KENSINGTON, NEW HAMPSHIRE
TOWN REPORT
2023

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INCORPORATED 1737

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Selectmen's Report

Board of Selectmen Annual Report

In many ways, 2023 was a quiet year for the Town of Kensington. Roads were paved, car registrations were renewed, streets were patrolled, emergencies were responded to, building permits were filed. Stable leadership across all departments has afforded consistent quality in the provision of taxpayer-funded services. As ever, the Board is grateful to all of the town employees who work every day to make sure all of our neighbors receive the prompt, courteous, and cheerful assistance they deserve. Our thanks go as well to all of the volunteers who serve on the committees and boards that make it possible for the Town to function. Kensington is a generous, civic-minded community and it is a privilege to serve alongside you.

In 2023 the Town conducted revaluation of all properties as mandated by state law. The Town follows a five-year cycle in this process, and the market changes since 2018 resulted in a substantial growth in our property values. Townwide, the average increase in values was 62%. As a result, the tax rate for 2024 is considerably lower. The Board is aware that changes in valuations can be confusing and upsetting. We have done our best to ensure that the Town has complied with the law as fairly as possible. We also know that increases in town, school, and county budgets hit all of our pocketbooks as taxpayers. For the Town's part, we've been working hard to keep any increases to a minimum. Despite some rollercoaster inflation over the past couple of years, the Town budget has seen increases of less than six percent for two years in a row. The Board is also sensitive to the fact that changes to taxes and valuations can have a disproportionate impact on some of our most vulnerable neighbors, particularly some of our fixed-income seniors. We've worked with some residents on proposing changes to our elderly exemptions and veterans credits that will appear on the warrant in March of 2024 that will hopefully alleviate some of that burden.

Beyond the day-to-day operations of the Town, the Board continues to work on some of the longer-term issues our community faces. As Seabrook and Exeter grow and develop, stresses are placed on our shared aquifers, requiring us to remain vigilant and proactive in partnership with the state on monitoring the impact on water supplies for residents. Our fire and police departments face ongoing infrastructure problems that will need to be addressed in the coming years, and the Library will soon require renovation and expansion. Additionally, the Town's Master Plan is due for updating. Lots of work to do, but we are confident the people of Kensington will continue to meet each challenge with optimism and cooperation.

It's been our pleasure and honor to serve you for the last year.

Thank you,

Joe Pace, Chairman

Robert Solomon

Robert Gustafson

2023 TOWN OFFICIALS

SELECT BOARD

Joe Pace, Chairman	Exp 3/25
Robert Solomon	Exp 3/26
Robert Gustafson	Exp 3/24

TAX COLLECTOR

Carlene Wiggin	Exp 3/24
Barbara Clark, Deputy	at will

SUPERVISORS OF THE CHECKLIST

Pamela Schwotzer	Exp 3/28
Mary Jane Solomon	Exp 3/24
Donna Carter	Exp 3/26

CEMETERY TRUSTEES

Katelynn Dow	Exp 3/25
Nancy Roffman	Exp 3/26
Jackie Benson	Exp 3/24

TRUSTEES OF THE SAWYER KENSINGTON TRUST

Bruce Cilley	Appointee
Mike Del Sesto	Appointee
Glenn Greenwood	Exp 3/25
Janet Bunnell	Exp 3/26
Donna Carter	Exp 3/24

FIRE CHIEF and FIRE WARDEN

Jonathan True, Fire Chief	Exp 6/2024

EMERGENCY MANAGEMENT

Jonathan True, Director

ROAD MANAGER

Matthew Armstrong	Exp 4/2024

HIGHWAY SAFETY

Board of Selectmen
School Board Chairman
Chief of Police

TOWN CLERK

Sarah Wiggin	Exp 3/2024
Samantha Lawrence, Deputy	at will

TREASURER

Sara Belisle	Exp 3/24
Mike Schwotzer, Deputy	at will

MODERATOR

Harold Bragg	Exp 3/25

LIBRARY TRUSTEES

Susan Bascom	Exp 3/25
Matthew Dow	Exp 3/26
Lauri Murphy	Exp 3/24

TRUSTEES OF THE TRUST FUNDS

Lauren Martel	Exp 3/25
David Fabrizio	Exp 3/26
Susan Cannon	Exp 3/24

GRANGE HALL TRUSTEES

Meghan Gross	Exp 3/25
Holly McCann	Exp 3/26
Frank Whittemore	Exp 3/24

POLICE DEPARTMENT

Scott Cain, Police Chief

Carrie Woessner, Admin Asst	Full Time
Atty. Chelsea Pande	Part Time
Jerrald Heywood, Lieutenant	Full Time
Brad Von Haden, Sargent	Full Time
Joseph Scutellaro, Detective	Full Time
Justin Meidico, Officer	Full Time
James Collier, Officer	Full Time
Michael Sielicki, Officer	Part Time
Chester Felch, Officer	Part Time
Christopher Maguire, Officer	Part Time
Mike Munck, Detective	Part Time
Dave Harney, Officer	Part Time

POLICE DEPARTMENT – ANIMAL CONTROL

Julie Noyes, Animal Control	Perm
Seth Noyes, Asst. Animal Control	

JOINT LOSS COMMITTEE

Kathleen T. Felch
Scott Cain, KPD
Joe Pace
Susan Gilbert
Matthew Armstrong
Jonathan True, KFD

BOARD OF HEALTH

Karl Singer, MD
Board of Selectmen
Chief of Police

HEALTH OFFICERS

Joe Pace
Robert Solomon

BUILDING INSPECTOR

Angelo Rignoli	Exp 4/24

ELECTRICAL INSPECTOR

Robert Fee Jr	Exp 10/23

TOWN ENGINEER

Beal's Associates

PLANNING BOARD

Vanessa Rozier, Chairperson	Exp 4/24
Mary Smith, Vice Chair	Exp 4/26
Marty Silvia	Exp 4/24
Justin McLane	Exp 4/25
Aaron Fenton	Exp 4/26
Carly Fenton	Exp 4/26
Bob Solomon	Selectmen's Rep
Glenn Greenwood	Town Planner
Matthew Armstrong	Driveway Approval
Owen Corcoran, Land Use Clerk	

ZONING BOARD OF ADJUSTMENT

Michael Schwotzer	Exp 4/24
Joan Skewes	Exp 4/24
Bill Ford	Exp 4/25
Mark Craig	Exp 4/25
Janet Bunnell	Exp 4/26
Therese Wallaga, ALT	Exp 4/24
Aaron Fenton, ALT	Exp 4/26

CONSERVATION COMMISSION

Pam Holland, Chair	Exp 4/26
Joan Skewes	Exp 4/24
Robert Gustafson	BOS Rep
Sydnee Goddard	Exp 4/25
Courtney Preneta	Exp 4/26
Andrew Roberts	Exp 4/26
Sam Douglass	Exp 4/26

RECREATION AND SOCIAL COMMITTEE

Sarah Turcott	Exp 4/25
Jessica Minghella	Exp 4/26
Donna Carter	Exp 4/24
Lili Spinosa	Exp 4/24
Courtney Brady	Exp 4/25

HERITAGE COMMISSION

Lynne Monroe, Chair	Exp 4/25
Steven Mallory	Exp 4/25
Meghan Gross	Exp 4/24
Bob Gustafson	Exp 4/24
Joni Praded	Exp 4/24
Elaine Kaczmarek, ALT	Exp 4/25
Frank Whittemore, ALT	Exp 4/24
Alan Tuthill, ALT	Exp 4/24

TRAILS COMMITTEE

Not currently active

KENSINGTON FIRE AND RESCUE DEPARTMENT

Fire Chief/AEMT Jonathan True — Fire Deputy Chief/EMT Scott MacDougall
Fire Captain/AEMT John Lebel — Fire Lieutenant/EMT Ben Cole

SFF/EMT John Andrews	FF/EMT Tim Estey	SFF Jim Farley	FF/AEMT Chris Hamel
FF/EMT Reed Holland	SFF Mark Kimball	EMT Mike Lawson Sr.	EMT Jessica Minghella
FF/EMT Jason Pool	SFF Rusty Simmons	FF/EMT Grant Quinn	FF/EMT Josh Zani-Conklin

WELFARE DIRECTOR
Kathleen T. Felch

SOUTHEAST REGIONAL SOLID WASTE REP
Alan Tuthill

BOARD SCRIBE
Owen Corcoran

BOUNDARY WALKER
Vacant

SEPTIC INSPECTORS
Rockingham County Conservation District

TOWN AUDITORS
Vachon, Clukay and Co.

DEPARTMENT MEETINGS:

Board of Selectmen	Meet the 1st and 3rd Monday of the month at Town Hall, 6:30pm
Planning Board	Meet the 3rd Wednesday of the month at Town Hall, 6:30pm
Zoning Board of Adjustment	Meet the 1st Tuesday of the month at Town Hall, 7:30pm This board only meets for official business
Conservation Commission	Meet the 2nd Tuesday of the month at Town Hall, 7:30pm
Recreation and Social Committee	Meet the 2nd Thursday of the month at Town Hall, 5:00pm
Sawyer Kensington Trust	Meet the 2nd Wednesday of the month at the Pinnacle Center, 199 South Road/ Town Hall 7:30pm
Heritage Commission	Meet the 4th Wednesday of the month at Town Hall, 7:00pm
Trails Committee	To be determined
KES School Board	Meet the 2nd Wednesday of the month at KES, 6:00pm
Cooperative School Board	Meet the 3rd Monday of the month at EHS in the Roy Morrisette Alumni Room, 7:00pm

Town Office Contact Information

Kathleen T. Felch ***Town Administrator*** Linda Buxton ***Office Staff*** Owen Corcoran ***Land Use Clerk***	Carlene Wiggin ***Tax Collector***	Sarah Wiggin ***Town Clerk*** Samantha Lawrence ***Deputy Town Clerk***
Selectmen's Office Assessing Office Planning Board Zoning Board of Adjustment Building and Electrical Permits Intent to Cut Intent to Excavate General Town Information Town Permits Exemptions and Tax Credits Historical Barn Easements Welfare	Collector of Town Taxes Tax Information Payoff Amounts Timber Tax Gravel Tax Payments Liens General Town Information	Vehicle Registrations Title Applications Dog Licenses Vital Records Marriage Licenses Register to Vote Voter Checklist Filing for Office Absentee Ballots Election Results General Town Information Pole Licenses
Office Hours: Monday – Thursday 8:30am to 1:30pm	**Office Hours:** Monday, Wednesday & Thursday 9:00am to 1:00pm AND Wednesday Nights 6:30 to 8:00	**Office Hours:** Wednesday 4:00pm to 8:00pm Thursday 9:00am to 5:00pm Friday 9:00am to 1:00pm
Tel: 603-772-5423 x 3 & x 6 Fax: 603-772-6841 assessor@kensingtontown.com kensington@kensingtontown.com landuse@kensingtontown.com	Tel: 603-772-5423 x 2 Fax: 603-772-6841 taxcollector@kensingtontown.com	Tel: 603-772-5423 x 1 Fax: 603-772-6841 townclerk@kensingtontown.com deputy@kensingtontown.com

2023 Town Meeting Results

BALLOT 1 OF 3

OFFICIAL BALLOT
ANNUAL TOWN ELECTION
TOWN OF KENSINGTON, NEW HAMPSHIRE
MARCH 14, 2023

TOWN CLERK

INSTRUCTIONS TO VOTERS

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

BOARD OF SELECTMEN
for 3 years — Vote for not more than ONE
ROBERT SOLOMON 223
5 (Write-in)

MODERATOR
for 2 years — Vote for not more than ONE
HAROLD BRAGG 232
1 (Write-in)

TRUSTEES OF THE TRUST FUNDS
for 3 years — Vote for not more than ONE
(Write-in)

TREASURER
for 1 year — Vote for not more than ONE
SARA BELISLE 233
2 (Write-in)

LIBRARY TRUSTEE
for 3 years — Vote for not more than ONE
MATTHEW DOW 218
1 (Write-in)

GRANGE HALL TRUSTEE
for 3 years — Vote for not more than ONE
HOLLY McCANN 220
1 (Write-in)

TAX COLLECTOR
for 1 year — Vote for not more than ONE
CARLENE WIGGIN 238
(Write-in)

CEMETERY TRUSTEE
for 3 years — Vote for not more than ONE
NANCY ROFFMAN 229
(Write-in)

SAWYER KENSINGTON TRUSTEE
for 3 years — Vote for not more than ONE
JANET BUNNELL 215
DAN SWEET 1
DONNA CARTER 1
(Write-in)

ARTICLES

Article 02: Amend Article IX
Are you in favor of the adoption of Amendment #1 as proposed by the Planning Board for the Town zoning ordinance as follows:

Amend Article IX. Amendments, Conflicts and Penalties, Administration, Severability and Effective Date, section 9.1.4 Enforcement, to read:
"The Board of Selectmen, or their agent, shall be responsible for the enforcement of the provisions and conditions of the Town of Kensington Zoning Ordinance and any permits that are granted from the above town land use boards."

There is no tax impact for this article.

YES 203
NO 60

Article 03: Amend Section 6.1.6C
Are you in favor of the adoption of Amendment #2 as proposed by the Planning Board for the Town zoning ordinance as follows:

Delete existing language in Article VI Wetlands and Hydric Soils Conservation District, Section 6.1.6.C to be replaced with: "No structure shall be constructed within 100 feet of Hydric A soils."

There is no tax impact for this warrant article.

YES 184
NO 80

TURN BALLOT OVER AND CONTINUE VOTING

ARTICLES CONTINUED

Article 04: Amend Section 6.1.6D
Are you in favor of the adoption of Amendment #3 as proposed by the Planning Board for the Town zoning ordinance as follows:

Delete existing language in in Article VI Wetlands and Hydric Soils Conservation District, Section 6.1.6.D to be replaced with "No structure shall be constructed within 50 feet of Hydric B soils."

There is no tax impact with this warrant article.

180
YES ●
NO ○
77

Article 05: Amend Section 3.2.3 Accessory Dwelling Units
Are you in favor of the adoption of Amendment #4 as proposed by the Planning Board for the Town zoning ordinance as follows:
Delete existing language in Article III Establishment of District and Uses, Section 3.2.3 Accessory Dwelling Units. Paragraph 3.2.3.4.g and replaced with the following:

The applicant for a permit to construct an accessory dwelling unit shall make adequate provisions for water supply and sewage disposal for the accessory dwelling unit in accordance with RSA 485-A:38, but separate systems shall not be required for the principal and accessory dwelling units. In order to comply with this paragraph and prior to constructing an accessory dwelling unit, an application for approval for a sewage disposal system shall be submitted in accordance with RSA 485-A as applicable. The approved sewage disposal system shall be installed if the existing system has not received construction approval and approval to operate under current rules or predecessor rules, or the system fails or otherwise needs to be repaired or replaced.

In order to determine if an existing State-approved septic system is properly functioning, the property owner shall have the system inspected by a NH licensed septic inspector and provide a report of the inspection results at the time of application for an accessory dwelling unit.

There is no tax impact with this article.

199
YES ●
NO ○
61

Article 06: Replacing existing Article III, Section 3.3C Home Occupations
Are you in favor of the adoption of Amendment #5 as proposed by the Planning Board for the Town zoning ordinance as follows:

Replace existing Article III Establishment of District and Uses, Section 3.3.C Special Exceptions for Home Occupations with the following:

Delete existing section 3.3. C. Special Exceptions for Home Occupations Add new section 3.2.4 Home Occupations
Add new section 3.2.4 Home Occupations
1. Home Occupations as defined in this ordinance are permitted in this district subject to the following rules.
a) Persons proposing a home occupation under the below conditions shall apply to the Planning Board for a Site Plan Review. The Planning Board has the sole responsibility for determining the degree with which a home occupation will adhere to the requirements of the site plan review regulations.
b) Where permitted within a single dwelling unit and only by the person or persons maintaining a dwelling therein who are permanent residents of the Town of Kensington.
c) Evidence of use: The home occupation shall not display or create outside the dwelling any evidence of home occupation except a permitted sign not to exceed four (4) square feet in area. (Requires a sign permit)
d) Extent of use: The home occupation shall not utilize more than twenty-five (25) percent of the gross floor area (including basement) of the dwelling unit.
e) Permitted use: such home occupation use is clearly incidental and secondary to the use of the dwelling unit for residential purposes and that adequate provisions are made for off street parking.
f) Any change in the nature of the grounds upon which the original approval was granted, including change of ownership, requires a re-application and a new public hearing for site review before the planning board as provided. (Adopted 03/1994)
g) No more than one (1) commercial vehicle may be kept overnight at the premises.
h) If the home occupation meets all the standards of this section and creates no external changes, no sign is required and no business-related traffic results from the activity, then no Planning Board review is required.

There is no tax impact with this warrant article.

181
YES ●
NO ○
79

Article 07: 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 $2,464,571 (two million four hundred sixty-four thousand five hundred and seventy-one dollars? Should this article be defeated, the default budget shall be $2,327,010 (two million three hundred twenty-seven thousand and ten 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 unanimously recommend this article.

The proposed operating budget is an increase of $137,561 from the budget adopted last year of $2,327,010. The net estimated impact is $.34 per thousand dollars of valuation. (thirty four cents per thousand dollars of valuation.)

176
YES ●
NO ○
92

GO TO NEXT BALLOT AND CONTINUE VOTING

BALLOT 2 OF 3

OFFICIAL BALLOT
ANNUAL TOWN ELECTION
TOWN OF KENSINGTON, NEW HAMPSHIRE
MARCH 14, 2023

TOWN CLERK

ARTICLES CONTINUED

Article 08: Re-Adopt the Optional Veterans' Tax Credit under RSA 72:28,II
Shall the Town vote to re-adopt the provisions of RSA 72:28, II, the Optional Veterans' Tax Credit in the amount of $500.00? If re-adopted, the following individuals will be eligible for the Veteran's Tax Credit: (a) every resident of this state who is a veteran, as defined by RSA 21:50, and who served not less than 90 days on active service in the armed forces of the United States in any qualifying war or armed conflict listed in RSA 72:28, V and continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from service; or the spouse or surviving spouse of such resident, (b) every resident of this state who was terminated from the armed forces because of a service-connected disability; or the surviving spouse of such resident; and (c) the surviving spouse of any resident who suffered a service-connected death. This tax credit shall replace and shall not be in addition to the standard veteran's tax credit and shall be subtracted in accordance with RSA 72:28, III.

The Board of Selectmen unanimously recommend this article.

The tax impact of this article is not known.

243 YES
NO 28

Article 09: Re-Adopt All Veterans' Tax Credit under RSA 72:28-b
Shall the Town vote to re-adopt the provisions of RSA 72:28-b, the All Veterans' Tax Credit? If re-adopted, the credit will be available to any resident of the state who is a veteran as defined in RSA 21:50, or the spouse or surviving spouse of any such resident, who (1) served not less than 90 days on active service in the armed forces of the United States and (2) continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from services and (3) 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, the same amount as the standard or optional veterans' tax credit voted by the Town under RSA 72:28. This tax credit shall be subtracted in accordance with RSA 72:28-b, III. This article shall be contingent on the passage of Article 8. If the Town Meeting votes "no" on Article 8, this Article shall be null and void.

The Board of Selectmen unanimously recommend this article.

The tax impact of this article is not known.

238 YES
NO 30

Article 10: 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, 2024. This is in addition to the operating budget article.

The Board of Selectmen unanimously recommend this article.

The tax impact of this article is $0.495 per $1,000 valuation. (forty-nine point five cents per thousand dollars of valuation)

197 YES
NO 76

Article 11: Appropriate Funds to Fire and Emergency Services
To see if the town will vote to raise and appropriate $75,000 (seventy five thousand dollars) to be placed in the Fire and Emergency Services Capital Reserve Fund. These funds to be used for the purchase, repair, upgrade, overhaul and/or retrofit of fire vehicles, apparatus, equipment, and related services. This is in addition to the operating budget article.

The Board of Selectmen unanimously recommend this article.

The tax impact of this article is $.185 per $1,000 valuation. (eighteen point five cents per thousand dollars of valuation)

197 YES
NO 73

Article 12: Evaluation of parcels for town acquisition
To see if the town will vote to raise and appropriate up to $75,000 (seventy five thousand dollars) for the purpose of evaluating parcels for potential town acquisition related to needed new facilities for Public Safety and Emergency Services. This will be a non-lapsing appropriation as per RSA 32.7, VI and will not lapse until December 31, 2024.

The Board of Selectmen unanimously recommend this article.

The tax impact of this article is $.185 per $1,000 valuation. (eighteen point five cents per thousand dollars of valuation)

132 YES
NO 139

TURN BALLOT OVER AND CONTINUE VOTING

ARTICLES CONTINUED

Article 13: Tuition Reimbursement and Training for Police Department
To see if the town will vote to raise and appropriate $30,000 (thirty thousand dollars) to be placed into the Police Public Safety Revolving Fund. These funds to be used for specialty training, training instructor incentives, tuition reimbursement and educational incentives for Kensington Police Department employees.

The board of selectmen unanimously recommend this article.

The tax impact of this article is $ .074 per $1,000 valuation. (seven point four cents per thousand dollars of valuation)

YES 179
NO 98

Article 14: Appropriate Funds to the Police Public Safety Revolving Fund
To see if the town will vote to raise an appropriate $25,000 (twenty-five thousand dollars) to be placed into the Police Public Safety Revolving Fund for the purchase of police department items and related services.

The board of selectmen unanimously recommend this article.

The tax impact of this article is $.062 per $1000 valuation. (six point two cents per thousand dollars of valuation.)

YES 160
NO 106

Article 15: Grange Hall Maintenance and Repairs
To see if the Town will vote to raise and appropriate a sum of up to $13,000 (thirteen thousand dollars) for maintenance on the Grange Hall. The funds will be used for, but not limited to, structural repairs to the roof, painting the remaining exterior elevations, annual maintenance such as pest control, heating system maintenance, and water testing, and any unforeseen repairs as the roof structure is rehabilitated.

The Board of Selectmen unanimously recommend this article.

The tax impact of this article is $.032 per $1,000 valuation. (three point two cents per thousand dollars of valuation)

YES 191
NO 75

Article 16: Add to Revaluation Capital Reserve Fund
To see if the Town will vote to raise and appropriate the sum of $8,000 (eight thousand dollars) to be added to the Revaluation Capital Reserve Fund. This is the first of four annual installments, which will be used to pay the assessor's cost for the State of NH required revaluation due next in 2028. This is in addition to the operating budget article.

The Board of Selectmen unanimously recommend this article.

The tax impact of this article is $.019 per $1,000 valuation. (one point nine cents per thousand dollars of valuation)

YES 180
NO 84

Article 17: Acceptance of Land
To see if the town will vote to authorize the Select Board to accept two gifts of land, identified as map 17 lot 16 owned by Deborah and Lee Hearn (wetlands within the Great Meadows) consisting of 5 acres, and map 17 lot 23 owned by Peter Kuegel (wetlands within the Great Meadows) consisting of 5 acres. The purpose of the gifts is to ensure the permanent protection of these parcels through conservation which will provide protection of wildlife habitat and scenic enjoyment by the general public.
Further, to raise and appropriate up to $2,000 (two thousand dollars) to offset the cost of the ownership transfer.

The board of selectmen unanimously recommend this article.

The tax impact of this article is $.004 per $1,000 valuation. (zero point four cents per thousand dollars of valuation)

YES 232
NO 35

Article 18: Appropriation to Fire and Emergency Services CRF-earned income
To see if the Town will vote to raise and appropriate $1,500 (one thousand five hundred dollars) to be placed in the Fire and Emergency Services Capital Reserve Fund. This amount is to come from Unassigned Fund Balance and represents the total of all permit fees and inspections received by Kensington Fire Rescue throughout 2022. These funds will be earmarked for the purchase, repair, upgrade, overhaul and/or retrofit of fire vehicles, apparatus, equipment, and related services.

The Board of Selectmen unanimously recommend this article.

This article has no tax impact.

YES 229
NO 38

GO TO NEXT BALLOT AND CONTINUE VOTING

BALLOT 3 OF 3

OFFICIAL BALLOT
ANNUAL TOWN ELECTION
TOWN OF KENSINGTON, NEW HAMPSHIRE
MARCH 14, 2023

TOWN CLERK

ARTICLES CONTINUED

Article 19: Social Services Request for Waypoint
To see if the town will vote to raise and appropriate the sum of $2,100 (Two Thousand One Hundred Dollars) for Waypoint's youth and family support. Waypoint (Previously Richie McFarland Children's Center) provides early intervention programs that serve children from birth to three years of age and their families, services for youth experiencing homelessness, support for families with children with a chronic illness, and family and children programming. This investment will increase family stability, promote socialization in families, enhance child development, and provide concrete support in times of crisis to youth and families in Kensington. This is a special warrant article.

237 YES ● NO ○ 35

The Board of Selectmen unanimously recommend this article.

The tax impact of this article is $.005 per $1,000 valuation. (zero point five cents per thousand dollars of valuation)

Article 20: Social Services Request for Rockingham Community Action
To see if the town will vote to raise and appropriate the sum of $1,500 (one thousand five hundred dollars) 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.

236 YES ● NO ○ 39

The Board of Selectmen unanimously recommend this article.

The tax impact of this article is $.003 per $1000 valuation. (zero point three cents per thousand dollars of valuation.)

Article 21: Social Services Request for Meals on Wheels
To see if the town will vote to raise and appropriate the sum of $988 (nine hundred eighty-eight dollars) to Meals on Wheels for the purpose of providing meals and safety services to qualified Kensington residents. Our services helped 4 (four) Kensington residents and provided them 892 meals and wellness checks. The town support makes a difference. This is a special warrant article.

253 YES ● NO ○ 18

The Board of Selectmen unanimously recommend this article.

The tax impact of this article is $.002 per $1000 valuation. (zero point two cents per thousand dollars of valuation.)

YOU HAVE NOW COMPLETED VOTING THIS BALLOT

Deliberative Session Procedures

DELIBERATIVE SESSION RULES OF PROCEDURE

Kensington is an SB2 Community, where Town meeting business is conducted in two sessions.

The first session, in early February, is termed the deliberative session, the second is the annual ballot vote, the second Tuesday in March.

Warrant articles are presented by the Board of Selectmen, The Planning Board, and by petition from citizens

The Moderator is tasked with conducting the meeting, fielding questions from voters, and being the facilitator of debate.

In this meeting, voters are acting as the legislative body of Town government. As debate occurs, all voters are reminded that the manner and tone of speaking should be respectful and relevant to the article that is being presented. Personal attacks, discussion beyond the warrant article and disruptive behavior will not be allowed.

Planning Board articles go directly to the Ballot and are not able to be amended by the voters at the deliberative session. Discussion is allowed, and questions may be answered by Planning Board members.

All other Warrant articles are subject to the Deliberative session procedures.

Warrant articles at the deliberative meeting will be acted on as follows:

The proponent of a warrant article will be asked to discuss the article

Debate will be encouraged from the voters present. Each speaker is allowed 5 minutes and speaking a second time is allowed after all others have been given their opportunity.

To speak, you must be recognized by the Moderator, and shall state your name and address, and speak into the microphone at the podium provided. Except for points of order, the Moderator will not recognize speakers unless standing at the microphone or speaking into a handheld microphone.

Warrant articles may be amended from the floor; however, any amendment must be in written form, presented to the moderator. Amendments may not change the intent of the original warrant.

Amendments must be made by motion and require a second to be considered.

Amendments, if carried, will be placed on the ballot in lieu of the original warrant article. If the amendment is defeated, the original article will go to the ballot.

At the conclusion of the above procedure, the meeting will move to the next warrant article.

After the discussion, debate and amendments are complete, the warrant, presented as written, or amended by the voters present, will be presented to the March Ballot vote.

2023 Deliberative Session Minutes

Kensington Town Deliberative Session
February 8, 2023 – 6:45pm
KES - Paul A. Flynn Multi-Purpose Room

In attendance: Moderator Harold Bragg, Selectman Joe Pace, Selectman Bob Solomon, Selectman Bob Gustafson, Fire Chief Jon True, Police Chief Scott Cain, Road Agent Matthew Armstrong, Town Clerk Sarah Wiggin and approximately 35 residents.

Harold Bragg opened the meeting at 6:42pm and described the procedures for the Deliberative Session. He explained the Town Vote will be on March 14, 2023. Further detail was noted that there are no citizen petitions on the ballot. It was also noted that the Police Chief and Fire Chief are not town residents and asked that they have permission to speak as non-residents. There were no objections.

Article 01 Elect Officials
To choose all necessary Town Officials for the year ensuing

There was no discussion on Article 1.

Article 02 Amend Article IX
Are you in favor of the adoption of Amendment #1 as proposed by the Planning Board for the Town zoning ordinance as follows:
Amend Article IX. Amendments, Conflicts and Penalties, Administration, Severability and Effective Date, section 9.1.4 Enforcement, to read:
"The Board of Selectmen, or their agent, shall be responsible for the enforcement of the provisions and conditions of the Town of
Kensington Zoning Ordinance and any permits that are granted from the above town land use boards."
There is no tax impact for this article.

It was noted that Planning Board Articles have already gone through the Public Hearing process and they cannot be debated.

There was no discussion of Article 2. Article 2 will go to the Ballot as presented.

Article 03 Amend Section 6.1.6C

Are you in favor of the adoption of Amendment #2 as proposed by the Planning Board for the Town zoning ordinance as follows:
Delete existing language in Article VI Wetlands and Hydric Soils Conservation District, Section 6.1.6.C to be replaced with: "No structure shall be constructed within 100 feet of Hydric A soils."
There is no tax impact for this warrant article.

There was no discussion of Article 3. Article 3 will go to the Ballot as presented.

Article 04 Amend Section 6.1.6D

Are you in favor of the adoption of Amendment #3 as proposed by the Planning Board for the Town zoning ordinance as follows:

Delete existing language in in Article VI Wetlands and Hydric Soils Conservation District, Section 6.1.6.D to be replaced with "No structure shall be constructed within 50 feet of Hydric B soils."
There is no tax impact with this warrant article.

There was no discussion of Article 4. Article 4 will go to the Ballot as presented.

Article 05 Amend Section 3.2.3 Accessory Dwelling Units
Are you in favor of the adoption of Amendment #4 as proposed by the Planning Board for the Town zoning ordinance as follows:
Delete existing language in Article III Establishment of District and Uses, Section 3.2.3 Accessory Dwelling Units. Paragraph 3.2.3.4.g and replaced with the following:
The applicant for a permit to construct an accessory dwelling unit shall make adequate. provisions for water supply and sewage disposal for the accessory dwelling unit in accordance with RSA 485-A:38, but separate systems shall not be required for the principal and accessory dwelling units. In order to comply with this paragraph and prior to constructing an accessory dwelling unit, an application for approval for a sewage disposal system shall be submitted in accordance with RSA 485-A as applicable. The approved sewage disposal system shall be installed if the existing system has not received construction approval and approval to operate under current rules or predecessor rules, or the system fails or otherwise needs to be repaired or replaced.
In order to determine if an existing State-approved septic system is properly functioning, the property owner shall have the system inspected by a NH licensed septic inspector and provide a report of the inspection results at the time of application for an accessory dwelling unit.
There is no tax impact with this article.

There was no discussion of Article 5. Article 5 will go to the Ballot as presented.

Article 06 Replacing existing Article III, Section 3.3C Home Occupations
Are you in favor of the adoption of Amendment #5 as proposed by the Planning Board for the Town zoning ordinance as follows:
Replace existing Article III Establishment of District and Uses, Section 3.3.C Special Exceptions for Home Occupations with the following:
Delete existing section 3.3. C. Special Exceptions for Home Occupations
Add new section 3.2.4 Home Occupations
1. Home Occupations as defined in this ordinance are permitted in this district subject to the following rules.
a) Persons proposing a home occupation under the below conditions shall apply to the Planning Board for a Site Plan Review. The Planning Board has the sole responsibility for determining the degree with which a home occupation will adhere to the requirements

of the site plan review regulations.
b) Where permitted within a single dwelling unit and only by the person or persons maintaining a dwelling therein who are permanent residents of the Town of Kensington.
c) Evidence of use: The home occupation shall not display or create outside the dwelling any evidence of home occupation except a permitted sign not to exceed four (4) square feet in area. (Requires a sign permit)
d) Extent of use: The home occupation shall not utilize more than twenty-five (25) percent of the gross floor area (including basement) of the dwelling unit.
e) Permitted use: such home occupation use is clearly incidental and secondary to the use of the dwelling unit for residential purposes and that adequate provisions are made for off street parking.
f) Any change in the nature of the grounds upon which the original approval was granted, including change of ownership, requires a re-application and a new public hearing for site review before the planning board as provided. (Adopted 03/1994)
g) No more than one (1) commercial vehicle may be kept overnight at the premises.
h) If the home occupation meets all the standards of this section and creates no external changes, no sign is required and no business-related traffic results from the activity, then no Planning Board review is required.
There is no tax impact with this warrant article.

Mike Schwotzer, 49 Cottage Road, as a member of the Planning Board wished to speak to highlight the importance of this article. He explained that this would simplify the process for a Special Exception needing to go before the Zoning Board as well as the Planning Board as it is currently a 2 step process. He added that if this is to pass, if all the standards are met, that this helps the homeowner as well as the Town.

Fred Feldman, 20 Rose Petal Lane asked if this will impact existing homes and for clarification on section (d). Mr. Schwotzer explained that yes, every home would be covered in this reformatting. Further, that section (d) was a calculation of living space and what would be allowable.

There was no further discussion and Article 6 will go to the Ballot as presented.

Article 07 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 $2,464,571 (two million four hundred sixty-four thousand five hundred and seventy-one dollars? Should this article be defeated, the default budget shall be $2,327,010 (two million three hundred twenty-seven thousand and ten 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 unanimously recommend this article.

The proposed operating budget is an increase of $137,561 from the budget adopted last year of $2,327,010. The net estimated impact is $.34 per thousand dollars of valuation. (Thirty four cents per thousand dollars of valuation.)

Joe Pace, Chairman of the Board of Selectmen, offered that the Board was very cognizant of the inflation rates on the town. He added that with these pressures it was also important to retain the knowledge and assets that the town has and work to retain employees. This was a best effort to maintain funding adequate to current operations. A large portion of the budget is allocated to areas like Payroll, Health Insurance, Retirement, Solid Waste and Road Maintenance.

There was no further discussion. Article 7 will go to the Ballot as presented.

Article 08 Re-Adopt the Optional Veterans' Tax Credit under RSA 72:28, II

Shall the Town vote to re-adopt the provisions of RSA 72:28, II, the Optional Veterans' Tax Credit in the amount of $500.00? If re-adopted, the following individuals will be eligible for the Veteran's Tax Credit: (a) every resident of this state who is a veteran, as defined by RSA 21:50, and who served not less than 90 days on active service in the armed forces of the United States in any qualifying war or armed conflict listed in RSA 72:28, V and continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from service; or the spouse or surviving spouse of such resident, (b) every resident of this state who was terminated from the armed forces because of a service-connected disability; or the surviving spouse of such resident; and (c) the surviving spouse of any resident who suffered a service-connected death. This tax credit shall replace and shall not be in addition to the standard veteran's tax credit and shall be subtracted in accordance with RSA 72:28, III.
The Board of Selectmen unanimously recommend this article.
The tax impact of this article is not known.

Joe Pace, Chairman of the Board, added that the changes made by State Legislature with new language is an important reason why this Article needs to be adopted. The tax impact is not known as there is not yet an understanding of how many of these credits would be granted.

Jim Thompson, 53 Osgood Road, asked what is the difference between this Article and Article 9?

Kathleen Felch, Town Administrator, added that this Article was specific to Veterans who served during a conflict, while Article 9 covers any veteran who served.

Mike Schwotzer, 49 Cottage Road, inquired to ask if there was a rough estimate of how many people this might apply to. Kathleen Felch shared approximately 70 people based on existing documentation. Mr. Schwotzer then added, a safe estimate of $35,000 would be the impact.

There was no further discussion. Article 8 will go to the Ballot as presented.

Article 09 Re-Adopt All Veterans' Tax Credit under RSA 72:28-b.

Shall the Town vote to re-adopt the provisions of RSA 72:28-b, the All Veterans' Tax Credit? If re-adopted, the credit will be available to any resident of the state who is a veteran as defined in RSA 21:50, or the spouse or surviving spouse of any such resident, who (1) served not less than 90 days on active service in the armed forces of the United States and (2) continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from services and (3) 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, the same amount as the standard or optional veterans' tax credit voted by the Town under RSA 72:28. This tax credit shall be subtracted in accordance with RSA 72:28-b, III. This article shall be contingent on the passage of Article 8. If the Town Meeting votes "no" on Article 8, this Article shall be null and void.
The Board of Selectmen unanimously recommend this article.
The tax impact of this article is not known.

Moderator Harold Bragg highlighted the clerical correction that the Article should read "contingent on the passage of Article 8". Not Article 4, as was printed. He further added that is Article 8 fails, Article 9 will be null and void.

There was no further discussion. Article 9 will go to the Ballot with the edit as noted.

Article 10 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, 2024. This is in addition to the operating budget article.
The Board of Selectmen unanimously recommend this article.
The tax impact of this article is $0.495 per $1,000 valuation. (forty-nine point five cents per thousand dollars of valuation)

Matthew Armstrong, Road Agent, summarized the Article. He stated that the funds would be used to serve Kimball Road, Osgood Road and if funds allowed Cottage Road would receive a layer of Overlayment.

Mike Schwotzer, 49 Cottage Road, added that this article had no tax impact because the $200,000 amount was consistent from last year.

