46	99,085
Fund balances at beginning of year	17,591	171,634	44,843	39,185	-	13,373	286,626
Fund balances at end of year	\$ 615	\$ 164,516	\$ 20,200	\$ 45,232	\$ 141,729	\$ 13,419	\$ 385,711

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SCHEDULE B  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds - All Nonmajor Funds  
December 31, 2018

	Special Revenue Funds	Permanent Fund	Combining Totals
Revenues:			
Taxes	\$ 5,500		\$ 5,500
Charges for services	129,719		129,719
Interest and investment income (loss)	3,987	\$ (2,458)	1,529
Miscellaneous	4,141		4,141
Total Revenues	143,347	(2,458)	140,889
Expenditures:			
Current operations:			
Public safety	100,937		100,937
Culture and recreation	72,613		72,613
Capital outlay	53,341		53,341
Total Expenditures	226,891	-	226,891
Excess revenues over (under) expenditures	(83,544)	(2,458)	(86,002)
Other financing sources:			
Proceeds from capital lease	27,629		27,629
Transfers in	155,000		155,000
Total other financing sources	182,629	-	182,629
Net change in fund balances	99,085	(2,458)	96,627
Fund balances at beginning of year	286,626	77,013	363,639
Fund balances at end of year	\$ 385,711	\$ 74,555	\$ 460,266

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# 2019 ANNUAL TOWN REPORT

## ANNUAL REPORTS OF THE SCHOOL DISTRICT

ANNUAL REPORTS  
OF THE  
SCHOOL DISTRICT  
OF  
KENSINGTON, NEW HAMPSHIRE  
FOR THE FISCAL YEAR  
2019-2020

Kensington Elementary  
Exeter Region Cooperative  
SAU #16

# 2019 ANNUAL TOWN REPORT

## KENSINGTON SCHOOL DISTRICT OFFICERS

### SCHOOL BOARD

Jennifer Ramsey, Chair  
2020

Jonathan Lavelle  
2022

Timothy Galitski  
2021

### MODERATOR

Harold Bragg  
2020

### CLERK

Susan Lalime  
2020

### TREASURER

Mike Schwotzer  
2021

### AUDITOR

Pamela Rowe  
2020

### SUPERINTENDENT OF SCHOOLS

David Ryan  
775-8653

### ASSOCIATE SUPERINTENDENT OF SCHOOLS

Esther Asbell  
775-8655

### ASSISTANT SUPERINTENDENT FOR HUMAN RESOURCES

Thomas Campbell  
775-8652

### ASSISTANT SUPERINTENDENT FOR CURRICULUM AND ASSESSMENT

Christopher Andriski  
775-8679

# 2019 ANNUAL TOWN REPORT

## Kensington Elementary School

122 Amesbury Road  
Kensington, NH 03833  
Phone 772-5705  
Fax 775-0502

### **Pupil Statistics for ten years ending Jan 2019**

YEAR	WEEKS	BOYS	GIRLS	TOTAL	AVERAGE ATTENDANCE	AVERAGE ABSENCE	AVERAGE MEMBERSHIP	% OF ATTENDANCE
2009-2010	38	100	99	199	176	5.7	181.7	97
2010-2011	38	101	84	185	173.8	6.4	180.2	96
2011-2012	38	99	85	184	172.8	7.4	180.2	96
2012-2013	38	90	77	167	158	6.5	164.5	96
2013-2014	38	66	71	137	129.5	7.4	134.4	96
2014-2015	38	65	63	128	118	10	123.8	95
2015-2016	38	61	55	116	106	10	109	97
2016-2017	38	55	61	116	106.9	9.1	103.1	96
2017-2018	38	61	62	123	115.6	7.4	112.5	97
2018-2019	38	65	59	124	113.9	10.1	118.22	96

## KENSINGTON ELEMENTARY SCHOOL

122 Amesbury Road  
Kensington, NH 03833  
Phone 772-5705 Fax 775-0502

### **KES Enrollment Comparison**

#### **January 1, 2019**

Pre-school: 5  
Kindergarten: 24  
1<sup>st</sup> Grade: 20  
2<sup>nd</sup> Grade: 20  
3<sup>rd</sup> Grade: 20  
4<sup>th</sup> Grade: 18  
5<sup>th</sup> Grade: 15  
Total: 122

#### **January 1, 2020**

Pre-School: 3  
Kindergarten: 25  
1<sup>st</sup> Grade: 25  
2<sup>nd</sup> Grade: 22  
3<sup>rd</sup> Grade: 22  
4<sup>th</sup> Grade: 22  
5<sup>th</sup> Grade: 20  
Total: 139

# 2019 ANNUAL TOWN REPORT

## Kensington Elementary School Principal Report

### KENSINGTON ELEMENTARY SCHOOL

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

January 27, 2020

Dear Citizens of Kensington,

Kensington Elementary School opened the 2019 school year with almost 140 students! The town of Kensington has welcomed many new families with young children in the past year and our school continues to grow as a result. Each family that joins us brings new connections and voices to our community and new friends into our classrooms.

I am pleased to announce that Kensington Elementary School was one of the first recipients of the esteemed **Paul A. Flynn Memorial Trust Fund** awards. Created in honor of the late Associate Superintendent, SAU 16 grants an award each year to support creative and innovative educational experiences for students. Our Kindergarten co-teachers, Barbara Greenwood and Elizabeth Mosher, submitted an application last fall and were awarded nearly \$2000 to support their proposal for a unique outdoor education program. We were thrilled to embark on this new opportunity as we believe that our students build strong social and emotional skills through play and exploring the natural world around them. Our Kindergarteners spent several Friday mornings last winter outdoors in the woods behind our school building. Led by our staff and facilitators from *Timbernook*, the program guided outdoor experiences that inspired creativity and imagination, challenge their senses, and promoted both collaborative and independent play for students. We were grateful for the opportunity this award provided our students as it supports our philosophy about the critical need for outdoor play for young children.

Kensington Elementary School students continue to perform at or above grade level in all subject areas according to the New Hampshire State Assessments. Taken annually each spring, these are rigorous, on-line tests which require students to manage multiple sources of information, split screens, audio files and construct multi-paragraph responses. Gone are the days of multiple choice and testing booklets with #2 pencils. Some of these new assessments, depending on the subject area, take upwards of two to three hours to complete. Our students remain focused, put forth their best effort and persevere through the high expectations of each subject assessment. You can be proud of not only their academic achievements, but their grit and perseverance!

Did you know that the original section of the Kensington Elementary School was built in 1952? After the closing of the North School on the corner of Moulton Ridge and Amesbury Road, KES opened its doors with a few dozen students and Ms. Esther Prescott as the first principal of the new school. Since then, the school has seen numerous additions (1966, 1987, 1998, 2003) as our town continued to grow and the needs of our students changed. I am so thankful that the citizens of Kensington have supported our school

# 2019 ANNUAL TOWN REPORT

over the years and that our children no longer have “art on a cart” or PE in their classrooms with their desks pushed to the sides so that there was just enough space to move around a bit. Today our students enjoy their beautiful library, music room, multi-purpose room and a well-equipped kitchen. I honestly can not imagine how this building functioned without these spaces!

With all these new additions, we have been mindful to maintain this wonderful building we have been given so that the next generation of children in Kensington can continue to learn in a clean, well-kept facility. Over the past few years, we have completed many building projects including replacing part of the roof, upgrading to energy efficient windows in the older sections of the school, changing our lighting to LEDs, repaving the parking lot, installing a new fire panel and replacing our water filtration tanks. Just like your homes in town, there is always a project to be done and we have been strategic in anticipating and addressing each one. Thank you for supporting our budget each year so that we can continue to maintain a safe, well-functioning learning environment for our students and staff.

Now in my sixth year as building principal, I am convinced that Kensington Elementary School may be the greatest school in New Hampshire. Our students are amazing, that goes without saying! And our teachers have a deep love and appreciation for these students who are placed in our care each day. They are committed to helping our children grow and they have a “do whatever it takes” attitude to ensure students succeed. I know that I am fortunate to work with such an amazing staff and I appreciate all that they do to make Kensington Elementary School a positive place to be!