John Andrews, 14 French's Lane, asked how it was determined which roads would be addressed. Matt clarified; it was largely based on usage. There was a traffic study performed with a car counter that showed the approximate 1000 cars per day on Drinkwater and Wild Pasture Roads. French's Lane is largely only the residents of that neighborhood. Mr. Andrews voiced his concern that French's Lane only has the base coat and it is starting to show signs of wear and deterioration. The Road Agent stated that he would look into that.

Fred Feldman, 20 Rose Petal Lane, asked if all of the $200,000 from last year was spent. Mr. Armstrong explained that all but about $11,000 had been spent.

Larry Dorr, 6 Moulton Ridge Road, stated that the wording of the Article sounded like an increase in taxation for those not at Deliberative Session. Joe Pace, Chairman of the Board expressed that the board is aware and frustrated by the requirement of the language, however the decision was to note the tax impact. Moderator Bragg asked if Mr. Dorr would like to propose an edit, Mr. Dorr declined.

Mike Schwotzer, 49 Cottage Road, added a suggestion that because the Article is the same amount as the previous year, perhaps there could be a statement in the body of the article indicating no new tax impact. It was discussed to be taken under advisement by the board.

Fred Feldman, 20 Rose Petal Lane, questioned if the Article were to be turned down, would the budget need to find $200,000 extra to make up for it, or would the work not be completed. It was further discussed that such work would be delayed if the Article did not pass. This Article falls under a Capital Budget change which requires a warrant article. This is separate from the working budget that would cover smaller jobs of maintenance.

There was no further discussion. Article 10 will go to the Ballot as presented.

Article 11 Appropriate Funds to Fire and Emergency Services

To see if the town will vote to raise and appropriate $75,000 (seventy-five thousand dollars) to be placed in the Fire and Emergency Services Capital Reserve Fund. These funds to be used for the purchase, repair, upgrade, overhaul and/or retrofit of fire vehicles, apparatus, equipment, and related services. This is in addition to the operating budget article.

The Board of Selectmen unanimously recommend this article.

The tax impact of this article is $.185 per $1,000 valuation. (eighteen point five cents per thousand dollars of valuation)

Fire Chief Jon True summarized the Article and explained how the cost of Fire Trucks have significantly increased.

There was no further discussion. Article 11 will go to the Ballot as presented.

Article 12 Evaluation of parcels for town acquisition

To see if the town will vote to raise and appropriate up to $75,000 (seventy-five thousand dollars) for the purpose of evaluating parcels for potential town acquisition related to needed new facilities for Public Safety and Emergency Services. This will be a non-lapsing appropriation as per RSA 32.7, VI and will not lapse until December 31, 2024.

The Board of Selectmen unanimously recommend this article.

The tax impact of this article is $.185 per $1,000 valuation. (eighteen point five cents per thousand dollars of valuation)

Mike Schwotzer, 49 Cottage Road, asked for explanation of the $75,000. Joe Pace, Chairman of the Board summarized that the cost would support environmental assessment, deed inquiries, and efforts of due diligence to fully vet any opportunities regarding acquisition of land.

June Hampe, 53 Osgood Road, inquired about Town Parcels of land that might be used. Peter Merrill, inquired about the town parcels that might be appropriate for this proposed use. Joe Pace, Chairman of the Board, added the parcels of town land were not appropriate sue to size and otherwise not suitable for such a project.

There was no further discussion. Article 12 will go to the Ballot as presented.

Article 13 Tuition Reimbursement and Training for Police Department

To see if the town will vote to raise and appropriate $30,000 (thirty thousand dollars) to be placed into the Police Public Safety Revolving Fund. These funds to be used for specialty training, training instructor incentives, tuition reimbursement and educational incentives for Kensington Police Department employees.

The board of selectmen unanimously recommend this article.

The tax impact of this article is $ .074 per $1,000 valuation. (seven point four cents per thousand dollars of valuation)

Police Chief Cain summarized the article. He explained that the goal of this article is to create a future for Kensington regarding recruitment and retention of officers. This would include but not be limited to Instructor Incentives that will further education of the department. This will allow Kensington to stay competitive which is difficult in the current economic climate. Chairman Pace added that recruitment is difficult and this exercise to improve retention is an investment in the officers who are already here.

There was no further discussion. Article 13 will go to the Ballot as presented.

Article 14 Appropriate Funds to the Police Public Safety Revolving Fund

To see if the town will vote to raise an appropriate $25,000 (twenty-five thousand dollars) to be placed into the Police Public Safety Revolving Fund for the purchase of police department items and related services.

The board of selectmen unanimously recommend this article.

The tax impact of this article is $.062 per $1000 valuation. (Six point two cents per thousand dollars of valuation.)

Chief Cain summarized the Article. He explained that this was built as a way to address unanticipated costs of investigations. Currently relying on resources from other agencies that need to be reimbursed. Many of the resources necessary have rising costs.

Mike Schwotzer, 49 Cottage Road, asked if the funds through the Cruiser Fund could be used. It was explained that that fund is exclusive to Cruiser expenditures. This proposed fund is a new fund.

There was no further discussion. Article 14 will go to the Ballot as presented.

Article 15 Grange Hall Maintenance and Repairs

To see if the Town will vote to raise and appropriate a sum of up to $13,000 (thirteen thousand dollars) for maintenance on the Grange Hall. The funds will be used for, but not limited to, structural repairs to

the roof, painting the remaining exterior elevations, annual maintenance such as pest control, heating system maintenance, and water testing, and any unforeseen repairs as the roof structure is rehabilitated.
The Board of Selectmen unanimously recommend this article.
The tax impact of this article is $.032 per $1,000 valuation. (three point two cents per thousand dollars of valuation)

Frank Whittemore, 5 Hobbs Road, summarized the Article as a Grange Trustee.

There was no discussion. Article 15 will go to the Ballot as presented.

Article 16 Add to Revaluation Capital Reserve Fund
To see if the Town will vote to raise and appropriate the sum of $8,000 (eight thousand dollars) to be added to the Revaluation Capital Reserve Fund. This is the first of four annual installments, which will be used to pay the assessor's cost for the State of NH required revaluation due next in 2028. This is in addition to the operating budget article.
The Board of Selectmen unanimously recommend this article.
The tax impact of this article is $.019 per $1,000 valuation. (one point nine cents per thousand dollars of valuation)

Chairman Pace explained that every 5 years the town participates in the exercise to re-evaluate properties, to ensure even distribution of taxes. This is to avoid sharp changes in property assessment and relative taxes.

There was no further discussion. Article 16 will go to the Ballot as presented.

Article 17 Acceptance of Land
To see if the town will vote to authorize the Select Board to accept two gifts of land, identified as map 17 lot 16 owned by Deborah and Lee Hearn (wetlands within the Great Meadows) consisting of 5 acres, and map 17 lot 23 owned by Peter Kuegel (wetlands within the Great Meadows) consisting of 5 acres. The purpose of the gifts is to ensure the permanent protection of these parcels through conservation which will provide protection of wildlife habitat and scenic enjoyment by the general public.
Further, to raise and appropriate up to $2,000 (two thousand dollars) to offset the cost of the ownership transfer.
The board of selectmen unanimously recommend this article.
The tax impact of this article is $.004 per $1,000 valuation. (zero point four cents per thousand dollars of valuation)

There was no discussion on Article 17. This article will go to the Ballot as presented.

Article 18 Appropriation to Fire and Emergency Services CRF-earned income.
To see if the Town will vote to raise and appropriate $1,500 (one thousand five hundred dollars) to be placed in the Fire and Emergency Services Capital Reserve Fund. This amount is to come from Unassigned Fund Balance and represents the total of all permit fees and inspections received by

Kensington Fire Rescue throughout 2022. These funds will be earmarked for the purchase, repair, upgrade, overhaul and/or retrofit of fire vehicles, apparatus, equipment, and related services.
The Board of Selectmen unanimously recommend this article.
This article has no tax impact.

Moderator Bragg noted that there was a necessary edit to reflect the year 2022 instead of 2021.

There was no further discussion of Article 18. This article will go to the Ballot with the correct edit.

Article 19 Social Services Request for Waypoint

To see if the town will vote to raise and appropriate the sum of $2,100 (Two Thousand One Hundred Dollars) for Waypoint's youth and family support. Waypoint (Previously Richie McFarland Children's Center) provides early intervention programs that serve children from birth to three years of age and their families, services for youth experiencing homelessness, support for families with children with a chronic illness, and family and children programming. This investment will increase family stability, promote socialization in families, enhance child development, and provide concrete support in times of crisis to youth and families in Kensington. This is a special warrant article.
The Board of Selectmen unanimously recommend this article.
The tax impact of this article is $.005 per $1,000 valuation. (zero point five cents per thousand dollars of valuation)

Moderator Bragg noted the clerical error 'serves' but should be 'serve'.

There was no further discussion of this article. Article 19 will go to ballot with the correct edit.

Article 20 Social Services Request for Rockingham Community Action

To see if the town will vote to raise and appropriate the sum of $1,500 (one thousand five hundred dollars) 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.
The Board of Selectmen unanimously recommend this article.
The tax impact of this article is $.003 per $1000 valuation. (Zero point three cents per thousand dollars of valuation.)

There was no discussion on Article 20.

Article 21 Social Services Request for Meals on Wheels

To see if the town will vote to raise and appropriate the sum of $988 (nine hundred eighty-eight dollars) to Meals on Wheels for the purpose of providing meals and safety services to qualified Kensington residents. Our services helped 4 (four) Kensington residents and provided them 892 meals and wellness checks. The town support makes a difference. This is a special warrant article.
The Board of Selectmen unanimously recommend this article.

The tax impact of this article is $.002 per $1000 valuation. (Zero point two cents per thousand dollars of valuation.)

Fred Feldman, 20 Rose Petal Lane, spoke to commend the Board on the ability to serve the town so effectively with such little cost. Chairman Pace added that this was a shared effort by surrounding Towns and the needs expressed by the Meals on Wheels organization.

There was no further discussion on Article 21.

Moderator Bragg reiterated that all Articles would proceed to the Ballot as amended this evening. The March Town Election will occur March 14, 2023 at the Kensington Elementary School. Polls are open from 8am to 7:30pm. The Deliberative Session adjourned at 7:42pm.

Respectfully submitted,

Sarah Wiggin
Kensington Town Clerk

2024 Town Warrant

New Hampshire
Department of
Revenue Administration

2024
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 Annual Town Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session)

Date: FEBRUARY 7, 2024
Time: 6:45 PM
Location: KENSINGTON ELEMENTARY SCHOOL GYM
Details:

Second Session of Annual Meeting (Official Ballot Voting)
Date: MARCH 12, 2024
Time: 8:00AM- 7:30 PM
Location: KENSINGTON ELEMENTARY SCHOOL GYM
Details:

GOVERNING BODY CERTIFICATION

We certify and attest that on or before JANUARY 24, 2024, a true and attested copy of this document was posted at the place of meeting and at KENSINGTON ELEMENTARY SCHOOL and that an original was delivered to TOWN CLERK.

Name	Position	Signature
JOSEPH PACE	SELECTMAN	
ROBERT SOLOMON	SELECTMAN	
ROBERT GUSTAFSON	SELECTMAN	

Article 01 **ELECT OFFICIALS**

Article 02 **AMEND BUILDING ORDINANCE SECTION 8.1.A.1**

Are you in favor of the adoption of Amendment number 1 as proposed by the Planning Board for the Town of Kensington zoning ordinance as follows:

Amend Article VIII, Building Ordinance, Section 8.1, Building {Permits, A.1} to read:

A new structure, addition, decks, remodeling, or manufactured building when the value exceeds $3000. The value shall be based on labor costs (including the value of self-provided labor), material costs, and other costs, excluding land; the remainder of the section remains unchanged.

This article has no tax impact.

Article 03 **AMEND BUILDING ORDINANCE SECTION 8.1.B.1**

Are you in favor of the adoption of Amendment number 2 as proposed by the Planning Board for the Town of Kensington zoning ordinance as follows:

Amend Article VIII, Building Ordinance, Section 8.1 Building {Permits, B. 1}. To read:

1. Minor alterations, repairs and general upkeep of existing buildings under $3000.
Delete line 2 of the section in its entirety. Line 2 reads: Replacement of in-kind roofing, windows and siding.

Three is no tax impact with this article.

Article 04 **AMEND THE FLOOD PLAIN ORDINANCE ARTICLE V SECTION**

Are you in favor of the adoption of Amendment number 3 as proposed by the Planning Board for the Town of Kensington zoning ordinance as follows:

Amend Article V, Special Use Standards, Section 5.3 {Floodplain Management Ordinance}:
The planning Board must make amendments to the existing ordinance to add, among other items, language regarding newly defined AE zones in town, and to remove language that has been deleted from the federal model ordinance over the years.

This article has no tax impact.

Article 05 **AMEND DEFINITION OF LIVING AREA**

Are you in favor of the adoption of Amendment number 4 as proposed by the Planning Board for the Town of Kensington zoning ordinance as follows:

Amend Article II, Definitions, by adding the following:

Living Area: Interior space that is used for living, sleeping, eating, cooking, bathing, washing, or sanitation purposes. Living Area is measured from the interior face of the exterior walls of the dwelling unit. Specifically:
• With respect to stand-alone dwelling units (including detached Accessory Dwelling Units), Living Area is measured from the interior face of the structure's exterior walls.
• With respect to dwelling units that have one or more shared walls (including attached Accessory Dwelling Units and multi-family apartments), Living Area is measured from the interior face of the walls that define the dwelling unit, whether those walls are exterior walls or shared walls.

This article has no tax impact.

Article 06 **AMEND DEFINITION OF CONDOMINIUM**

Are you in favor of the adoption of Amendment number 5 as proposed by the Planning Board for the Town of Kensington zoning ordinance as follows:

Amend Article II, Definitions, by adding the following:

Condominium: A fee interest in land or buildings owned by a unit owner, together with an undivided interest in the common areas of facilities. Condominiums can include single-family or multi-family dwellings and a condominium unit owners' association shall govern the operation of the condominium. The creation of a condominium shall be considered a subdivision entitled to regulation by the town under RSA 356-B:5.

This article has no tax impact.

Article 07 **MODIFY THE ELDERLY EXEMPTION CRITERIA**

Shall the town modify the provisions of RSA 72:39-a for elderly exemption from property tax in the Town of Kensington, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, $175,000 for a person 75 years of age up to 80 years,$200,000; for a person 80 years of age or older $220,000.

To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years.

In addition, the taxpayer must have a net income of not more than $42,000 or, if married, a combined net income of less than $63,000; and own net assets not in excess of $300,000 excluding the value of the person's residence. (Majority vote required)

The Board of Selectmen unanimously recommend this article.

The tax impact on this article is unknown.

Article 08 **MODIFY VETERAN'S CREDIT**

Shall the town modify the Veteran's Tax and All Veteran's Tax Credit in accordance with RSA 72:28, II, from its current tax credit of $500 (five hundred dollars) per year to $750 (seven hundred fifty dollars)? (Majority vote required)

The Board of Selectmen unanimously recommend this article.

The tax impact is unknown on this article.

Article 09 **MODIFY SERVICE CONNECTED DISABILITY**

Shall the town modify the Service-Connected Total Disability Tax Credit in accordance with RSA 72:35, from its current tax credit of $700 (seven hundred dollars) per year to $1400 (fourteen hundred dollars)? (Majority vote required)

The Board of Selectmen unanimously recommend this article.

The tax impact is unknown on this article.

Article 10 **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 $2,603,198 (two million six hundred three thousand one hundred and ninety-eight dollars)? Should this article be defeated, the default budget shall be $2,463,083 (two million four hundred sixty-three thousand and eighty-three dollars). The governing body may hold one special meeting, in accordance with RSA 40:13, X, and XVI, to take up the issue of a revised operating budget only. (Majority Vote Required.)

The Board of Selectmen unanimously recommend this article.

The proposed operating budget is an increase of $138,627 from the budget adopted last year of $2,464,571. The net estimated impact is $.20 per thousand dollars of valuation. (twenty cents per thousand dollars of valuation.)

Article 11 **COMMUNITY POWER PLAN ADOPTION**

Should the Town adopt the Kensington Community Power Plan, authorize the Board of Selectmen to implement the Plan, and take all action in furtherance thereof, pursuant to RSA 53-E? The Kensington Community Power Plan is an opt-out program that offers more flexible electricity procurement. The Plan will initially provide lower electricity rates for residents, or it will not launch. Initial participation in the plan can be declined, after which enrollment becomes voluntary.

The Board of Selectmen unanimously recommend this article.

Tax Impact: None

Article 12 **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, 2025. This is in addition to the operating budget article. (Majority Vote Required.)

The Board of Selectmen unanimously recommend this article.

The tax impact of this article is $0.294 per $1,000 valuation. (twenty-nine point four cents per thousand dollars of valuation)

Article 13 **APPROPRIATE FUNDS TO FIRE AND EMERGENCY SERVICES C**

To see if the town will vote to raise and appropriate $25,000 (twenty five thousand dollars) to be placed in the Fire and Emergency Services Capital Reserve Fund. These funds to be used for the purchase, repair, upgrade, overhaul and/or retrofit of fire vehicles, apparatus, equipment, and related services. This is in addition to the operating budget article. (Majority Vote Required.)

The Board of Selectmen unanimously recommend this article.

The tax impact of this article is $.037 per $1,000 valuation. (three point seven cents per thousand dollars of valuation)

Article 14 **APPROPRIATE FUNDS TO THE POLICE SAFETY REVOLVING F**

To see if the town will vote to raise and appropriate $15,000 (fifteen thousand dollars) to be placed into the Police Public Safety Revolving Fund. These funds to be used for specialty training, training instructor incentives, tuition reimbursement and educational incentives for Kensington Police Department employees. (Majority Vote Required.)

The Board of Selectmen unanimously recommend this article.

The tax impact of this article will be an increase of $ .022 per $1,000 valuation. (two point two cents per thousand dollars of valuation)

Article 15 **APPROPRIATE FUNDS TO THE POLICE SAFETY REVOLVING F**

To see if the town will vote to raise and appropriate $15,000 (fifteen thousand dollars) to be placed into the Police Public Safety Revolving Fund for the purchase of police department items and related services. (Majority Vote Required.)

The Board of Selectmen unanimously recommend this article.

The tax impact of this article will be an increase of $.022 per $1000 valuation. (two point two cents per thousand dollars of valuation.)

Article 16 **ADD FUNDS TO REVALUATION CRF**

To see if the Town will vote to raise and appropriate the sum of $9,907 (nine thousand nine hundred and seven dollars) to be added to the Revaluation Capital Reserve Fund to come from the unassigned fund balance. This is the first of five annual installments, which will be used to pay the assessor's cost for the State of NH required revaluation due next in 2028, estimated at $47,628. This is in addition to the operating budget article. (Majority Vote Required.)

The Board of Selectmen unanimously recommend this article.

There is no tax impact.

Article 17 **TO ACCEPT GIFT OF LAND FROM KACZMAREK**

To see if the Town will vote to authorize the Select Board to accept a gift of land, identified in the Lot Line Adjustment plan of Elaine H Kaczmarek and Town of Kensington dated _JULY 2023 that is composed of a portion of Map 8 Lot 13 and would convey .267 acres to Map 8 Lot 14 (Grange Hall parcel). Upon acceptance by the Town, the current owner of such land shall donate .267 acres, or 11,645 square feet, more or less, to the Town's Grange Hall parcel. The Town's intended use of the land is for public parking behind the Grange Hall for the use and enjoyment of the general public.

Further, to raise and appropriate $6,000 (six thousand dollars) to offset the cost of the ownership transfer.

The Board of Selectmen unanimously recommend this article.

The tax impact of this article is $0.009 per $1,000 valuation. (zero point nine cents per thousand dollars of valuation)

Article 18 **GRANGE ANNUAL MAINTENANCE**

To see if the Town will vote to raise and appropriate a sum of $4,000 (four thousand dollars) to do annual maintenance on the Grange Hall. The funds will be used for annual maintenance such as pest control, heating system maintenance, cleaning, and water testing, and for any unforeseen repairs needed as the structure is repaired. (Majority Vote Required.)

The Board of Selectmen unanimously recommend this article.

The tax impact of this article is $0.006 per $1,000 valuation. (zero point six cents per thousand dollars of valuation)

Article 19 **ADD TO FIRE AND EMERGENCY SERVICES CRF**

To see if the Town will vote to raise and appropriate $950 (nine hundred fifty dollars) to be placed in the Fire and Emergency Services Capital Reserve Fund. This amount is to come from Unassigned Fund Balance and represents the total of all permit fees and inspections received by Kensington Fire Rescue throughout 2023. These funds will be used for the purchase, repair, upgrade, overhaul and/or retrofit of fire vehicles, apparatus, equipment, and related services. (Majority Vote Required.)

The Board of Selectmen unanimously recommend this article.

This article has no tax impact.

Article 20 **SOCIAL SERVICES REQUEST FOR WAYPOINT**

To see if the town will vote to raise and appropriate the sum of $2,100 (two thousand one hundred dollars) for Waypoint's youth and family support. Waypoint (Previously Richie McFarland Children's Center) provides early intervention programs that serve children from birth to three years of age and their families, services for youth experiencing homelessness, support for families with children with a chronic illness, and family and children programming. This investment will increase family stability, promote socialization in families, enhance child development, and provide concrete support in times of crisis to youth and families in Kensington. This is a special warrant article. (Majority Vote Required.)

The Board of Selectmen unanimously recommend this article.

The tax impact of this article is $0.003 per $1,000 valuation. (zero point three cents per thousand dollars of valuation)

Article 21 **SOCIAL SERVICES REQUEST FOR ROCKINGHAM COMMUNITY A**

To see if the town will vote to raise and appropriate the sum of $1,500 (one thousand five hundred dollars) 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. (Majority Vote Required.)

The Board of Selectmen unanimously recommend this article.

The tax impact of this article will be an increase of $0.002 per $1000 valuation. (zero point two cents per thousand dollars of valuation.)

Article 22 **SOCIAL SERVICES REQUEST MEALS ON WHEELS**

To see if the town will vote to raise and appropriate the sum of $1,000 (one thousand dollars) to Meals on Wheels for the purpose of providing meals and safety services to qualified Kensington residents. Our services helped 4 (four) Kensington residents and provided them with 892 meals and wellness checks. The town support makes a difference. This is a special warrant article. (Majority Vote Required.)

The Board of Selectmen unanimously recommend this article.

The tax impact of this article will be an increase of $0.001 per $1000 valuation. (zero point one cents per thousand dollars of valuation.)

Article 23 **SOCIAL SERVICES REQUEST ONE SKY COMMUNITY SERVICES**

To see if the town will vote to raise and appropriate the sum of $700 (seven hundred dollars) to One Sky Community Services Inc. to address those critical client needs that are currently not funded and will not be funded in the future, for items like medical supplies, clothing, food, dental care, temporary housing, home modifications, and emergency assistance. All monies that are raised yearly through our fundraising efforts go directly to One Sky Community Services Inc. Our mission is to enable every person we serve to grow and enhance their abilities to live as independent, valued, participating members of their community. This is a special warrant article. (Majority Vote Required.)

The Board of Selectmen unanimously recommend this article.

The tax impact of this article will be an increase of $0.001 per $1000 valuation. (zero point one cents per thousand dollars of valuation.)

Article 24 **ACCEPTANCE OF PERSONAL PROPERTY DONATED**

To see if the town will vote to authorize the selectmen to accept gifts of personal property, other than cash, to the municipality for any public purposes. This authorization, in accordance with RSA 31:95-e, shall remain in effect until rescinded by a vote of the town meeting.

The Board of Selectmen unanimously recommend this article.

This article has no tax impact.

2024 Municipal Budget MS 636

New Hampshire
Department of
Revenue Administration

2024
MS-636

Proposed Budget

Kensington

For the period beginning January 1, 2024 and ending December 31, 2024

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

This form was posted with the warrant on: ____JANUARY 24, 2024_____

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	
ROBERT SOLOMON	SELECTMAN	
ROBERT GUSTAFSON	SELECTMAN	

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

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

New Hampshire
Department of
Revenue Administration

2024
MS-636

Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Proposed Appropriations for period ending 12/31/2024 (Recommended)	Proposed Appropriations for period ending 12/31/2024 (Not Recommended)
General Government						
4130	Executive	10	$70,246	$71,870	$78,181	$0
4140	Election, Registration, and Vital Statistics	10	$62,243	$75,307	$89,300	$0
4150	Financial Administration	10	$81,654	$81,977	$84,593	$0
4152	Property Assessment		$0	$0	$0	$0
4153	Legal Expense	10	$59,687	$35,000	$35,000	$0
4155	Personnel Administration	10	$369,482	$378,623	$435,649	$0
4191	Planning and Zoning	10	$25,325	$29,676	$29,931	$0
4194	General Government Buildings	10	$38,515	$49,206	$34,890	$0
4195	Cemeteries	10	$22,705	$26,900	$12,000	$0
4196	Insurance Not Otherwise Allocated	10	$53,776	$53,776	$59,338	$0
4197	Advertising and Regional Associations		$0	$0	$0	$0
4198	Contingency		$0	$0	$0	$0
4199	Other General Government	10	$55,331	$47,731	$47,147	$0
	General Government Subtotal		**$838,964**	**$850,266**	**$906,029**	**$0**
Public Safety						
4210	Police	10	$671,779	$714,616	$767,477	$0
4215	Ambulances		$0	$0	$0	$0
4220	Fire	10	$128,381	$148,502	$152,750	$0
4240	Building Inspection	10	$30,192	$29,472	$31,197	$0
4290	Emergency Management	10	$12,816	$19,801	$17,901	$0
4299	Other Public Safety		$0	$0	$0	$0
	Public Safety Subtotal		**$843,168**	**$912,391**	**$969,325**	**$0**
Airport/Aviation Center						
4301	Airport Administration		$0	$0	$0	$0
4302	Airport Operations		$0	$0	$0	$0
4309	Other Airport		$0	$0	$0	$0
	Airport/Aviation Center Subtotal		**$0**	**$0**	**$0**	**$0**
Highways and Streets						
4311	Highway Administration		$0	$0	$0	$0
4312	Highways and Streets	10	$441,535	$439,577	$240,850	$0
4313	Bridges		$0	$0	$0	$0
4316	Street Lighting	10	$879	$2,300	$2,300	$0
4319	Other Highway, Streets, and Bridges		$0	$0	$0	$0
	Highways and Streets Subtotal		**$442,414**	**$441,877**	**$243,150**	**$0**

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Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Proposed Appropriations for period ending 12/31/2024 (Recommended)	Proposed Appropriations for period ending 12/31/2024 (Not Recommended)
Sanitation						
4321	Sanitation Administration	10	$2,158	$3,000	$2,850	$0
4323	Solid Waste Collection	10	$151,302	$150,455	$156,474	$0
4324	Solid Waste Disposal	10	$85,468	$79,624	$82,014	$0
4325	Solid Waste Facilities Clean-Up		$0	$0	$0	$0
4326	Sewage Collection and Disposal		$0	$0	$0	$0
4329	Other Sanitation		$0	$0	$0	$0
	Sanitation Subtotal		**$238,928**	**$233,079**	**$241,338**	**$0**
Water Distribution and Treatment						
4331	Water Administration		$0	$0	$0	$0
4332	Water Services		$0	$0	$0	$0
4335	Water Treatment		$0	$0	$0	$0
4338	Water Conservation		$0	$0	$0	$0
	Water Distribution and Treatment Subtotal		**$0**	**$0**	**$0**	**$0**
Electric						
4351	Electric Administration		$0	$0	$0	$0
4352	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	Health Administration	10	$150	$150	$150	$0
4414	Pest Control	10	$25,300	$24,000	$23,000	$0
4415	Health Agencies and Hospitals		$0	$0	$0	$0
4419	Other Health		$0	$0	$0	$0
	Health Subtotal		**$25,450**	**$24,150**	**$23,150**	**$0**
Welfare						
4441	Welfare Administration		$500	$3,000	$0	$0
4442	Direct Assistance	10	$0	$0	$3,000	$0
4444	Intergovernmental Welfare Payments		$0	$0	$0	$0
4445	Vendor Payments		$4,588	$4,588	$0	$0
4449	Other Welfare		$0	$0	$0	$0
	Welfare Subtotal		**$5,088**	**$7,588**	**$3,000**	**$0**

New Hampshire
Department of
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Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Proposed Appropriations for period ending 12/31/2024 (Recommended)	Proposed Appropriations for period ending 12/31/2024 (Not Recommended)
Culture and Recreation						
4520	Parks and Recreation	10	$12,000	$12,000	$10,800	$0
4550	Library	10	$131,710	$132,163	$135,249	$0
4583	Patriotic Purposes		$0	$0	$0	$0
4589	Other Culture and Recreation	10	$30,000	$30,000	$30,000	$0
	Culture and Recreation Subtotal		**$173,710**	**$174,163**	**$176,049**	**$0**
Conservation and Development						
4611	Conservation Administation	10	$3,000	$3,000	$1,000	$0
4612	Purchase of Natural Resources		$0	$0	$0	$0
4619	Other Conservation		$0	$0	$0	$0
4631	Redevelopment and Housing Administration		$0	$0	$0	$0
4632	Other Redevelopment and Housing		$0	$0	$0	$0
4651	Economic Development Administration		$0	$0	$0	$0
4652	Economic Development		$0	$0	$0	$0
4659	Other Economic Development		$0	$0	$0	$0
	Conservation and Development Subtotal		**$3,000**	**$3,000**	**$1,000**	**$0**
Debt Service						
4711	Principal - Long Term Bonds, Notes, and Other Debt		$35,000	$35,000	$0	$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	10	$6,644	$6,644	$5,156	$0
4723	Interest on Tax and Revenue Anticipation Notes		$0	$0	$0	$0
4790	Other Debt Service Charges	10	$0	$1	$35,001	$0
	Debt Service Subtotal		**$41,644**	**$41,645**	**$40,157**	**$0**
Capital Outlay						
4901	Land		$0	$0	$0	$0
4902	Machinery, Vehicles, and Equipment		$0	$0	$0	$0
4903	Buildings		$0	$0	$0	$0
4909	Improvements Other than Buildings		$0	$0	$0	$0
	Capital Outlay Subtotal		**$0**	**$0**	**$0**	**$0**

New Hampshire
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Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Proposed Appropriations for period ending 12/31/2024 (Recommended)	(Not Recommended)
Operating Transfers Out						
4911	To Revolving Funds		$0	$0	$0	$0
4912	To Special Revenue Funds		$0	$0	$0	$0
4913	To Capital Projects Funds		$0	$0	$0	$0
4914A	To Airport Proprietary Fund		$0	$0	$0	$0
4914E	To Electric Proprietary Fund		$0	$0	$0	$0
4914O	To Other Proprietary Fund		$55,000	$55,000	$0	$0
4914S	To Sewer Proprietary Fund		$0	$0	$0	$0
4914W	To Water Proprietary Fund		$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		**$55,000**	**$55,000**	**$0**	**$0**
	Total Operating Budget Appropriations				**$2,603,198**	**$0**

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Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2024 (Recommended)	(Not Recommended)
4312	Highways and Streets	12	$200,000	$0
		Purpose: *ROAD RECONSTRUCTION*		
4445	Vendor Payments	20	$2,100	$0
		Purpose: *SOCIAL SERVICES REQUEST FOR WAYPOINT*		
4445	Vendor Payments	21	$1,500	$0
		Purpose: *SOCIAL SERVICES REQUEST FOR ROCKINGHAM COMMUNITY A*		
4445	Vendor Payments	22	$1,000	$0
		Purpose: *SOCIAL SERVICES REQUEST MEALS ON WHEELS*		
4445	Vendor Payments	23	$700	$0
		Purpose: *SOCIAL SERVICES REQUEST ONE SKY COMMUNITY SERVICES*		
4911	To Revolving Funds	14	$15,000	$0
		Purpose: *APPROPRIATE FUNDS TO THE POLICE SAFETY REVOLVING F*		
4914O	To Other Proprietary Fund	15	$15,000	$0
		Purpose: *APPROPRIATE FUNDS TO THE POLICE SAFETY REVOLVING F*		
4915	To Capital Reserve Funds	13	$25,000	$0
		Purpose: *APPROPRIATE FUNDS TO FIRE AND EMERGENCY SERVICES C*		
4915	To Capital Reserve Funds	16	$9,907	$0
		Purpose: *ADD FUNDS TO REVALUATION CRF*		
4915	To Capital Reserve Funds	19	$950	$0
		Purpose: *ADD TO FIRE AND EMERGENCY SERVICES CRF*		
	Total Proposed Special Articles		**$271,157**	**$0**

New Hampshire
Department of
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Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2024 (Recommended)	(Not Recommended)
4194	General Government Buildings	18	$4,000	$0
		Purpose: *GRANGE ANNUAL MAINTENANCE*		
4619	Other Conservation	17	$6,000	$0
		Purpose: *TO ACCEPT GIFT OF LAND FROM KACZMAREK*		
	Total Proposed Individual Articles		**$10,000**	**$0**

New Hampshire
Department of
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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Estimated Revenues for period ending 12/31/2023	Estimated Revenues for period ending 12/31/2024
Taxes					
3120	Land Use Change Taxes for General Fund		$630	$0	$0
3180	Resident Taxes		$0	$0	$0
3185	Yield Taxes		$0	$0	$0
3186	Payment in Lieu of Taxes		$0	$0	$0
3187	Excavation Tax		$190	$190	$0
3189	Other Taxes		$0	$0	$0
3190	Interest and Penalties on Delinquent Taxes		$7,738	$7,000	$0
	Taxes Subtotal		**$8,558**	**$7,190**	**$0**
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		$0	$0	$0
3220	Motor Vehicle Permit Fees		$596,945	$573,000	$0
3230	Building Permits		$46,685	$33,000	$0
3290	Other Licenses, Permits, and Fees		$39,010	$37,000	$0
	Licenses, Permits, and Fees Subtotal		**$682,640**	**$643,000**	**$0**
From Federal Government					
3311	Housing and Urban Development		$0	$0	$0
3312	Environmental Protection		$0	$0	$0
3313	Federal Emergency		$0	$0	$0
3314	Federal Drug Enforcement		$0	$0	$0
3319	Other Federal Grants and Reimbursements		$0	$0	$0
	From Federal Government Subtotal		**$0**	**$0**	**$0**
State Sources					
3351	Shared Revenues - Block Grant		$0	$0	$0
3352	Meals and Rooms Tax Distribution		$198,909	$198,909	$0
3353	Highway Block Grant		$66,707	$57,334	$0
3354	Water Pollution Grant		$6,653	$0	$0
3355	Housing and Community Development		$0	$0	$0
3356	State and Federal Forest Land Reimbursement		$0	$0	$0
3357	Flood Control Reimbursement		$0	$0	$0
3359	Railroad Tax Distribution		$53,403	$59,400	$0
3360	Water Filtration Grants		$0	$0	$0
3361	Landfill Closure Grants		$0	$0	$0
3369	Other Intergovernmental Revenue from State of NH		$0	$0	$0
3379	Intergovernmental Revenues - Other		$0	$0	$0
	State Sources Subtotal		**$325,672**	**$315,643**	**$0**

New Hampshire
Department of
Revenue Administration

2024
MS-636

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Estimated Revenues for period ending 12/31/2023	Estimated Revenues for period ending 12/31/2024
Charges for Services					
3401	Income from Departments		$0	$0	$0
3402	Water Supply System Charges		$0	$0	$0
3403	Sewer User Charges		$0	$0	$0
3404	Garbage-Refuse Charges		$838	$0	$0
3405	Electric User Charges		$0	$0	$0
3406	Airport Fees		$0	$0	$0
3409	Other Charges		$0	$0	$0
	Charges for Services Subtotal		**$838**	**$0**	**$0**
Miscellaneous Revenues					
3500	Special Assessments		$0	$0	$0
3501	Sale of Municipal Property		$0	$0	$0
3502	Interest on Investments		$1,362	$900	$0
3503	Other		$515	$0	$0
3504	Fines and Forfeits		$943	$0	$0
3506	Insurance Dividends and Reimbursements		$1,506	$0	$0
3508	Contributions and Donations		$0	$0	$0
3509	Revenue from Misc Sources Not Otherwise Classified		$460	$10,000	$0
	Miscellaneous Revenues Subtotal		**$4,786**	**$10,900**	**$0**
Interfund Operating Transfers In					
3911	From Revolving Funds		$0	$0	$0
3912	From Special Revenue Funds		$0	$0	$0
3913	From Capital Projects Funds		$0	$0	$0
3914A	From Airport Proprietary Fund		$0	$0	$0
3914E	From Electric Proprietary Fund		$0	$0	$0
3914O	From Other Proprietary Fund		$0	$0	$0
3914S	From Sewer Proprietary Fund		$0	$0	$0
3914W	From Water Proprietary Fund		$0	$0	$0
3915	From Capital Reserve Funds		$0	$0	$0
3916	From Trust and Fiduciary Funds		$0	$0	$0
3917	From Conservation Funds		$0	$0	$0
	Interfund Operating Transfers In Subtotal		**$0**	**$0**	**$0**
Other Financing Sources					
3934	Proceeds from LT Notes/Bonds/Other Sources		$0	$0	$0
9998	Amount Voted from Fund Balance	16, 19	$0	$0	$10,857
9999	Fund Balance to Reduce Taxes		$0	$0	$0
	Other Financing Sources Subtotal		**$0**	**$0**	**$10,857**
	Total Estimated Revenues and Credits		**$1,022,494**	**$976,733**	**$10,857**

New Hampshire
Department of
Revenue Administration

2024
MS-636

Budget Summary

Item	Period ending 12/31/2024
Operating Budget Appropriations	$2,603,198
Special Warrant Articles	$271,157
Individual Warrant Articles	$10,000
Total Appropriations	$2,884,355
Less Amount of Estimated Revenues & Credits	$10,857
Estimated Amount of Taxes to be Raised	**$2,873,498**

2024 Default Budget MS-DTB

New Hampshire
Department of
Revenue Administration

2024
MS-DTB

Default Budget of the Municipality

Kensington

For the period beginning January 1, 2024 and ending December 31, 2024

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: January 24, 2024

GOVERNING BODY 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
Joseph Pace	Selectman	
Robert Solomon	Seletman	
Robert Gustafson	Seletman	

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

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

New Hampshire
Department of
Revenue Administration

2024
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
4130	Executive	$71,870	$0	$0	$71,870
4140	Election, Registration, and Vital Statistics	$75,307	$0	$0	$75,307
4150	Financial Administration	$81,977	$0	$0	$81,977
4152	Property Assessment	$0	$0	$0	$0
4153	Legal Expense	$35,000	$0	$0	$35,000
4155	Personnel Administration	$378,623	$0	$0	$378,623
4191	Planning and Zoning	$29,876	$0	$0	$29,876
4194	General Government Buildings	$36,206	$0	$0	$36,206
4195	Cemeteries	$26,900	$0	$0	$26,900
4196	Insurance Not Otherwise Allocated	$53,776	$0	$0	$53,776
4197	Advertising and Regional Associations	$0	$0	$0	$0
4198	Contingency	$0	$0	$0	$0
4199	Other General Government	$43,731	$0	$0	$43,731
	General Government Subtotal	**$833,266**	**$0**	**$0**	**$833,266**
Public Safety					
4210	Police	$714,616	$0	$0	$714,616
4215	Ambulances	$0	$0	$0	$0
4220	Fire	$148,502	$0	$0	$148,502
4240	Building Inspection	$29,472	$0	$0	$29,472
4290	Emergency Management	$19,801	$0	$0	$19,801
4299	Other Public Safety	$0	$0	$0	$0
	Public Safety Subtotal	**$912,391**	**$0**	**$0**	**$912,391**
Airport/Aviation Center					
4301	Airport Administration	$0	$0	$0	$0
4302	Airport Operations	$0	$0	$0	$0
4309	Other Airport	$0	$0	$0	$0
	Airport/Aviation Center Subtotal	**$0**	**$0**	**$0**	**$0**
Highways and Streets					
4311	Highway Administration	$0	$0	$0	$0
4312	Highways and Streets	$239,577	$0	$0	$239,577
4313	Bridges	$0	$0	$0	$0
4316	Street Lighting	$2,300	$0	$0	$2,300
4319	Other Highway, Streets, and Bridges	$0	$0	$0	$0
	Highways and Streets Subtotal	**$241,877**	**$0**	**$0**	**$241,877**

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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Sanitation Administration	$3,000	$0	$0	$3,000
4323	Solid Waste Collection	$150,455	$0	$0	$150,455
4324	Solid Waste Disposal	$79,624	$0	$0	$79,624
4325	Solid Waste Facilities Clean-Up	$0	$0	$0	$0
4326	Sewage Collection and Disposal	$0	$0	$0	$0
4329	Other Sanitation	$0	$0	$0	$0
	Sanitation Subtotal	**$233,079**	**$0**	**$0**	**$233,079**
Water Distribution and Treatment					
4331	Water Administration	$0	$0	$0	$0
4332	Water Services	$0	$0	$0	$0
4335	Water Treatment	$0	$0	$0	$0
4338	Water Conservation	$0	$0	$0	$0
	Water Distribution and Treatment Subtotal	**$0**	**$0**	**$0**	**$0**
Electric					
4351	Electric Administration	$0	$0	$0	$0
4352	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	Health Administration	$150	$0	$0	$150
4414	Pest Control	$24,000	$0	$0	$24,000
4415	Health Agencies and Hospitals	$0	$0	$0	$0
4419	Other Health	$0	$0	$0	$0
	Health Subtotal	**$24,150**	**$0**	**$0**	**$24,150**
Welfare					
4441	Welfare Administration	$3,000	$0	$0	$3,000
4442	Direct Assistance	$0	$0	$0	$0
4444	Intergovernmental Welfare Payments	$0	$0	$0	$0
4445	Vendor Payments	$0	$0	$0	$0
4449	Other Welfare	$0	$0	$0	$0
	Welfare Subtotal	**$3,000**	**$0**	**$0**	**$3,000**

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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Culture and Recreation					
4520	Parks and Recreation	$12,000	$0	$0	$12,000
4550	Library	$132,163	$0	$0	$132,163
4583	Patriotic Purposes	$0	$0	$0	$0
4589	Other Culture and Recreation	$30,000	$0	$0	$30,000
	Culture and Recreation Subtotal	**$174,163**	**$0**	**$0**	**$174,163**
Conservation and Development					
4611	Conservation Administation	$1,000	$0	$0	$1,000
4612	Purchase of Natural Resources	$0	$0	$0	$0
4619	Other Conservation	$0	$0	$0	$0
4631	Redevelopment and Housing Administration	$0	$0	$0	$0
4632	Other Redevelopment and Housing	$0	$0	$0	$0
4651	Economic Development Administration	$0	$0	$0	$0
4652	Economic Development	$0	$0	$0	$0
4659	Other Economic Development	$0	$0	$0	$0
	Conservation and Development Subtotal	**$1,000**	**$0**	**$0**	**$1,000**
Debt Service					
4711	Principal - Long Term Bonds, Notes, and Other Debt	$35,000	$0	$0	$35,000
4721	Interest - Long Term Bonds, Notes, and Other Debt	$6,644	($1,488)	$0	$5,156
4723	Interest on Tax and Revenue Anticipation Notes	$0	$0	$0	$0
4790	Other Debt Service Charges	$1	$0	$0	$1
	Debt Service Subtotal	**$41,645**	**($1,488)**	**$0**	**$40,157**
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**

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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Operating Transfers Out					
4911	To Revolving Funds	$0	$0	$0	$0
4912	To Special Revenue Funds	$0	$0	$0	$0
4913	To Capital Projects Funds	$0	$0	$0	$0
4914A	To Airport Proprietary Fund	$0	$0	$0	$0
4914E	To Electric Proprietary Fund	$0	$0	$0	$0
4914O	To Other Proprietary Fund	$0	$0	$0	$0
4914S	To Sewer Proprietary Fund	$0	$0	$0	$0
4914W	To Water Proprietary Fund	$0	$0	$0	$0
4915	To Capital Reserve Funds	$0	$0	$0	$0
4916	To Expendable Trusts	$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	**$2,464,571**	**($1,488)**	**$0**	**$2,463,083**

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Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4721	interest on loan decreased

2024 Final Budget Detailed

DEPARTMENT	Account Title	2023 Budget	2023 Actual	2024 Department	BOARD CHG	2024 FINAL	Default Budget
	1/10/2024				(more) or less	just minutes	
4130 - GENERAL GOVE	GEN GOV EXEC - PART-TIME WAGES-Minutes-4101	$3,060.00	$1,960.00	$4,000.00		$4,000.00	$3,060.00
4134	GEN GOV EXEC - ELECTED OFFICIALS - SELECTMEN	$4,500.00	$4,500.00	$4,500.00		$4,500.00	$4,500.00
4147	GEN GOV EXEC- TOWN OFFICIAL- TOWN ADMINISTRATO	$59,010.00	$58,678.54	$62,551.00		$62,551.00	$59,010.00
4344	GEN GOV EXEC- IT SUPPORT	$0.00	$0.00	$2,000.00	$1,000.00	$1,000.00	$0.00
4400	GEN GOV EXEC - ADVERTISING	$1,800.00	$2,217.52	$1,800.00		$1,800.00	$1,800.00
4525	GEN GOV EXEC - DUES/MEMBERSHIPS	$2,500.00	$2,551.84	$2,600.00		$2,600.00	$2,500.00
4552	GEN GOV EXEC - OTHER CHARGES & EXPENSES	$500.00	$32.50	$0.00	-$1,230.00	$1,230.00	$500.00
4710	GEN GOV EXEC - OFFICE SUPPLIES	$500.00	$305.70	$2,000.00	$1,500.00	$500.00	$500.00
		$71,870.00	$70,246.10	$79,451.00	$1,270.00	$78,181.00	$71,870.00
4140 - ELECTION, REGISTRATION AND VITAL STATISTICS							
4101	TOWN CLERK - PART-TIME WAGES	$14,040.00	$922.32	$14,040.00		$14,040.00	$14,040.00
4137	TOWN CLERK - ELECTED OFFICIALS - TOWN CLERK	$48,226.00	$48,228.88	$49,673.00		$49,673.00	$48,226.00
4229	TOWN CLERK - MEETINGS & TRAINING	$541.00	$925.04	$800.00		$800.00	$541.00
4530	TOWN CLERK - ELECTION DAY EXPENDITURES	$6,085.00	$6,346.03	$20,614.00		$20,614.00	$6,085.00
4552	TOWN CLERK - OTHER CHARGES & EXPENSES	$3,323.00	$4,226.54	$9,387.00	$7,000.00	$2,387.00	$3,323.00
4710	TOWN CLERK - OFFICE SUPPLIES	$3,092.00	$1,593.92	$1,786.00		$1,786.00	$3,092.00
		$ 75,307.00	$62,242.73	$ 96,300.00	$ 7,000.00	$ 89,300.00	$ 75,307.00
4150 - FINANCIAL ADMINSTRATION							
4101	FINANCE ADM - PART-TIME WAGES-Office Clerk	$15,327.00	$15,357.00	$15,934.00		$15,934.00	$15,327.00
4136	FINANCE ADM - ELECTED OFFICIALS - TAX COLLECTOR	$19,620.00	$19,620.12	$19,620.00	-$981.00	$20,601.00	$19,620.00
4138	FINANCE ADM - ELECTED OFFICIALS - TREASURER	$1,200.00	$1,200.00	$1,200.00		$1,200.00	$1,200.00
4229	FINANCE ADM - MEETINGS & TRAINING	$1,099.00	$60.00	$1,275.00		$1,275.00	$1,099.00
4303	FINANCE ADM - ASSESSING SERVICES	$16,657.00	$17,954.00	$20,425.00		$20,425.00	$16,657.00
4304	FINANCE ADM - AUDITING SERVICES	$18,000.00	$16,465.00	$18,000.00	$250.00	$17,750.00	$18,000.00
4344	FINANCE ADM - IT SUPPORT SERVICES	$3,941.00	$2,639.98	$2,500.00		$2,500.00	$3,941.00
4470	FINANCE ADM - TAX MAPS	$2,426.00	$2,426.00	$2,426.00		$2,426.00	$2,426.00
4525	FINANCE ADM - DUES/MEMBERSHIPS	$481.00	$2,176.00	$40.00		$40.00	$481.00
4710	FINANCE ADM - OFFICE SUPPLIES	$3,226.00	$3,755.43	$2,442.00		$2,442.00	$3,226.00
		$ 81,977.00	$81,653.53	$83,862.00	$ (731.00)	$ 84,593.00	$81,977.00
4153 - LEGAL EXPENSE	LEGAL - LEGAL PROFESSIONAL SERVICES-4350	$35,000.00	$59,687.00	$35,000.00	$0.00	$35,000.00	$35,000.00
4155 - PERSONNEL	PERSONNEL ADM - HEALTH INSURANCE-4201	$192,365.00	$202,167.12	$234,004.00		$234,004.00	$192,365.00
4212	PERSONNEL ADM - RETIREMENT II	$148,238.85	$135,782.08	$159,342.00		$159,342.00	$148,239.00
4218	PERSONNEL ADM - DISABILITY INSURANCES	$3,299.00	$2,874.56	$4,000.00		$4,000.00	$3,299.00
4260	PERSONNEL ADM - PAYROLL TAXES	$30,120.00	$24,772.22	$41,603.00	$9,000.00	$32,603.00	$30,120.00
4366	PERSONNEL ADM - PROFESSIONAL SERVICES - PAYROLL F	$4,600.00	$3,886.00	$4,700.00		$4,700.00	$4,600.00
4552	PERSONNEL ADM- OTHER CHARGES & EXPENSES	$0.00	$0.00	$1,000.00		$1,000.00	$0.00
		$ 378,622.85	$ 369,481.98	$ 444,649.00	$9,000.00	$ 435,649.00	$ 378,623.00

DEPARTMENT	Account Title	2023 Budget	2023 Actual	2024 Department	BOARD CHG	2024 FINAL	Default Budget
4191 - PLANNING /	PLAN/ZONE - PART-TIME WAGES-4101	$14,820.00	$9,868.70	$15,000.00	$125.00	$14,875.00	$14,820.00
4314	PLAN/ZONE - CONTRACT SERVICES	$11,760.00	$11,760.00	$11,760.00		$11,760.00	$11,760.00
4362	PLAN/ZONE - OTHER SERVICES - MISCELLANEOUS	$500.00	$1,187.50	$500.00		$500.00	$500.00
4400	PLAN/ZONE - ADVERTISING	$200.00	$376.83	$200.00		$200.00	$200.00
4525	PLAN/ZONE - DUES/MEMBERSHIPS	$2,095.00	$2,123.00	$2,095.00		$2,095.00	$2,095.00
4745	PLAN/ZONE - SUPPLIES - MISCELLANEOUS	$500.00	$8.57	$500.00		$500.00	$500.00
6000	PLAN/ZONE - GRANT EXPENDITURES	$1.00	$0.00	$1.00		$1.00	$1.00
		$29,876.00	$25,324.60	$ 30,056.00	$ 125.00	$ 29,931.00	$ 29,876.00
4194 - GENERAL G	GEN GOVE BLDGS - PART-TIME WAGES-4101	$10,000.00	$10,150.00	$10,000.00		$10,000.00	$10,000.00
4810	GEN GOVE BLDGS - BLDG. MAINTENANCE - TOWN OFFIC	$26,206.00	$15,298.35	$26,890.00	$2,000.00	$24,890.00	$26,206.00
4814	GEN GOVE BLDGS - GRANT EXPENDITURES	$0.00	$66.69	$0.00		$0.00	$0.00
		$36,206.00	$ 25,515.04	$ 36,890.00	$ 2,000.00	$ 34,890.00	$ 36,206.00
4195 - CEMETERIES	CEMETERIES - OUTSIDE SERVICE CONTRACTS-4443	$16,600.00	$12,394.98	$12,000.00		$12,000.00	$16,600.00
4816	CEMETERIES - CEMETERY MAINTENANCE	$10,300.00	$10,309.72	$0.00		$0.00	$10,300.00
		$ 26,900.00	$22,704.70	$ 12,000.00	$ -	$ 12,000.00	$ 26,900.00
4196 - INSURANCE	INS NOT ALLOC - UNEMPLOYMENT COMPENSATION-424	$500.00	$500.00	$500.00		$500.00	$500.00
4255	INS NOT ALLOC - WORKMENS' COMPENSATION	$25,559.00	$25,559.00	$28,626.00		$28,626.00	$25,559.00
4335	INSURANCE PREMIUM HOLIDAY (new)	$0.00				$0.00	$0.00
4338	INS NOT ALLOC - INSURANCE PROPERTY/LIABILITY	$27,717.00	$27,717.00	$30,212.00		$30,212.00	$27,717.00
		$ 53,776.00	$53,776.00	$ 59,338.00	$ -	$ 59,338.00	$ 53,776.00
4199 - OTHER GEN	4362-OTH GEN GOV - OTHER SERVICES - MISCELLANEOU	$700.00	$226.13	$700.00		$700.00	$700.00
4478	OTH GEN GOV - UTILITIES	$20,000.00	$31,660.99	$26,300.00	$3,000.00	$23,300.00	$20,000.00
4710	OTH GEN GOV - OFFICE SUPPLIES	$14,030.00	$18,608.44	$17,146.00	$0.00	$17,146.00	$14,030.00
4717	OTH GEN GOV - POSTAGE	$4,000.00	$3,587.90	$4,000.00		$4,000.00	$4,000.00
4745	OTH GEN GOV - SUPPLIES - MISCELLANEOUS	$5,000.00	$1,247.96	$5,000.00	$3,000.00	$2,000.00	$5,000.00
6000	OTH GEN GOV - GRANT EXPENDITURES	$1.00	$0.00	$1.00		$1.00	$1.00
		$43,731.00	$55,331.42	$53,147.00	$ 6,000.00	$47,147.00	$ 43,731.00

DEPARTMENT	Account Title	2023 Budget	2023 Actual	2024 Department	BOARD CHG	2024 FINAL	Default Budget
4210 - PUBLIC SAFI	POLICE - REGULAR WAGES - FULL-TIME-4100	$453,121.00	$422,472.02	$484,177.00		$484,177.00	$453,121.00
3457	POLICE- SERT PROGRAM	$5,000.00	$5,000.00	$9,400.00	$4,400.00	$5,000.00	$5,000.00
4101	POLICE - PART-TIME WAGES	$15,000.00	$17,843.10	$20,000.00	$1,400.00	$18,600.00	$15,000.00
4102	POLICE - STAFF SUPPORT	$57,240.00	$57,176.14	$60,102.00		$60,102.00	$57,240.00
4103	POLICE - OVERTIME PAY	$35,000.00	$41,026.29	$40,000.00		$40,000.00	$35,000.00
4112	POLICE - PD - ANIMAL CONTROL OFFICER	$3,300.00	$1,816.78	$3,300.00		$3,300.00	$3,300.00
4117	POLICE - PD - TRAINING	$10,500.00	$10,023.55	$15,000.00	$2,500.00	$12,500.00	$10,500.00
4119	POLICE - PD - PROSECUTOR	$15,900.00	$15,900.04	$17,900.00	$2,000.00	$15,900.00	$15,900.00
4206	POLICE - LIFE INSURANCE	$750.00	$770.51	$750.00		$750.00	$750.00
4331	POLICE - WEAPON MAINTENANCE	$2,454.00	$5,156.71	$3,500.00		$3,500.00	$2,454.00
4332	POLICE - EQUIPMENT MAINTENANCE	$10,703.00	$4,543.22	$12,000.00		$12,000.00	$10,703.00
4344	POLICE - IT SUPPORT SERVICES	$20,000.00	$14,773.54	$25,000.00	$2,500.00	$22,500.00	$20,000.00
4435	POLICE - LEASES - VEHICLES	$0.00	$0.00	$22,653.00	$22,653.00	$0.00	$0.00
4710	POLICE - OFFICE SUPPLIES	$28,647.00	$31,956.03	$30,147.00		$30,147.00	$28,647.00
4722	POLICE - RADIO/PAGERS	$0.00	$0.00	$0.00		$0.00	$0.00
4760	POLICE - UNIFORMS	$7,500.00	$11,769.42	$9,500.00		$9,500.00	$7,500.00
4762	POLICE - UNLEADED GAS	$38,000.00	$23,322.58	$40,000.00	$2,000.00	$38,000.00	$38,000.00
4917	POLICE - OUTSIDE VEHICLE MAINTENANCE	$11,500.00	$8,228.80	$12,500.00	$1,000.00	$11,500.00	$11,500.00
6000	POLICE - GRANT EXPENDITURE	$1.00	$0.00	$13,124.00	$13,123.00	$1.00	$1.00
		$ 714,616.00	$671,778.73	$ 819,053.00	$ 51,576.00	$767,477.00	$ 714,616.00

DEPARTMENT	Account Title	2023 Budget	2023 Actual	2024 Department	BOARD CHG	2024 FINAL	Default Budget
4220 - FIRE-4101	FIRE - PART-TIME WAGES	$52,500.00	$44,539.25	$56,000.00		$56,000.00	$52,500.00
4142	FIRE - TOWN OFFICIAL - FIRE CHIEF	$20,500.00	$20,626.00	$22,000.00	$500.00	$21,500.00	$20,500.00
4227	FIRE - MEDICAL	$1,200.00	$11,086.10	$7,000.00	$5,800.00	$1,200.00	$1,200.00
4332	FIRE - EQUIPMENT MAINTENANCE	$4,000.00	$1,695.54	$3,500.00		$3,500.00	$4,000.00
4333	FIRE - FORESTRY SUPPLIES	$500.00	$229.98	$500.00		$500.00	$500.00
4362	FIRE -ADMIN- OTHER SERVICES	$2,500.00	$3,013.48	$2,000.00		$2,000.00	$2,500.00
4425	FIRE - ELECTRICITY	$5,500.00	$4,349.61	$5,500.00		$5,500.00	$5,500.00
4429	FIRE - HEATING FUEL - K-1/OIL/PROPANE	$7,500.00	$4,479.44	$7,500.00		$7,500.00	$7,500.00
4471	FIRE - TELEPHONE SERVICES	$3,500.00	$3,564.19	$3,750.00		$3,750.00	$3,500.00
4483	FIRE - WATER SUPPLY AND REPAIR	$1.00	$68.31	$0.00		$0.00	$1.00
4525	FIRE - DUES/MEMBERSHIPS	$6,000.00	$4,257.75	$6,000.00		$6,000.00	$6,000.00
4710	FIRE - OFFICE SUPPLIES	$1,000.00	$1,578.14	$1,000.00		$1,000.00	$1,000.00
4757	FIRE - TRAINING SUPPLIES	$2,000.00	$2,235.00	$2,000.00		$2,000.00	$2,000.00
4760	FIRE - FIRE PPE (UNIFORMS)	$7,000.00	$0.00	$9,000.00		$9,000.00	$7,000.00
4762	FIRE -FD VEHICLE FUEL-(UNLEADED GAS)	$4,000.00	$2,771.29	$5,000.00		$5,000.00	$4,000.00
4765	FIRE - VEHICLE REPAIRS	$7,500.00	$9,088.97	$7,500.00	$1,000.00	$6,500.00	$7,500.00
4812	FIRE - BLDG. MAINTENANCE - FIRE STATION	$5,000.00	$2,378.38	$5,500.00		$5,500.00	$5,000.00
4843	FIRE - FIRE PUMP MAINTENANCE	$3,200.00	$3,673.52	$3,000.00		$3,000.00	$3,200.00
4844	FIRE - RADIO/RADAR MAINTENANCE	$7,000.00	$3,074.07	$7,000.00	$300.00	$6,700.00	$7,000.00
4945	FIRE - SCBA MAINTENANCE	$3,100.00	$1,407.99	$3,100.00		$3,100.00	$3,100.00
6000	FIRE - GRANT EXPENDITURES	$1.00	$0.00			$0.00	$1.00
9515	FIRE - EQUIPMENT - GENERAL	$5,000.00	$4,263.98	$4,000.00	$500.00	$3,500.00	$5,000.00
		$ 148,502.00	$128,380.99	$ 160,850.00	$ 8,100.00	$152,750.00	$ 148,502.00
4240 - BUILDING IN	BLDG INSPECT - PART-TIME WAGES-4101	$22,472.00	$22,471.80	$23,146.00		$23,146.00	$22,472.00
4102	BLDG INSPECT - SALARIES - OTHER/STIPEND-electric insp	$6,000.00	$6,940.00	$6,000.00		$6,000.00	$6,000.00
4375	BLDG INSPECT - SUPPLIES - GENERAL	$1,000.00	$745.46	$1,000.00		$1,000.00	$1,000.00
4651	BLDG INSPECT - FIRE PERMITS	$0.00				$0.00	$0.00
4710	BLDG INSPECT - OFFICE SUPPLIES	$0.00	$34.76	$1,051.00		$1,051.00	$0.00
		$29,472.00	$30,192.02	$ 31,197.00	$ -	$31,197.00	$ 29,472.00

DEPARTMENT	Account Title	2023 Budget	2023 Actual	2024 Department	BOARD CHG	2024 FINAL	Default Budget
4290 - EMERGENC	EMERG MANAGE - PT WAGES-4101	$7,000.00	$1,103.42	$7,000.00		$7,000.00	$7,000.00
4142	EMERG MANAGE - FIRE CHIEF	$6,500.00	$6,500.00	$6,000.00		$6,000.00	$6,500.00
4176	EMERG MANAGE - COVID - PPE	$1,000.00	$0.00	$500.00		$500.00	$1,000.00
4229	EMERGENCY MANAGE - TRAINING	$800.00	$0.00	$800.00		$800.00	$800.00
4362	EMERG MANAGE - OTHER SERVICES - MISCELLANEOUS	$1,250.00	$0.00	$1,250.00		$1,250.00	$1,250.00
4432	EMERG MANAGE - EQUIPMENT	$750.00	$3,634.06	$750.00		$750.00	$750.00
4471	EMERG MANAGE - TELEPHONE SERVICES	$1,500.00	$1,232.60	$1,500.00		$1,500.00	$1,500.00
4757	EMERG MANAGE - TRAINING SUPPLIES	$1,000.00	$345.44	$1,000.00	$900.00	$100.00	$1,000.00
6000	EMERG MANAGE - GRANT EXPENDITURES	$1.00	$0.00	$1.00		$1.00	$1.00
		$ 19,801.00	$ 12,815.52	$ 18,801.00	$ 900.00	$17,901.00	$ 19,801.00
4312 - HIGHWAY A	ROADS/STREETS - PD - DETAIL-4114	$6,000.00	$6,950.00	$5,760.00		$5,760.00	$6,000.00
4144	ROADS/STREETS - TOWN OFFICIAL - ROAD AGENT	$17,447.00	$19,637.04	$17,970.00		$17,970.00	$17,447.00
4362	ROADS/STREETS - STORM DAMAGE	$4,000.00	$1,219.60	$4,000.00		$4,000.00	$4,000.00
4442	ROADS/STREETS - ROADSIDE MOWING	$7,250.00	$7,500.00	$7,500.00		$7,500.00	$7,250.00
4452	ROADS/STREETS - RENTALS & LEASES	$10,000.00	$10,000.00	$10,000.00		$10,000.00	$10,000.00
4476	ROADS/STREETS - TREE REMOVAL SERVICE	$10,000.00	$6,000.00	$10,000.00		$10,000.00	$10,000.00
4478	ROADS/STREETS - UTILITIES	$3,600.00	$1,946.02	$2,500.00		$2,500.00	$3,600.00
4730	ROADS/STREETS - ROAD SURFACE MATERIALS	$6,000.00	$12,125.00	$7,000.00		$7,000.00	$6,000.00
4734	ROADS/STREETS - SALT AND SAND	$29,600.00	$22,245.22	$28,600.00		$28,600.00	$29,600.00
4737	ROADS/STREETS - SIGNS	$2,000.00	$1,764.43	$2,000.00		$2,000.00	$2,000.00
4772	ROADS/STREETS - CONTRACTS-WINTER MAINTENANCE S	$130,680.00	$131,322.50	$138,520.00	$6,000.00	$132,520.00	$130,680.00
4810	ROADS/STREETS - SALT SHED BUILDING	$1,000.00	$0.00	$1,000.00		$1,000.00	$1,000.00
4937	ROADS/STREETS - ROAD MAINTENANCE	$12,000.00	$20,345.00	$18,000.00	$6,000.00	$12,000.00	$12,000.00
4938	ROADS/STREETS - ROAD PROJECTS	$0.00	$0.00	$0.00		$0.00	$0.00
		$ 239,577.00	$ 241,054.81	$ 252,850.00	$12,000.00	$ 240,850.00	$ 239,577.00
4316 - STREET LIGH	STREET LIGHTS - STREET LIGHTS- 4468	$2,300.00	$879.36	$2,300.00		$2,300.00	$2,300.00
4321 - SANITATION	SW-ADMIN - DUES/MEMBERSHIPS-4525	$3,000.00	$2,157.71	$3,000.00	$150.00	$2,850.00	$3,000.00
4323 Solid Waste (	4475- SW-COLLECTION - TRANSPORTATION - TRASH DISF	$88,376.00	$90,393.16	$91,912.00		$91,912.00	$88,376.00
4563	SW-COLLECTION - RECYCLING - HAULING	$62,079.00	$60,909.32	$64,562.00		$64,562.00	$62,079.00
		$ 153,455.00	$151,302.48	$ 159,474.00	$ 150.00	$156,474.00	$153,455.00
4324 - SOLID WAST	4373 - SW-DISPOSAL - REFUSE DISPOSAL SERVICE	$47,145.00	$53,666.96	$48,560.00		$48,560.00	$47,145.00
4568	RECYCLING - OTHER MATERIALS	$32,479.00	$31,801.49	$33,454.00	$0.00	$33,454.00	$32,479.00
		$79,624.00	$85,468.45	$82,014.00		$82,014.00	$79,624.00

DEPARTMENT	Account Title	2023 Budget	2023 Actual	2024 Department	BOARD CHG	2024 FINAL	Default Budget
4411 - HEALTH: AD	HEALTH OFFICER - PT WAGES-4101	$150.00	$150.00	$150.00		$150.00	$150.00
4411 - HEALTH: AD	CODE/HEALTH OFFICER SERVICES-4312	$0.00		$0.00		$0.00	$0.00
		$ 150.00	$ 150.00	$ 150.00	$ -	$ 150.00	$ 150.00
4414 - PEST CONTF	HLTH-PEST CTRL - PEST CONTROL-4361	$24,000.00	$25,300.00	$25,000.00	$2,000.00	$23,000.00	$24,000.00
4442 - DIRECT ASS	WELFARE - GENERAL ASSISTANCE-4535	$3,000.00	$500.00	$3,000.00		$3,000.00	$3,000.00
4520 -4515 PARKS	PARK/REC - COMMUNITY EVENTS	$12,000.00	$12,000.00	$12,000.00	$1,200.00	$10,800.00	$12,000.00
4550 - LIBRARY-41	LIBRARY - REGULAR WAGES-ALL PAYROLL	$84,363.00	$91,060.49	$92,719.00	$6,270.00	$86,449.00	$84,363.00
4101	LIBRARY - PART-TIME WAGES	$0.00	$0.00			$0.00	$0.00
4362	LIBRARY-OTHER SERVICES-MISCELLANEOUS						
8010	LIBRARY - PUBLIC LIBRARY APPROPRIATION	$47,800.00	$40,649.95	$49,800.00	$1,000.00	$48,800.00	$47,800.00
		$ 132,163.00	$131,710.44	$ 142,519.00	$ 7,270.00	$135,249.00	$ 132,163.00
4589 - 4452 OTHEF	SAWYER PARK AGREEMENT	$30,000.00	$30,000.00	$30,000.00	$0.00	$30,000.00	$30,000.00
4611 - 9805 CONSE	CSV-ADMIN - CONSERVATION COMMISSION	$1,000.00	$375.00	$1,000.00		$1,000.00	$1,000.00
4721 - 7001 INTER	INT-L/T BND/NOT - LOAN PRINCIPAL #1	$0.00				$0.00	$0.00
4721 -7051 INTER	INT-L/T BND/NOT - LOAN INTEREST #1	$6,644.00	$6,643.50	$5,156.00	$0.00	$5,156.00	$5,156.00
		$ 6,644.00	$ 6,643.50	$ 5,156.00	$ -	$ 5,156.00	$ 5,156.00
4790 - 7000 OTHEF	TAN (Old 4790)	$1.00	$0.00	$1.00		$1.00	$1.00
4790 - 7001 OTHEF	DEBT SERVICE - LOAN PRINCIPAL	$35,000.00	$35,000.00	$35,000.00	$0.00	$35,000.00	$35,000.00
	TOTALS	$2,464,570.85	$2,391,672.11	$2,711,058.00	$107,860.00	$2,603,198.00	$2,463,083.00
	2023						
	Actual vs Appropriation	$72,898.74	**Final vs Default**	$140,115.00	**difference 2023 vs 2024**	**$138,627.15**	**5.62%**

increased tax dollars to your property if valued at $630,000 **$128.51**

Long Term Bond

2008 SERIES A NON GUARANTEED - AFTER 2016 E REFUNDING

20 YEAR DEBT SCHEDULE FOR

NHMBB

JWN 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

Treasurer's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-UNAUDITED
FOR YEAR END DECEMBER 31,2023

**No investment fund/PDIP acct. associated
All funds held in general funds.

	NH ESCROW FUND	NH CEMETARY FUND	NH RECREATION FUND	REVOLVING RECREATION AND SUMMER CAMP FUND	POLICE SPECIAL DETAIL FUND	CONSERVATION COMMISSION FUND	EMS REVOLVING FUND	**HERITAGE FUND	**POLICE REVOLVER FUND	**ARPA
REVENUES:										
Tax Revenue						0				
Charges for Services				55,329	450,635	0	38,289		65,817	0
Interest & Investment Income	1106	83	62	0	2,151	4,193	7,229	0	0	0
Total Revenues				55,329	452,786	4,193	45,518	0	65,817	0
EXPENDITURES:										
Equipment										
Public Safety					434,521	975	144,866			
Telephone				543					8,737	
Culture and Recreation	0			51,199						10,899
Total Expenditures				51,742	434,521	975	144,866	0	8,737	10,899
Excess Revenues over (under) Expenditures				3,587	18,265	3,218	(99,348)	0	57,080	(10,899)
Net Change in Fund Balance	1106	83	62	3,587	18,265	3,218	(99,348)	0	57,080	(10,899)
Fund Balance at Beginning of Year	21,126	1,587	1,175	16,816	93,041	113,997	193,946	4,414	7,480	124,207
Fund Balance at End of Year	22,232	1,670	1,237	20,403	111,306	117,215	94,598	4,414	64,560	113,308

Town of Kensington NH
Town Departments Revenue only - Detail by account - unaudited
1/1/2023 thru 12/31/2023

Account #	Account Title	YTD Rev.
01 - GENERAL FUND		
3110 - PROPERTY TAX REVENUE		
	PROP TAX - PROPERTY TAX - CURRENT -	1,890,229.00
	PROP TAX - PROPERTY TAX - PRIOR	2,102.00
	PROP TAX - PROPERTY TAX - OVERLAY	-6,093.00
	PROP TAX - PROPERTY TAX INTEREST & PENALTIES - CURRENT	1,585.00
	PROP TAX - PROPERTY TAX INTEREST & PENALTIES - PRIOR	4,359.00
	PROP TAX - TAX LIEN COSTS (2 YEARS)	1,466.92
3110 - PROPERTY TAX REVENUE		1,893,648.92
3120 - LAND USE CHANGE TAX - GENERAL FUND		
	LAND USE CHANGE TAX - PENALTY	630.00
3120 - LAND USE CHANGE TAX - GENERAL FUND		630.00
3187 - EXCAVATION TAX		
	EXCAV TAX - EXCAVATION TAX - CURRENT	190.00
3187 - EXCAVATION TAX		190.00
3220 - MOTOR VEHICLE PERMIT FEES		
	MV FEES - MOTOR VEHICLE PERMITS	585,977.00
	MV FEES - MV TITLE FEES	938.00
	MV FEES - MV DECAL FEES	10,030.00
3220 - MOTOR VEHICLE PERMIT FEES		596,945.00
3230 - BUILDING PERMITS		
	BLDG PERMITS - BLDG PERMITS - SEPTIC SYSTEM	495.00
	BLDG PERMITS - BUILDING PERMITS - GENERAL	34,595.00
	BLDG PERMITS - REVENUES - MISCELLANEOUS	300.00
	BLDG PERMITS - PERMITS - ELECTRICAL	10,345.00
	BLDG PERMITS - PERMITS - OIL BURNER	950.00
3230 - BUILDING PERMITS		46,685.00
3290 - OTHER LICENSSES, PERMITS AND FEES		
01-3290-3311	OTH LIC/PRM/FEE - TOWN DOG LICENSES	4,057.00
01-3290-3324	OTH LIC/PRM/FEE - UCC FILING FEES	495.00
01-3290-3326	OTH LIC/PRM/FEE - VITAL STATISTICS	905.00
01-3290-3329	OTH LIC/PRM/FEE - MARRIAGE LICENSE	350.00
01-3290-3410	OTH LIC/PRM/FEE - CABLE FRANCHISE FEE REVENUES	31,817.00
01-3290-3465	OTH LIC/PRM/FEE - REVENUES - MISCELLANEOUS	22.00
01-3290-3555	OTH LIC/PRM/FEE - PLANNING BOARD FEES	1,100.00
01-3290-3560	OTH LIC/PRM/FEE - ZBA FEES	265.00
3290 - OTHER LICENSSES, PERMITS AND FEES		39,011.00

3352 - STATE - MEALS AND ROOMS TAX DISTRIBUTION		
	ROOMS & MEALS TAX	198,909.00
3352 - STATE - MEALS AND ROOMS TAX DISTRIBUTION		198,909.00
3353 - STATE - HIGHWAY BLOCK GRANT		
	ST-HWY BLOCK - HIGHWAY & BRIDGES BLOCK GRANT	68,044.00
3353 - STATE - HIGHWAY BLOCK GRANT		68,044.00
3354 - STATE - WATER POLLUTION GRANTS		
	SB HIGHWAY BLOCK GRANT	5,316.00
3354 - STATE - WATER POLLUTION GRANTS		5,316.00
3359 - OTHER STATE GRANTS AND REIMBURSEMENTS		
	ST-OTH GRNT&REI - FEMA - FEDERAL	0.00
	ST-OTH GRNT&REI - FEDERAL DRUG SEIZURE	17,004.00
3359 - OTHER STATE GRANTS AND REIMBURSEMENTS		17,004.00
3503 - RENTS OF PROPERTY		
	RENT OF TOWN BUILDINGS	515.00
3503 - RENTS OF PROPERTY		515.00
3404 - GARBAGE - REFUSE CHARGES		
	TRASH CARTS-YEARLY FEE	838.00
3404 - GARBAGE - REFUSE CHARGES		838.00
3502 - INTEREST ON INVESTMENTS		
	INT ON INVEST - INTEREST CONCENTRATION AND CHECKING	1,362.00
3502 - INTEREST ON INVESTMENTS		1,362.00
3506 - INSURANCE DIVIDENDS AND REIMBURSEMENTS		
	REIMBURSEMENT - INSURANCES & OTHER	2,449.00
3506 - INSURANCE DIVIDENDS AND REIMBURSEMENTS		2,449.00
3509 - OTHER MISCELLANEOUS REVENUE		
	OTHE MISC REV - OTHER LONG-TERM FINANCIAL RESOURCES	400.00
	REVENUES - MISCELLANEOUS	25.00
	OTHE MISC REV - COPIES	35.00
3509 - OTHER MISCELLANEOUS REVENUE		460.00
01 - GENERAL FUND		2,872,006.92