Respectfully submitted,

Becky Ruel, Ed.S.  
Principal



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

# 2019 ANNUAL TOWN REPORT

## **KES Citizenship Award**

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

**Congratulations to the 2019 Recipients...**

**Paige Sweet and Benjamin Casey!**



# 2019 ANNUAL TOWN REPORT

## Kensington Elementary Officers, Enrollment and Salaries

### KENSINGTON SCHOOL DISTRICT OFFICERS

#### SCHOOL BOARD

Jennifer Ramsey, Chair  
2020

Jonathan Lavelle  
2019

Timothy Galitski  
2021

#### MODERATOR

Harold Bragg  
2020

#### CLERK

Susan Lalime  
2020

#### TREASURER

Donna Hall  
2019

#### AUDITOR

Pamela Rowe  
2019

### SUPERINTENDENT OF SCHOOLS

David Ryan  
775-8653

### ASSOCIATE SUPERINTENDENT OF SCHOOLS

Esther Asbell  
775-8655

### ASSISTANT SUPERINTENDENT FOR HUMAN RESOURCES

Thomas Campbell  
775-8652

### ASSISTANT SUPERINTENDENT FOR CURRICULUM AND ASSESSMENT

Christopher Andriski  
775-8679

# 2019 ANNUAL TOWN REPORT

## Kensington Elementary School Pupil Statistics

### Kensington Elementary School

122 Amesbury Road  
Kensington, NH 03833  
Phone 772-5705  
Fax 775-0502

### Pupil Statistics for ten years ending Jan 2019

YEAR	WEEKS	BOYS	GIRLS	TOTAL	AVERAGE ATTENDANCE	AVERAGE ABSENCE	AVERAGE MEMBERSHIP	% OF ATTENDANCE
2009-2010	38	100	99	199	176	5.7	181.7	97
2010-2011	38	101	84	185	173.8	6.4	180.2	96
2011-2012	38	99	85	184	172.8	7.4	180.2	96
2012-2013	38	90	77	167	158	6.5	164.5	96
2013-2014	38	66	71	137	129.5	7.4	134.4	96
2014-2015	38	65	63	128	118	10	123.8	95
2015-2016	38	61	55	116	106	10	109	97
2016-2017	38	55	61	116	106.9	9.1	103.1	96
2017-2018	38	61	62	123	115.6	7.4	112.5	97
2018-2019	38	65	59	124	113.9	10.1	118.22	96

### KES Enrollment Comparison

#### January 1, 2018

pre-school- 8

K- 21

Gr 1- 22

Gr 2- 19

Gr 3- 19

Gr 4- 16

Gr 5- 17

**Total- 116**

#### January 1, 2019

pre-school- 5

K- 24

Gr 1- 20

Gr 2- 20

Gr 3- 20

Gr 4- 18

Gr 5- 15

**Total- 122**

# 2019 ANNUAL TOWN REPORT

## Kensington Elementary School

122 Amesbury Road, Kensington, NH 03833

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

### 2019-2020 Contracts

Contracts Issued at KES in 2019				
Name	Position	Total Contract	Degree(s) Earned	Years in Education
Antal, Heather	Nurse	\$66,347.00	ASN in Science of Nursing	25 years
Beauchemin, Annie	Art 50%	\$33,923.50	BS in Art Education	39 years
Calias, Jeanne	Speech	\$86,939.00	BS in Communication Sciences and Disorders, MA in Communication Sciences and Disorders	23 years
Cole, Shannon	Grade 1	\$67,396.00	BA in Youth Drama, M.Ed in Elementary Education and Early Childhood Education Certification	8 years
Culver, Christine	Grade 3	\$89,247.00	BS in Elementary Education, M.Ed. in Special Education, CAGS in Advanced Educational Leadership	36 years
D'Agostino, Tammy	Grade 5	\$78,017.00	BA in Elementary Education, MA Ed in Technology in the Classroom	19 years
Danusis, Amy	Literacy Specialist	\$86,439.00	BS in Criminology & Economics, M.Ed in Elementary Education, Reading & Writing Specialist Certification	20 years
Demers, Brooke	Special Education 50%	\$43,219.50	BS in Communication Sciences and Disorders, M.S.Ed in Special. Education, Board Certified Behavior Analyst	12 years
Eastwood, Cheryl	Librarian 50%	\$32,812.00	BA in Elementary Education, MA Ed Reading and Writing, MLS in Library and Information Sciences	14 years
Eskeland, Kelsey	Guidance 50%	\$26,663.50	BA in Music Performance, M.Ed in School Counseling/Certification in Play Therapy, CAGS School Administration	4 years
Gagnon-Mosher, Elizabeth	Grade K	\$78,017.00	BS in Elementary Education with concentration in Computer Science, M.Ed in Elementary Education	22 years
Greenwood, Barbara	Grade K	\$89,939.00	BA in Psychology & Community Services, M.Ed in Early Childhood Education and Special Education	32 years
Lawler, Wendy	Grade 2	\$89,939.00	BA in Elementary Education, M.Ed in Reading	38 years
McCarthy, Sarah	STEM 60%	\$45,910.20	BS in Biology, M.Ed in Secondary Science	17 years
Pender, Anna	Grade 1	\$53,367.00	BA in Liberal Studies, M.Ed in Reading and Literacy	2 years
Plourde, Kelsey	Grade 4	\$64,501.00	BA in English/Language Arts Ed., M.Ed Curric. & Instruction, CAGS in Leading & Learning CBS	7 years
Ruel, Becky	Principal	\$105,106.00	BA in Russian, MAT in Elementary Education, Ed.S in Educational Administration and Supervision	23 years
Schwartz, Whitney	Special Education	\$87,939.00	BS in Outdoor Education and Elementary Education, M.Ed in Special Education	34 years
Spinosa, Lili	Physical Education	\$78,017.00	BS in Physical Education, MA in Autism and Emotional Disabilities	39 years
Vallone, Christine	Music 50%	\$42,710.00	BS in Music Education, MS in Music History	21 years

# 2019 ANNUAL TOWN REPORT

## KENSINGTON SCHOOL DISTRICT

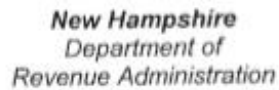
### SPECIAL EDUCATION PROGRAMS

#### PREVIOUS TWO FISCAL YEARS PER RSA 32:11-a

<b>SPECIAL EDUCATION EXPENSES</b>		<b>2017-2018</b>	<b>2018-2019</b>
1210	Special Programs	203,041	316,528
1430	Summer School	0	0
2140	Psychological Services	13,732	16,073
2139	Vision Services	0	0
2150	Speech and Audiology	82,137	86,352
2159	Speech-Summer School	0	0
2160	Physical/Occupational Therapy	41,493	39,349
2722	Special Transportation	8,908	87,712
2729	Summer School Transportation	0	0
<b>Total Expenses</b>		<b>349,311</b>	<b>546,014</b>
<b>SPECIAL EDUCATION REVENUE</b>			
1950	Services to other LEAs	0	0
3110	Special Ed. Portion Adequacy funds	25,155	30,319
3110	Foundation Aid	0	0
3111	Catastrophic Aid	0	0
3190	Medicaid	24,567	23,085
<b>Total Revenues</b>		<b>49,722</b>	<b>53,404</b>
<b>ACTUAL DISTRICT COST FOR SPECIAL EDUCATION</b>		<b>299,589</b>	<b>492,610</b>

# 2019 ANNUAL TOWN REPORT

# 2020 KES Warrant



## 2020 WARRANT

## Kensington Local School

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

**First Session of Annual Meeting (Deliberative Session):**

Date: Wednesday, February 5, 2020  
Time: 6:00 PM  
Location: Kensington Elementary School  
Details:

**Second Session of Annual Meeting (Official Ballot Voting)**

Date: Tuesday, March 10, 2020  
Time: 8:00 AM – 7:30 PM  
Location: Kensington Elementary School  
Details:

### GOVERNING BODY CERTIFICATION

We certify and attest that on or before January 21, 2020, a true and attested copy of this document was posted at the place of meeting and at SAU#16 and that an original was delivered to the Town Administrator.

Name	Position	Signature
Jeunb Ramsey	Chair	Jeunb Ramsey
Ty Caldwell	Vice Chair	Ty Caldwell
Justin Phillips	MEMBER	Justin Phillips

# 2019 ANNUAL TOWN REPORT



New Hampshire  
Department of  
Revenue Administration

2020  
**WARRANT**

## Article 01 Operating Budget

Shall the Kensington School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by a vote of the first session, for the purposes set forth therein, totaling \$3,399,196? Should this article be defeated, the default budget shall be \$3,274,233, which is the same as last year, with certain adjustments required by previous action of the Kensington School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The Kensington School Board Recommends \$3,399,196.

☐ Yes ☐ No

## Article 02 Unanticipated Special Education Expenses

To see if the Kensington School District will vote to raise and appropriate \$10,000 to be placed in the Special Education Expendable Trust Fund previously established for the unanticipated special education costs at Kensington Elementary School. This sum to come from June 30 fund balance available for transfer on July 1. No additional amount to be raised from taxation. The Kensington School Board recommends this appropriation. (Majority vote required)

☐ Yes ☐ No

## Article 03 Building Repairs and Maintenance

To see if the Kensington School District will vote to raise and appropriate \$10,000 to be placed in the Repair and Maintenance Expendable Trust Fund previously established for building maintenance costs at Kensington Elementary School. This sum to come from June 30 fund balance available for transfer on July 1. No additional amount to be raised from taxation. The Kensington School Board recommends this appropriation. (Majority vote required)

☐ Yes ☐ No





# 2019 ANNUAL TOWN REPORT



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## Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations for period ending 6/30/2020	Appropriations for period ending 6/30/2021 (Recommended)	Appropriations for period ending 6/30/2021 (Not Recommended)
<b>Instruction</b>						
1100-1199	Regular Programs	01	\$831,373	\$949,328	\$976,288	\$0
1200-1299	Special Programs	01	\$316,333	\$344,633	\$369,960	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$7,719	\$12,000	\$11,600	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>			<b>\$1,155,425</b>	<b>\$1,305,961</b>	<b>\$1,357,848</b>	<b>\$0</b>
<b>Support Services</b>						
2000-2199	Student Support Services	01	\$227,282	\$250,834	\$300,756	\$0
2200-2299	Instructional Staff Services	01	\$101,888	\$117,776	\$134,097	\$0
<b>Support Services Subtotal</b>			<b>\$329,170</b>	<b>\$368,610</b>	<b>\$434,853</b>	<b>\$0</b>
<b>General Administration</b>						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$17,967	\$8,750	\$10,900	\$0
<b>General Administration Subtotal</b>			<b>\$17,967</b>	<b>\$8,750</b>	<b>\$10,900</b>	<b>\$0</b>
<b>Executive Administration</b>						
2320 (310)	SAU Management Services	01	\$43,651	\$42,493	\$58,552	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$168,453	\$176,755	\$179,633	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$290,295	\$300,705	\$304,334	\$0
2700-2799	Student Transportation	01	\$180,344	\$137,400	\$192,355	\$0
2800-2999	Support Service, Central and Other	01	\$644,754	\$728,396	\$776,452	\$0
<b>Executive Administration Subtotal</b>			<b>\$1,327,497</b>	<b>\$1,385,749</b>	<b>\$1,511,326</b>	<b>\$0</b>
<b>Non-Instructional Services</b>						
3100	Food Service Operations	01	\$80,396	\$50,900	\$84,269	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$80,396</b>	<b>\$50,900</b>	<b>\$84,269</b>	<b>\$0</b>