2023 Town Expenditures

EXPENDITURE DETAIL BY ACCOUNT

Report for: BOS Monthly Budget Report ALL FUNDS Periods: 2023-01 thru 2023-12 [100% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01 - GENERAL FUND							
4130 - GENERAL GOVERNMENT: EXECUTIVE							
01-4130-4101	GEN GOV EXEC - PART-TIME WAGES	3,060.00	1,960.00	1,960.00	0.00	1,100.00	64.05
01-4130-4134	GEN GOV EXEC - ELECTED OFFICIALS - SELECTMEN	4,500.00	4,500.00	4,500.00	0.00	0.00	100.00
01-4130-4147	GEN GOV-TOWN ADMINISTRATOR SALARY	59,010.00	58,678.54	58,678.54	0.00	331.46	99.44
01-4130-4400	GEN GOV EXEC - ADVERTISING	1,800.00	2,217.52	2,217.52	0.00	(417.52)	123.20
01-4130-4525	GEN GOV EXEC - DUES/MEMBERSHIPS	2,500.00	2,551.84	2,551.84	0.00	(51.84)	102.07
01-4130-4552	GEN GOV EXEC - OTHER CHARGES & EXPENSES	500.00	32.50	32.50	0.00	467.50	6.50
01-4130-4710	GEN GOV EXEC - OFFICE SUPPLIES	500.00	305.70	305.70	0.00	194.30	61.14
4130 - GENERAL GOVERNMENT: EXECUTIVE		**71,870.00**	**70,246.10**	**70,246.10**	**0.00**	**1,623.90**	**97.74**
4140 - ELECTION, REGISTRATION AND VITAL STATISTICS							
01-4140-4101	TOWN CLERK - PART-TIME WAGES	14,040.00	922.32	922.32	0.00	13,117.68	6.57
01-4140-4137	TOWN CLERK - ELECTED OFFICIALS - TOWN CLERK	48,226.00	48,228.88	48,228.88	0.00	(2.88)	100.01
01-4140-4229	TOWN CLERK - MEETINGS & TRAINING	541.00	925.04	925.04	0.00	(384.04)	170.99
01-4140-4530	TOWN CLERK - ELECTION DAY EXPENDITURES	6,085.00	6,346.03	6,346.03	0.00	(261.03)	104.29
01-4140-4552	TOWN CLERK - OTHER CHARGES & EXPENSES	3,323.00	4,226.54	4,226.54	0.00	(903.54)	127.19
01-4140-4710	TOWN CLERK - OFFICE SUPPLIES	3,092.00	1,593.92	1,593.92	0.00	1,498.08	51.55
4140 - ELECTION, REGISTRATION AND VITAL STATISTICS		**75,307.00**	**62,242.73**	**62,242.73**	**0.00**	**13,064.27**	**82.65**
4150 - FINANCIAL ADMINSTRATION							
01-4150-4100	FINANCE ADM - REGULAR WAGES - FULL-TIME	0.00	243.00	243.00	0.00	(243.00)	0.00
01-4150-4101	FINANCE ADM - PART-TIME WAGES	15,327.00	15,114.00	15,114.00	0.00	213.00	98.61
01-4150-4136	FINANCE ADM - ELECTED OFFICIALS - TAX COLLECTOR	19,620.00	19,620.12	19,620.12	0.00	(0.12)	100.00
01-4150-4138	FINANCE ADM - ELECTED OFFICIALS - TREASURER	1,200.00	1,200.00	1,200.00	0.00	0.00	100.00
01-4150-4229	FINANCE ADM - MEETINGS & TRAINING	1,099.00	60.00	60.00	0.00	1,039.00	5.46
01-4150-4303	ASSESSING - ASSESSING SERVICES	16,657.00	17,954.00	17,954.00	0.00	(1,297.00)	107.79
01-4150-4304	FINANCE ADM - AUDITING SERVICES	18,000.00	16,465.00	16,465.00	0.00	1,535.00	91.47
01-4150-4344	FINANCE ADM - IT SUPPORT SERVICES	3,941.00	2,639.98	2,639.98	0.00	1,301.02	66.99
01-4150-4470	ASSESSING - TAX MAPS	2,426.00	2,426.00	2,426.00	0.00	0.00	100.00
01-4150-4525	FINANCE ADM - DUES/MEMBERSHIPS	481.00	2,176.00	2,176.00	0.00	(1,695.00)	452.39
01-4150-4710	FINANCE ADM - OFFICE SUPPLIES	3,226.00	3,755.43	3,755.43	0.00	(529.43)	116.41
4150 - FINANCIAL ADMINSTRATION		**81,977.00**	**81,653.53**	**81,653.53**	**0.00**	**323.47**	**99.61**
4153 - LEGAL EXPENSES							
01-4153-4350	LEGAL - LEGAL PROFESSIONAL SERVICES	35,000.00	59,687.00	59,687.00	0.00	(24,687.00)	170.53
4153 - LEGAL EXPENSES		**35,000.00**	**59,687.00**	**59,687.00**	**0.00**	**(24,687.00)**	**170.53**
4155 - PERSONNEL ADMINISTRATION							
01-4155-4201	PERSONNEL ADM - HEALTH INSURANCE	192,365.00	202,167.12	202,167.12	0.00	(9,802.12)	105.10
01-4155-4212	PERSONNEL ADM - RETIREMENT II	148,238.85	135,782.08	135,782.08	0.00	12,456.77	91.60
01-4155-4218	PERSONNEL ADM - DISABILITY INSURANCES	3,299.00	2,874.56	2,874.56	0.00	424.44	87.13

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01-4155-4260	PERSONNEL ADM - PAYROLL TAXES	30,120.00	24,772.22	24,772.22	0.00	5,347.78	82.25
01-4155-4366	PERSONNEL ADM - PROFESSIONAL SERVICES - PAYROLI	4,600.00	3,936.00	3,936.00	0.00	664.00	85.57
4155 - PERSONNEL ADMINISTRATION		**378,622.85**	**369,531.98**	**369,531.98**	**0.00**	**9,090.87**	**97.60**
4191 - PLANNING AND ZONING							
01-4191-4101	PLAN/ZONE - PART-TIME WAGES	14,820.00	9,868.70	9,868.70	0.00	4,951.30	66.59
01-4191-4314	PLAN/ZONE - CONTRACT SERVICES	11,760.00	11,760.00	11,760.00	0.00	0.00	100.00
01-4191-4362	PLAN/ZONE - OTHER SERVICES - MISCELLANEOUS	500.00	1,187.50	1,187.50	0.00	(687.50)	237.50
01-4191-4400	PLAN/ZONE - ADVERTISING	200.00	376.83	376.83	0.00	(176.83)	188.42
01-4191-4525	PLAN/ZONE - DUES/MEMBERSHIPS	2,095.00	2,123.00	2,123.00	0.00	(28.00)	101.34
01-4191-4745	PLAN/ZONE - SUPPLIES - MISCELLANEOUS	500.00	8.57	8.57	0.00	491.43	1.71
01-4191-6000	PLAN/ZONE - GRANT EXPENDITURES	1.00	0.00	0.00	0.00	1.00	0.00
4191 - PLANNING AND ZONING		**29,876.00**	**25,324.60**	**25,324.60**	**0.00**	**4,551.40**	**84.77**
4194 - GENERAL GOVERNMENT BUILDINGS							
01-4194-4101	GEN GOVE BLDGS - PART-TIME WAGES	10,000.00	10,150.00	10,150.00	0.00	(150.00)	101.50
01-4194-4810	GEN GOVE BUILDINGS -ALL GOV BUILDINGS	26,206.00	15,298.35	15,298.35	0.00	10,907.65	58.38
01-4194-4814	[IA] GEN GOVE BLDGS - BLDG. MAINTENANCE - TOWN OF	0.00	66.69	66.69	0.00	(66.69)	0.00
4194 - GENERAL GOVERNMENT BUILDINGS		**36,206.00**	**25,515.04**	**25,515.04**	**0.00**	**10,690.96**	**70.47**
4195 - CEMETERIES							
01-4195-4443	CEMETERIES - OUTSIDE SERVICE CONTRACTS	16,600.00	12,394.98	12,394.98	0.00	4,205.02	74.67
01-4195-4816	CEMETERIES - CEMETERY MAINTENANCE	10,300.00	10,309.72	10,309.72	0.00	(9.72)	100.09
4195 - CEMETERIES		**26,900.00**	**22,704.70**	**22,704.70**	**0.00**	**4,195.30**	**84.40**
4196 - INSURANCE NOT OTHERWISE ALLOCATED							
01-4196-4246	INS NOT ALLOC - UNEMPLOYMENT COMPENSATION	500.00	500.00	500.00	0.00	0.00	100.00
01-4196-4255	INS NOT ALLOC - WORKMENS' COMPENSATION	25,559.00	25,559.00	25,559.00	0.00	0.00	100.00
01-4196-4338	INS NOT ALLOC - INSURANCE PROPERTY/LIABILITY	27,717.00	27,717.00	27,717.00	0.00	0.00	100.00
4196 - INSURANCE NOT OTHERWISE ALLOCATED		**53,776.00**	**53,776.00**	**53,776.00**	**0.00**	**0.00**	**100.00**
4199 - OTHER GENERAL GOVERNMENT							
01-4199-4362	OTH GEN GOV - OTHER SERVICES - MISCELLANEOUS	700.00	226.13	226.13	0.00	473.87	32.30
01-4199-4478	OTH GEN GOV - UTILITIES	20,000.00	31,660.99	31,660.99	0.00	(11,660.99)	158.30
01-4199-4710	OTH GEN GOV - OFFICE SUPPLIES	14,030.00	18,608.44	18,608.44	0.00	(4,578.44)	132.63
01-4199-4717	OTH GEN GOV - POSTAGE	4,000.00	3,587.90	3,587.90	0.00	412.10	89.70
01-4199-4745	OTH GEN GOV - SUPPLIES - MISCELLANEOUS	5,000.00	1,247.96	1,247.96	0.00	3,752.04	24.96
01-4199-6000	OTH GEN GOV - GRANT EXPENDITURES	1.00	0.00	0.00	0.00	1.00	0.00
4199 - OTHER GENERAL GOVERNMENT		**43,731.00**	**55,331.42**	**55,331.42**	**0.00**	**(11,600.42)**	**126.53**
4210 - PUBLIC SAFETY: POLICE							
01-4210-3457	POLICE- SERT PROGRAM	5,000.00	5,000.00	5,000.00	0.00	0.00	100.00
01-4210-4100	POLICE - REGULAR WAGES - FULL-TIME	453,121.00	422,472.02	422,472.02	0.00	30,648.98	93.24

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01-4210-4101	POLICE - PART-TIME WAGES	15,000.00	17,843.10	17,843.10	0.00	(2,843.10)	118.95
01-4210-4102	POLICE - STAFF SUPPORT	57,240.00	57,176.14	57,176.14	0.00	63.86	99.89
01-4210-4103	POLICE - OVERTIME PAY	35,000.00	41,026.29	41,026.29	0.00	(6,026.29)	117.22
01-4210-4112	POLICE - PD - ANIMAL CONTROL OFFICER	3,300.00	1,816.78	1,816.78	0.00	1,483.22	55.05
01-4210-4117	POLICE - PD - TRAINING	10,500.00	10,023.55	10,023.55	0.00	476.45	95.46
01-4210-4119	POLICE - PD - PROSECUTOR	15,900.00	15,900.04	15,900.04	0.00	(0.04)	100.00
01-4210-4206	POLICE - LIFE INSURANCE	750.00	770.51	770.51	0.00	(20.51)	102.73
01-4210-4331	POLICE - WEAPON MAINTENANCE	2,454.00	5,156.71	5,156.71	0.00	(2,702.71)	210.13
01-4210-4332	POLICE - EQUIPMENT MAINTENANCE	10,703.00	4,543.22	4,543.22	0.00	6,159.78	42.45
01-4210-4344	POLICE - IT SUPPORT SERVICES	20,000.00	14,723.54	14,723.54	0.00	5,276.46	73.62
01-4210-4362	POLICE - OTHER SERVICES - MISCELLANEOUS	0.00	50.00	50.00	0.00	(50.00)	0.00
01-4210-4710	POLICE - OFFICE SUPPLIES	28,647.00	31,956.03	31,956.03	0.00	(3,309.03)	111.55
01-4210-4760	POLICE - UNIFORMS	7,500.00	11,769.42	11,769.42	0.00	(4,269.42)	156.93
01-4210-4762	POLICE - UNLEADED GAS	38,000.00	23,322.58	23,322.58	0.00	14,677.42	61.38
01-4210-4917	POLICE - OUTSIDE VEHICLE MAINTENANCE	11,500.00	8,228.80	8,228.80	0.00	3,271.20	71.55
01-4210-6000	POLICE - GRANT EXPENDITURE	1.00	0.00	0.00	0.00	1.00	0.00
4210 - PUBLIC SAFETY: POLICE		**714,616.00**	**671,778.73**	**671,778.73**	**0.00**	**42,837.27**	**94.01**
4220 - FIRE							
01-4220-4101	FIRE - PART-TIME WAGES	52,500.00	44,539.25	44,539.25	0.00	7,960.75	84.84
01-4220-4142	FIRE - TOWN OFFICIAL - FIRE CHIEF	20,500.00	20,626.00	20,626.00	0.00	(126.00)	100.61
01-4220-4227	FIRE - MEDICAL	1,200.00	11,086.10	11,086.10	0.00	(9,886.10)	923.84
01-4220-4332	FIRE - EQUIPMENT MAINTENANCE	4,000.00	1,695.54	1,695.54	0.00	2,304.46	42.39
01-4220-4333	FIRE - FORESTRY SUPPLIES	500.00	229.98	229.98	0.00	270.02	46.00
01-4220-4362	FIRE -ADMIN- OTHER SERVICES	2,500.00	3,013.48	3,013.48	0.00	(513.48)	120.54
01-4220-4425	FIRE - ELECTRICITY	5,500.00	4,349.61	4,349.61	0.00	1,150.39	79.08
01-4220-4429	FIRE - HEATING FUEL - K-1/OIL/PROPANE	7,500.00	4,479.44	4,479.44	0.00	3,020.56	59.73
01-4220-4471	FIRE - TELEPHONE SERVICES	3,500.00	3,564.19	3,564.19	0.00	(64.19)	101.83
01-4220-4483	FIRE - WATER SUPPLY AND REPAIR	1.00	68.31	68.31	0.00	(67.31)	999.99
01-4220-4525	FIRE - DUES/MEMBERSHIPS	6,000.00	4,257.75	4,257.75	0.00	1,742.25	70.96
01-4220-4710	FIRE - OFFICE SUPPLIES	1,000.00	1,578.14	1,578.14	0.00	(578.14)	157.81
01-4220-4757	FIRE - TRAINING SUPPLIES	2,000.00	2,235.00	2,235.00	0.00	(235.00)	111.75
01-4220-4760	FIRE - FIRE PPE (UNIFORMS)	7,000.00	0.00	0.00	0.00	7,000.00	0.00
01-4220-4762	FIRE -FD VEHICLE FUEL-(UNLEADED GAS)	4,000.00	2,771.29	2,771.29	0.00	1,228.71	69.28
01-4220-4765	FIRE - VEHICLE REPAIRS	7,500.00	9,088.97	9,088.97	0.00	(1,588.97)	121.19
01-4220-4812	FIRE - BLDG. MAINTENANCE - FIRE STATION	5,000.00	2,378.38	2,378.38	0.00	2,621.62	47.57
01-4220-4843	FIRE - FIRE PUMP MAINTENANCE	3,200.00	3,673.52	3,673.52	0.00	(473.52)	114.80
01-4220-4933	FIRE - RADIO/RADAR MAINTENANCE	7,000.00	3,074.07	3,074.07	0.00	3,925.93	43.92
01-4220-4945	FIRE - SCBA MAINTENANCE	3,100.00	1,407.99	1,407.99	0.00	1,692.01	45.42
01-4220-6000	FIRE - GRANT EXPENDITURES	1.00	0.00	0.00	0.00	1.00	0.00

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01-4220-9515	FIRE - EQUIPMENT - GENERAL	5,000.00	4,263.98	4,263.98	0.00	736.02	85.28
4220 - FIRE		**148,502.00**	**128,380.99**	**128,380.99**	**0.00**	**20,121.01**	**86.45**
4240 - BUILDING INSPECTION							
01-4240-4101	BLDG INSPECT - PART-TIME WAGES	22,472.00	22,471.80	22,471.80	0.00	0.20	100.00
01-4240-4102	BLDG INSPECT - SALARIES - OTHER/STIPEND	6,000.00	6,940.00	6,940.00	0.00	(940.00)	115.67
01-4240-4375	BLDG INSPECT - SUPPLIES - GENERAL	1,000.00	745.46	745.46	0.00	254.54	74.55
01-4240-4710	BLDG INSPECT - OFFICE SUPPLIES	0.00	34.76	34.76	0.00	(34.76)	0.00
4240 - BUILDING INSPECTION		**29,472.00**	**30,192.02**	**30,192.02**	**0.00**	**(720.02)**	**102.44**
4290 - EMERGENCY MANAGEMENT							
01-4290-4101	EMERG MANAGE - PT WAGES	7,000.00	1,103.42	1,103.42	0.00	5,896.58	15.76
01-4290-4142	EMERG MANAGE - FIRE CHIEF	6,500.00	6,500.00	6,500.00	0.00	0.00	100.00
01-4290-4176	EMERG MANAGE - COVID - PPE	1,000.00	0.00	0.00	0.00	1,000.00	0.00
01-4290-4229	EMERGENCY MANAGE - TRAINING	800.00	0.00	0.00	0.00	800.00	0.00
01-4290-4362	EMERG MANAGE - OTHER SERVICES - MISCELLANEOUS	1,250.00	0.00	0.00	0.00	1,250.00	0.00
01-4290-4432	EMERG MANAGE - EQUIPMENT	750.00	3,634.06	3,634.06	0.00	(2,884.06)	484.54
01-4290-4471	EMERG MANAGE - TELEPHONE SERVICES	1,500.00	1,232.60	1,232.60	0.00	267.40	82.17
01-4290-4757	EMERG MANAGE - TRAINING SUPPLIES	1,000.00	345.44	345.44	0.00	654.56	34.54
01-4290-6000	EMERG MANAGE - GRANT EXPENDITURES	1.00	0.00	0.00	0.00	1.00	0.00
4290 - EMERGENCY MANAGEMENT		**19,801.00**	**12,815.52**	**12,815.52**	**0.00**	**6,985.48**	**64.72**
4312 - HIGHWAY AND STREETS							
01-4312-4114	ROADS/STREETS - PD - DETAIL	6,000.00	7,430.00	7,430.00	0.00	(1,430.00)	123.83
01-4312-4144	ROADS/STREETS - TOWN OFFICIAL - ROAD AGENT	17,447.00	19,637.04	19,637.04	0.00	(2,190.04)	112.55
01-4312-4362	ROADS/STREETS - OTHER SERVICES - MISCELLANEOUS	4,000.00	1,219.60	1,219.60	0.00	2,780.40	30.49
01-4312-4442	ROADS/STREETS - ROADSIDE MOWING	7,250.00	7,500.00	7,500.00	0.00	(250.00)	103.45
01-4312-4452	ROADS/STREETS - RENTALS & LEASES	10,000.00	10,000.00	10,000.00	0.00	0.00	100.00
01-4312-4476	ROADS/STREETS - TREE REMOVAL SERVICE	10,000.00	6,000.00	6,000.00	0.00	4,000.00	60.00
01-4312-4478	ROADS/STREETS - UTILITIES	3,600.00	1,946.02	1,946.02	0.00	1,653.98	54.06
01-4312-4730	ROADS/STREETS - ROAD SURFACE MATERIALS	6,000.00	12,125.00	12,125.00	0.00	(6,125.00)	202.08
01-4312-4734	ROADS/STREETS - SALT AND SAND	29,600.00	22,245.22	22,245.22	0.00	7,354.78	75.15
01-4312-4737	ROADS/STREETS - SIGNS	2,000.00	1,764.43	1,764.43	0.00	235.57	88.22
01-4312-4772	ROADS/STREETS - CONTRACTS-WINTER MAINTENANCE	130,680.00	131,322.50	131,322.50	0.00	(642.50)	100.49
01-4312-4810	ROADS/STREETS - SALT SHED BUILDING	1,000.00	0.00	0.00	0.00	1,000.00	0.00
01-4312-4937	ROADS/STREETS - ROAD MAINTENANCE	12,000.00	20,345.00	20,345.00	0.00	(8,345.00)	169.54
4312 - HIGHWAY AND STREETS		**239,577.00**	**241,534.81**	**241,534.81**	**0.00**	**(1,957.81)**	**100.82**
4316 - STREET LIGHTS							
01-4316-4468	STREET LIGHTS - STREET LIGHTS	2,300.00	879.36	879.36	0.00	1,420.64	38.23
4316 - STREET LIGHTS		**2,300.00**	**879.36**	**879.36**	**0.00**	**1,420.64**	**38.23**

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4321 - SANITATION: ADMINISTRATION							
01-4321-4525	SW-ADMIN - DUES/MEMBERSHIPS	3,000.00	2,157.71	2,157.71	0.00	842.29	71.92
4321 - SANITATION: ADMINISTRATION		**3,000.00**	**2,157.71**	**2,157.71**	**0.00**	**842.29**	**71.92**
4323 - SOLID WASTE COLLECTION							
01-4323-4475	SW-COLLECTION - TRANSPORTATION - TRASH DISPOSAL	88,376.00	90,393.16	90,393.16	0.00	(2,017.16)	102.28
01-4323-4563	SW-COLLECTION - RECYCLING - HAULING	62,079.00	60,909.32	60,909.32	0.00	1,169.68	98.12
4323 - SOLID WASTE COLLECTION		**150,455.00**	**151,302.48**	**151,302.48**	**0.00**	**(847.48)**	**100.56**
4324 - SOLID WASTE DISPOSAL							
01-4324-4373	SW-DISPOSAL - REFUSE DISPOSAL SERVICE	47,145.00	53,666.96	53,666.96	0.00	(6,521.96)	113.83
01-4324-4568	Recycling and Fuel	32,479.00	31,801.49	31,801.49	0.00	677.51	97.91
4324 - SOLID WASTE DISPOSAL		**79,624.00**	**85,468.45**	**85,468.45**	**0.00**	**(5,844.45)**	**107.34**
4411 - HEALTH: ADMINISTRATION							
01-4411-4101	HEALTH OFFICER - PT WAGES	150.00	150.00	150.00	0.00	0.00	100.00
4411 - HEALTH: ADMINISTRATION		**150.00**	**150.00**	**150.00**	**0.00**	**0.00**	**100.00**
4414 - PEST CONTROL							
01-4414-4361	HLTH-PEST CTRL - PEST CONTROL	24,000.00	25,300.00	25,300.00	0.00	(1,300.00)	105.42
4414 - PEST CONTROL		**24,000.00**	**25,300.00**	**25,300.00**	**0.00**	**(1,300.00)**	**105.42**
4442 - DIRECT ASSISTANCE							
01-4442-4535	WELFARE - GENERAL ASSISTANCE	3,000.00	500.00	500.00	0.00	2,500.00	16.67
4442 - DIRECT ASSISTANCE		**3,000.00**	**500.00**	**500.00**	**0.00**	**2,500.00**	**16.67**
4520 - PARKS AND RECREATION							
01-4520-4515	PARK/REC - COMMUNITY EVENTS	12,000.00	12,000.00	12,000.00	0.00	0.00	100.00
4520 - PARKS AND RECREATION		**12,000.00**	**12,000.00**	**12,000.00**	**0.00**	**0.00**	**100.00**
4550 - LIBRARY							
01-4550-4101	LIBRARY - PART-TIME WAGES	84,363.00	91,060.49	91,060.49	0.00	(6,697.49)	107.94
01-4550-8010	LIBRARY - PUBLIC LIBRARY APPROPRIATION	47,800.00	40,649.95	40,649.95	0.00	7,150.05	85.04
4550 - LIBRARY		**132,163.00**	**131,710.44**	**131,710.44**	**0.00**	**452.56**	**99.66**
4589 - OTHER CULTURE AND RECREATION							
01-4589-4452	OTH CULT/REC - RENTALS & LEASES	30,000.00	30,000.00	30,000.00	0.00	0.00	100.00
4589 - OTHER CULTURE AND RECREATION		**30,000.00**	**30,000.00**	**30,000.00**	**0.00**	**0.00**	**100.00**
4611 - CONSERVATION: ADMINISTRATION							
01-4611-9805	CSV-ADMIN - CONSERVATION COMMISSION	1,000.00	375.00	375.00	0.00	625.00	37.50
4611 - CONSERVATION: ADMINISTRATION		**1,000.00**	**375.00**	**375.00**	**0.00**	**625.00**	**37.50**
4721 - INTEREST - LONG-TERM BONDS AND NOTES							
01-4721-7001	INT-L/T BND/NOT - LOAN PRINCIPAL #1	35,000.00	35,000.00	35,000.00	0.00	0.00	100.00

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EXPENDITURE DETAIL BY ACCOUNT

Report for: BOS Monthly Budget Report ALL FUNDS Periods: 2023-01 thru 2023-12 [100% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-4721-7051	INT-L/T BND/NOT - LOAN INTEREST #1	6,644.00	6,643.50	6,643.50	0.00	0.50	99.99
4721 - INTEREST - LONG-TERM BONDS AND NOTES		**41,644.00**	**41,643.50**	**41,643.50**	**0.00**	**0.50**	**100.00**
4790 - OTHER DEBIT SERVICE CHARGES							
01-4790-7000	TAN (Old 4790)	1.00	0.00	0.00	0.00	1.00	0.00
4790 - OTHER DEBIT SERVICE CHARGES		**1.00**	**0.00**	**0.00**	**0.00**	**1.00**	**0.00**
01 - GENERAL FUND		**2,464,570.85**	**2,392,202.11**	**2,392,202.11**	**0.00**	**72,368.74**	**97.06**
		2,464,570.85	**2,392,202.11**	**2,392,202.11**	**0.00**	**72,368.74**	**97.06**

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2023 Vendors

Town Of Kensington New Hampshire
Vendor Payments (All)
Jan-Dec 2023

VENDOR	AMOUNT
2-WAY COMMUNICATIONS SERVICE, INC	260.00
AAA POLICE SUPPLY	1,384.00
ACTION ROOFING Stephen Nickologianes	9,850.00
ADAMSON INDUSTRIES CORP.	27,839.00
AFLAC	10,581.40
AMI STEINMETZ DELGADO	87.00
ANCORA PSYCHOLOGICAL, LLC	1,050.00
ANGELO RIGNOLI-REIMBURSEMENT	61.58
APEX CLEANING COMPANY LLC William A. Rogers, Jr.	1,150.00
ARCSOURCE INC	84.00
ARJAY ACE HARDWARE	695.93
AT&T MOBILITY	1,946.72
ATLANTIC TACTICAL	3,118.51
AVITAR ASSOCIATES OF N E INC	69,920.98
B & S DISPOSAL	113,497.50
BELL & FLYNN INC	239,374.15
BEN'S UNIFORMS	9,286.91
BENJAMIN COLE	105.13
BENSON, JACKIE	330.94
BERGERON PROTECTIVE CLOTHING	10,043.27
BOSWELL, DELLA	43.50
BOUND TREE MEDICAL	2,651.87
BPS PLUMBING HEATING AND COOLING	250.00
BRAD VON HADEN, REIMBURSEMENT	101.05
C P BUILDING SUPPLY INC	193.14
CARLENE WIGGIN	1,322.81
CARLENE WIGGIN, REIMBURSEMENT	1,494.79
CASELLA WASTE MGMT. OF MASSACHSETTS, INC.	183,103.97
CENTER FOR OCCUPATIONAL & EMPL HEALTH	762.00
CENTRAL	3,834.74
CENTRAL SQUARE TRITECH SOFTWARE SYSTEMS	4,037.86
CITIZENS BANK-CREDIT CARD	17,018.50
CITIZENS BANK-CREDIT CARD PD	33,254.45
CIVICPLUS	1,823.26
COMAC PUMP & WELL LLC	4,923.00
COMCAST	11,144.92
COMPUTER CRITICAL CARE, LLC	8,356.25
COMSTAR	1,709.28
CONSOLIDATED COMMUNICATIONS	8,665.10
CONWAY TECHNOLOGY GROUP	628.64
COURTNEY BRADY-REIMBURSEMENT	163.03
CREATIVE PRODUCT SOURCE, INC.	214.40
CURT JOHNSTON	118.00
DAME'S DETAILING	400.00
DANCING MACHINE CO	1,150.00
	788,031.58

VENDOR	AMOUNT
DANIEL SEWALL SEWALL ENTERPRISES	7,500.00
DAVID F. FIGLIOLI SR. DBA FIGLIOLI WELDING	2,475.00
DELUXE	223.23
DEPARTMENT OF AGRICULTURE, MARKETS & FOOD	1,348.50
DEPARTMENT OF AGRICULTURE MARKETS AND FOOD-ANIMAL POPULATION	1,102.50
DONAHUE, TUCKER & CIANDELLA PLLC	21,182.95
DONNA CARTER	87.00
DONNA CARTER-REIMBURSEMENT	597.92
DOUG'S TREE SERVICE, LLC	6,000.00
DOW, KATELYNN	10.88
E&J AUTO PARTS	681.23
EAST KINGSTON FIRE DEPARTMENT	399.00
EILEEN PACY	43.50
ESRLAC	125.00
EXETER BOWLING LANES	590.00
EXETER ENVIRONMENTAL ASSOCIATES LLC	1,957.50
EXETER HOSPITAL EMS EDUCATION	245.01
EXETER HOSPITAL-PATIENT ACCOUNTS	1,129.77
EXETER POLICE DEPARTMENT	240.00
EXETER REGIONAL COOPERATIVE SCHOOL D	2,724,583.00
EXPRESS SIGN & GRAPHICS, INC.	318.00
F L MERRILL CONSTRUCTION, INC.	3,794.49
FERGUSON WATERWORKS, INC.	1,219.60
FIDELITY- WARRANT ARTICLES-CAPITAL RESERVE FUNDS	84,500.00
FIDIUM	460.64
FIRE TECH & SAFETY OF N E	871.54
FIRSTNET/AT & T MOBILITY	972.85
FIRSTNET/ATT	2,921.22
FOSS MOTORS	55,254.00
FREEDOM PRINTERS LLC	415.90
GALLAGHER, CALLAHAN & GARTRELL	38,436.86
GATEHOUSE MEDIA MASSACHUSETTS I, INC.	4,070.27
GLACIER COMPUTER LLC	4,121.91
GLENN K GREENWOOD GKG PLANNING LLC	11,760.00
GRANITE STATE SECURITY, SURVEILLANCE, LLC	12,599.00
GREENBEE TECHNOLOGIES, LLC	14,222.77
GREENWOOD EMERGENCY VEHICLES LLC	186,975.13
HAFFNER'S	306.26
HAROLD BRAGG	255.13
HARTMANN OIL & PROPANE, CO.	306.26
HEALTH TRUST	233,947.97
HH BACKLANDS LLC	6,092.66
HIDDEN BROOK FARM	3,300.00
HIGGINS OFFICE PRODUCTS	18.00
HIGH FLYING FLAG CO.	182.00
IMPACT FIRE SERVICES, LLC	155.00
INTERWARE DEVELOPMENT COMPANY, INC.	1,238.00
	3,439,237.45

VENDOR	AMOUNT
J. P. COOKE COMPANY	193.37
JADMAS SOLUTIONS LLC	660.00
JAMES COLLIER-HEALTH REFUND	504.09
JAMES FARLEY- REIMBURSEMENT	785.42
JANE BANNISTER	50.75
JASON POOL-REIMBURSEMENT	253.99
JEAN WALDRON	43.50
JESSICA MINGHELLA	354.94
JOHN ANDREWS- REIMBURSEMENT	99.00
JONATHAN TRUE-REIMBURSEMENT	9,072.89
JOSEPH F WILLIS NORTHEAST PROPERTY & EVIDENCE PROFESSIONALS	350.00
JOSEPH SCUTELLARO-REIMBURSEMENT	178.54
JOSHUA ZANI CONKLIN- REIMBURSEMENT	222.99
JULI NOYES- REIMBURSEMENT	334.95
JUSTIN MIEDICO- REIMBURSEMENT	409.90
KATHLEEN FELCH- REIMBURSEMENT	115.53
KELLEHER EXTERIOR, LLC	9,600.00
KENNETH P LEBLANC	145.45
KENSINGTON AUTOWORKS, LLC	4,554.03
KENSINGTON ELEMENTARY SCHOOL	100.00
KENSINGTON POLICE DEPARTMENT	0.00
KENSINGTON PUBLIC LIBRARY	40,649.95
KENSINGTON SCHOOL DISTRICT	3,431,499.00
KEY HEATING & AIR CONDITIONING, INC.	1,350.67
KIMTEK CORPORATION	3,600.00
KRISS KLIEGLE	22.36
KS STATEBANK	687.00
KUSTOM SIGNALS, INC	10,832.00
LEBEL SIGNS	2,162.50
LEONARD, JENNIFER	10.88
LEXIPOL	832.90
LHS ASSOCIATES, INC.	3,135.80
LILI SPINOSA-REIMBURSEMENT	933.02
LISA PERRAULT	50.75
MACDOUGALL-REIMBURSEMENT, SCOTT	85.00
MAD SCIENCE OF MAINE	958.48
MARLIE M MACEK	20.08
MARY JANE SOLOMON	87.00
MATRIX PAVING AND EXCAVATING	60,295.00
MBT WORLDWIDE	3,500.00
MCCANN, HOLLY- REIMBURSEMENT	129.62
MCCOY'S ALINEMENT & TOWING INC	145.00
MCFARLAND FORD SALES, INC.	5,756.49
MCGREGOR INSTITUTE OF EMS	1,200.00
MCKESSON MEDICAL - SURGICAL	1,067.77
MEGHAN GROSS-REIMBURSEMENT	40.00
MERRILL, PETER	105.13
MIDWAY OIL	10,809.38
MILLER, JANICE	43.50
MINUTEMAN PRESS	152.16
MORTON SALT, INC.	18,450.73
	3,626,641.51

VENDOR	AMOUNT
MOTOROLA SOLUTIONS, INC	14,912.00
MUNICIPAL RESOURCES, INC	3,500.00
NE STATE POLICE INFORMATION NETWORK	100.00
NEW ENGLAND BARRICADE, SIGN & SAFETY	1,764.43
NE PARTY RENTALS PARTY MAN	333.90
NFPA	175.00
NH ASSOC. OF CHIEFS OF POLICE INC	200.00
NH ASSOC. OF ASSESSING OFFICIALS	20.00
NH ASSOC. OF CONSERVATION COMMISSIONS	250.00
NH CITY & TOWN CLERK ASSOC.	401.00
NH DEPARTMENT OF LABOR	50.00
NH DEPARTMENT OF SAFETY	315.50
NH DEPARTMENT OF SAFETY-DMV	0.00
NH DEPT OF SAFETY, CRIMINAL RECORDS	275.00
NH HEALTH OFFICERS ASSN	45.00
NH MUNICIPAL ASSOCIATION	70.00
NH MUNICIPAL BOND BANK	41,643.50
NH RETIREMENT SYSTEM	206,326.16
NH TAX COLLECTORS ASSOCIATION	150.00
NHMA	2,337.00
NHSP CRIMINAL RECORDS	50.00
NOLL, ANN	43.50
NORBERT LEDOUX III	10.88
NORTH CONWAY GRAND HOTEL	499.00
NORTH EAST VEGITATION & MOSQUITO CONTROL	25,300.00
NORTHEAST RESOURCE RECOVERY ASSOC	169.84
NORTHERN RIDGE PAINTING LLC	17,893.00
OTIS ELEVATOR COMPANY	3,726.64
OVERPAYMENT	741.22
PAM SCHWOTZER	87.00
PESKY CRITTERS PEST CONTROL	400.00
PETTY CASH	50.00
PINNACLE LEADERSHIP FOUNDATION	320.00
PITNEY BOWES, INC.	1,668.27
PIZZA ACADEMY	240.00
PRESUMSCOT RIVER FF1 ACADEMY	1,500.00
PRIMEX	53,776.00
PROPERTY PROTECTION MONITORING	274.00
PURCHASE POWER	2,519.52
PYROTECNICO	4,500.00
PYROTECNICO FIREWORKS, INC.	4,500.00
R.C. BRAYSHAW & COMPANY, LLC	1,014.00
REP ENTERPRISES LLC	15,400.00
ROBERT F FEE JR CELTIC ELECTRIC LLC	6,940.00
ROBERT J HICKMAN	375.00
ROCKINGHAM COMMUNITY ACTION PROGRAM, INC	1,500.00
ROCKINGHAM COUNTY CHIEFS OF POLICE ASSOC	50.00
ROCKINGHAM COUNTY CONSERVATION DISTRICT	425.00
ROCKINGHAM COUNTY REGISTRY OF DEEDS	178.08
ROCKINGHAM COUNTY TREASURER	357,934.00
ROCKINGHAM NUTRITION & MEALS ON WHEELS	988.00
ROCKINGHAM PLANNING COMMISSION-BOOKS	2,123.00
	778,064.44

VENDOR	AMOUNT
ROYAL GREEN TREE SERVICE, INC.	10,000.00
RUSSELL PERRY	105.13
Ryan Vaclavik	900.00
SAMANTHA LAWRENCE-REIMBURSEMENT	200.70
SANDERS SEARCHES LLC	80.00
SANDRA DEMAREE	43.50
SARAH TURCOTT-HALL- REIMBURSEMENT	144.00
SAWYER KENSINGTON TRUST	30,000.00
SBS TRUCK AND TRAILER REPAIR INC	1,188.15
SCOTT CAIN-REIMBURSEMENT	770.51
SCOTT H MACDOUGALL-REIMBURSEMENTS	489.97
SEACOAST CHIEF FIRE OFFICERS MUTUAL AID	3,765.00
SEACOAST EMERGENCY RESPONSE TEAM C/O MICHAEL J WALLACE, CHIEF	5,000.00
SEACOAST PLUMBING	150.00
SEACOAST POWERSPORTS	23,342.90
SHAWN MIDDLETON	200.00
SIG SAUER INC	2,700.90
SOUTHEAST REGIONAL REFUSE DISTRICT 53B	2,157.71
STAPLES CREDIT PLAN	14.97
STARK & WEBSTER VALUATIONS	975.00
STATE INDUSTRIAL PRODUCTS	132.79
STATE OF NH VITAL RECORDS	674.00
STEPHANIE KOSAKOWSKI-REIMBURSEMENT	735.04
STONEHEARTH OPEN LEARNING OPPORTUNITIES	3,145.00
STONYBROOK WATER COMPANY, LLC	1,656.00
STRATHAM TIRE INC	2,839.00
STRYKER MEDICAL	13,264.25
SULLIVAN TIRE	2,503.28
TIM DEBOISBRIAND-REIMBURSEMENT	181.31
TIMOTHY RIEL CONSULTING	5,000.00
TMDE CALIBRATION LABS, INC.	307.50
TODD'S SPORTING GOODS	739.65
TOP COPY	69.00
TOP NOTCH APPAREL	320.00
TRANSUNION RISK & ALTERNATIVE DATA SOLUTIONS, INC	1,440.00
TREASURER STATE OF NH- CRIMINAL RECORDS	50.00
TREASURER STATE OF NH- PD	430.00
TREASURER, STATE OF NH	77.00
TREASURER, STATE OF NH-	56.00
TRI STATE GENERATOR, LLC	390.00
TRUCK SITE	126,085.00
TRUE, JONATHAN M.	107.77
TURGEON CARPENTRY LLC Jesse Daniel Turgeon	800.00
UNH Conference and Catering	425.50
	243,656.53

VENDOR	AMOUNT
UNITIL	22,355.51
UNITIL-LOCAL ASSISTANCE	500.00
VACHON, CLUKAY & CO, PC	16,465.00
VARAS, PEDRO dba-GREATEST BBQ OF NEW ENGLAND	300.00
VERIZON WIRELESS	3,133.89
WAYPOINT	2,100.00
WB MASON	63.10
WD PERKINS	896.85
Wendy Osgood	185.00
WESTON COMMUNICATIONS	120.00
WESTVILLE GRAND RENTAL	795.00
WIGGIN,	377.83
WIGGIN, CARLENE-REIMBURSEMENT	109.45
WLASUK, SEAN	13.19
WM CORPORATE SERVICES, INC	53,666.96
YORK RIVER LANDSCAPING, LLC	15,739.99
	116,821.77

VENDOR PAYMENT TOTALS	
	788031.58
	3439237.45
	3626641.51
	778064.44
	243656.53
	116821.77
	8992453.28

Salaries

Town of Kensington NH
Wages paid
1/1/2023 thru 12/31/2023

Employee	Wages	Details	Total wages
Andrews, John	2,642.75		2,642.75
Armstrong, Matthew	19,637.04		19,637.04
Ayers, Ava	887.64		887.64
Baut, Ava	1,437.41		1,437.41
Bazdar, Lucas	876.84		876.84
Belisle, Sara	1,000.00		1,000.00
Bisbee- Berardino, Kristin	14,545.04		14,545.04
Buxton, Linda	14,871.00		14,871.00
Cain, Scott	104,675.96	57,987.50	162,663.46
Carlson, Elizabeth	1,607.13		1,607.13
Casey, Benjamin	1,216.41		1,216.41
Cole, Benjamin	4,494.00		4,494.00
Collier, James	19,936.70	9,345.00	29,281.70
Corcoran, Owen	10,604.20		10,604.20
DeLotto, Dana	19,051.95		19,051.95
Donovan, Molly	3,144.87		3,144.87
Estey, Timothy	3,128.00		3,128.00
Farley, James	4,023.00		4,023.00
Felch, Chester	4,720.50	68,905.00	73,625.50
Felch, Kathleen	58,678.54		58,678.54
Gargiulo, Jaden	1,057.13		1,057.13
Gilbert, Susan L	45,172.37		45,172.37
Graves, Thomas	594.84		594.84
Greene, Jason E	793.50		793.50
Gustafson, Robert	1,600.00		1,600.00
Hamel, Christopher	2,443.25		2,443.25
Harney, David	9,675.00	39,792.50	49,467.50
Hart, William	7,338.48		7,338.48
Heywood, Jerrald A	94,672.62	39,480.00	134,152.62
Hoffmaster, Will	1,796.62		1,796.62
Holland, Reed	1,489.50		1,489.50
Hunt Bracket, Jane	2,812.41		2,812.41
Hutchins, John	1,546.61		1,546.61
Kimball, Mark S	3,543.75		3,543.75
Kliegle, Kriss	112.50		112.50
Kosakowski, Stephanie	10,143.40		10,143.40
Lawrence, Samantha	1,408.32		1,408.32
Lawson, Michael J Sr.	518.50		518.50
Lebel, John R	3,095.50		3,095.50

Employee	Wages	Details	Total wages
Leonard, Jennifer	112.50		112.50
Leonard, Kenneth	162.50		162.50
Lovvik, Olive	954.00		954.00
MacDougall, Scott H	4,563.00		4,563.00
Maguire, Christopher	360.00	4,810.00	5,170.00
Manich, Alexander	582.13		582.13
Miedico, Justin	69,025.52	27,755.00	96,780.52
Minghella, Jessica	1,020.00		1,020.00
Munck, Michael	2,592.60	8,870.00	11,462.60
Noyes, Juli	651.00		651.00
Pace, Joseph	1,500.00		1,500.00
Pande, Chelsea	8,561.56		8,561.56
Paskowski, William	14,494.44	1,685.00	16,179.44
Peterson, Joyce	3,710.61		3,710.61
Ponticello, Caden	1,211.25		1,211.25
Pool, Jason	4,546.50		4,546.50
Quinn, Grant	3,214.00		3,214.00
Rignoli, Angelo	22,571.80		22,571.80
Rozier, Hayden	850.88		850.88
Scherpf, Karli	1,235.00		1,235.00
Schwotzer, Michael A.	200.00		200.00
Scutellaro, Joseph	75,997.47	38,297.50	114,294.97
Sielicki, Michael J	810.00	21,251.25	22,061.25
Simmons Jr., James A	1,720.00		1,720.00
Simon, Owen	2,353.35		2,353.35
Singer, Karl	150.00		150.00
Solomon, Robert	1,500.00		1,500.00
Sweet, Paige	1,180.66		1,180.66
True, Jonathan	27,126.00		27,126.00
Von Haden, Brad	83,843.10	13,702.50	97,545.60
Wiggin, Arthur	10,150.00		10,150.00
Wiggin, Carlene	19,620.12		19,620.12
Wiggin, Sarah J	48,228.88		48,228.88
Woessner, Carrie	57,176.14		57,176.14
Zani-Conklin, Joshua	3,179.00		3,179.00
	956,147.29	331,881.25	1,288,028.54

Tax Rates

New Hampshire
Department of Revenue Administration

2023
$13.15

Tax Rate Breakdown
Kensington

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	$1,922,643	$679,598,420	**$2.83**
County	$357,934	$679,598,420	$0.53
Local Education	$5,926,535	$679,598,420	**$8.72**
State Education	$708,195	$659,587,090	**$1.07**
Total	**$8,915,307**		**$13.15**

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total	**$0**		**$0.00**

Tax Commitment Calculation	
Total Municipal Tax Effort	$8,915,307
War Service Credits	($39,600)
Village District Tax Effort	$0
Total Property Tax Commitment	$8,875,707

10/31/2023

Sam Greene
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

Tax Collector's Report

TAX COLLECTOR'S REPORT
CARLENE WIGGIN
Summary of Tax Accounts
Fiscal Year Ended December 31, 2023

DR.

	Levies of 2023	Levies of 2022
Uncollected Taxes – Beg. Fiscal Year		
Property Taxes		210,917.91
Taxes Committed This Year		
Property Taxes	8,878,223.00	
Land Use Change Tax	630.00	
Excavation Tax	190.30	
Yield Tax	2,102.02	
Overpayments		
Credits Refunded	903.59	
Interest Collected on Delinquent Taxes		
All taxes	1,588.88	4,047.26
TOTAL DEBITS	**$8,883,637.79**	**$214,965.17**

CR.

	2023	2022
Remitted to Treasurer		
Property Taxes	8,592,995.92	185,867.60
Land Use Change Tax	630.00	
Yield Tax	2,102.02	
Excavation Tax	190.30	
Interest	1,563.88	3,700.26
Penalties	25.00	347.00
Converted to Liens (Principal only)		17,072.31
Abatements Granted		
Property Taxes	5,512.00	7,978.00
Uncollected Taxes End of Year		
Property Taxes	280,618.67	
TOTAL CREDITS	**$8,883,637.79**	**$214,965.17**

Summary of Tax Lien Accounts

Fiscal Year Ended December 31, 2023

	DR.		
	2022	Levies of 2021	2020+
Unredeemed Liens Beginning of The Fiscal Year		5,840.30	1,500.60
Liens Executed	17,872.81		
Interest/Costs Collected	307.78	1,435.84	31.08
TOTAL DEBITS	**$18,180.59**	**$7,276.14**	**$1,531.68**
	CR.		
Remittance to Treasurer			
Redemptions	11,702.12	3,632.48	1,500.60
Interest/Costs	307.78	1,435.84	31.08
Unredeemed Liens End of Year	6,170.69	2,207.82	
TOTAL CREDITS	**$18,180.59**	**$7,276.14**	**$1,531.68**

Town Clerk's Report

Town Clerk Hours
Wednesday 4:00 – 8:00pm
Thursday 9:00 – 5:00pm
Friday 9:00 – 1:00pm
Please call the office for immediate needs outside of these hours. Appointments can be made to accommodate residents as needed. 603-772-5423 x 1

AUTOMOBILE REGISTRATIONS	$ 586,094.75
DECALS	$ 10,030.00
TITLES	$ 938.00
VITAL RECORD COPIES	$905.00
MARRIAGE LICENSES	$ 350.00
VOTER CHECKLISTS	$ 400.00
DOG LICENSES	$ 4057.00
ANIMAL VIOLATIONS, FINES & PENALTIES	$ 687.00
UCC	$ 495.00
WETLAND PERMITS	$ 0
POLE LICENSES	$ 0
TOTAL TO TOWN TREASURER	$ 603,956.75

Dog licensing is completed through the Town Clerks Office and dictated by RSA 466:1. All dogs are to be licensed by May 31st of every year. As of June 1, late fees are applied and we are obligated to notify the Police Department for non-compliance, additional penalties then apply.

Licensing fees are as follows:

$10.00 for dogs NOT spayed or neutered.
$7.50 for dogs who ARE spayed or neutered.
$3.00 for the first dog registered to a Senior Citizen (over age 65).
Group rates available for 5 dogs or more.

Respectfully submitted,
Sarah J. Wiggin
Town Clerk
603-772-5423 x 1

Vital Statistics for 2023

01/30/2024

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

Page 1 of 1

KENSINGTON Town Births

01/01/2023 - 12/31/2023

Date Of Birth	Child's Name	Sex	Mother's Name	Mother's Maiden Name	City Of Residence
10/26/2023	CUSACK, KALLIE STU	F	MULLER-CUSACK, KAITLIN ANN	MULLER	KENSINGTON

Total number of records 1

01/30/2024

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

Page 1 of 1

RESIDENT BIRTH REPORT

01/01/2023 - 12/31/2023

-- KENSINGTON--

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
COLLIER, LEO LACHLAN	06/11/2023	DOVER, NH	COLLIER III, WALTER JOHN	COLLIER, CORDELIA BROWN
DIETZ, PETER IRVING SULTZER	08/14/2023	EXETER, NH	DIETZ, GEORGE STEFAN	SULTZER, ELIZABETH SHIRLEY
KIAUNIS, CASH JOSEPH	04/24/2023	EXETER, NH	KIAUNIS, KYLE JOSEPH	KIAUNIS, KATHARINE LEE
KNEELAND, CADE THOMAS	10/04/2023	EXETER, NH	KNEELAND, CAL THOMAS	KNEELAND, DEMI LYNNEA
LULL, AIDEN THOMAS	01/21/2023	EXETER, NH	LULL, SETH GORDON	LULL, SARAH ROSE
MAYER, BROOKE VICTORIA	01/11/2023	EXETER, NH	MAYER, NICHOLAS MICHAEL-PAUL	MAYER, HEATHER MARGARET BLANCHE
MILLER, HARVEY GRANT	01/20/2023	PORTSMOUTH, NH	MILLER, JEFFREY AARON	MILLER, LAUREN LEE
RODRIGUEZ-RIVERA, IVAN GEORGE	04/22/2023	EXETER, NH	RODRIGUEZ-RIVERA, IVAN	RIVERA-ROQUE, ANA LIZ
TUMAN, EMMETT WESLEY-STONE	04/23/2023	DOVER, NH	TUMAN, SCOTT ANDREW	TUMAN, JORDAN UNA-LISA

Total number of records 9

01/30/2024

DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGE REPORT
01/01/2023 - 12/31/2023
-- KENSINGTON --

Page 1 of 1

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
SOMERVILLE, ALDEN BROOKE KENSINGTON, NH	ROSENCRANTZ, JESSE LEE KENSINGTON, NH	KENSINGTON	MADBURY	04/29/2023
WEYGANDT, ADRIAN DANIEL KENSINGTON, NH	SUKHAREVA, EKATERINA GENNADYEVNA KENSINGTON, NH	KENSINGTON	KENSINGTON	05/28/2023

Total number of records 2

01/30/2024

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

Page 1 of 1

RESIDENT DEATH REPORT
01/01/2023 - 12/31/2023
--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
REYNOLDS, LINDA MARIE	01/08/2023	EXETER	PETTIS, FRANCIS	READ, DORIS	N
BRUCATO, PETER CUNNINGHAM	01/23/2023	KENSINGTON	BRUCATO, THOMAS	HENKEL, EDNA	N
KEENE, ILEANA	03/17/2023	DURHAM	ESPOSITO, LUCA	UNKNOWN, RITA	N
CUNNINGHAM, EDWARD ALEXANDER	03/28/2023	EXETER	CUNNINGHAM, EDWARD	KIRWAN, CATHERINE	N
CROSS, ARLENE F	04/14/2023	KENSINGTON	WOODSUM, FRANK	YELLE, ISABELLE	N
CURRIER, HERBERT A	05/30/2023	KENSINGTON	CURRIER, CHARLES	ARNOLD, CLARA	N
FULLERTON, MARY ALICE	09/05/2023	NASHUA	FALLS, GILLIS	KAUFMAN, LUCILLE	N
BREWER, BERNICE ESTELLE	10/01/2023	KENSINGTON	WORTHEN, GEORGE	BARRY, MARY	N
WENTE, GAYLE G	10/02/2023	KENSINGTON	GRISWOLD, DIXON	UNKNOWN, ELIZABETH	N
WELSH, MURIEL J	11/17/2023	KENSINGTON	MASON, ARTHUR	RING, DOROTHY	N
SULTZER, PATRICIA ANN	12/06/2023	EXETER	O'REILLY, THOMAS	WALK, CATHERINE	N

Total number of records 11

Police Department Report

Kensington Police Department

Scott D. Cain
Chief of Police

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

95 Amesbury Road
Kensington, NH 03833

The Kensington Police Department pride ourselves on professionalism based on our officers being dedicated to public safety, approachability and community orientated. We continue to provide proactive policing service to the Kensington community. In 2023 we have responded to 5,925 calls for service. This year we conducted 793 directed patrols, 1,249 motor vehicle warnings, and issued 579 traffic citations. Motor vehicle accidents increased 44% from 2022. Technology arguably accounts for the majority of distractions encountered while driving that contribute to motor vehicle accidents. This was the second year we applied to the New Hampshire Office of Highway Safety for grant patrols and were awarded Drive Sober or Get Pulled Over, Speed patrol shifts and Distracted Driver patrol shifts. These grants continue to put extra patrols on the roads to enforce all traffic laws to help maintain safe roads for our community.

2023 was a year of progress after dealing with the Covid-19 Pandemic. Finally after ordering new pursuit vehicles for the fleet over two (2) years ago. The vehicles finally arrived from Foss Motors. These vehicles are replacing the worn-out existing vehicles: 2017 Chevrolet Tahoe and two (2) 2018 Dodge Chargers that had to be removed from service this summer due to safety concerns and mechanical failures. There was slight setback getting the vehicles outfitted with the proper police equipment. The new vehicles do not come from the factory equipped with the necessary needs to be an operational police cruiser. The vehicles were sent to Adamson Industries and Global Public Safety. The Covid-19 pandemic still has some grasp with supply and demand as many of the parts to outfit these vehicles have been backordered from the manufacturer. In December two (2) of the four (4) vehicles were completed and put into service.

The Kensington Police has seen a dramatic increase of calls for service involving mental health issues within the community. Many of the mutual aid calls to surrounding police agencies have been mental health related in their communities as well. These type of calls range from attempted suicide, acts of violence, threatening harm to others, protective custody, Involuntary Emergency Admissions (IEA), harassment and intoxicated subjects. Knowing how to recognize that a person is in crisis and de-escalate a situation can be the key to preventing a tragedy. The State of New Hampshire does not have a red flag law. This law allows law enforcement and family members to petition the court for a judge to order firearms to be removed from someone who poses a risk of hurting themselves or someone else and preventing someone from obtaining a firearm. In 2024, we are focused on providing the Kensington Police staff with more training in Crisis Intervention Training (CIT).

The State of New Hampshire continues to experience a problem with recruiting police officers and as a result, many of the surrounding police agencies are short-staffed. Over that past couple years we have strived to achieve full staffing within our agency. This year was the first year of offering tuition reimbursement for further education and specialty training. This program is an important step in supporting our efforts to retain high-qualitied officers. Tuition reimbursement gives you a leg up in the talent saving you recruitment costs and unnecessary employee turnover. Retention of our current officers and staff and keeping our team together has been a priority. We can say we are currently at full staff capacity.

Kensington Police Department

The Kensington Police Department did say goodbye to Detective William Paskowski. Detective Paskowski served three (3) years with the Kensington Police, prior to working in Kensington he served three (3) years with the Raymond Police Department. Detective Paskowski decided to move his family back to his routes in New York, where he obtained a new police position with the Bethel Connecticut Police Department. We wish him and his family good luck and he will be missed. Officer Joe Scutellaro was promoted to the Detective position in April. Officer Justin Miedico was assigned to the Seacoast Emergency Response Team (SERT). This is a special operations unit most would recognize as SWAT. The SERT team is comprised of highly trained officers from 14 New Hampshire seacoast police agencies that have been selected to handle incidents that would require operations above and beyond the normal capabilities of regular police functions. The team members are on call 24 hours a day 365 days a year to respond to critical incidents such as Hostage Situations, Armed Barricaded Suspects, High Risk Warrants, Woodland Searches or any other emergency situation that arises in the Seacoast area.

We are pleased to announce the addition of three (3) veteran police officers. Officer James Collier is a full-time certified police officer who served for the Newton Police Department for three (3) years. Officer Collier fills the open full-time position from Detective Paskowski resignation. Officer David Harney served as a military police officer for four (4) years and for the Lynn Massachusetts Police for 28 years. Officer Harney retired last January from the Lynn Police Department and obtained his New Hampshire part-time police certification in 2023. We are excited to announce the hiring of Michael Munck. He will serve as a part-time Detective and assist Detective Scutellaro with investigations. Detective Munck served for the Exeter Police Department from 1998 to 2022. During his tenure with the Exeter Police he held many positions and investigated some high profile criminal cases. He held the position of Deputy Chief before his retirement. He is currently a part-time instructor and former EMS investigator for the New Hampshire Fire Academy. Detective Munck's leadership and experience is an asset to this agency.

Timely reporting of suspicious or criminal activity is paramount to our success in investigating and solving crimes. Please do not report suspicious or criminal crimes activity to our social media outlets. We do not monitor our social media 24 hours a day. We are available to you at every hour of every day and want you to feel safe in your community. Remember, if you "See Something, Say Something." Non-Emergency: (603)772-2929 or Emergency: 911

For individuals in need of immediate support please call or text 988: This suicide and behavioral health crisis hotline is answered 24 hours a day, seven days a week by trained crisis specialists offering free, confidential support for anyone. Specialists also can respond by chat at 988lifeline.org.

The Kensington Police Department strive daily to help keep our community safe. We extend our gratitude and appreciation to the Board of Selectmen, Department heads, and our community for their continued support and partnership. I want to thank the entire staff at KPD for their dedication and hard work. I welcome any questions or concerns you may have regarding any public safety matters. Please feel free to contact me anytime at 603-772-2929 or via email at scain@kensingtonpd.com.

Chief Scott Cain

2023 Police Department Statistics

	2019	2020	2021	2022	2023
Calls For Service	7168	5686	7215	5949	5925
911 Hang-up	7	29	19	14	12
ACO	54	74	58	46	55
Alarms	80	63	40	39	68
Alcohol - Minors	5	8	6	5	5
Alcohol - Open Container	8	17	7	6	4
Arrests	125	139	67	138	72
Assist Citizen			180	171	234
Assist Other Agency	51	38	43	92	90
House/Business Checks	2664	1946	1525	1438	1571
Burglaries	1	1	4	4	3
Civil Issues	40	35	54	28	37
Criminal Mischief	1	5	2	0	1
Criminal Threatening	0	1	3	2	2
Criminal Trespass	3	6	9	2	5
Death Investigations	0	0	4	3	5
Directed Patrol			551	952	793
Disobeying A Police Officer	1	1	4	0	5
Disturbances	3	4	18	22	12
Disabled M/V	38	48	35	28	29
Domestics	15	14	3	15	16
DWI	4	14	10	6	10
Driving After Suspension	40	61	43	33	41
Drug Arrests	18	36	15	16	15
Harassment	1	1	2	4	7
Identity Theft	17	12	9	17	17
Incident Reports	66	87	83	79	69
Juvenile Issues	5	20	4	7	4
Medical Aid/KFD	131	112	114	117	85
Missing Persons	3	5	6	3	2
M/V Accidents	41	28	39	28	51
M/V Summonses	520	884	811	770	579
M/V Warnings	2030	1210	2118	1023	1249
M/V Complaints	15	17	28	57	41
OHRV Incidents	1	0	4	1	5
Paperwork Service	31	29	26	45	66
Protective Custody	8	12	8	15	6
Public Assists	228	118	72	235	89
Resisting Arrest	2	0	1	0	0
Road Hazards	73	55	48	59	49
Sexual Assaults	2	1	1	4	7
Simple Assaults	7	6	3	6	3
Suicide Attempt			6	5	9
Suspicious Activity	16	13	31	18	14
Suspicious Persons	7	10	6	11	11
Suspicious Vehicles	51	44	23	39	37
Theft	6	14	32	15	13
Vandalism		10	4	2	4
VIN Verifications	14	41	67	42	32
Welfare Checks	16	20	32	14	27

The KPD assumes no responsibility or liability for any errors or omissions in the content. The information contained on this page is provided on an "as is" basis with no guarantees of completeness, accuracy, usefulness or timeliness

Fire Department Report

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

2023 FIRE/EMS REPORT

Kensington Fire Rescue consists of a paid-on-call department with 19 members that provide suppression, prevention, education, emergency medical care and transport to Kensington and surrounding communities.

Our staff have been training to improve their skills. Firefighter I and Firefighter 2 certifications, basic and advanced Emergency Medical Technicians (EMT) and some leadership classes have all helped to make the members provide a better service for you!

Although we tried to purchase a new ambulance, it was becoming more expensive and was going to take over a year to build. We were able to secure a used ambulance with low mileage and it had all the things we needed so we were able to purchase, outfit and put it in service for less than half the cost of a new one. All the funding came from our EMS fund, which means no tax dollars were used. The old ambulance will be sold, and funds put aside for future purchases.

Through a state grant we were able to purchase and outfit a Kawasaki UTV and enclosed trailer. Through a private donation we purchased a medical bed system that will allow us to transport patients from fields, arenas, trails or woods to an ambulance quickly and safely.

We will continue to increase our service capability to our customers (you) while doing it in a cost-efficient manner. Please note our budget as you review the annual report.
And call 911 for an emergency. If you have questions or need information about our service, please call 603-772-5751. We want to hear from you about what services you would like to see in the future. Thank you to all who have supported, helped, volunteered, and participated with our team. And a special thank you to all the members who work to keep our town safe!

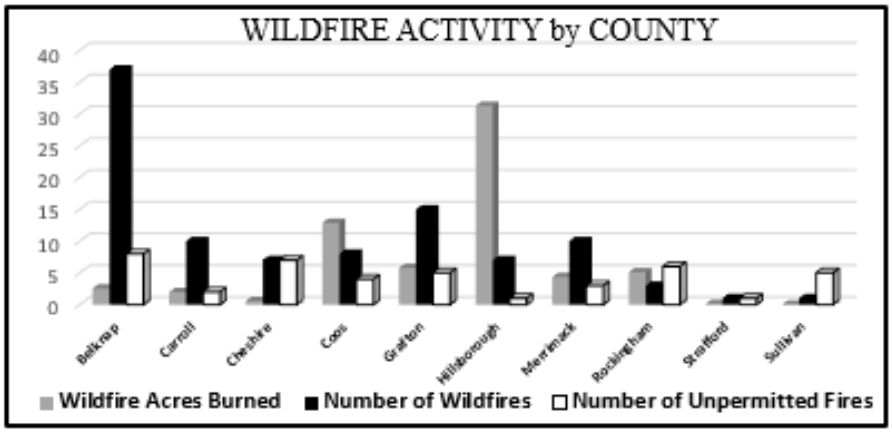
Report of Forest Fire Warden and State Forest Ranger

This past year we observed wet weather in late spring and throughout the summer. This led to reduced wildfire activity throughout the state and allowed many of our state firefighting resources to respond to Nova Scotia and Quebec to assist our Canadian neighbors with their record wildfire season. We were also able team up with local fire departments and provide many wildfire trainings throughout the state.

This time of year, we see fires caused by the careless disposal of woodstove ashes. Before dumping your woodstove ashes, you should place them in a covered metal container until they are out cold. 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. Even with the lower wildfire threat in New Hampshire in 2023, properties within the Wildland Urban Interface were still impacted, with 8 structures threatened and 3 destroyed by wildfires. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe! We ask everyone to remember Smokey's message about personal responsibility and follow his ABC's: **A**lways **B**e **C**areful 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 2024 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nh.gov/nhdfl/. For up-to-date information, follow us on X and Instagram: **@NHForestRangers**

2023 WILDLAND FIRE STATISTICS



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2023	99	64.5	42
2022	59	203	48
2021	66	86	96
2020	113	89	165
2019	15	23.5	92

*Unpermitted fires which escape control are considered Wildfires.

CAUSES of FIRES REPORTED											
Railroad operations & maintenance	Firearm & explosives use	Undetermined	Recreation & ceremony	Debris & open burning	Natural	Other causes	Power generation, transmission, distribution	Smoking	Arson	Misuse of fire by a minor	Equipment & vehicle use
0	0	22	3	80	4	4	10	1	2	0	4

Emergency Management Report

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

2023 EMERGENCY MANAGEMENT REPORT

Kensington Emergency Management is a local emergency response organization that helps to manage local, regional, state, and federal resources within our community. Our members include the Select Board, FD, PD, KES, and other agencies as well as local members of the community who plan and provide for potential emergencies. We also assist with mitigation and recovery efforts.

In 2024 we will be doing multiple drills to test our capabilities to manage and handle various scenarios including a problem at Seabrook Station power plant, an earthquake, plane crash and law enforcement-related hostile based actions. These drills can include multiple Town and State agencies. It is always good to plan and train together so if an event occurs, we have relationships and will work together to manage an event quickly.

Please take the time to visit www.readynh.gov This website has a lot of useful information so you can plan for an emergency too! The Kensington Emergency Management Director or one of their staff can help you with any questions, just reach out to them at (603)772-1047 or by email at 24chief1@comcast.net. We are always looking for participants to help out!

Thank you to all the supporting agencies and communities and most importantly to Kensington Emergency Management staff and Town agencies that work every day to keep you safe!

2023 Kensington Public Library Report

Adults Events:
We had over 20 evening events for the community with topics ranging from raptors, local history, local authors, adventure, and art as well as craft making events. Some of the events were via "zoom" while others were in person.
The monthly book club continued Tuesday evenings at the library and Wednesday at noon at Eastman's Corner.

Children's Events:
Our children's librarian, Kristin, provided a lot of fun and educational activities for the kindergarten to grade 5 children every Thursday after school. She also added a second pre-school story time on Thursday afternoons.
The annual summer reading program was popular with 100 elementary age kids and over 90 teens and adults signing up. We began the summer with a magician at KES's Field Day followed up with 6 more evening events and performers and ended with the annual ice cream social at Sawyer Park. Thanks to the Friends of the Library for helping us fund some of these events for the kids.

Library Statistics:

Visits: We had 824 more library visits in 2023 than in 2022.
Circulation: Our physical circulation of books, DVDs and audios increased by 1034 for the year 2023 from 2022, while e-books and audiobooks streaming increased by 535 for a total of 1569 more materials checked out in the year 2023.
Museums: The number of museum passes handed out in 2023 (50) doubled from those handed out in 2022 (26.)
Interlibrary loan: The number of materials we lent to other libraries as well as the number we borrowed increased from 2022.

Dana Delotto continued her work on the inter-library loan system whereby we order books for patrons that our library doesn't carry, as well as multiple copies of our monthly book club selections.

Future Planning:
The library needs more room to accommodate the increase in demand for both children and adult events. We had many meetings with the Social Trustees, Public Trustees and the architects in planning a proposed library addition. Next year we will be focused on presenting our ideas for the future of the library to the public.

Fundraisers: The Friends had another successful book and bake sale on the weekend of Old Home days. They were also able to form a non-profit partnership with Ocean Gaming Casino in Hampton Beach which proved profitable.

We were so grateful to many in town for their help: Harold Bragg, Skip and Cindy Heal, Down to Earth Landscapes, the Friends of the Library, the Kensington Fire Department and Police Department. And, of course, all of Kensington for their support and patronage.

LIBRARY STATISTICS		
	2022	2023
GENERAL SERVICE		
Hours of Service per Week	32	32
Total Annual Library Visits	5756	6580
Meetings Held in Library by members of community	74	90
Public Computer Use	25	20
Total patrons	544*	1229
New patrons	58	79
LIBRARY HOLDINGS		
Total Materials in the Collection	18,037	18,225
CIRCULATION		
KPL Materials Loaned	9,129	10,163
Items Requested from Other Libraries	504	620
Items sent to other libraries	453	547
Museum Passes Borrowed	26	50
E Books downloaded	856	1008
Audio books downloaded	1348	1704
Movies, tv, music downloaded	55	27
PROGRAMMING		
Total Programs sponsored by the Library	54**	56**
* last year we isolated only patrons who had taken		
out materials in the last 4 years and made others "inactive." We had to update that to		
include all registered patrons, as we discovered many just		
stream our free platforms like Libby and Hoopla.		
** not including 2 monthly book clubs and weekly story times		

LIBRARY OPERATING FUND	12/31/2021	12/31/2022	12/31/2023
Expenses			
Professional Fees & Expenses	604.49	508.99	735
Library Materials	12,975.46	12,136.06	12,996.63
Supplies & Equipment	6,393.54	9,951.64	9,336.39
Heat & Light	10,778.72	10,554.40	13,317.18
Programs	2,208.08	2,852.54	2,909.06
Other Services	7,971.03	8,123.84	6,648.15
Payroll	78,322.47	75,957.70	89,815.41
TOTAL EXPENSES	$119,853.79	$120,085.17	$133,757.82
Donations			
Fees (non-resident, copier, fax, conscience box, etc.	25	30	95
Grants	1,737.00	1100	1800
Friends donations	412	2,097	2,529
patron donations	550	1750	2650
tomato sales	1,068.00	715	xx
TOTAL DONATIONS	3,792.00	5,692.00	7,074.00

Road Manager Report

Road Manager Report

Year 2023 started off active with multiple winter storms. While most storms lacked significant amounts of snow, they were persistent in delivering sleet and freezing rain; resulting in a substantial amount of sand and salt to mitigate. Winter maintenance contracts were extended for both B&S Disposal and Matrix Inc. Winter materials were provided by Morton Salt and Merrill Construction.

Early Spring brought a need to regrade the few gravel roads in town. Hickory Lane and New Boston Road were resurfaced with new material by Bell & Flynn's grader. Excessive rain contributed to the flooding of Moulton Ridge Road requiring the culvert outlet protection area to be repaired.

As warmer weather set in, roadside mowing was completed by Sewall Enterprises. Several drainage improvements were made in town by Matrix Inc. including a culvert upgrade on Osgood Road prior to paving. Bell & Flynn was awarded the contract for road reconstruction to overlay Osgood and Kimball Roads along with new gravel shoulders.

The above average precipitation continued into the Fall along with severe storms knocking down trees and power lines. Restoration efforts included the removal and disposal of debris left in the town's right of way. 2023 concluded to be one of the warmest years bringing record setting rainfall.

Respectfully Submitted,
Matthew Armstrong

Moulton Ridge Road, May 2023

Trustees of the Trust Funds Report

Report of the Town of Kensington, Trustees of Trust Funds

Fiscal Year 2023

The Trustees of the Trust Funds are the custodians of the town's perpetual care funds, charitable trusts and capital reserve/expendable trust funds. In the case of privately donated funds, The Trustees of the Trust funds determine the expenditure of these funds based on the wishes of the donor. The Trustees of the Trust Funds also release capital reserve funds and expendable trust funds to the appropriate government officials upon request. The Trustees of the Trust Funds make decisions on how these funds are to be invested based upon the statutes and 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* based on the Trustee of the Trust Funds Investment Policy. During the Year ending 2023, the total market value increased by $17,849.02 compared to the balance on December 31, 2022. The total market value of the funds ending December 31, 2023 is $726,042.45.

During Fiscal Year 2023, The Perpetual Care and the Perpetual Care and for the Good of Cemetery received donations. The Fire and Emergency Services and Revaluation Capital Reserve Funds received funding as per 2023 warrant articles. The Special Education and School Building Repair and Maintenance Expendable Trust Funds also received funding per 2023 warrant articles.

Two past and current students were recipients of scholarship awards from the John W. & Jesse E. York and Bessie B. & Faith N. York Scholarship funds.

The following schedules reflect the calendar year Summary of Activity, and the December 31, 2023 Annual Report of Trust and Capital Reserve Funds prepared by *Three Bearing Fiduciary Advisors*.

Respectfully Submitted,

Susan Cannon, *Chair*

Lauren Martel

David Fabrizio

Cemetery Trustees Report

This year, the cemetery trustees approved official cemetery bylaws for the town of Kensington. These bylaws are now posted on the cemetery page on the town website. Under previous cemetery policy, the right to burial in the cemetery was only granted at the time of a town resident's death. The new bylaws do make a change to this policy to allow town residents to claim the right to burial in the cemetery in advance. Actual spaces are not granted until someone has a date of interment set, but this change will allow residents in town to make their end-of-life plans in advance.

Royal Green Tree Service did extensive work in both of the town cemeteries this year, taking care of all problem trees in the Upper, Lower, and Dearborn Yard areas. We are grateful to them for their wonderful hard work!

Last May, the cemetery trustees held a community stone cleaning day in the Lower Yard. Town residents came along to help brighten up some of the stones in our first two rows of graves using methods and materials approved by the New Hampshire Old Graveyard Association. The trustees plan to make this an annual event. Notice of it will be posted on the town website, KCC newsletter and town Facebook page.

We would like to extend a big thank-you to York River Landscaping for doing a wonderful job on cemetery mowing this year.

Plans for 2024 include an exploration of adding the option for green burials to the cemetery bylaws. The trustees are currently in a fact-finding phase of this project and will provide opportunities for public input on any changes to cemetery policy.

Respectfully submitted,

The Cemetery Trustees

Katelynn Dow – 603-833-6444

Nancy Roffman – 603-772-5711

Jacquelyn Benson – 603-744-2033

kensingtoncemetery@gmail.com

Grange Hall Trustees Report

On January 26, 2023 Grange Trustees held a Community Roundtable Discussion at the Town Hall. The goal of the discussion was to raise awareness of the Grange as a public space and hear from the public what their ideas might be for using the Grange in the future. It was attended by 23 individuals, with 27 individuals responding to an online questionnaire developed by trustees prior to the event, and several more individuals providing feedback via email, text, and one-on-one conversations with Trustees. All feedback was recorded, summarized, and incorporated into a report issued to the Board of Selectmen in April. Copies were also made available to the public.

In April, Trustees held an Open House at the Grange. The event was well attended, with several people inquiring about the building's history while others commented on the beauty of the building interior.

Encouraged by the response to these two events, Trustees researched rental/use rates for similar comparable buildings in our region. As a result, Trustees recommended revised policies and rates which were approved by the Board of Selectmen and instituted in August of 2023.