# 2019 ANNUAL TOWN REPORT



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## Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations for period ending 6/30/2020	Appropriations for period ending 6/30/2021 (Recommended)	Appropriations for period ending 6/30/2021 (Not Recommended)
<b>Facilities Acquisition and Construction</b>						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Outlays</b>						
5110	Debt Service - Principal		\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0
<b>Other Outlays Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools		\$0	\$0	\$0	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$3,399,196</b>	<b>\$0</b>



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## Special Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2021 (Recommended)	Appropriations for period ending 6/30/2021 (Not Recommended)
5252	To Expendable Trusts/Fiduciary Funds	02	\$10,000	\$0
<i>Purpose: Unanticipated Special Education Expenses</i>				
5252	To Expendable Trusts/Fiduciary Funds	03	\$10,000	\$0
<i>Purpose: Building Repairs and Maintenance</i>				
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
<b>Total Proposed Special Articles</b>			<b>\$20,000</b>	<b>\$0</b>

# 2019 ANNUAL TOWN REPORT



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## Individual Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2021 (Recommended)	Appropriations for period ending 6/30/2021 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0



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## Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2019	Revised Estimated Revenues for Period ending 6/30/2020	Estimated Revenues for Period ending 6/30/2021
<b>Local Sources</b>					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$6,134	\$2,000	\$500
1600-1699	Food Service Sales	01	\$41,202	\$39,396	\$40,900
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$43,001	\$1,000	\$23,400
Local Sources Subtotal			\$90,337	\$42,396	\$64,800
<b>State Sources</b>					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$22,972	\$0	\$0
3230	Special Education Aid		\$0	\$41,587	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$842	\$834	\$1,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$23,814	\$42,421	\$1,000
<b>Federal Sources</b>					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$13,790	\$11,769	\$9,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$23,085	\$7,866	\$15,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$36,875	\$19,635	\$24,000

# 2019 ANNUAL TOWN REPORT



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## Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2019	Revised Estimated Revenues for Period ending 6/30/2020	Estimated Revenues for Period ending 6/30/2021
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	03, 02	\$0	\$0	\$20,000
9999	Fund Balance to Reduce Taxes		\$190,324	\$70,875	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$190,324</b>	<b>\$70,875</b>	<b>\$20,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$341,350</b>	<b>\$175,327</b>	<b>\$109,800</b>



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## Budget Summary

Item	Period ending 6/30/2021
Operating Budget Appropriations	\$3,399,196
Special Warrant Articles	\$20,000
Individual Warrant Articles	\$0
Total Appropriations	\$3,419,196
Less Amount of Estimated Revenues & Credits	\$109,800
Less Amount of State Education Tax/Grant	\$569,861
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$2,739,535</b>

# 2019 ANNUAL TOWN REPORT

## 2020 KES MS-DSB



New Hampshire  
Department of  
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Default Budget of the School District

### Kensington Local School

For the period beginning July 1, 2020 and ending June 30, 2021

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

This form was posted with the warrant on: \_\_\_\_\_

#### SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Jennifer Ramsay	Chair	Jennifer Ramsay
Timothy Galitski	Vice Chair	Timothy Galitski
Jeanette Lavelle	Member	Jeanette Lavelle

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

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



# 2019 ANNUAL TOWN REPORT



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## Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Instruction</b>					
1100-1199	Regular Programs	\$949,326	\$29,404	\$0	\$978,732
1200-1299	Special Programs	\$344,633	\$22,737	\$0	\$367,370
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$12,000	\$0	\$0	\$12,000
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>		<b>\$1,305,961</b>	<b>\$52,141</b>	<b>\$0</b>	<b>\$1,358,102</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$250,634	\$12,349	\$0	\$263,183
2200-2299	Instructional Staff Services	\$117,776	\$2,362	\$0	\$120,138
<b>Support Services Subtotal</b>		<b>\$368,610</b>	<b>\$14,711</b>	<b>\$0</b>	<b>\$383,321</b>
<b>General Administration</b>					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$8,750	\$0	\$0	\$8,750
<b>General Administration Subtotal</b>		<b>\$8,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,750</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$42,493	\$16,059	\$0	\$58,552
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$176,755	\$0	\$0	\$176,755
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$300,705	\$0	\$0	\$300,705
2700-2799	Student Transportation	\$137,400	\$50,000	\$0	\$187,400
2800-2999	Support Service, Central and Other	\$728,396	\$21,352	\$0	\$749,748
<b>Executive Administration Subtotal</b>		<b>\$1,385,749</b>	<b>\$87,411</b>	<b>\$0</b>	<b>\$1,473,160</b>
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$50,900	\$0	\$0	\$50,900
3200	Enterprise Operations	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>		<b>\$50,900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,900</b>

# 2019 ANNUAL TOWN REPORT



New Hampshire  
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## Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Facilities Acquisition and Construction</b>					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal		\$0	\$0	\$0	\$0
<b>Other Outlays</b>					
5110	Debt Service - Principal	\$0	\$0	\$0	\$0
5120	Debt Service - Interest	\$0	\$0	\$0	\$0
Other Outlays Subtotal		\$0	\$0	\$0	\$0
<b>Fund Transfers</b>					
5220-5221	To Food Service	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5310	To Charter Schools	\$0	\$0	\$0	\$0
5390	To Other Agencies	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$0	\$0	\$0	\$0
Total Operating Budget Appropriations		\$3,119,970	\$154,263	\$0	\$3,274,233



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

Account	Explanation
No reasons entered for reductions/increases or one-time appropriations.	

# 2019 ANNUAL TOWN REPORT

## 2019 KES Results

<b>Results</b> <b>OFFICIAL BALLOT</b> <b>ANNUAL ELECTION</b> <b>KENSINGTON SCHOOL DISTRICT</b> <b>MARCH 12, 2019</b>		
<b>INSTRUCTIONS TO VOTERS</b> A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: <input checked="" type="radio"/> B. Follow directions as to the number of candidates to be marked for each office. C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.		
<b>SCHOOL BOARD MEMBER</b> 3 year term Vote for not more than ONE <b>JONATHAN LAVELLE</b> 423 <input checked="" type="radio"/> _____ (Write-in) <input type="radio"/>	<b>SCHOOL DISTRICT AUDITOR</b> 1 year term Vote for not more than ONE <b>PAMELA ROWE</b> 420 <input checked="" type="radio"/> _____ (Write-in) <input type="radio"/>	<b>SCHOOL DISTRICT TREASURER</b> 2 year term Vote for not more than ONE <b>MICHAEL SCHWOTZER</b> 431 <input checked="" type="radio"/> _____ (Write-in) <input type="radio"/>
<b>ARTICLES</b>		
<b>Article 1: General Operating Budget</b> Shall the Kensington School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$3,119, 970? Should this article be defeated, the default budget shall be \$2,986,348, which is the same as last year, with certain adjustments required by previous action of the Kensington School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The Kensington School Board Recommends Approval.		
YES <input checked="" type="radio"/> 333 NO <input type="radio"/> 166		
<b>Article 2: Unanticipated Special Education Expenses</b> To see if the school district will vote to establish a Special Education Expendable Trust Fund per RSA 198:20-c, V for the unanticipated expenses for the education of children with disabilities and to raise and appropriate up to \$25,000 to be placed in the fund; further to name the Kensington School Board as agents to expend from the fund. This sum is to come from the June 30 fund balance, available to transfer on July 1. The Kensington School Board Recommends Approval. (Majority vote required)		
YES <input checked="" type="radio"/> 361 NO <input type="radio"/> 143		
<b>Article 3: Building Repairs and Maintenance</b> To see if the school district will vote to establish a School Building Repair and Maintenance Expendable Trust Fund per RSA 198:20-c, V for repairs and maintenance of school facilities, and to raise and appropriate up to \$25,000 to be placed in the fund; further to name the Kensington School Board as agents to expend from the fund. This sum is to come from the June 30 fund balance available to transfer on July 1. The Kensington School Board recommends Approval. (Majority vote required)		
YES <input checked="" type="radio"/> 391 NO <input type="radio"/> 114		
I attest this to be true copy election results Kensington School District Susan M. Lalime 3/12/19		

# 2019 ANNUAL TOWN REPORT

## 2019 KES Deliberative Session Minutes

### Kensington Elementary School Deliberative Session February 6, 2019 – 6:00pm KES Multipurpose Room

Community members gathered in the Kensington Elementary School Multipurpose Room. Town Moderator Harold Bragg opened the meeting and explained that the town meeting includes 3 deliberative sessions, including the Town, Kensington Elementary School, and Exeter Region Coop. Harold introduced the three members of the KES School Board: Jennifer Ramsey – Chairwoman, Tim Galitski, and Jonathan Lavelle. Then KES Principal Becky Ruel and Assistant Superintendent Christopher Andriski were introduced. It was announced that the School Board Elections will occur March 12<sup>th</sup> at the Kensington Town Hall.