In December of 2022, evidence of water damage was discovered impacting the western side roof supporting structure and the ceiling plaster. Repairs were completed by September 2023, with insurance covering the cost of work completed.

Trustees also continued to address previously identified needs:

- Painting the remaining exterior of the building (covered by approved prior year warrant article funding)
- WIFI installation in the Grange building (Fidium contracted in July 2023)
- Kitchen Annex roof moss removal
- Insulation of Grange ceiling to extend building use period during the year (partially paid with gifted funds, Fall 2023)

During 2023 requests for use of the Grange Hall were processed; 4 from town affiliated groups, 3 from private parties, and 2 for events open to the public. Uses included events sponsored by Kensington Elementary, Kensington Recreation Committee, and Kensington Fire Association. The annual Friends of the Kensington Library Book Sale was held during Old Home Days. Two new public events were offered this year; the Fall Artist Fair and the Contra Dance. Trustees were pleased to work with sponsors of events and look forward to increased uses in 2024!

During 2023, consideration of the offer by Ms. Elaine Kaczmarek to gift a land parcel behind the Grange to the Town of Kensington for use by the Grange continued. A land survey was completed, and the matter was brought before the Planning Board. On November 15, 2023 the Planning Board approved the Application for a lot line adjustment, contingent on acceptance of the warrant article at the March 2024 Town Meeting. Trustees are looking at options and cost to utilize the land parcel to offer viable parking for Grange events, cemetery and library parking with this gift.

At the close of the 2023 year, Grange Trustees prepared a 2024 Warrant Articles for consideration which would appropriate $3,950 for 2024 Grange operation and maintenance costs.

As we close this eventful year, we wish to thank all in Kensington and the surrounding communities for working with Kensington Grange Trustees and the Town of Kensington to preserve and promote use of this beautiful building!!!

Respectfully submitted,

Grange Hall Trustees
Holly McCann
Meghan Gross
Frank Whittemore

Kensington Recreation and Social Committee Report

Kensington Recreation and Social Committee Report 2023

The KRSC was able to work with many different organizations here in town and with neighboring towns over 2023 to bring back some great events and build great partnerships.

The highlights of 2023 events included Ski Club, the Sweetheart Dance, Sweetheart Bowling, the Eggstravagaza, an expanded Old Home Day, the Pumpkin Wall, the Holiday Stroll, several Coffee Chats, NYE Fireworks and more. We are looking forward to continuing to add to that list in 2024.

Summer Camp was just awesome this year. We continued with the expanded offering to our middle schoolers along with the kids entering 1st -8th grade. As always, it is a wonderful opportunity for the children to be together, create arts and crafts, play sports and enjoy the outlined themes. Our director and coordinator is returning for 2024 and will continue to drive a fun filled program for our kids!

KRSC worked to partner with Key Collective and the #areuin card in 2023 to bring additional scholarships for our events to Kensington residents for 2024. We have set funds aside to ensure our kids are able to access the KRSC opportunities. Visit the town hall or visit www.keycollective.org to see if you are eligible.

Thank you to all the other organizations that helped us to make all of these events such a success for our community. Special thanks to the KPD, KFD, KES, the KES PTO, the Congregational Church, the Universalist Church, the Sawyer Park Trustees, the Historical Society, the Adult Coed Softball League, the Grange and the Town Hall. We have also appreciated our partnership with the East Kingston Recreation Department to be able to offer some of these great programs to kids in our area.

We look forward to continuing to create opportunities to come together and expand our offerings for the community while enjoying the traditional activities throughout the coming year.

Respectfully submitted by the Kensington Recreation and Social Committee,

Sarah Turcott

Donna Carter

Jessica Minghella

Lili Spinosa

Courtney Brady

Conservation Commission Report

Annual Report of the Kensington Conservation Commission for 2023

Throughout 2023 the Commission discussed the following issues:

Land Donation
Two parcels of land were donated to the town. Land owner Peter Kuegel Map 14, Lot 23 located in the Great Meadows and Deborah and Lee Hearn, Map 14, Lot 16, also in the Great Meadows. Kensington has paid for the legal cost of acquiring the lands.

An additional land owner who owns property adjacent to Hodges is interested in selling the property to the town. The Commission is reviewing the costs incurred for lands that have been donated to the town and will be reviewing a cost/value analysis.

Land Use/ Ordinance Issues
The Commission discussed the lack of oversite of the development/timber cut at Wild Pasture Road. The land owner was required to file an after the fact Alteration of Terrain with State of New Hampshire Department of Environmental Services which has been approved.

Land owners contacted the Commission with concerns questions regarding development of properties which involved wetlands. The landowners were directed to contact a wetland specialist/ engineer. Also citizens were concerned with property owners removing beaver dams which is addressed in NH RSA 210:9 and the FAQ section of the Fish and Game website.

The Commission reviewed Unitil the cutting of vegetation on the right of way in the Great Meadows and Eversource replacing a pole of Highland Road. Erosion control will be used and care will be taken to not spread invasive species.

Hodges Conservation Land

The Commission engaged forester Charlie Moreno to update the forest management plan given that there have been two forest management cuts on the property. The forest cuts were to support wildlife and to promote a diverse forest ecology. The updated forest management plan will also include a forest inventory.

Control of Beech Tree Saplings – The Commission discussed Charlie Moreno's suggestion to control beech regrowth from stumps since beech is a strong competitor in the forest canopy. Rather than the use of herbicides on the beech regrowth, the Commission opted for the saplings to be manually cut.

Skip Heal continues to generously volunteer to mow an access trail through the hay field to existing trails which allows access to the property while the hay is tall.

Abutters concerns – a large tree fell crossing into adjacent property. Society for Protection of NH Forests were contacted and did not object to having the tree removed. The town removed the portion of the tree that impacted the abutter's property. Abutters also expressed concern about the extent of beaver activity. Given the beaver deceiver that was installed was not

effective in curtailing the beaver activity, the Commission discussed having the town more involved since beaver activity is a townwide issue. Although beaver activity promotes wildlife habitat and ground water recharge extensive flooding can affect town infrastructure.

Large Groundwater Drawdown Application by the Town of Exeter

Kensington was notified that Exeter is making an application to install a well on land owned by PEA. The Commission suggested that the town should retain the services of an engineer to manage and review data collected by DES as part of the application process. It is understood that this project has been stalled.

Conservation Next Steps - SELT worked with Chris Rider and Exeter, Kensington and East Kingston to conserve 156 acres spanning the three towns along the northern edge of Great Brook which is a primary tributary to the Exeter River. Funding from the three towns in addition to the NH Drinking Water and Groundwater Trust Fund and a significant donation from the land owner is funding the project. Late in 2023 SELT received confirmation that the project was awarded the grant of $525,000 from the NH Drinking Water and Groundwater Trust Fund. The total projected costs are estimated at $1,373,000. SELT is making an application for the Great Bay Resource Protection Partnership grant contributing $15,000, the landowner agreeing to a $530,000 reduction in purchase price, (known as a bargain sale). The Conservation Commission contributed $103,000 from the conservation fund. The towns of Exeter and East Kingston also contributed funds to the project.

Respectfully,

Kensington Conservation Commission members:

Pamela Holland
Sydnee Goddard
Joan Skewes
Courtney Preneta
Andrew Roberts
Sam Douglass
Robert Gustafson, Board of Selectmen Representative

Sawyer Kensington Trust Report

2023 was a busy year for the Park. There was a full slate of baseball, softball and lacrosse as well as adult softball and regional tournaments utilizing the facility. The Kensington summer camp program had another successful year as well. The park hosted an Old Home Day celebration in August and fireworks display on New Years Eve and many birthday parties and other private events were hosted at the facility.

The park website has become a much more friendly user experience with a real time scheduling calendar that allows folks to easily check available dates and times for events and our electronic, fillable forms make reserving park facilities an easier experience. Take a look at the website when you get a moment at www.SawyerKensingtonTrust.org

Moving forward, the Trustees are interested in finding ways to expand the recreational opportunities offered at the park. Keep an eye out for the possibility of pickleball at the park. In addition, efforts are underway to expand fund raising strategies to continue making Sawyer Park the best recreational facility in the seacoast while minimizing the expense to the community.

Respectfully submitted,

Trustees of Sawyer Kensington Trust

Bruce Cilley, Kensington Leadership Center Trust

Mike Del Sesto, Kensington Leadership Center Trust

Donna Carter, Town of Kensington

Janet Bunnell, Town of Kensington

Glenn Greenwood, Town of Kensington

Building Department Report

The building department has been very active in 2023. The below chart represents permits issued and fees paid to the town over the past year from January 1, 2023 to December 31, 2023. The implementation of the Avitar Building Permit Module has streamlined the permitting process as well as logging inspections, keeping track of payments collected and printing out reports. This module interacts with the assessing module of Avitar to keep the assessing department up to date with all applications and permits that have been submitted and completed.

Respectfully,

Gino Rignoli
Town of Kensington Building Inspector

Summary of Permits: **Total Cost of Permits for 2023:** **$47,287.62**

Permit Type		Count	Fees Collected	Estimated Cost
BUILDING PERMIT		3	$75.00	$140,000.00
	ACCESSORY DWELLING	1	$0.00	$140,000.00
	ALTERATION	1	$0.00	$0.00
	GENERATOR	1	$75.00	$0.00
ELECTRICAL PERMIT		70	$10,690.00	$595,009.70
	ABOVE GROUND POOL	1	$180.00	$5,000.00
	ACCESSORY DWELLING	3	$645.00	$11,500.00
	ADDITION	1	$180.00	$4,000.00
	ALTERATION	5	$825.00	$237,980.00
	DEMOLITION	1	$180.00	$4,000.00
	GARAGE	3	$540.00	$6,000.00
	GENERATOR	12	$1,650.00	$73,155.00
	IN GROUND POOL	3	$550.00	$18,000.00
	NEW BUILDING	6	$1,525.00	$60,000.00
	REPAIR	5	$560.00	$800.00
	SOLAR ARRAY	17	$2,025.00	$68,051.00
	REMODEL	2	$360.00	$7,000.00
	NEW HOME	1	$265.00	$6,000.00
	POWER SUPPLY	3	$285.00	$0.00
	COMMUNICATIONS	1	$265.00	$43,000.00
	HEAT PUMP	2	$190.00	$39,000.00
	ELECTRIC SERVICE	4	$465.00	$11,523.70
RESIDENTIAL		81	$31,308.62	$12,261,235.94
	ABOVE GROUND POOL	1	$350.00	$60,000.00
	ACCESSORY DWELLING	4	$1,492.60	$355,000.00
	ADDITION	2	$880.00	$217,300.00
	ALTERATION	4	$1,543.50	$246,300.00

Permit Type		Count	Fees Collected	Estimated Cost
	EXTERIOR ONLY	1	$150.00	$30,000.00
	GARAGE	3	$1,149.40	$325,315.00
	GENERATOR	10	$920.00	$87,165.00
	IN GROUND POOL	3	$790.00	$222,800.00
	NEW BUILDING	7	$6,746.70	$1,185,000.00
	REPAIR	3	$225.00	$31,850.00
	ROOF REPAIR	4	$356.50	$31,341.54
	SHED	3	$290.00	$94,000.00
	SOLAR ARRAY	17	$1,780.62	$700,238.40
	REMODEL	3	$605.00	$100,080.00
	WINDOWS AND DOORS	4	$300.00	$130,676.00
	DECK	4	$430.00	$47,000.00
	NEW HOME	3	$12,054.30	$8,150,000.00
	RENOVATIONS / EXTERIOR	3	$430.00	$104,170.00
	GEOTHERMAL CONSTRUCTIO	1	$490.00	$88,000.00
	RENOVATION / INTERIOR	1	$325.00	$55,000.00
COMMERCIAL		6	$5,064.00	$1,261,127.00
	ALTERATION	2	$1,498.00	$507,127.00
	NEW BUILDING	1	$1,116.00	$269,000.00
	SHED	1	$400.00	$25,000.00
	COMMUNICATIONS	2	$2,050.00	$460,000.00
DEMO PERMIT		3	$150.00	$5,000.00
	DEMOLITION	3	$150.00	$5,000.00
Total		**163**	**$47,287.62**	**$14,262,372.64**

UNAUDITED TOTAL PERMITS

Page -1 of 1

Planning Board Report

The Planning Board held hearings on and approved eight (8) applications in 2023. The following is a summary of the applications by type:

- 2 Conditional Use Permits – Accessory Dwelling Unit: Nelson, Map 5, Lot 5 – Approved; Andrews, Map 3, Lot 3-3 – Approved.
- 1 Conditional Use Permit – Telecommunications Tower: Vertex Towers, Map 10, Lot 1 – Approved
- 1 Site Plan review – Telecommunications Towers: Vertex Towers, Map 10, Lot 1 – Approved.
- 2 Lot Line Adjustments: Pikul, Map 6 Lot 62 – Approved; Kaczmarek, Map 8, Lots 13&14 – Approved, contingent on acceptance of the warrant article at the March 2024 town meeting.
- 1 Miscellaneous Provisions – Scenic Roads: Unitil (tree cutting) – Approved
- 1 Voluntary Lot Merger: HH Backlands LLC, Map 1, Lots 1&2, Map 4, Lot 7-1 – Approved.

In addition to these new applications, the Planning Board monitored compliance with conditions of approval for previously approved applications and continued to focus on application process improvement. To this end, the Board approved updated application checklists that provide a more streamlined and easy-to-understand process for applicants. The board also continued its focus on long range planning including the drafting of a Master Plan survey. The Board expects the survey to be released in the coming months and encourages residents to participate.

Always prioritizing ways to provide greater clarity and transparency in our processes and procedures, the Planning Board spent significant time during workshops revising and updating the Board's Rules of Procedure. This update not only provides more clarity on meeting and public hearing procedures for Board members, but also provides greater clarity for applicants. In addition to updates of the Board's Rules of Procedure, residents can expect to see a revision of the town's Site Plan Review in the coming months.

Planning Board workshops continued to be a valuable tool for long range planning and updating of the Town's Land Use Regulations. Workshop meetings will continue to be held in 2024 during the months of February through May, and September through November.

Regular meetings are held on the third Wednesday of the month at 6:30 pm. The Planning Board is currently fully staffed but is in need of alternate members. There are currently 3 open alternate positions. No experience is required and anyone interested is invited to contact the Board's Land Use Administrative Assistant for more information.

We sincerely appreciate the dedicated efforts of our Board members, Land Use Administrative Assistant Owen Corcoran, Selectboard representative Bob Solomon, Town Administrator Kathy Felch, Town Planner Glenn Greenwood of GKG Planning LLC, as well as the Town's boards, committees, and commissions, and the legal and engineering professionals who all help us collectively accomplish our role as the Town's Planning Board.

The Board also appreciates the citizens of the Town of Kensington for their support at the voting booth in implementing the various regulatory changes needed to comply with new State and Federal laws, and in reaction to the myriad of land use issues that are identified over the course of the year.

Respectfully submitted on behalf of the Planning Board,

Vanessa Rozier

Planning Board Chair

Zoning Board of Adjustment Report

Town of Kensington
Zoning Board of Adjustment
2023 Annual Report

Members: Michael Schwotzer, Chairman; Joan Skews, Vice-Chair;
Mark Craig; William Ford; and Janet Bunnell.
Alternates: Therese Wallaga; and Aaron Fenton; **Seats Vacant - 1 Alternate.**

Public Hearings by **Month**:

February: Stacy's Tree Service, LLC with property at 149 South Rd. to modify a prior non-conforming use (restaurant) into a new use of a lawn and garden/agricultural supply store.

The ZBA members agreed that this was not an expansion of a non-conforming use. The owner discussed his vision for the property, including types of materials and plants he will stock and sell. The audience listed issues such as parking, highway traffic and outside lighting.

The five criteria for the granting of a variance were reviewed and answered in the correct format. The variance was granted with the following criteria:

1. Apply for and receive a Site Plan Review (SPR) from the Planning Board (PB).
2. During SPR, the PB is directed to address site lighting so to minimize nighttime light pollution.
3. During SPR, PB and applicant are to agree on hours of operation in keeping with Town's Noise Ordinance.
4. PB to require traffic study due to business location on Rte. 107.
5. Propane sales are limited to bottle exchange only.
6. Applicant to supply PB with list of on-site proposed chemicals.

February (Joint meeting with the Planning Board): Vertex Towers representing Marybeth Dinicola of 75 Moulton Ridge Rd. requesting a variance to allow construction of a Telecommunications Facility in the Residential/Agricultural zone.

A lengthy and technical presentation was given by the Vertex representative to both Boards and the public. He was questioned by Board members. After the presentation, the ZBA opened their Public Hearing first as the variance needed to be granted before the PB could begin their deliberations.

The first three variance criteria were discussed individually and were interspersed with comments and observations by the public. When reviewing the 4th criteria, no evidence was given by the public at that time. After that criterion was answered in the correct format, many members of the public made additional comments. A significant number related to the valuation criteria and the lack of notice which did not afford homeowners time to obtain actual data on their properties.

The ZBA members understood that more time was needed for the public to research the valuation question and so continued the meeting until the March joint Planning Board meeting. The only criteria to be discussed at that meeting with be valuation.

March (Joint meeting with the Planning Board): Vertex Towers variance hearing continued.

Heritage Commission Chair, L. Munroe, was questioned regarding balloon test views from historical properties. A minimal number of properties had a potential view of the new tower. Also, no new information was received that supported that the values of properties would be diminished.

Variance item number 4 was reexamined and found that due to lack of information, the values of surrounding properties would not be diminished. Item number 5 was discussed, and the Board agreed that there would be an unnecessary hardship for the applicant owing to the special conditions of the property. The Board also found that the variance was necessary for the town to have coverage and that it was for the public benefit.

A motion was made and passed to approve the variance for Vertex Towers to construct a Telecommunications Facility in the Residential/Agricultural zone.

May: the ZBA received eight (8) Requests for Rehearing of the Zoning Board of Adjustment's March 16, 2023, approval to construct a Telecommunications Facility in the Residential/Agricultural zone.

The requests were to be heard based on **Standing** and **Merit**. To have **Standing** the property owner must show proximity to the subject site and immediacy of the injury claimed. To have **Merit** the property owner must specify in the motion the grounds for the rehearing and why the variance was unlawful or unreasonable.

The applicants were given time to speak about their requests during a public comment period. Then the Board reviewed each case using the two bases, Standing and Merit. Below is a table showing the results of that review along with the Board's decision.

Applicant	Standing	Merit	Approved or Denied
1. Ami & Manuel Delgado, 5 Hoosac Rd, Kensington, NH	**NO**	**NO**	**Denied**
2. William & Dale King, 9 Hoosac Rd, Kensington, NH	**NO**	**NO**	**Denied**
3. Sarah Batterson, 268 North Haverhill Rd, Kensington, NH	**YES**	**NO**	**Denied**
4. Trish & Mike DiCaprio, 31 Osgood Rd, Kensington, NH	**NO**	**NO**	**Denied**
5. Karen Parker Feld & Peter Freeman, 178 Drinkwater Rd, Kensington, NH	**NO**	**NO**	**Denied**
6. Mary Rezendes Brown, 66 Moulton Rd, Kensington, NH	**YES**	**NO**	**Denied**
7. Peter Sawyer, 50 Moulton Ridge Rd, Kensington, NH	**YES**	**NO**	**Denied**
8. Ann Smith, 63 Moulton Ridge Rd, Kensington, NH	**YES**	**YES**	**Approved**

Partial Rehearing granted for the purpose of discussing Valuations ONLY.
Date: June 6, 2023

June: A partial rehearing of the Zoning Board of Adjustment's March 16, 2023, approval to construct a Telecommunications Facility in the Residential/Agricultural zone and restricted to Item #4 Valuation.

Mr. F. Parisi, applicant and representative of Vertex Towers, presented a timeline of the application, review of the town's zoning regulations, and supplied appraisals of the property at 66 Moulton Ridge Rd with and without a cell tower. The impact of adding a cell tower was zero dollars in that appraiser's opinion. He also reminded the board of the Telecommunication Act of 1966 requires action on an application within 150 days of filing (December 15, 2022).

Ms. I. Greenberg asked about the Planning Board's prior approval of the Conditional Use permit and the Site Plan review. The Chair explained that both of those decisions were conditional upon the ZBA granting the requested variance. Mrs. A. Smith stated that she and two other property owners were attempting to have property appraisals prepared but they needed additional time. Atty. Hoysradt of McDonald Law and L. Manias of Capital Appraisal Associates spoke to the quality of the presented appraisal that was prepared in a week or so.

Multiple residents spoke in opposition to the requested variance. The public comment period was closed at 9:05 p.m.

The ZBA members expressed varied and mixed feelings regarding the application. A non-public meeting to confer with Town Counsel was opened and lasted for approximately 20 minutes. The minutes of the non-public meeting were sealed.

Upon advice of counsel, a motion to deny a continuance was made, moved, and passed. The Board members were polled on whether they possessed enough information to determine that a cell tower would not cause a diminution in value to the adjacent properties. The majority agreed that they did have enough information and so a motion to grant the variance was made, moved, and passed.

October and November: PSNH with property off Highland Road for a Special Exception for proposed utility maintenance on the existing 115kV 363 Transmission Line within Kensington's Wetland and Hydric conservation District in accordance with Article VI, Section 6.1.7 of the Kensington Zoning Ordinance.

Eversource Energy explained that it is a maintenance project as one structure needs to be replaced due to deteriorating conditions and damage to a pole and it needs to be replaced to maintain reliability. They will be putting down temporary timber matting to displace the weight of equipment, such as cranes and bucket trucks. The Structure has three poles and requires approximately five different vehicles. They will be getting a wetlands permit through the state and are waiting for a preapplication meeting with NH DES.

The Kensington Conservation Commission (CC) is required under Section 6.1.7B to review the applicant request along with the ZBA. The October meeting was continued for a month to allow for CC's review and comments at their next meeting.

At the November meeting, the application was approved with the following conditions:

1. Follow the conditions set forth in the Kensington Conservation Commission letter to adhere to best practices, and to provide imagery and monitor the site for at least two growing seasons for the spread of invasive vegetation.
2. Approval is conditional upon receipt of the Department of Environmental Services or other required permits.

Respectfully submitted: Michael Schwotzer, Chairman

* * *

Note: the term for the Chairman expires 4/24 and he will not be seeking reappointment.

Heritage Commission Report

Heritage Commission Report 2023

The Heritage Commission was able to meet in person at the Town Hall again this year. The meetings were posted by the Town Clerk Sarah Wiggin. The commission meets on the fourth Wednesday of every month at 7, and we encourage public attendance.

Most recently, the Heritage Commission is sponsoring the Nomination of the Town Center Historic District to the National Register of Historic Places. They are working with the NH Division of Historic Places. There will be a public meeting in March to present the district to the town, with representatives from NHDHR to explain the process. The Commission is stressing that listing on the National Register is honorary only and does not impose any restriction on property owners whatsoever.

In the Fall there was a balloon test for a proposed cell tower on Moulton Ridge. The Heritage Commission conducted a review of the visual effect on historic properties and produced a report which was given to the Town and presented at the public hearing.

To help townspeople maintain their historic properties, the commission continued to offer on the following:

- The town's Barn Easement Program. The easement program helps owners of historic agricultural buildings abate their taxes, allowing them to maintain the antique barns that remain as visual links to our Town's agricultural heritage.
- The commission is glad to visit and talk with property owners who are considering repairs, confronting decisions about, or simply interested in advice about maintaining their historic properties. These visits are made by commission members, that include professional preservationists. We encourage the community to take advantage of this offer for "free advice."

The commission also offers their services to other town bodies and organizations such as:

- Assisting the Planning Board by revising the Historic Resources chapter of the Master Plan when the plan is revised.
- Helping the Conservation Commission identify farmland critical to maintaining the town's agricultural character.
- Working with the Selectmen and Planning Board to review the Plan NH Charrette recommendations for renewed conversations about the Town Center. They are in discussions about hosting a meeting to discuss improvements such as crosswalks, side paths and traffic calming to the roadway in the Town Center.
- The commission has supported the Union Meeting House Trustees to save the building and bring it back to usefulness in the town. The LCHIP project is well underway!
- Offering the Trails Committee help for some interpretive signs for historic trails.
- Working with the Cemetery Trustees on a project to safely clean some of the significant markers.

The commission hopes to:

- Update the Townwide Survey of Historic Architectural Resources.
- Conduct a survey of the interiors of the oldest houses to establish the work of the significant joiners who lived and worked in Kensington in the 18th century.

Throughout the year, the commission has discussed how to recognize and thank those property owners who keep our historic buildings and vistas alive and offer historic markers to some properties. As the town loses more and more historic buildings the commission hopes to be more proactive in reaching out to historic property owners before it is too late. Not everyone who has historically significant property is aware of its value, and may want to make decisions to preserve it with that knowledge.

Looking back to the future.

Respectfully submitted,

Lynne Monroe, Chair
Meghan Gross, Secretary
Robert Gustafson
Elaine Kaczmarek
Steven Mallory
Joni Praded
Alan Tuthill
Frank Whittemore

Kensington Energy Committee Report

This was the year that the Kensington Energy Committee was officially formed after approval by the Board of Selectmen. Our committee saw the appointment of seven total members, inclusive of Rob Gustafson as the board's liaison.

The committee's attention was first taken up by the Community Power initiative which has since taken off after preliminary approval (pending town vote) by the board. We were able to make large strides in both researching the program and its benefits, and doing vendor vetting to ultimately hand off the work to the Kensington Community Power Subcommittee.

Towards the end of the year, we embarked on the first of our town educational projects: a home energy improvement guide to lowering residents' energy bills. The campaign will launch sometime in early 2024 and will include a mix of online videos, physical newspaper articles, and town website links. All of this in an effort to not only reach as many people as possible, but to engage the public in meaningful discussions in all ways, shapes, and forms.

Respectfully submitted,

The Energy Committee members

Robert Gustafson (board liaison)
Marianne Horn
Joni Praded
Zeke Schmois (chair)
Steve Sniderman
Susan Varn
P. Bartlett Wu

kensington.town.energy@gmail.com

Kensington Community Power Committee Report

This subcommittee was formed with the sole task of researching the NH RSA-53E, a Community Power law that went into effect on October 1, 2019, to see if it would be viable and beneficial for the town of Kensington and its residents. The committee is excited to announce that after much work, we have formally submitted the Kensington Community Power EAP (Energy Aggregation Plan) to the NH PUC (Public Utilities Commission). What this means is that, pending a town vote, the town of Kensington will be allowed to choose a vendor from which to acquire energy in bulk, at potentially lower rates. Since the program is opt-out, with no fees or other obligations, the passing of such a warrant article would simply expand the options for cheaper electricity that residents (and the town) are able to take advantage of.

The committee was also able to make a recommendation to the town board on a vendor, CPCNH (Community Power Coalition of NH). After signing a non-binding Joint Powers agreement, the committee was able to craft a warrant article for the 2024 deliberative session. If the measure is approved in the March town vote, Kensington has the chance to join the Coalition as early as May 2024.

The committee will also plan a social campaign in February 2024 to help the town residents understand all the benefits this program offers.

Respectfully submitted,

The Community Power Committee members

Robert Gustafson (board liaison)
Marianne Horn
Zeke Schmois
P. Bartlett Wu

kensington.town.energy@gmail.com

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
000008	000018	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
000014	000016	000000	KENSINGTON, TOWN OF	GREAT MEADOWS
000014	000017	000000	KENSINGTON, TOWN OF	GREAT MEADOWS
000014	000018	000000	KENSINGTON, TOWN OF	GREAT MEADOWS
000014	000023	000000	KENSINGTON, TOWN OF	GREAT MEADOWS
000017	000026	000000	KENSINGTON, TOWN OF	GREAT MEADOWS
000017	000028	000000	KENSINGTON, TOWN OF	GREAT MEADOWS
000017	000029	000000	KENSINGTON, TOWN OF	GREAT MEADOWS
000017	000034	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

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Town Audit Report

TOWN OF KENSINGTON, NEW HAMPSHIRE

Financial Statements

December 31, 2022

and

Independent Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2022

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TOWN OF KENSINGTON, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2022

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VACHON CLUKAY & COMPANY PC

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Kensington, New Hampshire

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Kensington, New Hampshire (the Town), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town of Kensington, New Hampshire's basic financial statements as listed in the table of contents.

Summary of Opinions

Opinion Unit	Type of Opinion
Governmental Activities	Adverse
General Fund	Unmodified
ARPA Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of Kensington, New Hampshire, as of December 31, 2022, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinion on Each Major Fund and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Kensington, New Hampshire, as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Kensington, New Hampshire, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to 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 of Kensington, New Hampshire's single employer other postemployment benefits plan in governmental activities and, accordingly, has not recorded an expense for the current period change in that liability. Accounting principles generally accepted in the United States of America require that other postemployment 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 of resources, liabilities, and deferred inflows of resources, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect the deferred outflows of resources, liabilities, deferred inflows of resources, net position, and expenses of the governmental activities is not reasonably determinable.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Kensington, New Hampshire's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Kensington, New Hampshire's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Kensington, New Hampshire's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 OPEB contributions, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

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 governmental fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 governmental fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Vachon Clukay & Company PC

Manchester, New Hampshire
June 26, 2023

TOWN OF KENSINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2022

Presented herewith please find the Management Discussion & Analysis Report for the Town of Kensington for the year ending December 31, 2022. 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, as amended by GASB Statement 84.

This discussion and analysis is intended to serve as an introduction to the Town of Kensington's financial statements. The basic financial statements are comprised of 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.

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 governmental funds. Information is presented separately in the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the General Fund and ARPA Fund, the Town's major funds in the current year.

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 individuals, private organizations or other governments. 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.

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a budgetary comparison schedule for the General Fund and includes reconciliation between the statutory fund balance for budgetary purposes and the fund balance as presented in the governmental fund financial statements. Also, as required, this section also includes a schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions.

Government-Wide Financial Analysis

Statement of Net Position

Net position of the Town of Kensington as of December 31, 2022 and 2021 is as follows:

	Governmental Activities	
	2022	2021
Current and other assets:		
Capital assets	$ 2,648,101	$ 2,784,197
Other assets	2,492,924	2,138,947
Total assets	5,141,025	4,923,144
Deferred outflows of resources	533,625	381,700
Long-term and other liabilities:		
Long-term liabilities	1,750,183	1,274,976
Other liabilities	188,151	194,775
Total liabilities	1,938,334	1,469,751
Deferred inflows of resources	5,393	265,752
Net position:		
Net investment in capital assets	2,648,101	2,784,197
Restricted	173,632	143,205
Unrestricted	909,190	641,939
Total net position	$ 3,730,923	$ 3,569,341

Statement of Activities

Change in net position for the years ending December 31, 2022 and 2021 is as follows:

	Governmental Activities	
	2022	2021
Program revenues:		
Charges for services	$ 403,493	$ 276,820
Operating grants and contributions	229,153	105,383
General revenues:		
Property and other taxes	1,838,728	1,551,280
Licenses and permits	643,874	660,236
Intergovernmental revenue	184,980	158,336
Interest and investment earnings	(22,692)	14,171
Miscellaneous	35,886	29,399
Total revenues	3,313,422	2,795,625

	2022	2021
Program expenses:		
General government	942,344	734,823
Public safety	1,273,168	1,092,916
Highways and streets	441,661	353,880
Sanitation	211,521	219,025
Health and welfare	30,417	36,269
Culture and recreation	245,119	213,002
Conservation	2,636	1,245
Interest and fiscal charges	6,874	8,052
Total expenses	3,153,740	2,659,212
Excess before contributions to permanent fund principal	159,682	136,413
Contributions to permanent fund principal	1,900	2,946
Change in net position	161,582	139,359
Net position at beginning of year	3,569,341	3,429,982
Net position at end of year	$ 3,730,923	$ 3,569,341

Town of Kensington Activities

The Town's net position increased by $161,582 during the current year, as result of revenues in excess of expenses and reduction of long-term liabilities.

The General Fund shows a fund balance of $1,761,794. This is an increase of $265,227 from the prior year resulting from revenues in excess of expenditures.

The total fund balance of $535,318 in the nonmajor governmental funds is non-spendable, restricted or committed for the purposes of the individually established fund. The total fund balance in the nonmajor governmental funds as of December 31, 2022 increased by $98,211 from the prior year.

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, 2022 is $4,672,234. However, this only includes infrastructure (roads, bridges etc.) acquired since 2004 as those capital asset types acquired prior to that date were not recorded. Accumulated depreciation amounts to $2,024,133, leaving a net book value of $2,648,101. This investment in capital assets includes equipment and real property. See Note 4 to the basic financial statements for a detail of activity.

Long-Term Obligations

During 2022 the Town had a net decrease in general obligation bonds in governmental activities of ($35,712), as a result of scheduled payments on existing debt and amortization of bond premium. 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 less than the budgeted amount by $88,602. The Town brought in additional revenues over budget from licenses and permits of $66,374, representing the largest portion of the excess revenues.

Actual expenditures and other financing uses were slightly under budget on its total appropriation budget by $71,087.

Economic Factors

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

In December 2022 the town was paid the Grant funds from The Recycling Partnership totaling $12,058.82, these funds were used to offset the cost of the recycling program with Casella.

The Police Department obtained grant money for various programs totaling $1,998.46.

Emergency Management continued to receive their Seabrook Station Grant funds in the amount of $6,375 for the year 2022.

In 2022 the Town made the 14th year payment for the Kimball Farm Bond in the amount of $35,000.00 and interest in the amount of $8,131.00. This 20-year debt for the town will make its final payment in 2028.

In 2022 the town established a Wildlife Mitigation Expendable Trust Fund and added $10,500 to that fund.

The town voted to have 100% of the Land Use Change Tax go to the Conservation Commission.

The voters approved the New Ambulance with $200,000 from grant funds and $150,000 from the Kensington EMS Fund.

Contacting the Town of Kensington's Financial Management

This financial report is to provide our citizens and creditors with a general overview of the Town's finances and to show a measure of accountability for the money it receives. If you have any questions

about this report or need to get additional information, contact the Board of Selectmen at 95 Amesbury Road, Kensington, NH 03833, Telephone number 603-772-5423x4.