#### **Article 01    Operating Budget**

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

Jennifer Ramsey provided a summary of the Proposed Operating Budget. The proposed budget is approximately a 6.5% increase over last year's budget. The increases are primarily results of increased enrollment and as a result the need to hire a new teacher. There is also an increase in health care benefits, due to an increase in costs from the provider. Finally, the school would like to install emergency repeaters that would allow emergency responders to use their radios inside the building. This is based off of a safety audit of the school that was done this year.

In summary, the Board anticipates that the new teacher will be a cost of approximately \$65,000, the insurance increases will cost approximately \$85,000, and the emergency repeaters will cost approximately \$50,000.

No one from the public wished to speak on Article 1. Article 1 will appear as proposed on the Ballot March 12.

#### **Article 02    Unanticipated Special Education Expenses**

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

Jennifer Ramsey explained that the Kensington School Board recommends approval of establishing an Unanticipated Special Education Expenses Expendable Trust Fund. She explained that an Expendable Trust Fund differs from a Reserve Fund as it is limited in purpose. Kensington does not currently have any such reserve funds although almost all other SAU16 towns have a fund like the one proposed at this point. The purpose of the fund is to provide money in the event there was a child in district who required services that were not budgeted for (i.e. child moved into district mid-year). These services are

# 2019 ANNUAL TOWN REPORT

required by law to be provided by the school if a child needs them. If the article passes, the fund would be established and \$25,000 leftover from this year's budget would be put into the fund. In future years, a warrant article would be required to add funds to the fund. To spend the money in the fund, there would need to be a motion and an affirmative vote at a regular School Board meeting. The warrant article appoints the School Board as agents to expend funds.

Resident Jim Thompson of 53 Osgood Rd asked if this was part of the operating budget or in addition to the operating budget. Jennifer replied that the \$25,000 would not be included nor is it an additional approval of funds, but would come out of money left over from the current year's operating budget. Mr. Thompson asked what happens if the \$25,000 is not used. Jennifer explained that it would remain in the fund until the School Board votes to expend funds.

Article 2 carries as it appears and will be on the ballot March 12.

## **Article 03 Building Repairs and Maintenance**

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

Jennifer Ramsey explained that Article 3 creates the exact same type of fund as Article 2 but with a different purpose: to provide funding for building repair and maintenance. Building repair and maintenance that are known will be needed over the course of the year are budgeted for. This fund would be for unanticipated building repairs and maintenance expenses (i.e.: snowstorm creating roof issues or sudden boiler failure).

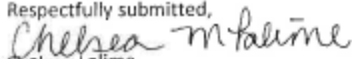
Resident Jackie Bensen of 156 Amesbury Rd asked if this was a designated rainy-day fund and does the Board anticipate in future budget years a regular amount of money would be put into the funds? Jennifer replied that to add money to the funds, a warrant article would be required.

Resident Fred Feldman of 20 Rose Petal Lane asked what happens during the course of the year if unanticipated events such as the ones suggested occur. Jennifer responded that the Board would try to find a way to adjust the existing budget, but it depends on the expense amount. There is the possibility that there would be a special election to ask the town for additional funds to handle the issue.

Article 3 carries as it appears and will be on the ballot March 12.

The KES School Board thanked the public for attending and for the support given to the school.

Respectfully submitted,

  
Chelsea Lalime

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Ex D. 2/10/21

# 2019 ANNUAL TOWN REPORT

## 2019 Exeter Regional Cooperative District

THE EXETER REGION  
COOPERATIVE  
SCHOOL DISTRICT  
  
ANNUAL REPORT

For the Year Ending June 30, 2019  
For the Proposed 2020-2021 Budget



# 2019 ANNUAL TOWN REPORT

## **EXETER REGION COOPERATIVE SCHOOL DISTRICT**

### **SUPERINTENDENT'S OFFICE**

**David Ryan, Ed.D.**  
Superintendent of Schools  
(603) 775-8653  
[dryan@sau16.org](mailto:dryan@sau16.org)

**Esther Asbell**  
Associate Superintendent of Schools  
(603) 775-8655  
[easbell@sau16.org](mailto:easbell@sau16.org)

**Christopher Andriski, Ed.S.**  
Assistant Superintendent of Schools  
(603) 775-8679  
[candriski@sau16.org](mailto:candriski@sau16.org)

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

**Helen Rist**  
Special Education Administrator  
(603) 775-8646  
[hrist@sau16.org](mailto:hrist@sau16.org)

**Mollie O'Keefe**  
Executive Director of Finance and Operations  
(603) 775-8669m  
[mokeefe@sau16.org](mailto:mokeefe@sau16.org)

# 2019 ANNUAL TOWN REPORT

## **EXETER REGION COOPERATIVE SCHOOL DISTRICT**

### **BOARD MEMBERS AND DISTRICT OFFICERS**

Chair of the School Board: Helen Joyce

NAME	TERM EXPIRES	TOWN
Maggie Bishop	2021	Exeter
Paul Bauer	2021	Newfields
Bob Hall	2022	Kensington
Deborah Hobson	2020	East Kingston
Helen Joyce	2021	Stratham
Melissa Litchfield	2022	Brentwood
Kimberly Meyer	2022	Exeter
David Slifka	2020	Exeter
Travis Thompson	2020	Stratham

School District Website: [www.sau16.org](http://www.sau16.org)

Moderator: Kate Miller - 2020

School District Clerk: Susan EH Bendroth - 2020

School District Treasurer: Michael Schwotzer – 2020

### **BUDGET ADVISORY COMMITTEE MEMBERS**

Chair of the Budget Advisory Committee: David Pendell

NAME	TERM EXPIRES	TOWN
Deborah Bronson	2021	Stratham
Lucy Cushman	2022	Stratham
Rob Delorie	2022	Exeter
Jenny Leonard	2020	Kensington
George Marquis	2020	Brentwood
Roy Morrisette	2020	Exeter
Lovey Oliff	2021	Exeter
David Pendell	2021	East Kingston
Susan Shanelaris	2022	Newfields

2020  
WARRANT

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

Date: Thursday, February 6, 2020  
Time: 7:00 PM  
Location: Exeter High School Auditorium  
Details: 1 Blue Hawk Drive, Exeter, NH 03833

Date: Tuesday, March 10, 2020  
 Time: Various  
 Location: Various  
 Details: Voting in the Towns of Brentwood, East Kingston, Exeter, Kensington, Newfields  
 and Stratham.

**GOVERNING BODY CERTIFICATION**  
We certify and attest that on or before January 22, 2020, a true and attested copy of this document was posted at the place of meeting and at SAU16, Brentwood, East Kingston, Exeter, Kensington, Newfields and Stratham Town Offices and that an original was delivered to the clerk.

Name	Position	Signature
Helen Joyce	Chair	<i>Helen Joyce</i>
Travis Thompson	Vice-Chair	
Melissa Litchfield	School Board Member	
Deb Hobson	School Board Member	
Maggie Bishop	School Board Member	
Kimberly Meyer	School Board Member	<i>Kimberly Meyer</i>
Robert Hall	School Board Member	<i>Robert Hall</i>
Paul Bauer	School Board Member	<i>Paul Bauer</i>
David Slifka	School Board Member	<i>David Slifka</i>

# 2019 ANNUAL TOWN REPORT



New Hampshire  
Department of  
Revenue Administration

## 2020 WARRANT

### Article 01 ERCSO Operating Budget

Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$64,059,213? Should this article be defeated, the operating budget shall be \$63,742,468 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 \$64,059,213 as set forth on said budget. (Majority vote required)

☐ Yes ☐ No

### Article 02 Sale of Land

Shall the District authorize the Exeter Region Cooperative School Board to sell, on such terms and conditions as the Exeter Region Cooperative School Board determine are appropriate, land identified as 165 Amesbury Road located in Kensington, comprised of approximately 26.36 acres. Full proceeds from the sale will increase the unassigned fund balance used to offset the tax rate. Sale of property is recommended by the Exeter Region Cooperative School Board

☐ Yes ☐ No

**SECOND SESSION:** At the polling places designated below on **Tuesday, March 10, 2020**, to choose the following School District Officers:

School District Board Member (East Kingston)	3-year Term Expiring 2023
School District Board Member (Exeter)	3-year Term Expiring 2023
School District Board Member (Stratham)	3-year Term Expiring 2023
School District Moderator	1-year Term Expiring 2021
Budget Committee Member (Brentwood)	3-year Term Expiring 2023
Budget Committee Member (Exeter)	3-year Term Expiring 2023
Budget Committee Member (Kensington)	3-year Term Expiring 2023

and vote on the articles listed as **1 and 2**, 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	Brentwood Recreation Center	7:00 AM to 7:00 PM
East Kingston	East Kingston Elementary School	8:00 AM to 7:00 PM
Exeter	Talbot Gym Tuck Learning Campus	7:00 AM to 8:00 PM
Kensington	Kensington 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 7:00 PM

# 2019 ANNUAL TOWN REPORT



New Hampshire  
Department of  
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## Proposed Budget

### Exeter Coop

Appropriations and Estimates of Revenue for the Fiscal Year from:  
July 1, 2020 to June 30, 2021

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1/22/20

#### 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.

Name	Position	Signature
KAREN JOYCE	CHAIRPERSON LRCSB	Karen Joyce
Kimberly Meyer	Board Member	Kimberly Meyer
Robert L. Hall	School Board	Robert L. Hall
Paul Bauer	Board Member	Paul Bauer
DAVID SLIPKA	Exeter	David Slipka