EXHIBIT A
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Net Position
December 31, 2022

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	$ 1,333,050
Investments	1,065,311
Taxes receivable, net	54,903
Accounts receivable, net	39,660
Total Current Assets	2,492,924
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,101,636
Depreciable capital assets, net	1,546,465
Total Noncurrent Assets	2,648,101
Total Assets	5,141,025
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to OPEB	9,857
Deferred outflows related to pensions	523,768
Total Deferred Outflows of Resources	533,625
LIABILITIES	
Current Liabilities:	
Accounts payable	32,037
Accrued liabilities	31,829
Advances from grantors	124,207
Deposits	78
Current portion of bonds payable	35,000
Total Current Liabilities	223,151
Noncurrent Liabilities:	
Bonds payable	177,170
OPEB liability	133,193
Net pension liability	1,404,820
Total Noncurrent Liabilities	1,715,183
Total Liabilities	1,938,334
DEFERRED INFLOWS OF RESOURCES	
Deferred outflows related to pensions	5,393
Total Deferred Inflows of Resources	5,393
NET POSITION	
Net investment in capital assets	2,648,101
Restricted	173,632
Unrestricted	909,190
Total Net Position	$ 3,730,923

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental Activities:				
General government	$ 942,344		$ 96,269	$ (846,075)
Public safety	1,273,168	$ 346,496	26,686	(899,986)
Highways and streets	441,661		106,198	(335,463)
Sanitation	211,521	185		(211,336)
Health and welfare	30,417			(30,417)
Culture and recreation	245,119	56,812		(188,307)
Conservation	2,636			(2,636)
Interest and fiscal charges	6,874			(6,874)
Total governmental activities	$ 3,153,740	$ 403,493	$ 229,153	(2,521,094)
General Revenues:				
Property and other taxes				1,838,728
Licenses and permits				643,874
Grants and contributions:				
Rooms and meals tax distribution				184,980
Interest and investment earnings (losses)				(22,692)
Miscellaneous				35,886
Contributions to permanent fund principal				1,900
Total general revenues and contributions to permanent fund principal				2,682,676
Change in net position				161,582
Net Position at beginning of year				3,569,341
Net Position at end of year				$ 3,730,923

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF KENSINGTON, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2022

	General Fund	ARPA Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 1,333,050			$ 1,333,050
Investments	838,472		$ 226,839	1,065,311
Taxes receivable, net	54,903			54,903
Accounts receivable, net	3,897		35,763	39,660
Due from other funds	933	$ 124,207	284,801	409,941
Total Assets	2,231,255	124,207	547,403	2,902,865
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	$ 2,231,255	$ 124,207	$ 547,403	$ 2,902,865
LIABILITIES				
Accounts payable	$ 21,205		$ 10,832	$ 32,037
Accrued liabilities	28,460			28,460
Advances from grantors		$ 124,207		124,207
Due to other funds	408,688		1,253	409,941
Deposits	78			78
Total Liabilities	458,431	124,207	12,085	594,723
DEFERRED INFLOWS OF RESOURCES				
Uncollected property taxes	11,030			11,030
Total Deferred Inflows of Resources	11,030	-	-	11,030
FUND BALANCES				
Nonspendable			44,114	44,114
Restricted	68,006		61,512	129,518
Committed	541,285		429,692	970,977
Assigned	103,497			103,497
Unassigned	1,049,006			1,049,006
Total Fund Balances	1,761,794	-	535,318	2,297,112
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 2,231,255	$ 124,207	$ 547,403	$ 2,902,865

See accompanying notes to the basic financial statements

EXHIBIT C-1
TOWN OF KENSINGTON, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
December 31, 2022

Total Fund Balances - Governmental Funds (Exhibit C)	$ 2,297,112
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.	2,648,101
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	11,030
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	9,857
Deferred outflows of resources related to net pension liability	523,768
Deferred inflows of resources related to net pension liability	(5,393)
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	(212,170)
Accrued interest on long-term obligations	(3,369)
OPEB liability	(133,193)
Net pension liability	(1,404,820)
Net Position of Governmental Activities (Exhibit A)	$ 3,730,923

See accompanying notes to the basic financial statements
4

EXHIBIT D
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2022

	General Fund	ARPA Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	$ 1,802,390		$ 39,720	$ 1,842,110
Licenses and permits	643,874			643,874
Intergovernmental	317,864	$ 96,269		414,133
Charges for services	185		403,308	403,493
Interest and investment income (losses)	(12,255)		(10,437)	(22,692)
Miscellaneous	27,659		10,127	37,786
Total Revenues	2,779,717	96,269	442,718	3,318,704
Expenditures:				
Current operations:				
General government	806,572	96,269		902,841
Public safety	814,026		302,412	1,116,438
Highways and streets	416,395			416,395
Sanitation	211,521			211,521
Health and welfare	30,417			30,417
Culture and recreation	179,394		39,954	219,348
Conservation	495		2,141	2,636
Capital outlay	12,539			12,539
Debt service:				
Principal retirement	35,000			35,000
Interest and fiscal charges	8,131			8,131
Total Expenditures	2,514,490	96,269	344,507	2,955,266
Net change in fund balances	265,227		98,211	363,438
Fund Balances at beginning of year	1,496,567	-	437,107	1,933,674
Fund Balances at end of year	$ 1,761,794	$ -	$ 535,318	$ 2,297,112

See accompanying notes to the basic financial statements
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EXHIBIT D-1
TOWN OF KENSINGTON, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2022

Net Change in Fund Balances - Governmental Funds (Exhibit D)	$ 363,438
Amounts reported for governmental activities in the statement of activities are different because:	
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(3,382)
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. Capital outlays and depreciation expense in the current year are as follows:	
Depreciation expense	(136,096)
Repayment of principal on long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Repayments in the current year are as follows:	
Bond principal paid	35,000
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. Amortization is recognized in the current year as follows:	
Amortization of bond issuance premium	712
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, an interest expenditure is reported when due.	545
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.	
Net changes in OPEB	(13,352)
Net changes in pension	(85,283)
Change in Net Position of Governmental Activities (Exhibit B)	$ 161,582

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2022

	Private-Purpose Trust Funds	Custodial Funds
ASSETS		
Cash and cash equivalents		$ 2,558,322
Investments	$ 235,789	107,380
Taxes receivable		153,356
Total Assets	235,789	2,819,058
LIABILITIES		
Due to other governments		2,711,678
Total Liabilities	-	2,711,678
NET POSITION		
Restricted for:		
Individuals and other governments	235,789	107,380
Total Net Position	$ 235,789	$ 107,380

See accompanying notes to the basic financial statements

EXHIBIT F
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2022

	Private-Purpose Trust Funds	Custodial Funds
ADDITIONS:		
Investment earnings:		
Interest income	$ 13,445	$ 968
Realized gains on investments	2,346	
Net increase (decrease) in the fair value of investments	(38,777)	(8,635)
Total Investment earnings	(22,986)	(7,667)
Property tax collections for other governments		6,160,325
Motor vehicle fee collections for other governments		176,012
Miscellaneous receipts	318	20,000
Total Additions	(22,668)	6,348,670
DEDUCTIONS:		
Beneficiary payments to individuals	14,428	
Payments of property tax to other governments		6,160,325
Payments of motor vehicle fees to other governments		176,012
Total Deductions	14,428	6,336,337
Change in net position	(37,096)	12,333
Net Position at beginning of year	272,885	95,047
Net Position at end of year	$ 235,789	$ 107,380

See accompanying notes to the basic financial statements

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

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

Basis of Presentation

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

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

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

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

2. **Fund Financial Statements:**

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

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

Fund Accounting

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

1. **Governmental Funds:**

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

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.

The *ARPA Fund* is a special revenue fund used to account for all financial resources and activities funded through the American Rescue Plan Act.

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 and custodial 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 private-purpose trust funds account for grants and scholarship funds of the School District. Custodial funds are held and administered by the Town for the benefit of others; therefore, assets of the custodial funds are not available to support the Town. The Town's custodial funds consist of property taxes collected on behalf of the Exeter Region Cooperative School District, Kensington School District, and Rockingham County, motor vehicle fees collected on behalf of the State of New Hampshire, and the capital reserve funds of the Kensington School District, which are held by the Town as required by State law.

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 generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The fiduciary 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 11). 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 grantors. On governmental fund financial statements, taxes receivable that will not be collected within the available period have 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 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, 2022, the Town did not apply any of its unappropriated 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, 2022 are recorded as receivables net of reserves for estimated uncollectibles of $10,000.

Accounts Receivable

Charges for services billed during the current year and prior and uncollected at December 31, 2022 are recorded as receivables net of reserves for estimated uncollectibles of $21,685 in the EMS Revolving Fund, a Nonmajor Governmental Fund.

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. The Town is not required to retroactively report its general infrastructure. Infrastructure records for the governmental activities have been maintained effective January 1, 2004 and are included in these financial statements. The Town's infrastructure consists of roads, trails, and similar items. 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.

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. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

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

Compensated Absences

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

Bond Premiums

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 in full from current resources, are reported as obligations of the funds. Long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

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 New Hampshire Retirement System (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS 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.

Net Pension Liability

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

Net Position

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

As of December 31, 2022 the Town has not adopted a formal 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 classifications can be used, committed amounts should be reduced first, followed by assigned amounts, then unassigned amounts.

Interfund Activity

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

Estimates

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

NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Other Post employment Benefits

The Town did not implement 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. GASB 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 Statement 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 7).

NOTE 3—CHANGE IN ACCOUNTING PRINCIPLE

During the year ended December 31, 2022, the Town implemented GASB Statement No. 87, *Leases*. Under GASB Statement No. 87, a lease liability and an intangible right to use asset is recognized for leasing arrangements where the Town is the lessee. The Town has entered into various rental agreements as lessee for buildings and equipment. Management has determined that the effect of implementing GASB Statement No. 87 related to these leases is immaterial to its financial statements.

NOTE 4—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2022 consist of the following:

Deposits with financial institutions	$ 3,894,749
Investments	1,405,103
Total deposits and investments	$ 5,299,852

Deposits and investments as of December 31, 2022 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	$ 1,333,050
Investments	1,065,311
Statement of Fiduciary Net Position:	
Cash and cash equivalents	2,558,322
Investments	343,169
Total deposits and investments	$ 5,299,852

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

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value 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, 2022, the Town's trust fund investments could be broken down into the following remaining maturities:

		Remaining Maturity (In Years)		
Investment Type	Fair Value	0-1 Years	1-5 Years	≥ 5 Years
Fixed income mutual funds	$ 574,093	$ -	$ 405,639	$ 168,454

Credit Risk

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

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

		Rating as of Year End	
Investment Type	Fair Value	Aaa-mf	Not Rated
Fixed income mutual funds	$ 574,093		$ 574,093
Money market mutual funds	14,478		14,478
State investment pool	629,730	$ 629,730	
	$ 1,218,301	$ 629,730	$ 588,571

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, $3,731,508 was collateralized by securities held by the bank in the bank's name.

As of December 31, 2022, Town investments in the following investment types were held by the same counterparty that was used to buy the securities:

Investment Type	Reported Amount
Exchange traded funds	$ 103,536
Fixed income mutual funds	574,093
Equity mutual funds	83,266
Money market mutual funds	14,478
	$ 775,373

Fair Value Measurement of Investments

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, 2022, the Town's investments measured at fair value, by type, were as follows:

	Fair Value Measurements Using:			
Investment Type	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs	Totals
Exchange traded funds	$ 103,536			$ 103,536
Fixed income mutual funds	574,093			574,093
Equity mutual funds	83,266			83,266
	$ 760,895	$ -	$ -	$ 760,895

Exchange traded funds, fixed income mutual funds and equity mutual funds classified as Level 1 are valued using unadjusted quoted prices in active markets for those securities.

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.

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 5—CAPITAL ASSETS

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

	Balance 1/1/2022	Additions	Disposals	Balance 12/31/2022
Governmental activities:				
Capital assets not depreciated:				
Land	$ 1,066,679			$ 1,066,679
Construction in progress	34,957			34,957
Total capital assets not being depreciated	1,101,636	$ -	$ -	1,101,636

Other capital assets:				
Land improvements	263,367			263,367
Buildings and improvements	1,700,718			1,700,718
Vehicles and equipment	1,005,779		(34,345)	971,434
Infrastructure	1,902,843		(1,278,514)	624,329
Intangible assets	10,750			10,750
Total other capital assets at historical cost	4,883,457	-	(1,312,859)	3,570,598
Less accumulated depreciation for:				
Land improvements	(190,812)	(12,719)		(203,531)
Buildings and improvements	(514,211)	(42,247)		(556,458)
Vehicles and equipment	(611,279)	(59,155)	34,345	(636,089)
Infrastructure	(1,875,277)	(20,900)	1,278,514	(617,663)
Intangible assets	(9,317)	(1,075)		(10,392)
Total accumulated depreciation	(3,200,896)	(136,096)	1,312,859	(2,024,133)
Total other capital assets, net	1,682,561	(136,096)	-	1,546,465
Total capital assets, net	$ 2,784,197	$ (136,096)	$ -	$ 2,648,101

Depreciation expense was charged to governmental functions as follows:

General government	$ 27,404
Public safety	58,095
Highways and streets	24,826
Culture and recreation	25,771
	$ 136,096

NOTE 6—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2022 are as follows:

	Balance 1/1/2022	Additions	Reductions	Balance 12/31/2022	Due Within One Year
Governmental activities:					
Bonds payable	$ 245,000		$ (35,000)	$ 210,000	$ 35,000
Unamortized bond premium	2,882		(712)	2,170	
Total Bonds payable	$ 247,882	$ -	$ (35,712)	$ 212,170	$ 35,000

Payments on the general obligation bond are paid out of the General Fund. 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, 2022 is comprised of the following individual issue:

Description	Original Issue	Interest Rate	Maturity Date	Balance at 12/31/2022
2008 Conservation Bond	$ 754,195	4.22%	August 2028	$ 210,000
			Sub-total	210,000
			Add: *Unamortized bond premium*	2,170
			Total Bonds payable	$ 212,170

Debt service requirements to retire general obligation bonds outstanding at December 31, 2022 are as follows:

Year Ending December 31,	Principal	Interest	Total
2023	$ 35,000	$ 9,188	$ 44,188
2024	35,000	7,700	42,700
2025	35,000	6,212	41,212
2026	35,000	4,681	39,681
2027	35,000	3,150	38,150
2028	35,000	1,575	36,575
	210,000	32,506	242,506
Add: *Unamortized bond premium*	2,170		2,170
	$ 212,170	$ 32,506	$ 244,676

NOTE 7—OTHER POSTEMPLOYMENT 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.

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. 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-A: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 3.21%. Contributions to the OPEB plan for the Town were $16,758 for the year ended December 31, 2022. Employees are not required to contribute to the OPEB plan.

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

At December 31, 2022, the Town reported a liability of $133,193 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, 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, 2021. 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, 2022, the Town's proportion was approximately 0.0352 percent, which was an increase of 0.0062 percentage points from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the Town recognized OPEB expense of $30,110. At December 31, 2022, 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
Net difference between projected and actual earnings on OPEB plan investments	$ 364	
Town contributions subsequent to the measurement date	9,493	
Totals	$ 9,857	$ -

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 $9,857. The Town reported $9,493 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, 2023. 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,	
2023	$ 61
2024	16
2025	(143)
2026	430
	$ 364

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.40%, average, including inflation
Investment rate of return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the 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
Public Equity	50%	7.60-7.90%
Private Market Equity	20%	6.60-8.85%
Private Debt	5%	7.25%
Fixed income	25%	3.60%
Total	100%	

The discount rate used to measure the collective total OPEB liability as of June 30, 2022 was 6.75%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. 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.

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 6.75 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	Current Discount Rate	1% Increase
Net OPEB liability	$ 144,603	$ 133,193	$ 123,255

NOTE 8—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.

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.

Benefits Provided

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years

of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Services as of January 1, 2012	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 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%

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 30.67% for the year ended December 31, 2022. The Town contributes 100% of the employer cost for police officers of the Town.

Per RSA-100-A:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ended December 31, 2022 were $160,114.

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

At December 31, 2022, the Town reported a liability of $1,404,820 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2021. 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, 2022, the Town's proportion was approximately 0.0245 percent, which was an increase of 0.0039 percentage points from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the Town recognized pension expense of $245,397. At December 31, 2022, 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	$ 26,366	$ 5,393
Changes of assumptions	74,725	
Net difference between projected and actual earnings on pension plan investments	53,241	
Changes in proportion and differences between Town contributions and proportionate share of contributions	278,731	
Town contributions subsequent to the measurement date	90,705	
Totals	$ 523,768	$ 5,393

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 $518,375. The Town reported $90,705 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, 2023. 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,	
2023	$ 142,138
2024	128,918
2025	47,960
2026	108,654
	$ 427,670

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions.

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.40%, average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the 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
Public Equity	50%	7.60-7.90%
Private Market Equity	20%	6.60-8.85%
Private Debt	5%	7.25%
Fixed income	25%	3.60%
Total	100%	

Discount Rate

The discount rate used to measure the collective pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that 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 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 of 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 6.75 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:

	1% Decrease	Current Discount Rate	1% Increase
Town's proportionate share of the net pension liability	$ 1,884,915	$ 1,404,820	$ 1,005,666

NOTE 9—RESTRICTED NET POSITION

Net position of governmental activities is restricted for specific purposes at December 31, 2022 as follows:

Permanent Funds - Principal	$ 44,114
Permanent Funds - Income	44,319
Library operations	11,287
State of NH SB401 Highway Funds	49,007
Highfield Farm Maintenance	17,193
Kensington Place	7,712
	$ 173,632

NOTE 10—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2022 are as follows:

Fund Balances	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:			
Permanent Funds - Principal		$ 44,114	$ 44,114
Restricted for:			
Kensington place	$ 7,712		7,712
Permanent Funds - Income		44,319	44,319
State of NH SB401 Highway Funds	49,007		49,007
Highfield farm maintenance		17,193	17,193
Library operations	11,287		11,287
Committed for:			
Continuing appropriations	213,533		213,533
Expendable trusts	326,577		326,577
Recreation	1,175	16,816	17,991
Heritage		4,413	4,413
Police revolver		7,480	7,480
Police special details		93,041	93,041
Conservation commission		113,997	113,997
EMS revolving		193,945	193,945
Assigned for:			
Subsequent appropriations	1,500		1,500
Encumbrances	79,284		79,284
Tax deeded property sales	21,126		21,126
Cemetery maintenance	1,587		1,587
Unassigned - General operations	1,049,006		1,049,006
	$ 1,761,794	$ 535,318	$ 2,297,112

NOTE 11—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 ($403,918,460 as of April 1, 2022) and are due in two installments on July 6, 2022 and December 14, 2022. Taxes paid after the due dates accrue interest at 8% 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. Priority tax liens obtained prior to April 1, 2019 accrue interest at 18% per annum. Priority tax liens obtained after April 1, 2019 accrue interest at 14% per annum. If the property is not redeemed within a two year redemption period, the property may be tax deeded to the Town.

In accordance with State law, the Town collects taxes for the Exeter Region Cooperative School District, Kensington School District, and Rockingham County, all independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school districts. Total taxes appropriated during the year were $5,807,426 for the Exeter Region Cooperative School District and Kensington School District combined, and $352,899 for Rockingham County. These taxes are recognized in these financial statements within the fiduciary funds only. The Town bears responsibility for uncollected taxes.

NOTE 12—INTERFUND BALANCES

The Town has combined the cash resources of its governmental funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at December 31, 2022 are as follows:

		General Fund	Due from Nonmajor Governmental Funds	Total
Due to	General Fund		$ 933	$ 933
	ARPA Fund	$ 124,207		124,207
	Nonmajor Governmental Funds	284,481	320	284,801
		$ 408,688	$ 1,253	$ 409,941

NOTE 13—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, 2022, the Town was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust 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 Trust foresees 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, 2022.

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 14—CONTINGENCIES

Litigation

There may be various claims and suits pending against the Town, which arise in the normal course of the Town's activities. In the opinion of Town management, any potential claims against the Town which are not covered by insurance are immaterial and would not affect the financial position of the Town.

Federal Grants

The Town participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

SCHEDULE 1

TOWN OF KENSINGTON, NEW HAMPSHIRE

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended December 31, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
Revenues:				
Taxes	$ 1,785,435	$ 1,785,435	$ 1,799,008	$ 13,573
Licenses and permits	577,500	577,500	643,874	66,374
Intergovernmental	467,656	516,663	317,864	(198,799)
Charges for services	185	185	185	-
Interest income	767	767	9,475	8,708
Miscellaneous	2,834	2,834	24,376	21,542
Total Revenues	2,834,377	2,883,384	2,794,782	(88,602)
Expenditures:				
Current operations:				
General government	804,513	798,279	809,861	(11,582)
Public safety	852,381	852,381	818,158	34,223
Highways and streets	465,759	458,460	417,295	41,165
Sanitation	222,851	222,851	211,521	11,330
Health and welfare	31,717	31,717	30,417	1,300
Culture and recreation	42,000	42,000	42,000	-
Conservation	1,000	1,000	495	505
Capital outlay	361,799	11,799	12,539	(740)
Debt service:				
Principal retirement	35,000	35,000	35,000	-
Interest and fiscal charges	8,132	8,132	8,131	1
Total Expenditures	2,825,152	2,461,619	2,385,417	76,202
Excess revenues over (under) expenditures	9,225	421,765	409,365	(12,400)
Other financing sources (uses):				
Transfers in	150,000	-	-	-
Transfers out	(214,169)	(214,169)	(219,284)	(5,115)
Total Other financing sources (uses)	(64,169)	(214,169)	(219,284)	(5,115)
Net change in fund balance	(54,944)	207,596	190,081	(17,515)
Fund Balance at beginning of year - Budgetary Basis	1,165,595	1,165,595	1,165,595	-
Fund Balance at end of year - Budgetary Basis	$ 1,110,651	$ 1,373,191	$ 1,355,676	$ (17,515)

See accompanying notes to the required supplementary information

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, 2022

	Cost-Sharing Multiple Employer Plan Information Only				
Measurement Period Ended	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, 2022	0.03524661%	$ 133,193	$ 462,357	28.81%	10.64%
June 30, 2021	0.02903125%	$ 116,258	$ 381,186	30.50%	11.06%
June 30, 2020	0.02431857%	$ 106,445	$ 308,402	34.52%	7.74%
June 30, 2019	0.02594665%	$ 113,753	$ 288,804	39.39%	7.75%
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%
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*
June 30, 2013	*	*	*	*	*

* 10 Year schedule, historical information not available

Significant Actuarial Assumptions

Measurement Periods	Inflation	Salary Increases	Investment Rate of Return	Mortality Table	Mortality Scale
June 30, 2022	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015

See accompanying notes to the required supplementary information

SCHEDULE 3
TOWN OF KENSINGTON, NEW HAMPSHIRE
Schedule of Town OPEB Contributions
For the Year Ended December 31, 2022

	Cost-Sharing Multiple Employer Plan Information Only				
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, 2022	$ 16,758	$ (16,758)	$ -	$ 522,055	3.21%
December 31, 2021	$ 14,585	$ (14,585)	$ -	$ 427,511	3.41%
December 31, 2020	$ 12,492	$ (12,492)	$ -	$ 341,316	3.66%
December 31, 2019	$ 11,166	$ (11,166)	$ -	$ 289,177	3.86%
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%
December 31, 2015	*	*	*	*	*
December 31, 2014	*	*	*	*	*
December 31, 2013	*	*	*	*	*

* 10 Year schedule, historical information not available

See accompanying notes to the required supplementary information

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, 2022

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, 2022	0.02449073%	$ 1,404,820	$ 462,357	303.84%	65.12%
June 30, 2021	0.02055172%	$ 910,836	$ 381,186	238.95%	72.22%
June 30, 2020	0.01719603%	$ 1,099,884	$ 308,402	356.64%	58.72%
June 30, 2019	0.01680999%	$ 808,839	$ 288,804	280.07%	65.59%
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%

	Significant Actuarial Assumptions				
Measurement Periods	Inflation	Salary Increases	Investment Rate of Return	Mortality Table	Mortality Scale
June 30, 2022	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

See accompanying notes to the required supplementary information

SCHEDULE 5
TOWN OF KENSINGTON, NEW HAMPSHIRE
Schedule of Town Pension Contributions
For the Year Ended December 31, 2022

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, 2022	$ 160,114	$ (160,114)	$ -	$ 522,055	30.67%
December 31, 2021	$ 119,821	$ (119,821)	$ -	$ 427,511	28.03%
December 31, 2020	$ 84,544	$ (84,544)	$ -	$ 341,316	24.77%
December 31, 2019	$ 72,370	$ (72,370)	$ -	$ 289,177	25.03%
December 31, 2018	$ 78,268	$ (78,268)	$ -	$ 308,995	25.33%
December 31, 2017	$ 51,784	$ (51,784)	$ -	$ 215,828	23.99%
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%

See accompanying notes to the required supplementary information

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2022

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

General Fund

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). Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary revenues and other financing sources and expenditures and other financing uses were adjusted for non-budgetary revenues and expenditures, encumbrances, and budgetary transfers out as follows:

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	$ 2,779,717	$ 2,514,490
Difference in property taxes meeting susceptible to accrual criteria	(3,382)	
Non-budgetary revenues and expenditures	18,447	(137,394)
Encumbrances - December 31, 2022		79,284
Encumbrances - December 31, 2021		(70,963)
Budgetary transfers out		219,284
Per Schedule 1	$ 2,794,782	$ 2,604,701

Major Special Revenue Fund

Budgetary information in these financial statements has been presented only for the General Fund, as there is no adopted budget for the ARPA Fund.

SCHEDULE A-1
TOWN OF KENSINGTON, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2022

	Recreation Revolving Fund	Heritage Fund	Police Revolver Fund	Police Special Detail Fund	Conservation Commission Fund	EMS Revolving Fund	Highfield Farm Maintenance Fund	Total Nonmajor Special Revenue Funds
ASSETS								
Investments				$ 41,095	$ 80,118		$ 17,193	$ 138,406
Accounts receivable, net				25,156		$ 10,607		35,763
Due from other funds	$ 17,136	$ 4,413	$ 8,413	37,622	33,879	183,338		284,801
Total Assets	17,136	4,413	8,413	103,873	113,997	193,945	17,193	458,970
DEFERRED OUTFLOWS OF RESOURCES								
Total Deferred Outflows of Resources	-	-	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	$ 17,136	$ 4,413	$ 8,413	$ 103,873	$ 113,997	$ 193,945	$ 17,193	$ 458,970
LIABILITIES								
Accounts payable				$ 10,832				$ 10,832
Due to other funds	$ 320		$ 933					1,253
Total Liabilities	320	$ -	933	10,832	$ -	$ -	$ -	12,085
DEFERRED INFLOWS OF RESOURCES								
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-
FUND BALANCES								
Restricted							17,193	17,193
Committed	16,816	4,413	7,480	93,041	113,997	193,945		429,692
Total Fund Balances	16,816	4,413	7,480	93,041	113,997	193,945	17,193	446,885
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 17,136	$ 4,413	$ 8,413	$ 103,873	$ 113,997	$ 193,945	$ 17,193	$ 458,970

SCHEDULE A
TOWN OF KENSINGTON, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2022

	Special Revenue Funds	Permanent Funds	Combining Totals
ASSETS			
Investments	$ 138,406	$ 88,433	$ 226,839
Accounts receivable, net	35,763		35,763
Due from other funds	284,801		284,801
Total Assets	458,970	88,433	547,403
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	-	-	-
Total Assets and Deferred Outflows of Resources	$ 458,970	$ 88,433	$ 547,403
LIABILITIES			
Due to other funds	$ 1,253		$ 1,253
Total Liabilities	12,085	-	12,085
DEFERRED INFLOWS OF RESOURCES			
Total Deferred Inflows of Resources	-	-	-
FUND BALANCES			
Nonspendable		44,114	44,114
Restricted	17,193	44,319	61,512
Committed	429,692		429,692
Total Fund Balances	446,885	88,433	535,318
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 458,970	$ 88,433	$ 547,403

SCHEDULE B-1
TOWN OF KENSINGTON, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balance:
Governmental Funds - All Nonmajor Special Revenue Fund:
For the Year Ended December 31, 2022

	Recreation Revolving Fund	Heritage Fund	Police Revolver Fund	Police Special Detail Fund	Conservation Commission Fund	EMS Revolving Fund	Highfield Farm Maintenance Fund	Total Nonmajor Special Revenue Funds
Revenues:								
Taxes					$ 39,720			$ 39,720
Charges for services	$ 56,812			$ 318,530		$ 27,966		403,308
Interest and investment income (losses)				675	1,315		$ (2,059)	(69)
Miscellaneous			$ 2,967		5,260			8,227
Total Revenues	56,812	$ -	2,967	319,205	46,295	27,966	(2,059)	451,186
Expenditures:								
Current operations:								
Public safety				279,869		22,543		302,412
Culture and recreation	39,954							39,954
Conservation					2,141			2,141
Total Expenditures	39,954	-	-	279,869	2,141	22,543	-	344,507
Net change in fund balances	16,858		2,967	39,336	44,154	5,423	(2,059)	106,679
Fund Balances (deficit) at beginning of year	(42)	4,413	4,513	53,705	69,843	188,522	19,252	340,206
Fund Balances at end of year	$ 16,816	$ 4,413	$ 7,480	$ 93,041	$ 113,997	$ 193,945	$ 17,193	$ 446,885

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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
For the Year Ended December 31, 2022

	Special Revenue Funds	Permanent Funds	Combining Totals
Revenues:			
Taxes	$ 39,720		$ 39,720
Charges for services	403,308		403,308
Interest and investment income (losses)	(69)	$ (10,368)	(10,437)
Miscellaneous	8,227	1,900	10,127
Total Revenues	451,186	(8,468)	442,718
Expenditures:			
Current operations:			
Public safety	302,412		302,412
Culture and recreation	39,954		39,954
Conservation	2,141		2,141
Total Expenditures	344,507	-	344,507
Net change in fund balances	106,679	(8,468)	98,211
Fund Balances at beginning of year	340,206	96,901	437,107
Fund Balances at end of year	$ 446,885	$ 88,433	$ 535,318

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ANNUAL REPORTS

OF THE

SCHOOL DISTRICT

OF

KENSINGTON, NEW HAMPSHIRE

FOR THE FISCAL YEAR

2023-2024

Kensington Elementary

Exeter Region Cooperative

SAU #16

KENSINGTON SCHOOL DISTRICT OFFICERS

SCHOOL BOARD

Alison Roy, Chair
2024

Josh Gould
2025

Stefanie Schmidt
2026

MODERATOR

Harold Bragg
2024

CLERK

Laura Sforza
2026

TREASURER

Mike Schwotzer
2025

AUDITOR

Pamela Rowe
2024

SUPERINTENDENT OF SCHOOLS

Esther Asbell, Ed.D.
603-775-8653

ASSOCIATE SUPERINTENDENT OF SCHOOLS

Christopher Andriski, Ed.D.
603-775-8679

ASSISTANT SUPERINTENDENT / DIRECTOR OF STUDENT SERVICES

Renee Bennett, Ed.D.
603-775-8646

KENSINGTON SCHOOL DISTRICT

SPECIAL EDUCATION PROGRAMS

PREVIOUS TWO FISCAL YEARS PER RSA 32:11-a

SPECIAL EDUCATION EXPENSES		**2021-2022**	**2021-2022**
1210	Special Programs	360,149	302,409
1430	Summer School	0	0
2140	Psychological Services	0	8,107
2139	Vision Services	0	0
2150	Speech and Audiology	93,203	89,622
2159	Speech-Summer School	0	0
2160	Physical/Occupational Therapy	0	47,663
2722	Special Transportation	69,410	33,584
2729	Summer School Transportation	0	0
Total Expenses		**522,762**	**481,385**
SPECIAL EDUCATION REVENUE			
1950	Services to other LEAs	0	0
3110	Special Ed. Portion Adequacy funds	36,761	43,685
3110	Foundation Aid	0	0
3111	Catastrophic Aid	52,336	55,975
3190	Medicaid	2,887	359
Total Revenues		**91,984**	**100,019**
ACTUAL DISTRICT COST FOR SPECIAL EDUCATION		**430,778**	**381,366**

Kensington Elementary School Principal Report

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

January 24, 2024

Dear Citizens of Kensington,

We are growing! This year, Kensington Elementary School has 32 kindergarteners, the most we have had in my ten years here at KES. We are excited that new families are choosing Kensington as their home and the place where they want their children to grow up. This continues to be a wonderful, welcoming town for families and KES is proud to be part of it.

In my letter last year, I mentioned that the students at KES were beginning to embark on a schoolwide journey to answer the question, "*How has Kensington changed and how do we tell that story?*" It took many months of reading, research, local fieldtrips and personal interviews to find answers and we learned so much about our town! We were fortunate to have the support of the Kensington Historical Society for this project and on June 8, 2023 we shared our new knowledge with a Celebration of Learning. With many, many families and community members in attendance, first graders presented what they had learned about how our roads and neighborhoods have changed and second graders shared what they learned about the past, present, and future of the Grange. Third graders talked about how transportation has changed, and our fourth and fifth graders shared the history of hydropower and agriculture in Kensington as well as their ideas on how robotics could help solve future farming issues in town. Students also partnered with the Kensington Public Library and Kensington Fire Department to record videos about our community's history, which can be found on our town website.

At the Celebration we honored Kensington's eldest resident at the time, Mrs. Bernice Brewer, by presenting her with a golden "key to the town". Mrs. Brewer played an instrumental role in helping our Kindergarten students understand how her life as a child in Kensington was very different than their's today and we are thankful our students were able to spend time with her and learn from her last year.

"Mrs. Brewer didn't have a favorite toy because she was always playing outside with her friends."

"They used a fireplace and woodstove to keep warm."

"She didn't have a TV or video games or a cell phone or a computer, but she did have a house phone."

"She didn't have Kindergarten at her school and there was only one teacher."

Kensington Elementary School is grateful to have such strong partnerships with our local community organizations. Each month, the Kensington Recreation Department invites our kindergarten students to join local Seniors during their Coffee Talk. Our youngest and oldest residents in town look forward to their time together each month - sharing books, singing songs and doing projects. The Kensington Public Library has continued its partnership with KES and our close proximity to the library allows students to easily access the opportunities and after-school programs the library offers. The walkway connecting the school to the library, which was a collaborative project and installed in 2015, gets plenty of use! We are thankful for the continued support of the Kensington Police Department and Kensington Fire Department as they are always thinking about how to best keep our school safe for our students and staff. We appreciate you!

My 10 years as principal have gone by so quickly! The seniors graduating from Exeter High School this year were in third grade when I started at KES and I think about what has changed and what has stayed the same since they've been here in the building. There are new books, new furniture, new ways to teach math and some new faces on our staff, but the heart of KES has remained steadfast; we believe in the wellbeing of our students, providing meaningful learning opportunities and maintaining a positive community climate.

Respectfully submitted,

Becky Ruel, Ed.S.
Principal

KES Citizenship Award

The KES Citizenship Award will be given to a 5th grade student each year who exemplifies the personal characteristics and qualities that are held in the highest regard in our KES community. The recipient of this award has been nominated by our school community and voted upon by our teachers and staff. This student has consistently displayed a strength of character and the courage to do what is right. This student is 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. This student has a positive outlook regardless of the situation and, as a learner, takes pride and perseveres in their academic assignments and responsibilities.

Congratulations to the 2023 Recipient…

Grayson Walker!

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

Kensington Elementary Contracts

Contracts Issued at KES in 2023

Name	Position	Total Contract	Degree(s) Earned	Years in Education
Antal, Heather	School Nurse	$74,674.00	ASN in Science of Nursing	29 years
Calias, Jeanne	Speech & Language	$98,788.00	BS in Communication Disorders, MS in Communication Disorders	27 years
Cole, Shannon	Grade 3	$91,537.00	BA in Youth Drama, M.Ed in Elementary Education and Early Childhood Education Certification	12 years
Contois, Brynn	Kindergarten	$60,064.00	BS in Human Development and Family Studies, M.Ed. in Elementary Education	2 years
Curley, Kelsey	Grade 5	$92,676.00	BA in English/Language Arts Ed., M.Ed Curric. & Instruction, CAGS in Leading & Learning CBS	11 years
D'Agostino, Tammy	Grade 4	$87,621.00	BA in Elementary Education, MA Ed in Technology in the Classroom	23 years
Danusis, Amy	Literacy Specialist	$98,788.00	BS in Criminology & Economics, M.Ed in Elementary Education, Reading & Writing Specialist Certification	24 years
Eastwood, Cheryl	Librarian 50%	$41,461.00	BA in Elementary Education, MA Ed Reading and Writing, MLS in Library and Information Sciences	18 years
Eskeland, Kelsey	School Counselor	$69,547.00	BA in Music Performance, M.Ed in School Counseling/Certification in Play Therapy, CAGS School Administratic	8 years
Gagnon-Mosher, Elizabeth	Grade 2	$87,621.00	BS in Elementary Education with concentration in Computer Science, M.Ed in Elementary Education	26 years
Greenwood, Barbara	Grade K	$100,788.00	BA in Psychology & Community Services, M.Ed in Early Childhood Education and Special Education	36 years
Greenwood, Emily	Grade 4	$58,814.00	BA in English, MA in Elementary Education and General Special Education	4 years
McCarthy, Sarah	STEM	$86,121.00	BS in Biology, M.Ed in Secondary Science	21 years
Noseworthy, Sue	Music 50%	$48,644.00	BS in Music Education, M.Ed in Intergrated Arts	42 years
Pender, Anna	Grade 1	$73,861.00	BA in Liberal Studies, M.Ed in Reading and Literacy	6 years
Ruel, Becky	Principal	$117,149.00	BA in Russian, MAT in Elementary Education, Ed.S in Educational Administration and Supervision	27 years
Schwartz, Whitney	Special Education	$98,788.00	BS in Outdoor Education and Elementary Education, M.Ed in Special Education	38 years
Sheffield, Sarah	Art 50%	$26,966.00	BFA in Fine Arts	19 years
Stramel, Ryan	Physical Education	$52,458.00	BS in Health and Physical Education	3 years
Swanson, Heidi	Occupational Therapist	$64,003.00	BS in Early Childhood Education, BS in Psychology, MA in Occupational Therapy	13 years
Tharp, Katrin	Grade 1	$57,526.00	BA in Linguistics, M.Ed in Elementary Education	1 year
Vadala, Lisa	Special Education	$97,288.00	BA in Elementary Education, BA in Psychology, M.Ed in Special Education, Post Grad Cert. in Social Emotional Developm	12 years

Kensington Elementary School Pupil Statistics

KENSINGTON ELEMENTARY SCHOOL

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

KES Enrollment Comparison

January 1, 2023		January 1, 2024	
Pre-School:	7	Pre-School:	1
Kindergarten:	20	Kindergarten:	32
1st Grade:	18	1st Grade:	20
2nd Grade:	19	2nd Grade:	17
3rd Grade:	25	3rd Grade:	19
4th Grade:	28	4th Grade:	26
5th Grade:	22	5th Grade:	27
Total:	139	Total:	142

KES Pupil Statistics for Ten Years

YEAR	WEEKS	MALES	FEMALES	TOTAL	AVERAGE ATTENDANCE	AVERAGE ABSENCE	AVERAGE MEMBERSHIP	% OF ATTENDANCE
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
2019-2020	38	76	60	136	131.1	4.9	134.68	97
2020-2021	38	69	63	129	111.3	17.7	117.9	94
2021-2022	38	82	52	134	109.9	24.1	111.7	98
2022-2023	38	85	54	139	125.6	13.4	138.9	93

2024 KES Warrant

New Hampshire
Department of
Revenue Administration

2024
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 Annual School District Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session)
Date: Wednesday, February 7
Time: 6:00 pm – 7:00pm
Location: Kensington Elementary School
Details: 122 Amesbury Rd, Kensington, NH 03833

Second Session of Annual Meeting (Official Ballot Voting)
Date: Tuesday, March 12
Time: 8:00 am - 7:30 pm
Location: Kensington Elementary School
Details: 122 Amesbury Rd, Kensington, NH 03833

GOVERNING BODY CERTIFICATION

We certify and attest that on or before 1/22/24, a true and attested copy of this document was posted at the place of meeting and at the library and town offices and that an original was delivered to the clerk.

Name	Position	Signature
STEFANIE SCAMIDT	SCHOOL BOARD MEMBER	
Alison Roy	Schoolboard Chair	
Josh Gould	School Board	

Article 01 **Operating Budget**

Shall the Kensington School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $4,372,467? Should this article be defeated, the default budget shall be $4,269,228, 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 $4,372,467. (Majority vote required)

Article 02 **Unanticipated Special Education Expenses**

Shall the Kensington School District vote to raise and appropriate up to $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)

Article 03 **Building Repairs and Maintenance**

Shall the the Kensington School District vote to raise and appropriate up to $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)

Article 04 **Technology Trust Fund**

Shall the Kensington School District vote to establish a Technology Capital Reserve Fund under the provisions of RSA 35:1 for unanticipated technology expenses and to raise and appropriate up to $5,000 to be placed in this fund. This sum to come from June 30 fund balance available for transfer on July 1. No additional amount to be raised from taxation. Further, to name the Kensington School Board as agents to expend from the fund. The Kensington School Board recommends approval. (Majority vote required)

KENSINGTON SCHOOL DISTRICT WARRANT

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

You are hereby notified to meet at Kensington Elementary School, 122 Amesbury Road, in said District on TUESDAY, THE TWELFTH DAY OF MARCH, 2024, from 8:00 AM to 7:30 PM, to act upon the following subject:

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

Given under our hands this 18 day of January 2024.