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<https://www.proptax.org/>

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

# 2019 ANNUAL TOWN REPORT



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## Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations for period ending 6/30/2020	Appropriations for period ending 6/30/2021 (Recommended)	Appropriations for period ending 6/30/2021 (Not Recommended)
<b>Instruction</b>						
1100-1199	Regular Programs	01	\$15,364,686	\$15,807,127	\$15,279,514	\$0
1200-1299	Special Programs	01	\$6,760,347	\$7,796,785	\$8,662,240	\$0
1300-1399	Vocational Programs	01	\$1,894,522	\$1,862,239	\$2,042,473	\$0
1400-1499	Other Programs	01	\$847,053	\$834,062	\$912,994	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$128,070	\$163,113	\$161,049	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>			<b>\$24,994,678</b>	<b>\$26,563,326</b>	<b>\$27,078,270</b>	<b>\$0</b>
<b>Support Services</b>						
2000-2199	Student Support Services	01	\$3,098,119	\$3,164,673	\$3,467,257	\$0
2200-2299	Instructional Staff Services	01	\$1,962,926	\$1,962,668	\$2,086,947	\$0
<b>Support Services Subtotal</b>			<b>\$5,061,045</b>	<b>\$5,127,341</b>	<b>\$5,554,204</b>	<b>\$0</b>
<b>General Administration</b>						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$87,791	\$76,100	\$82,100	\$0
<b>General Administration Subtotal</b>			<b>\$87,791</b>	<b>\$76,100</b>	<b>\$82,100</b>	<b>\$0</b>
<b>Executive Administration</b>						
2320 (310)	SAU Management Services	01	\$1,164,193	\$1,112,691	\$1,475,539	\$0
2320-2399	All Other Administration	01	\$38,313	\$53,249	\$54,788	\$0
2400-2499	School Administration Service	01	\$1,656,162	\$1,792,029	\$1,872,581	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$4,250,100	\$4,795,693	\$4,764,075	\$0
2700-2799	Student Transportation	01	\$2,601,686	\$2,394,912	\$2,674,571	\$0
2800-2899	Support Service, Central and Other	01	\$12,710,353	\$13,061,673	\$13,940,195	\$0
<b>Executive Administration Subtotal</b>			<b>\$22,320,807</b>	<b>\$23,210,447</b>	<b>\$24,781,747</b>	<b>\$0</b>
<b>Non-Instructional Services</b>						
3100	Food Service Operations	01	\$1,085,346	\$1,100,000	\$1,155,000	\$0
3200	Enterprise Operations	01	\$335,849	\$818,500	\$400,000	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$1,421,195</b>	<b>\$1,918,500</b>	<b>\$1,555,000</b>	<b>\$0</b>



# 2019 ANNUAL TOWN REPORT



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## Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations for period ending 6/30/2020	Appropriations for period ending 6/30/2021 (Recommended)	Appropriations for period ending 6/30/2021 (Not Recommended)
<b>Facilities Acquisition and Construction</b>						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$207,127	\$17,800,000	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>			<b>\$207,127</b>	<b>\$17,800,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Outlays</b>						
5110	Debt Service - Principal	01	\$1,647,785	\$1,574,146	\$4,195,628	\$0
5120	Debt Service - Interest	01	\$1,524,258	\$2,017,435	\$532,284	\$0
<b>Other Outlays Subtotal</b>			<b>\$3,172,043</b>	<b>\$3,591,581</b>	<b>\$4,727,892</b>	<b>\$0</b>
<b>Fund Transfers</b>						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools	01	\$280,000	\$280,000	\$280,000	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>			<b>\$280,000</b>	<b>\$280,000</b>	<b>\$280,000</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$64,059,213</b>	<b>\$0</b>



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## Special Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2021 (Recommended)	Appropriations for period ending 6/30/2021 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
<b>Total Proposed Special Articles</b>			<b>\$0</b>	<b>\$0</b>



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## Individual Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2021 (Recommended)	Appropriations for period ending 6/30/2021 (Not Recommended)
<b>Total Proposed Individual Articles</b>			<b>\$0</b>	<b>\$0</b>

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## Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2019	Revised Estimated Revenues for Period ending 6/30/2020	Estimated Revenues for Period ending 6/30/2021
<b>Local Sources</b>					
1300-1349	Tuition	01	\$925,922	\$800,000	\$940,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$116,362	\$50,000	\$10,500
1600-1699	Food Service Sales	01	\$892,365	\$809,148	\$955,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$0	\$343,081	\$275,000
<b>Local Sources Subtotal</b>			<b>\$1,934,649</b>	<b>\$2,002,229</b>	<b>\$2,190,500</b>
<b>State Sources</b>					
3210	School Building Aid	01	\$1,109,820	\$1,095,184	\$1,025,645
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	01	\$425,452	\$407,488	\$400,000
3240-3249	Vocational Aid	01	\$1,216,678	\$1,000,000	\$1,100,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$10,757	\$10,000	\$10,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$2,762,707</b>	<b>\$2,483,672</b>	<b>\$2,535,645</b>
<b>Federal Sources</b>					
4100-4539	Federal Program Grants		\$478,510	\$478,510	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education	01	\$335,849	\$340,000	\$400,000
4560	Child Nutrition	01	\$234,469	\$180,000	\$180,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$332,273	\$220,650	\$350,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$1,381,101</b>	<b>\$1,219,160</b>	<b>\$930,000</b>

# 2019 ANNUAL TOWN REPORT



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## Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2019	Revised Estimated Revenues for Period ending 6/30/2020	Estimated Revenues for Period ending 6/30/2021
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes		\$0	\$17,800,000	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	01	\$1,506,166	\$0	\$750,000
<b>Other Financing Sources Subtotal</b>			<b>\$1,506,166</b>	<b>\$17,800,000</b>	<b>\$750,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$7,584,623</b>	<b>\$23,505,061</b>	<b>\$6,406,145</b>



New Hampshire  
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## Budget Summary

Item	Period ending 6/30/2021
Operating Budget Appropriations	\$64,059,213
Special Warrant Articles	\$0
Individual Warrant Articles	\$0
Total Appropriations	\$64,059,213
Less Amount of Estimated Revenues & Credits	\$6,406,145
Less Amount of State Education Tax/Grant	\$11,807,771
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$45,845,297</b>

# 2019 ANNUAL TOWN REPORT



New Hampshire  
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MS-DSB

## Default Budget of the Regional School

### Exeter Coop

For the period beginning July 1, 2020 and ending June 30, 2021

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

This form was posted with the warrant on: 1/22/20

#### SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Helen Joyce	CHAIRPERSON	Helen Joyce
Paul Bauer	Vice Chair	Paul Bauer
DAVID SLIPKA	Board Member	David Slipka
Deborah L. Hobson	Exeter	Deborah L. Hobson
Robert L. Hall	B. Kingston	Robert L. Hall
Kimberly A. Meyer	Wilmington	Kimberly A. Meyer
Melissa Litchfield	Exeter	Melissa Litchfield
MAGGIE Bishop	Exeter	Maggie Bishop

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# 2019 ANNUAL TOWN REPORT



New Hampshire  
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## Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Instruction</b>					
1100-1199	Regular Programs	\$15,807,127	(\$642,997)	\$0	\$15,164,130
1200-1299	Special Programs	\$7,796,785	\$799,002	\$0	\$8,595,787
1300-1399	Vocational Programs	\$1,962,239	\$51,261	\$0	\$2,013,500
1400-1499	Other Programs	\$834,062	\$68,310	\$0	\$902,372
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$163,113	\$1,941	\$0	\$165,054
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>		<b>\$26,563,326</b>	<b>\$277,517</b>	<b>\$0</b>	<b>\$26,840,843</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$3,164,673	\$161,068	\$0	\$3,325,741
2200-2299	Instructional Staff Services	\$1,982,668	\$14,237	\$0	\$1,976,905
<b>Support Services Subtotal</b>		<b>\$5,127,341</b>	<b>\$175,305</b>	<b>\$0</b>	<b>\$5,302,646</b>
<b>General Administration</b>					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$76,100	\$0	\$0	\$76,100
<b>General Administration Subtotal</b>		<b>\$76,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$76,100</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$1,112,591	\$362,848	\$0	\$1,475,539
2320-2399	All Other Administration	\$53,249	\$0	\$0	\$53,249
2400-2499	School Administration Service	\$1,792,029	\$125,191	\$0	\$1,917,220
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$4,795,693	\$61,248	\$0	\$4,856,941
2700-2799	Student Transportation	\$2,394,912	\$122,256	\$0	\$2,517,168
2800-2999	Support Service, Central and Other	\$13,061,873	\$714,498	\$0	\$13,776,371
<b>Executive Administration Subtotal</b>		<b>\$23,210,447</b>	<b>\$1,366,041</b>	<b>\$0</b>	<b>\$24,596,488</b>
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$1,100,000	\$0	\$0	\$1,100,000
3200	Enterprise Operations	\$818,500	\$0	\$0	\$818,500
<b>Non-Instructional Services Subtotal</b>		<b>\$1,918,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,918,500</b>



# 2019 ANNUAL TOWN REPORT



New Hampshire  
Department of  
Revenue Administration

2020  
MS-DSB

## Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Facilities Acquisition and Construction</b>					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
	<b>Facilities Acquisition and Construction Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Outlays</b>					
5110	Debt Service - Principal	\$1,574,148	\$2,621,481	\$0	\$4,195,627
5120	Debt Service - Interest	\$1,582,213	(\$1,059,949)	\$0	\$532,264
	<b>Other Outlays Subtotal</b>	<b>\$3,166,359</b>	<b>\$1,561,532</b>	<b>\$0</b>	<b>\$4,727,891</b>
<b>Fund Transfers</b>					
5220-5221	To Food Service	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5310	To Charter Schools	\$280,000	\$0	\$0	\$280,000
5390	To Other Agencies	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
	<b>Fund Transfers Subtotal</b>	<b>\$280,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$280,000</b>
	<b>Total Operating Budget Appropriations</b>	<b>\$60,342,073</b>	<b>\$3,400,395</b>	<b>\$0</b>	<b>\$63,742,468</b>

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Page 3 of 4



New Hampshire  
Department of  
Revenue Administration

2020  
MS-DSB

## Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
No reasons entered for reductions/increases or one-time appropriations.	



# 2019 ANNUAL TOWN REPORT

## EXETER REGION COOPERATIVE SCHOOL DISTRICT SPECIAL EDUCATION EXPENSES/REVENUES

<u>SPECIAL EDUCATION EXPENSES</u>	<u>2017-2018</u>	<u>2018-2019</u>
1200/1230 Special Programs	5,727,448	6,228,844
1430 Summer School	98,289	111,021
2140 Psychological Services	317,946	329,972
2150 Speech and Audiology	420,582	497,225
2162 Physical Therapy	66,066	68,048
2163 Occupational Therapy	56,488	31,284
2332 Administration Costs	405,785	420,482
2722 Special Transportation	542,367	827,583
<b>TOTAL EXPENSES</b>	<b>7,634,972</b>	<b>8,514,459</b>
<u>SPECIAL EDUCATION REVENUES</u>		
3110 Special Ed Portion Adequacy Funds	808,217	835,283
3240 Catastrophic Aid	406,225	425,452
4580 Medicaid	390,605	332,273
<b>TOTAL REVENUES</b>	<b>1,605,047</b>	<b>1,593,007</b>
<b>ACTUAL DISTRICT COST FOR SPECIAL EDUCATION</b>	<b>6,029,925</b>	<b>6,921,452</b>

# 2019 ANNUAL TOWN REPORT

Minutes of Exeter Region Cooperative School District  
First Session of the 2019 Annual Meeting  
Deliberative Session – Thursday, February 7, 2019  
Exeter High School Arthur Hanson III Center

ERCSD Board Members Present:

Helen Joyce, Chair – Stratham	Travis Thompson, Vice-Chair – Stratham
Maggie Bishop – Exeter	Kimberly Meyer – Exeter
Deb Hobson, East Kingston	Paul Bauer – Newfields
Bob Hall – Kensington	Melissa Litchfield, Brentwood

ERCSD Board Member Absent: David Slifka, Exeter

Administration: David Ryan, Superintendent

Frank Markiewicz – Business Administrator for SAU #16

Others: Katherine Miller – ERCSD Moderator

Gordon Graham – Counsel for the School District

Dave Pendell – Chair of District's Budget Advisory Committee

Susan Bendroth – ERCSD Clerk

Moderator Miller called the meeting to order at 7:00 PM. Sawyer Rogers, junior class president at Exeter High School, led the Pledge of Allegiance. Moderator Miller presented an explanation of the meeting which is to discuss, debate and amend the warrant articles as the law allows. She reviewed the rules and the procedure for the evening. She introduced the people up front, requested permission for individuals not living in the district to be allowed to speak if necessary (permission was granted) and recognized the budget advisory committee members. She went on to announce that voting on these warrant articles would take place on March 12, 2019 in the various towns with Brentwood's hours being from 7 to 7 (a correction in the handout presented).

Helen Joyce thanked everyone for coming out, acknowledging the administration, faculty and staff in addition to the CMS Renewal committee, fellow board members and parents.

Moderator Miller turned to Warrant Article #1:

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

**Shall the District raise and appropriate the sum of \$17,800,000 for the purpose of renovations and additions to the Cooperative Middle School in order to accommodate for changes in programs and expanding needs of the school; \$17,800,000 of such sum to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended; to authorize the School Board to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the School Board to issue, negotiate, sell and deliver said bonds and notes to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the School Board to take any other**

# 2019 ANNUAL TOWN REPORT

action or to pass any other vote relative thereto; and further, raise and appropriate an additional \$425,222 to meet the necessary financial obligations associated with the project's debt service for the 2019-2020 fiscal year.

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

Bauer made a motion to adopt Article 1.

Bob Hall seconded.

Paul Bauer spoke to the article.

Lucy Cushman, Co-Chair of the CMS Building Project, Patty Wons, CMS Principal and Bill Perkins, CMS Assistant Principal, presented the scope of the project which will include 10 classrooms, expansion of the cafeteria, additional office space and another elevator. The presentation included charts and pictures documenting how the needs of students have changed in past twenty years and the necessity for the additional space so the programming is not dictated by the lunch schedule. Frank Markiewicz, Business Administrator, presented the financial impact and stated that the entire presentation would be available on the SAU website in the morning. Public input asked about why Brentwood was at the top of the payment scale and what the total project would cost at the end of twenty years.

Frank Markiewicz responded by saying Brentwood does not have a large tax base to draw upon and the estimated cost for the project is \$40,000,000 at the end of 20 years.

Moderator Miller declared the article to appear on the ballot as presented.

## **Warrant Article 02: ERCSD Operating Budget**

**Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$60,342,073? Should this article be defeated, the operating budget shall be \$59,852,502 which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. The School Board and Budget Advisory Committee both recommend \$60,342,073 as set forth on said budget. (Majority vote required.)** Paul Bauer made a motion to adopt Article 2.

Bob Hall seconded.

Melissa Littlefield spoke to the article.

David Ryan, Superintendent, gave accolades to students successes and the need for the present budget to continue to do great things. He stated it was a collaborative process with everyone looking at the needs and budget priorities. Frank Markiewicz provided a power point presentation of the budget highlighting the drivers and tax impact.

Liz Faria, Brentwood, presented an amendment to the article reducing the operating budget to \$58,000,000.

Bill Faria, Brentwood, seconded the amendment.

# 2019 ANNUAL TOWN REPORT

An Exeter resident spoke against the amendment as we have experts that truly take the numbers into consideration and that the original budget seems to be a reasonable and responsible budget.

Travis Thompson, Stratham, opposed the amendment because the budget is no longer just about the number of students but the quality of the education provided. A vote was taken on the amendment and it was defeated.

A motion to restrict reconsideration was presented, seconded and agreed upon. Moderator Miller declared the article to appear on the ballot as presented.

## **Warrant Article 03: CRF for Synthetic Turf Replacement**

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

Maggie Bishop made a motion to adopt Article 3.

Kimberly Meyers seconded.

Frank Markiewicz spoke to the article stating that a total of 21 teams use the field in addition to the High School Graduation.

Public input asked how many more years before it needs to be replaced.

Bill Ball, Exeter, stated that we are into the thirteenth year with an eight-year warranty. It is in good shape and he hopes to get at least another four years of use.

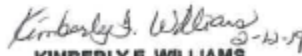
A motion to restrict reconsideration was presented, seconded and agreed upon.

Moderator Miller declared the article to appear on the ballot as presented.

The meeting was adjourned at 8:20 PM with 92 voters present.

Respectfully submitted,

  
Susan E.H. Bendroth, Exeter Region Cooperative School District Clerk  
February 7, 2019

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

# 2019 ANNUAL TOWN REPORT

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

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

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

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

Exeter Cooperative Board Member, term ending 2021 election:

**Margaret (Maggie) Bishop 4,018**

Kensington Cooperative Board Member, term ending 2019 election:

**Robert L. Hall 3,870**

Newfields Cooperative Board Member, term ending 2021 election:

**Paul Bauer 3,732**

Stratham Cooperative Board Member, term ending 2021 election:

**Helen Joyce 3,862**

Cooperative School District Moderator, term ending 2019 election:

**Katherine B. Miller 3,863**

East Kingston Cooperative Budget Committee Member, term ending 2021 election:

**David Pendell 3,682**

Exeter Cooperative Budget Committee Member, term ending 2021 election:

**Lovey Oliff 3,774**

Stratham Cooperative Budget Committee Member, term ending 2021 election:

**Deborah Bronson 1,709**

Penny Lee 1,422

Article #1: Bond for CMS Addition and Renovations

YES 2,853 NO 2,419

Article #2: ERCSD Operating Budget

YES 3,345 NO 1,867

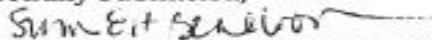
Article #3: Collective Bargaining Agreement

YES 3,500 NO 1,732

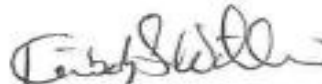
Article #4: CRF for Synthetic Turf Replacement

YES 3,002 NO 2,237

Respectfully Submitted,



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



1-24-2017

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

# 2019 ANNUAL TOWN REPORT



James A. Sefton, CPA\*

Sheryl A. Pratt, CPA\*\*\*

Michael J. Campo, CPA, MACC

February 5, 2020

Scott T. Eagen, CPA, CFE

Dennis M. LaGala, CPA\*\*

Ashley Miller Klem, CPA, MSA

Tyler A. Paine, CPA\*\*\*

Kyle G. Gingras, CPA

Ryan T. Gibbons, CPA, CFE

Derek M. Barnes, CPA

Sylvia Y. Pava, MSA, CFE

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

To the Members of the School Board:

This is to advise you that as of February 5, 2020, the audit of the financial statements for the year ending June 30, 2019 has been substantially completed and we are in the process of finalizing the audit. A completed audit report will be sent to you in late February 2020.

\* Also licensed in Maine

\*\* Also licensed in Massachusetts

\*\*\* Also licensed in Vermont

Sincerely,

Michael J. Campo, CPA  
Director

**PLODZIK & SANDERSON, P.A.**  
*Certified Public Accountants*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6796 • [www.plodzik.com](http://www.plodzik.com)



# 2019 ANNUAL TOWN REPORT

## 2019 SAU16 Reports



### Annual Report of SAU 16

For the Year Ending June 30, 2019

For the Proposed 2020-2021 Budget

# 2019 ANNUAL TOWN REPORT



## SAU16 ANNUAL REPORT FOR THE YEAR ENDING 2019

### VISION FOR THE GRADUATE

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

School Administrative Unit (SAU) 16 continues to strive to be seen as the state leader in innovative instructional practices, inspiring learning journeys, and efficient use of the precious resources afforded by the community. Our schools thrive in large part due to the support from all six towns while respecting the heavy burden that local property taxes have on residents. It was once stated in a previous annual report that "School board members and administrators are very sensitive to the fact that approximately 80% of SAU 16 households do not have school age children residing in them, while also being very aware that New Hampshire is second only to Florida in its aging average population" (Morgan, 2017). Attention to this sensitivity has not wavered.

As the third largest public school system in the State of New Hampshire, we enjoy a strong reputation of offering a comprehensive career training program that includes intense college preparation, contemporary career and technical education, competitive athletic programs, and multiple experiences in the arts. Our students discover their passion here while building their competency for a bright future. They become our leaders, our caregivers, our communicators, and our neighbors. It is a significant investment of time and money, but given the growth and success of this community over the years, it is worth it.

Our professional educators and staff members throughout the SAU offer a boundless enthusiasm for teaching and learning. As relationships with students are built, so too are the core values of integrity, honesty, trustworthiness, and respect for all human differences. Our professionals are committed to nurturing the children in this community toward adulthood through a high quality curriculum, varied instructional approaches, and social emotional learning experiences. Some of our highlights are below, followed by an update on progress in accordance with our SAU 16 Strategic Plan.

### Some Highlights from 2019

1. **A reorganization** at the SAU office involved welcoming some new staff members. **Mollie O'Keefe, MBA, M.Fin.**, a Kensington resident and Blue Hawk from the Class of 2001, joins us as director of finance and operations. **Michelle Larson** moved from an accountant position to assistant director of finance and operations, **Maryellen Daley** and **Erin O'Dea** have joined the payroll staff, and there was some reassignment and increase

# 2019 ANNUAL TOWN REPORT



of some responsibilities for accounts payable accountant **Erica Inglis-Macduff** and **Patti Jo Roy**. **Jon St. Pierre** joins us as the SAU's first medicaid coordinator, and **Charles Angwin** began with us this summer as our out of district coordinator.

2. Over the summer, the SAU office **added a secure entry** that includes a passcode entrance system and locked vestibule. The system is similar to all of the entry systems in our schools and has provided the layer of security that the office was missing. The system is monitored throughout the day by a receptionist and/or administrative assistant.
3. **Competency-Based Education (CBE)** remains one of the two primary pillars of our work as teachers and administrators strive to make education "personalized" so that each student may achieve his/her highest potential while being able to take ownership of his/her learning and demonstrate that learning to others.
4. **Social Emotional Learning (SEL)** continues to be the second pillar of our work. Students in our schools participate in SEL curriculum experiences such as Choose Love and Open Circle while high school students engage during advisory.
5. **TheBestSchools.org** recognized Exeter High School (EHS) in its 2019 list of the Top 100 Public High Schools in the United States. Coming in at #96, part of the reason for the selection included "students may choose from 150 courses centered in 12 disciplines. 11 Advanced Placement courses are offered to students seeking college preparatory experiences. Dual credits may be earned through Southern New Hampshire University and Great Bay through the Running Start program".
6. Training continues in the **Next Generation Science Standards (NGSS)** that will advance science instruction throughout all of the schools in the SAU. These research-based, up-to-date K-12 science standards will increase expectations for learning while focusing on cross cutting concepts that are critical in the 21st Century.
7. Professional educators are spending more time in other schools through the research-based **Instructional Rounds** process, a collaborative way for teachers and administrators to better understand teaching and learning and how to adapt successful methods to scale in their own schools. This marks the third year that SAU 16 has been involved in Instructional Rounds and data are being gathered to measure levels of impact by virtue of participation.
8. The Exeter Region Cooperative School District welcomed **Sharon Wilson** as the new principal at the Seacoast School of Technology. Sharon joins us after serving as an assistant principal at Nashua High School North for seven years where she worked extensively with five of the Nashua Technology Center's CTE programs (Academy of Finance, culinary arts, automotive technologies, business marketing, and cosmetology).

# 2019 ANNUAL TOWN REPORT



9. We are sad to see him retire, but East Kingston Elementary School Principal **Steve Tullar** will be retiring at the end of the school year. Steve has served for three years at the helm of EKES and in his time made important improvements in school culture, student safety, and social emotional learning. We will miss you, Mr. Tullar!
10. Speaking of ERCSD, voters approved last March the \$18.7 million renewal bond for the space reassignment and expansion at **Cooperative Middle School**. The planning and preparations for a spring groundbreaking have been underway for several months with the architects (Harriman) and construction manager (Harvey Construction) for the projects.
11. At the conclusion of this school year, and upon offering a retirement incentive proposal, SAU 16 will see the retirements of 34 SAU educators and staff members from four school districts and the SAU office. The total accumulation of years of dedication and experience equals just shy of 1200, a remarkable number that demonstrates the depth of commitment to our children and the loyalty of our staff members to the mission. We will miss the wisdom, experience, history, and smiles that are leaving us in June, and given the demographics of current employees, this trend will unfold for several more years.

## **SAU16 Strategic Plan Review** *Action Items Reaching Advanced Stage*

### **Teaching and Learning**

#### **Recommendation 1**

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

Competencies are in place at all of our schools and teachers are continuing to rethink their instructional practices to best meet the learning needs of each student. This year, teams of teachers at each elementary school have been piloting Ready Math, a new math program that is designed to help teachers differentiate their math instruction for students who require different levels of instruction. The common assessment function of this program will also assist the SAU with moving along the Strategic Plan continuum relative to Recommendation 2 under Teaching and Learning.

#### **Recommendation 3**

*Create a unified report card for K-5, 6-8, and 9-12 that contains information on student performance in content knowledge, skills, and work/study practices. - **Advanced**.*

All elementary schools have spent close to eighteen months developing a proficiency-based reporting tool for K - 2 students to better inform parents of their students' learning

# 2019 ANNUAL TOWN REPORT



progress through the year. This fall, members of the SAU administration visited with K-2 parents in our elementary schools to introduce the changes and to demonstrate why these changes were taking place. Parents also were introduced to SeeSaw, an online portfolio site that shows parents what students are learning through audio and video clips of the student demonstrating learning. Alma, a competency-driven learning management system, was also introduced and has been designated as the student progress reporting tool for SAU 16. Current K-2 students and their families are leading the way with their foray into this form of grade reporting and will carry the torch for years to come as it expands with them through their high school years.

## **Health and Community**

### **Recommendation 2**

*Ensure that schools have the time and tools necessary, including training of professional staff, to provide social and emotional learning that is appropriate and meaningful for their students -*

#### ***Advanced***

All elementary schools adopted the improvement of SEL (as defined by Dr. Cassie Yackley) as a school-wide goal and have taken the next step in participating in either Open Circle and/or Choose Love, curricula designed to address the mental and social wellness of students in our schools. Open Circle is specifically designed to elicit relationship building with and between students in a safe and secure climate. Students, staff, teachers, and counselors progress through a series of guided experiences in which students learn the skills of “recognizing and managing emotions, empathy, positive relationships and problem solving”. “Choose Love focuses on four important character values – Courage, Gratitude, Forgiveness, and Compassion in Action – which cultivates optimism, resilience and personal responsibility.” Both programs are available to all teachers and professional learning time is purposely set aside frequently to continue to improve the delivery of both models.

The Behavior Intervention Team model was implemented at the elementary and secondary level over the summer of 2019 and involves SAU administration, school administration and counseling, local law enforcement, representatives from juvenile justice, and mental health and wellness professionals. These teams provide support to schools through the identification and management of care programs for students deemed in need of targeted behavior interventions. Schools have at their disposal the Devereaux Student Strengths Assessment, or DESSA, to help identify those students. The DESSA is a standardized, strength-based SEL assessment that measures the social and emotional competence of youth in kindergarten through eighth grade.

### **Recommendation 5**

*Seek ways to bring the community into all schools and to bring the schools/students into the community. Create and maintain a community-wide database to provide contact information of local community members and/or business that are willing to visit the schools or to host students, - Advanced*



# 2019 ANNUAL TOWN REPORT



Our elementary schools consistently market school programming to members of the community and invite members of the public to attend school events, student showcases, performances, and cultural activities. Events such as dramatic performances, musicals, celebrations of learning, and athletic events have been well attended and continues to attract supporters. Most of the elementary schools have built lasting relationships with corporations and small business around their STEAM efforts, while our secondary schools continue to construct models of collaboration with business and non-profit organizations including (but not limited to) ThermoFisher Scientific, Munters, Big Brothers/Big Sisters, Southern District YMCA.

The high school hosted its first career fair with the Exeter Area Chamber of Commerce last spring, just in time for employers to attract and hire seasonal employees. Seacoast School of Technology hosted the Chamber in September with a career development theme, while continuing to build its network of externships, job placement sites, and exploratory events such as Construction Day.

## **Philosophy and Governance**

### **Recommendation 1**

*Implement baseline K-12 district-wide surveys to all students, parents, faculty, and staff to assess the culture and climate in each school. - **Advanced***

A series of online surveys were administered as the calendar year ended with parents, students, and staff members serving as respondents. The three surveys were designed to measure the groups' levels of satisfaction with their respective experience in SAU 16, asked specific questions about the culture and climate of their respective schools, and sought to measure the level of effectiveness and satisfaction of service from the SAU administrative office. The results continue to be returned and data collection and organization was ongoing at the time of this report's publication.

### **Recommendation 4**

*Explore the option of a later school start time, due to the positive effects it has on teen health, safety, and learning - **Accomplished***

The committee to study a later school start time concluded its work last spring and reported its findings and recommendations to the SAU Joint School Board at the end of the year meeting on May 20. It was on the recommendation of the committee that the SAU not move forward with a plan to change the time that school begins as there were far too many cultural barriers that prevent the change from occurring. In the study, the committee highlighted the desire to make such a change, there exists a such a strong hold on current family norms and routines that changing the school start times would upset the balance too greatly. Further, the area schools in the region, including those who send students to study at Seacoast School of Technology, are not inclined to change their start times and therefore present a larger issue. The SAU Joint School Board voted to not move ahead with the idea of changing school start times.



# 2019 ANNUAL TOWN REPORT



## Recommendation 8

### *Modernize and optimize the hiring and review process of all employees - Advanced*

The SAU has moved to a fully online applicant recruitment and hiring platform developed and maintained by Frontline, the same vendor managing our employee professional development and portfolio software. On the heels of the SAU's first job fair in March 2019, over 1,500 interested candidates applied for over fifty certified and dozens of support positions in our schools and SAU office. The process included electronic submission and organization of application materials, scheduling hundreds of interviews, processing legal paperwork, and ultimately onboarding new employees through an orientation process. The human resource office made a Herculean effort to modernize the process using this software while building the electronic database at the same time. Moving forward, all hourly employees will use an automated timekeeping system and substitute teachers will be assigned and managed through a portal system maintained by the SAU. Overall, the ongoing advancements in this area have proven highly favorable in terms of efficiency and effectiveness.

We look forward to sharing the fruits of the labor above with the SAU16 community for years to come, and we will continue to work diligently to preserve the valuable traditions of the towns that we serve while continuing to connect them all in the SAU they comprise.

## SAU 16 SUPERINTENDENT SALARIES 2019-2020

### SUPERINTENDENT'S PRORATED SALARY

Brentwood	\$8,804
East Kingston	\$4,632
Exeter	28,932
Exeter Region Cooperative	\$94,713
Kensington	\$3,617
Newfields	\$3,907
Stratham	<u>\$18,634</u>
	<b>\$163,239</b>

### ASSOCIATE AND ASSISTANT SUPERINTENDENT SALARIES

(Total 3 Positions: \$144,200, \$127,154 and \$118,533)

Brentwood	\$21,028
East Kingston	\$11,064
Exeter	\$69,102
Exeter Region Cooperative	\$226,216
Kensington	\$8,639
Newfields	\$9,331
Stratham	<u>\$44,507</u>
	<b>\$389,887</b>

# 2019 ANNUAL TOWN REPORT

SCHOOL ADMINISTRATIVE UNIT #16  
BRENTWOOD, EAST KINGSTON, EXETER, EXETER REGION COOPERATIVE, KENSINGTON, NEWFIELDS AND STRATHAM  
2020-2021 APPROVED BUDGET

	FY 2020 BUDGET	FY2021 APPROVED	CHANGE \$	CHANGE %
Executive Administrative Services	\$1,186,700.00	\$1,280,945.80	\$94,245.80	4.09%
Business Office Services	\$505,872.00	\$575,375.20	\$69,503.20	3.01%
Substitute Coordinator Services	\$17,000.00	\$19,530.94	\$2,530.94	0.11%
Technology	\$41,296.00	\$60,200.00	\$18,904.00	0.82%
Support Services	\$556,160.00	\$599,293.37	\$43,133.37	1.87%
<b>TOTAL EXPENDITURES</b>	<b>\$2,307,028.00</b>	<b>\$2,535,345.31</b>	<b>\$228,317.31</b>	<b>9.90%</b>

**SAU 16  
FY 2020-2021  
BUDGET ALLOCATION**

\$2,535,346	FY21 SAU Budget
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Town	FY20 Assessment	EV	EV%	ADM	ADM%	Weighted %	Assessment for FY21	Assessment Change (\$)	Assessment Change (%)
Brentwood	\$103,433	\$239,912,254	4.67%	306	5.91%	5.29%	\$134,174	\$30,741	29.72%
East Kingston	\$54,421	\$127,052,347	2.47%	145	2.79%	2.63%	\$66,757	\$12,336	22.67%
Exeter	\$339,892	\$916,617,465	17.84%	931	17.98%	17.91%	\$454,140	\$114,248	33.61%
Kensington	\$42,493	\$125,361,031	2.44%	113	2.18%	2.31%	\$58,552	\$16,059	37.79%
Newfields	\$45,898	\$133,958,794	2.61%	125	2.40%	2.51%	\$63,545	\$17,647	38.45%
Stratham	\$218,916	\$608,919,572	11.85%	541	10.44%	11.15%	\$282,638	\$63,722	29.11%
Coop	\$1,112,692	\$2,984,762,162	58.11%	3018	58.29%	58.20%	\$1,475,539	\$362,847	32.61%
<b>Total</b>	<b>\$1,917,745</b>	<b>\$5,136,583,625</b>	<b>100.00%</b>	<b>5,178</b>	<b>100.00%</b>	<b>100.00%</b>	<b>\$2,535,346</b>	<b>\$617,601</b>	<b>32.20%</b>

EV - Equalized Valuation

# 2018 ANNUAL TOWN REPORT



Janet A. Sojka, CPA\*

Sheryl A. Ryan, CPA\*\*\*

Michael J. Campo, CPA, MA/CCF

February 5, 2020

Scott T. Eagers, CPA, CFE

Donna M. LaClair, CPA\*\*

Audrey Miller Klein, CPA, MSA

Tyler A. Palen, CPA\*\*\*

Kyle G. Gingras, CPA

Ryan T. Gibbons, CIA, CFE

Derek M. Benson, CPA

Sylvia Y. Piro, MSA, CFE

Members of the School Administrative Unit Board  
School Administrative Unit No. 16  
30 Linden Street  
Exeter, NH 03833

To the Members of the School Administrative Unit Board:

This is to advise you that as of February 5, 2020, the audit of the financial statements for the year ending June 30, 2019 has been substantially completed and we are in the process of finalizing the audit. A completed audit report will be sent to you in late February 2020.

\* Also licensed in Maine

\*\* Also licensed in Massachusetts

\*\*\* Also licensed in Vermont

Sincerely,

Michael J. Campo, CPA  
Director

**PLODZIK & SANDERSON, P.A.**  
*Certified Public Accountants*

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## SAU 16 CALENDAR 2020-2021

Approved  
11/18/19

2020 JULY							Days
S	M	T	W	T	F	S	Student
			1	2	3	4	0
5	6	7	8	9	10	11	Staff
12	13	14	15	16	17	18	0
19	20	21	22	23	24	25	
26	27	28	29	30	31		

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

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

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

DECEMBER							Days
S	M	T	W	T	F	S	Student
							17
			1	2	3	4	Staff
6	7	8	9	10	11	12	17
13	14	15	16	17	18	19	
20	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

2021 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		

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

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

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

**\*\*June 17, 18, 21, 22 & 23  
are snow make-up  
days if needed**

### Important Dates

2020	2021	NS = No School
<b>August</b>		
Teacher In-Service	NS	Aug 27-28
School Opens - All Students		Aug 31
School Days		1
<b>September</b>		
Labor Day weekend	NS	Sept 4-7
School Days		20
<b>October</b>		
Columbus Day	NS	12
School Days		22
<b>November</b>		
Teacher In-Service	NS	Nov 3
Veterans' Day	NS	11
Thanksgiving Recess	NS	Nov 25-27
School Days		16
<b>December</b>		
Holiday Break	NS	Dec 24-31
School Days		17
<b>2021</b>		
<b>January</b>		
Holiday Break	NS	Jan 1
MLK, Jr. Day	NS	Jan 18
School Days		19
<b>February</b>		
Winter Vacation	NS	Feb 22-26
School Days		15
<b>March</b>		
Teacher In-Service	NS	Mar 9
School Days		22
<b>April</b>		
Spring Vacation	NS	Apr 26-30
School Days		17
<b>May</b>		
Memorial Day	NS	May 31
School Days	NS	20
<b>June</b>		
Last day for students		June 16**
Teacher In-Service	NS	17
School days		12
<b>Graduation - June 11th pending board approval</b>		

# 2018 ANNUAL TOWN REPORT

## Municipality Information

Population	1970	1980	1990	2000	2010	2013
	1044	1322	1318	1902	2124	2106

### Election Districts

US Congress	District 1
Executive Council	District 3
State Senate	District 24
State Representative	District 16, 35 Rockingham County

### TOWN OF KENSINGTON

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Kensington, NH 03833

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