POSTED WITH THE WARRANT ON JANUARY 22, 2024.

State of New Hampshire
True Copy of Warrant - Attest

KENSINGTON SCHOOL BOARD

Alison Roy, Chairperson

Joshua Gould

Stefanie Schmidt

2024 KES MS-26 & MS-DSB Reports

New Hampshire
Department of
Revenue Administration

2024
MS-26

Proposed Budget

Kensington Local School

Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2024 to June 30, 2025

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

This form was posted with the warrant on: 1/22/24

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
STEFANIE SCHMIDT	SCHOOL BOARD MEMBER	
Alison Roy	School board chair	
Josh Gould	School board	

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

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

New Hampshire
Department of
Revenue Administration

2024
MS-26

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)
Instruction						
1100-1199	Regular Programs	01	$1,087,596	$1,078,901	$1,167,955	$0
1200-1299	Special Programs	01	$302,409	$428,993	$495,787	$0
1300-1399	Vocational Programs		$0	$0	$0	$0
1400-1499	Other Programs	01	$8,002	$13,400	$10,600	$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
	Instruction Subtotal		**$1,398,007**	**$1,521,294**	**$1,674,342**	**$0**
Support Services						
2000-2199	Student Support Services	01	$285,616	$430,538	$362,895	$0
2200-2299	Instructional Staff Services	01	$150,157	$176,415	$194,163	$0
	Support Services Subtotal		**$435,773**	**$606,953**	**$557,058**	**$0**
General Administration						
2310 (840)	School Board Contingency		$0	$0	$0	$0
2310-2319	Other School Board	01	$9,796	$13,900	$14,800	$0
	General Administration Subtotal		**$9,796**	**$13,900**	**$14,800**	**$0**
Executive Administration						
2320 (310)	SAU Management Services	01	$89,967	$89,967	$100,304	$0
2320-2399	All Other Administration		$0	$0	$0	$0
2400-2499	School Administration Service	01	$195,090	$195,864	$207,255	$0
2500-2599	Business		$0	$0	$0	$0
2600-2699	Plant Operations and Maintenance	01	$292,543	$353,313	$303,915	$0
2700-2799	Student Transportation	01	$141,300	$188,875	$157,175	$0
2800-2999	Support Service, Central and Other	01	$1,016,859	$1,056,715	$1,217,654	$0
	Executive Administration Subtotal		**$1,735,859**	**$1,884,734**	**$1,986,303**	**$0**
Non-Instructional Services						
3100	Food Service Operations	01	$112,117	$120,922	$139,964	$0
3200	Enterprise Operations		$0	$0	$0	$0
	Non-Instructional Services Subtotal		**$112,117**	**$120,922**	**$139,964**	**$0**

New Hampshire
Department of
Revenue Administration

2024
MS-26

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)
Facilities Acquisition and Construction						
4100	Site Acquisition		$0	$0	$0	$0
4200	Site Improvement		$0	$0	$0	$0
4300	Architectural/Engineering		$0	$0	$0	$0
4400	Educational Specification Development		$0	$0	$0	$0
4500	Building Acquisition/Construction		$0	$0	$0	$0
4600	Building Improvement Services		$0	$0	$0	$0
4900	Other Facilities Acquisition and Construction		$0	$0	$0	$0
	Facilities Acquisition and Construction Subtotal		**$0**	**$0**	**$0**	**$0**
Other Outlays						
5110	Debt Service - Principal		$0	$0	$0	$0
5120	Debt Service - Interest		$0	$0	$0	$0
	Other Outlays Subtotal		**$0**	**$0**	**$0**	**$0**
Fund Transfers						
5220-5221	To Food Service		$0	$0	$0	$0
5222-5229	To Other Special Revenue		$0	$0	$0	$0
5230-5239	To Capital Projects		$0	$0	$0	$0
5254	To Agency Funds		$0	$0	$0	$0
5310	To Charter Schools		$0	$0	$0	$0
5390	To Other Agencies		$0	$0	$0	$0
9990	Supplemental Appropriation		$0	$0	$0	$0
9992	Deficit Appropriation		$0	$0	$0	$0
	Fund Transfers Subtotal		**$0**	**$0**	**$0**	**$0**
	Total Operating Budget Appropriations				**$4,372,467**	**$0**

New Hampshire
Department of
Revenue Administration

2024
MS-26

Special Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)
5251	To Capital Reserve Fund	04	$5,000	$0
	Purpose: *Technology Trust Fund*			
5252	To Expendable Trusts/Fiduciary Funds	02	$10,000	$0
	Purpose: *Unanticipated Special Education Expenses*			
5252	To Expendable Trusts/Fiduciary Funds	03	$10,000	$0
	Purpose: *Building Repairs and Maintenance*			
5251	To Capital Reserve Fund		$0	$0
5252	To Expendable Trust Fund		$0	$0
5253	To Non-Expendable Trust Fund		$0	$0
	Total Proposed Special Articles		**$25,000**	$0

New Hampshire
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Individual Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)
	Total Proposed Individual Articles		**$0**	**$0**

New Hampshire
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Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2023	Revised Estimated Revenues for Period ending 6/30/2024	Estimated Revenues for Period ending 6/30/2025
Local Sources					
1300-1349	Tuition	01	$0	$0	$1,200
1400-1449	Transportation Fees		$0	$0	$0
1500-1599	Earnings on Investments	01	$0	$3,000	$500
1600-1699	Food Service Sales	01	$0	$80,000	$90,000
1700-1799	Student Activities		$0	$0	$0
1800-1899	Community Services Activities		$0	$0	$0
1900-1999	Other Local Sources		$0	$0	$0
	Local Sources Subtotal		$0	**$83,000**	**$91,700**
State Sources					
3210	School Building Aid		$0	$0	$0
3215	Kindergarten Building Aid		$0	$0	$0
3220	Kindergarten Aid		$0	$0	$0
3230	Special Education Aid		$0	$0	$0
3240-3249	Vocational Aid		$0	$0	$0
3250	Adult Education		$0	$0	$0
3260	Child Nutrition	01	$0	$500	$500
3270	Driver Education		$0	$0	$0
3290-3299	Other State Sources		$0	$2,050	$0
	State Sources Subtotal		**$0**	**$2,550**	**$500**
Federal Sources					
4100-4539	Federal Program Grants		$0	$0	$0
4540	Vocational Education		$0	$0	$0
4550	Adult Education		$0	$0	$0
4560	Child Nutrition	01	$0	$30,421	$16,098
4570	Disabilities Programs		$0	$0	$0
4580	Medicaid Distribution		$0	$0	$0
4590-4999	Other Federal Sources (non-4810)		$0	$0	$0
4810	Federal Forest Reserve		$0	$0	$0
	Federal Sources Subtotal		**$0**	**$30,421**	**$16,098**

New Hampshire
Department of
Revenue Administration

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Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2023	Revised Estimated Revenues for Period ending 6/30/2024	Estimated Revenues for Period ending 6/30/2025
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		$0	$0	$0
5140	Reimbursement Anticipation Notes		$0	$0	$0
5221	Transfers from Food Service Special Revenues Fund		$0	$0	$0
5222	Transfer from Other Special Revenue Funds		$0	$0	$0
5230	Transfer from Capital Project Funds		$0	$0	$0
5251	Transfer from Capital Reserve Funds		$0	$0	$0
5252	Transfer from Expendable Trust Funds		$0	$0	$0
5253	Transfer from Non-Expendable Trust Funds		$0	$0	$0
5300-5699	Other Financing Sources		$0	$0	$0
9997	Supplemental Appropriation (Contra)		$0	$0	$0
9998	Amount Voted from Fund Balance	02, 04, 03	$0	$0	$25,000
9999	Fund Balance to Reduce Taxes		$0	$0	$0
	Other Financing Sources Subtotal		**$0**	**$0**	**$25,000**
	Total Estimated Revenues and Credits		**$0**	**$115,971**	**$133,298**

New Hampshire
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Budget Summary

Item	Period ending 6/30/2025
Operating Budget Appropriations	$4,372,467
Special Warrant Articles	$25,000
Individual Warrant Articles	$0
Total Appropriations	$4,397,467
Less Amount of Estimated Revenues & Credits	$133,298
Less Amount of State Education Tax/Grant	$676,522
Estimated Amount of Taxes to be Raised	**$3,587,647**

New Hampshire
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Default Budget of the School District

Kensington Local School

For the period beginning July 1, 2024 and ending June 30, 2025

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: 1/22/24

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
STEFANIE SUMMOT	SCHOOL BOARD	
Alison Roy	School board chair	
Josh Gaud	School Board	

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

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

New Hampshire
Department of
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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	$1,078,901	$93,309	$0	$1,172,210
1200-1299	Special Programs	$428,993	$65,402	$0	$494,395
1300-1399	Vocational Programs	$0	$0	$0	$0
1400-1499	Other Programs	$13,400	$0	$0	$13,400
1500-1599	Non-Public Programs	$0	$0	$0	$0
1600-1699	Adult/Continuing Education Programs	$0	$0	$0	$0
1700-1799	Community/Junior College Education Programs	$0	$0	$0	$0
1800-1899	Community Service Programs	$0	$0	$0	$0
	Instruction Subtotal	**$1,521,294**	**$158,711**	**$0**	**$1,680,005**
Support Services					
2000-2199	Student Support Services	$430,538	($67,744)	$0	$362,794
2200-2299	Instructional Staff Services	$176,415	$1,046	$0	$177,461
	Support Services Subtotal	**$606,953**	**($66,698)**	**$0**	**$540,255**
General Administration					
2310 (840)	School Board Contingency	$0	$0	$0	$0
2310-2319	Other School Board	$13,900	$0	$0	$13,900
	General Administration Subtotal	**$13,900**	**$0**	**$0**	$13,900
Executive Administration					
2320 (310)	SAU Management Services	$89,967	$10,337	$0	$100,304
2320-2399	All Other Administration	$0	$0	$0	$0
2400-2499	School Administration Service	$195,864	$0	$0	$195,864
2500-2599	Business	$0	$0	$0	$0
2600-2699	Plant Operations and Maintenance	$353,313	($89,000)	$0	$264,313
2700-2799	Student Transportation	$188,875	($35,000)	$0	$153,875
2800-2999	Support Service, Central and Other	$1,056,715	$143,075	$0	$1,199,790
	Executive Administration Subtotal	**$1,884,734**	**$29,412**	**$0**	**$1,914,146**
Non-Instructional Services					
3100	Food Service Operations	$120,922	$0	$0	$120,922
3200	Enterprise Operations	$0	$0	$0	$0
	Non-Instructional Services Subtotal	**$120,922**	**$0**	**$0**	**$120,922**

New Hampshire
Department of
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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	$0	$0	$0	$0
4200	Site Improvement	$0	$0	$0	$0
4300	Architectural/Engineering	$0	$0	$0	$0
4400	Educational Specification Development	$0	$0	$0	$0
4500	Building Acquisition/Construction	$0	$0	$0	$0
4600	Building Improvement Services	$0	$0	$0	$0
4900	Other Facilities Acquisition and Construction	$0	$0	$0	$0
	Facilities Acquisition and Construction Subtotal	**$0**	**$0**	**$0**	**$0**
Other Outlays					
5110	Debt Service - Principal	$0	$0	$0	$0
5120	Debt Service - Interest	$0	$0	$0	$0
	Other Outlays Subtotal	**$0**	**$0**	**$0**	**$0**
Fund Transfers					
5220-5221	To Food Service	$0	$0	$0	$0
5222-5229	To Other Special Revenue	$0	$0	$0	$0
5230-5239	To Capital Projects	$0	$0	$0	$0
5251	To Capital Reserve Fund	$0	$0	$0	$0
5252	To Expendable Trusts/Fiduciary Funds	$0	$0	$0	$0
5253	To Non-Expendable Trust Funds	$0	$0	$0	$0
5254	To Agency Funds	$0	$0	$0	$0
5310	To Charter Schools	$0	$0	$0	$0
5390	To Other Agencies	$0	$0	$0	$0
9990	Supplemental Appropriation	$0	$0	$0	$0
9992	Deficit Appropriation	$0	$0	$0	$0
	Fund Transfers Subtotal	**$0**	**$0**	**$0**	**$0**
	Total Operating Budget Appropriations	**$4,147,803**	**$121,425**	**$0**	**$4,269,228**

New Hampshire
Department of
Revenue Administration

2024
MS-DSB

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2200-2299	Active CBA
2600-2699	1 time roof expense in prior year
1100-1199	Active CBA
2320 (310)	SAU Assessment - Required
1200-1299	Special Ed - Required
2000-2199	Change in services to meet IEP
2700-2799	Change in Special Ed Transportation
2800-2999	Active CBA - GMR

2023 KES Results

OFFICIAL BALLOT
ANNUAL SCHOOL ELECTION
TOWN OF KENSINGTON, NEW HAMPSHIRE
MARCH 14, 2023

SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

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

SCHOOL BOARD MEMBER
3 year term — Vote for not more than ONE
STEFANIE SCHMIDT 210
(Write-in)

SCHOOL DISTRICT MODERATOR
1 year term — Vote for not more than ONE
HAROLD BRAGG 232
(Write-in)

SCHOOL DISTRICT TREASURER
2 year term — Vote for not more than ONE
MIKE SCHWOTZER 217
(Write-in)

SCHOOL DISTRICT CLERK
3 year term — Vote for not more than ONE
LAURA SFORZA 7
(Write-in)

ARTICLES

Article 01 Operating Budget

Shall the Kensington School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $4,147,803? Should this article be defeated, the default budget shall be $4,010,392, 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 $4,147,803.

YES 182
NO 83

Article 02 Unanticipated Special Education Expenses

Shall the Kensington School District vote to raise and appropriate up to $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 207
NO 61

Article 03 Building Repairs and Maintenance

Shall the Kensington School District vote to raise and appropriate up to $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 211
NO 57

2023 KES Deliberative Session Minutes

Kensington School District
Deliberative Session Meeting Minutes
Wednesday February 8th, 2023 6:00pm

Representatives in Attendance: Josh Gould, Jenny Leonard, Alison Roy, Christopher Andriski, Becky Ruel, Mollie O'Keefe.

At 6:00 Harold Bragg called the meeting to order.

Harold Bragg announced that the meeting minutes from the deliberative session in 2022 had a clerical error with the wrong year noted on the date of the meeting minutes. The meeting minutes stated the meeting was in 2021 when it occurred in 2022. Harold asked that the date on the meeting minutes from last year be corrected to reflect the correct year on the date of the meeting. There were no questions or discussions raised from the public in attendance.

Harold Bragg read Article 1:

Article 1: 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 $4,147,803? Should this article be defeated, the default budget shall be $4,010,392, 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 $4,147,803.

Mrs. Leonard presented highlights in the operating budget which includes the change in health insurance guaranteed maximum rate (GMR), increased SAU assessment, additional facilities projects, and changes in special education needs.

There were no questions or discussions raised from the public in attendance regarding Article 1.

Harold Bragg read Article 2:

Article 2: Shall the Kensington School District will vote to raise and appropriate up to $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)

Harold noted the the clerical error and the word "will", and asked if anyone objected to striking the word "will". No objection from the public in attendance.

Jim Thompson asked if we appropriated funds to this trust fund last year, and what was done with the money. Alison Roy explained yes it was done last year, and the money is building in the bank.

There were no amendments raised from the public in attendance regarding Article 2.

Harold Bragg read Article 3:

Article 3: Shall the the Kensington School District will vote to raise and appropriate up to $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)

Harold noted the the clerical error and the word "will", and asked if anyone objected to striking the word "will". No objection from the public in attendance.

There were no questions or discussions raised from the public in attendance regarding Article 3.

Mollie O'Keefe

Kensington resident appointed as the clerk for the evening.

Exeter Regional Cooperative District - 2024 Warrant

New Hampshire
Department of
Revenue Administration

2024
WARRANT

Exeter Coop

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

First Session of Annual Meeting (Deliberative Session)
Date: Thursday, February 8
Time: 7:00 pm – 8:30pm
Location: Exeter High School
Details: 1 Blue Hawk Dr, Exeter, NH 03833

Second Session of Annual Meeting (Official Ballot Voting)
Date:
Time: various - see attached
Location:
Details:

GOVERNING BODY CERTIFICATION

We certify and attest that on or before 1/22/24, a true and attested copy of this document was posted at the place of meeting and at the SAU 16 Office, and that an original was delivered to the clerk.

Name	Position	Signature
Dawn Bullens	Board Member	Dawn Bullens
Erin Geraghty Perales	Board Member	
Kimberly Masucci	Board Member	Kimberly Masucci
WILLIAM GAUTHIER	CHAIR	
Paul Bauer	Board member	
Robert L. Hare	Board member	Robert L Hare
Melissa Lyons	Board Member	Melissa Lyons
Scott Dennehy	Board Member	
Travis Thompson	Board Member	

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New Hampshire
Department of
Revenue Administration

2024
WARRANT

Article 01 **Operating Budget**

Shall the Exeter Regional Cooperative 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 $68,530,556? Should this article be defeated, the operating budget shall be $67,321,190 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 Exeter Regional Cooperative School Board and Budget Advisory Committee recommend $68,530,556 as set forth on said budget. (Majority vote required)

Article 02 **Capital Reserve Fund**

Shall the Exeter Regional Cooperative School District vote to raise and appropriate the sum of up to $200,000 to be placed in the Capital Reserve Fund previously established in 1998 for the purpose of construction, reconstruction, or acquisition of school buildings and/or school ground site improvements including associated engineering and architectural fees, and further to name the school board as agents to expend this fund? This sum to come from June 30 fund balance available for transfer on July 1. No additional amount to be raised from taxation. The Exeter Regional Cooperative School Board recommends this appropriation. (Majority vote required)

Article 03 **CRF for Synthetic Turf Replacement**

Shall the Exeter Regional Cooperative School District 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 June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The Exeter Regional Cooperative School Board recommends this appropriation. (Majority vote required)

Article 04 **Investment Management of Trust Funds**

Shall the Exeter Regional Cooperative School District vote, pursuant to RSA 35:9-a,III, to authorize the Trustees of the Trust Funds to pay for Capital reserve fund investment services, and any other expenses incurred, from capital reserve funds income? Such authority shall remain in effect until rescinded by vote of the region cooperative district meeting. No vote to rescind the authority shall occur within 5 years of the original adoption of this article. (Estimated Tax Impact: None. No amount to be raised by taxation). (Majority vote required) The Exeter Regional Cooperative School Board recommends approval of this warrant article.

Article 05 **Articles of Agreement of the Exeter Regional Coop**

To see if the Exeter Regional Cooperative School District will vote to amend the Articles of Agreement of the Exeter Regional Cooperative School District by deleting the following lines from Article 3, "All Board members shall be elected by the voters "at large." "After the initial term, voting for Cooperative School Board members, who shall continue to be elected at large, shall be by the voters of each town at the elections held for town officers." These lines in Article 3, would be replaced as follows, "Each new or re-elected member of the Exeter Regional Cooperative School Board shall be elected at the conclusion of each existing member's term, by the voters from the corresponding district he/she represents and must be a resident of that corresponding district.

EXETER REGION COOPERATIVE SCHOOL DISTRICT WARRANT

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

You are hereby notified to meet at the Talbot Gymnasium, 30 Linden Street, in said District on TUESDAY, THE TWELFTH DAY OF MARCH, 2024, from 7:00 AM to 8:00 PM, to act upon the following subject:

1. To choose one (1) School Board member from Exeter for the ensuing three (3) years.
2. To choose one (1) School Board member from Newfields for the ensuing three (3) years.
3. To choose one (1) School Board member from Stratham for the ensuing three (3) years.
4. To Choose one (1) Budget Advisory Committee Member from East Kingston for the ensuing three (3) years.
5. To Choose one (1) Budget Advisory Committee Member from Exeter for the ensuing three (3) years.
6. To Choose one (1) Budget Advisory Committee Member from Stratham for the ensuing three (3) years.

Given under our hands this 11 day of January 2024.

POSTED WITH THE WARRANT ON JANUARY 24, 2024.

State of New Hampshire
True Copy of Warrant - Attest

EXETER REGION COOPERATIVE SCHOOL BOARD

William Gauthier, Chairperson

Kimberly Masucci

Erin Garcia de Paredes

Dawn Bullens

Melissa Lyons

Scott Dennehy

Robert Hall

Paul Bauer

Travis Thompson

SAU 16 OFFICIAL BALLOT VOTING DETAILS

TUESDAY, MARCH 12, 2024

District	Election Location	Address	Election Times
Brentwood	Swasey Central School	355 Middle Road, Brentwood, NH	7:00 am - 7:00 pm
East Kingston	East Kingston Elementary School	5 Andrews Lane, East Kingston, NH	8:00 am - 7:00 pm
Exeter	Talbot Gymnasium	Tuck Learning Campus, 30 Linden Street, Exeter, NH	7:00 am - 8:00 pm
Kensington	Kensington Elementary School	122 Amesbury Road, Kensington, NH	8:00 am - 7:30 pm
Newfields	Newfields Town Hall	65 Main Street, Newfields, NH	8:00 am - 7:00 pm
Stratham	Stratham Memorial School	39 Gifford Farm Road, Stratham, NH	7:00 am - 7:00 pm

Exeter Cooperative School District MS-26 & MS-DSB Reports

New Hampshire
Department of
Revenue Administration

2024
MS-26

Proposed Budget

Exeter Coop

Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2024 to June 30, 2025

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

This form was posted with the warrant on: 1/24/24

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
Dawn Bullens	Board Member	Dawn Bullens
Erin Gerzde Perales	Board Member	
Kimberly Masucci	Board Member	Kimberly Masucci
Paul Bader	Board member	
WILLIAM GAUTHIER	CHAIR	
Robert L. Hall	Board member	Robert L. Hall
Melissa Lyons	Board Member	Melissa Lyons
Scott Dennehy	Board Member	
Travis Thompson	Board Member	

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New Hampshire
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)
Instruction						
1100-1199	Regular Programs	01	$15,260,670	$15,998,302	$16,445,078	$0
1200-1299	Special Programs	01	$8,325,186	$9,766,551	$10,266,398	$0
1300-1399	Vocational Programs	01	$2,086,483	$2,248,656	$2,303,353	$0
1400-1499	Other Programs	01	$960,761	$973,919	$1,074,500	$0
1500-1599	Non-Public Programs	01	$0	$0	$0	$0
1600-1699	Adult/Continuing Education Programs	01	$185,412	$203,420	$246,904	$0
1700-1799	Community/Junior College Education Programs		$0	$0	$0	$0
1800-1899	Community Service Programs		$0	$0	$0	$0
	Instruction Subtotal		**$26,818,512**	**$29,190,848**	**$30,336,233**	**$0**
Support Services						
2000-2199	Student Support Services	01	$3,234,209	$3,338,842	$3,419,487	$0
2200-2299	Instructional Staff Services	01	$2,630,236	$2,248,558	$2,528,898	$0
	Support Services Subtotal		**$5,864,445**	**$5,587,400**	**$5,948,385**	**$0**
General Administration						
2310 (840)	School Board Contingency		$0	$0	$0	$0
2310-2319	Other School Board	01	$68,345	$118,550	$119,456	$0
	General Administration Subtotal		**$68,345**	**$118,550**	**$119,456**	**$0**
Executive Administration						
2320 (310)	SAU Management Services	01	$1,556,265	$1,639,066	$1,763,276	$0
2320-2399	All Other Administration	01	$10,618	$50,506	$400	$0
2400-2499	School Administration Service	01	$1,920,285	$1,979,198	$2,014,075	$0
2500-2599	Business		$0	$0	$0	$0
2600-2699	Plant Operations and Maintenance	01	$4,523,073	$4,937,822	$5,151,450	$0
2700-2799	Student Transportation	01	$3,113,992	$3,162,872	$3,448,135	$0
2800-2999	Support Service, Central and Other	01	$14,623,443	$16,315,580	$16,741,316	$0
	Executive Administration Subtotal		**$25,747,676**	**$28,085,044**	**$29,118,652**	**$0**
Non-Instructional Services						
3100	Food Service Operations	01	$1,250,000	$1,250,000	$1,250,000	$0
3200	Enterprise Operations	01	$400,000	$400,000	$400,000	$0
	Non-Instructional Services Subtotal		**$1,650,000**	**$1,650,000**	**$1,650,000**	**$0**

New Hampshire
Department of
Revenue Administration

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MS-26

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)
Facilities Acquisition and Construction						
4100	Site Acquisition		$0	$0	$0	$0
4200	Site Improvement		$0	$0	$0	$0
4300	Architectural/Engineering		$0	$0	$0	$0
4400	Educational Specification Development		$0	$0	$0	$0
4500	Building Acquisition/Construction		$0	$0	$0	$0
4600	Building Improvement Services		$0	$0	$0	$0
4900	Other Facilities Acquisition and Construction		$0	$0	$0	$0
	Facilities Acquisition and Construction Subtotal		**$0**	**$0**	**$0**	**$0**
Other Outlays						
5110	Debt Service - Principal	01	$2,110,652	$2,110,652	$805,000	$0
5120	Debt Service - Interest	01	$2,394,036	$2,394,036	$465,330	$0
	Other Outlays Subtotal		**$4,504,688**	**$4,504,688**	**$1,270,330**	**$0**
Fund Transfers						
5220-5221	To Food Service		$0	$0	$0	$0
5222-5229	To Other Special Revenue		$0	$0	$0	$0
5230-5239	To Capital Projects		$0	$0	$0	$0
5254	To Agency Funds		$0	$0	$0	$0
5310	To Charter Schools	01	$0	$87,500	$87,500	$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**	**$87,500**	**$87,500**	**$0**
	Total Operating Budget Appropriations				**$68,530,556**	**$0**

New Hampshire
Department of
Revenue Administration

2024
MS-26

Special Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)
5251	To Capital Reserve Fund	02	$200,000	$0
		Purpose: *Capital Reserve Fund*		
5251	To Capital Reserve Fund	03	$50,000	$0
		Purpose: *CRF for Synthetic Turf Replacement*		
5251	To Capital Reserve Fund		$0	$0
5252	To Expendable Trust Fund		$0	$0
5253	To Non-Expendable Trust Fund		$0	$0
	Total Proposed Special Articles		**$250,000**	**$0**

New Hampshire
Department of
Revenue Administration

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Individual Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)
	Total Proposed Individual Articles		**$0**	**$0**

New Hampshire
Department of
Revenue Administration

2024
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Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2023	Revised Estimated Revenues for Period ending 6/30/2024	Estimated Revenues for Period ending 6/30/2025
Local Sources					
1300-1349	Tuition	01	$0	$850,000	$950,000
1400-1449	Transportation Fees		$0	$0	$0
1500-1599	Earnings on Investments	01	$0	$50,000	$12,000
1600-1699	Food Service Sales	01	$0	$900,000	$850,000
1700-1799	Student Activities		$0	$0	$0
1800-1899	Community Services Activities		$0	$0	$0
1900-1999	Other Local Sources	01	$0	$150,000	$150,000
	Local Sources Subtotal		**$0**	**$1,950,000**	**$1,962,000**
State Sources					
3210	School Building Aid		$0	$907,081	$0
3215	Kindergarten Building Aid		$0	$0	$0
3220	Kindergarten Aid		$0	$0	$0
3230	Special Education Aid	01	$0	$450,000	$400,000
3240-3249	Vocational Aid	01	$0	$900,000	$1,000,000
3250	Adult Education		$0	$0	$0
3260	Child Nutrition	01	$0	$9,800	$9,800
3270	Driver Education		$0	$0	$0
3290-3299	Other State Sources		$0	$0	$0
	State Sources Subtotal		**$0**	**$2,266,881**	**$1,409,800**
Federal Sources					
4100-4539	Federal Program Grants	01	$0	$50,000	$50,000
4540	Vocational Education		$0	$0	$0
4550	Adult Education	01	$0	$350,000	$350,000
4560	Child Nutrition	01	$0	$340,200	$340,200
4570	Disabilities Programs		$0	$0	$0
4580	Medicaid Distribution	01	$0	$75,000	$75,000
4590-4999	Other Federal Sources (non-4810)		$0	$0	$0
4810	Federal Forest Reserve		$0	$0	$0
	Federal Sources Subtotal		**$0**	**$815,200**	**$815,200**

New Hampshire
Department of
Revenue Administration

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Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2023	Revised Estimated Revenues for Period ending 6/30/2024	Estimated Revenues for Period ending 6/30/2025
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		$0	$0	$0
5140	Reimbursement Anticipation Notes		$0	$0	$0
5221	Transfers from Food Service Special Revenues Fund		$0	$0	$0
5222	Transfer from Other Special Revenue Funds		$0	$0	$0
5230	Transfer from Capital Project Funds		$0	$0	$0
5251	Transfer from Capital Reserve Funds		$0	$0	$0
5252	Transfer from Expendable Trust Funds		$0	$0	$0
5253	Transfer from Non-Expendable Trust Funds		$0	$0	$0
5300-5699	Other Financing Sources		$0	$0	$0
9997	Supplemental Appropriation (Contra)		$0	$0	$0
9998	Amount Voted from Fund Balance	03, 02	$0	$0	$250,000
9999	Fund Balance to Reduce Taxes	01	$0	$0	$2,500,000
	Other Financing Sources Subtotal		**$0**	**$0**	**$2,750,000**
	Total Estimated Revenues and Credits		**$0**	**$5,032,081**	**$6,937,000**

New Hampshire
Department of
Revenue Administration

2024
MS-26

Budget Summary

Item	Period ending 6/30/2025
Operating Budget Appropriations	$68,530,556
Special Warrant Articles	$250,000
Individual Warrant Articles	$0
Total Appropriations	$68,780,556
Less Amount of Estimated Revenues & Credits	$6,937,000
Less Amount of State Education Tax/Grant	$11,172,676
Estimated Amount of Taxes to be Raised	**$50,670,880**

New Hampshire
Department of
Revenue Administration

2024
MS-DSB

Default Budget of the Regional School

Exeter Coop

For the period beginning July 1, 2024 and ending June 30, 2025

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: 1/24/24

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
Dawn Bullens	Board Member	Dawn Bullens
Erin Garcia de Brades	Board Member	
Kimberly Masucci	Board Member	Kimberly Masucci
WILLIAM GAUTHIER	CHAIR	
Paul Bauer	Boardmember	
Robert L. Hall	Board Member	Robert L Hall
Melissa Lyons	Board Member	Melissa Lyons
Scott Dennehy	Board Member	
Travis Thompson	Board Member	

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

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

New Hampshire
Department of
Revenue Administration

2024
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	$15,998,302	$112,692	$0	$16,110,994
1200-1299	Special Programs	$9,766,551	$499,848	$0	$10,266,399
1300-1399	Vocational Programs	$2,248,656	$41,187	$0	$2,289,843
1400-1499	Other Programs	$973,919	$18,536	$0	$992,455
1500-1599	Non-Public Programs	$0	$0	$0	$0
1600-1699	Adult/Continuing Education Programs	$203,420	$0	$0	$203,420
1700-1799	Community/Junior College Education Programs	$0	$0	$0	$0
1800-1899	Community Service Programs	$0	$0	$0	$0
	Instruction Subtotal	**$29,190,848**	**$672,263**	**$0**	**$29,863,111**
Support Services					
2000-2199	Student Support Services	$3,338,842	($7,029)	$0	$3,331,813
2200-2299	Instructional Staff Services	$2,248,558	$52,910	$0	$2,301,468
	Support Services Subtotal	**$5,587,400**	**$45,881**	**$0**	**$5,633,281**
General Administration					
2310 (840)	School Board Contingency	$0	$0	$0	$0
2310-2319	Other School Board	$118,550	$0	$0	$118,550
	General Administration Subtotal	**$118,550**	**$0**	**$0**	**$118,550**
Executive Administration					
2320 (310)	SAU Management Services	$1,639,066	$124,210	$0	$1,763,276
2320-2399	All Other Administration	$50,506	$0	$0	$50,506
2400-2499	School Administration Service	$1,979,198	$24,379	$0	$2,003,577
2500-2599	Business	$0	$0	$0	$0
2600-2699	Plant Operations and Maintenance	$4,937,822	$45,000	$0	$4,982,822
2700-2799	Student Transportation	$3,162,872	$230,111	$0	$3,392,983
2800-2999	Support Service, Central and Other	$16,315,580	$189,674	$0	$16,505,254
	Executive Administration Subtotal	**$28,085,044**	**$613,374**	**$0**	**$28,698,418**
Non-Instructional Services					
3100	Food Service Operations	$1,250,000	$0	$0	$1,250,000
3200	Enterprise Operations	$400,000	$0	$0	$400,000
	Non-Instructional Services Subtotal	**$1,650,000**	**$0**	**$0**	**$1,650,000**

New Hampshire
Department of
Revenue Administration

2024
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	$0	$0	$0	$0
4200	Site Improvement	$0	$0	$0	$0
4300	Architectural/Engineering	$0	$0	$0	$0
4400	Educational Specification Development	$0	$0	$0	$0
4500	Building Acquisition/Construction	$0	$0	$0	$0
4600	Building Improvement Services	$0	$0	$0	$0
4900	Other Facilities Acquisition and Construction	$0	$0	$0	$0
	Facilities Acquisition and Construction Subtotal	**$0**	**$0**	**$0**	$0
Other Outlays					
5110	Debt Service - Principal	$0	$0	$0	$0
5120	Debt Service - Interest	$0	$0	$0	$0
	Other Outlays Subtotal	**$0**	**$0**	**$0**	**$0**
Fund Transfers					
5220-5221	To Food Service	$0	$0	$0	$0
5222-5229	To Other Special Revenue	$0	$0	$0	$0
5230-5239	To Capital Projects	$0	$0	$0	$0
5251	To Capital Reserve Fund	$0	$0	$0	$0
5252	To Expendable Trusts/Fiduciary Funds	$0	$0	$0	$0
5253	To Non-Expendable Trust Funds	$0	$0	$0	$0
5254	To Agency Funds	$0	$0	$0	$0
5310	To Charter Schools	$0	$0	$0	$0
5390	To Other Agencies	$0	$0	$0	$0
9990	Supplemental Appropriation	$0	$0	$0	$0
9992	Deficit Appropriation	$0	$0	$0	$0
	Fund Transfers Subtotal	**$0**	**$0**	**$0**	**$0**
	Total Operating Budget Appropriations	**$4,147,803**	**$121,425**	**$0**	**$4,269,228**

New Hampshire
Department of
Revenue Administration

2024
MS-DSB

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2200-2299	Active CBA & Change in services to meet IEP
2600-2699	ADA Requirement – wheelchair lift replacement
1100-1199	Active CBA
2320 (310)	SAU Assessment
2400-2499	Active CBA
1200-1299	Active CBA & Change in services to meet IEP
2000-2199	Active CBA & Change in services to meet IEP
2700-2799	Special Education / Homeless Required Expense
2800-2999	Health/Dental change for employees covered by a CBA
1300-1399	Active CBA

KENSINGTON

OFFICIAL BALLOT
ANNUAL ELECTION
EXETER REGION COOPERATIVE SCHOOL DISTRICT
MARCH 14, 2023

Susan E.H. Pendroth
SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

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

THESE POSITIONS ARE ELECTED BY THE VOTERS OF ALL SIX TOWNS OF THE EXETER REGION COOPERATIVE SCHOOL DISTRICT

FOR EAST KINGSTON MEMBER ON COOPERATIVE SCHOOL BOARD

For Term Ending 2026 Election
VOTE FOR NOT MORE THAN ONE

MELISSA LYONS 177 ●
(Write-in)

FOR EXETER COOPERATIVE SCHOOL DISTRICT MODERATOR

For Term Ending 2024 Election
VOTE FOR NOT MORE THAN ONE

KATHERINE B. MILLER 179 ●
(Write-in)

FOR EXETER MEMBER ON COOPERATIVE SCHOOL DISTRICT BUDGET COMMITTEE

For Term Ending 2026 Election
VOTE FOR NOT MORE THAN ONE

ROY E. MORRISETTE 180 ●
(Write-in)

FOR EXETER MEMBER ON COOPERATIVE SCHOOL BOARD

For Term Ending 2026 Election
VOTE FOR NOT MORE THAN ONE

DAWN BULLENS 94 ●
AUNKSIKA ANN SLAYTON
63
(Write-in)

FOR BRENTWOOD MEMBER ON COOPERATIVE SCHOOL DISTRICT BUDGET COMMITTEE

For Term Ending 2026 Election
VOTE FOR NOT MORE THAN ONE

MELISSA LITCHFIELD 80
ERIN STECKLER 101 ●
(Write-in)

FOR KENSINGTON MEMBER ON COOPERATIVE SCHOOL DISTRICT BUDGET COMMITTEE

For Term Ending 2026 Election
VOTE FOR NOT MORE THAN ONE

SARA FETRAS 7 ●
(Write-in)

FOR STRATHAM MEMBER ON COOPERATIVE SCHOOL BOARD

For Term Ending 2026 Election
VOTE FOR NOT MORE THAN ONE

ERIN GARCIA de PAREDES ●
1060
(Write-in)

WARRANT ARTICLES

Warrant Article #1: 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 $69,224,030? Should this article be defeated, the operating budget shall be $68,913,899 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 recommend $69,224,030 as set forth on said budget. (Majority vote required)

YES ● 170
NO ○ 90

Warrant Article #2: Capital Reserve Fund

Shall the Exeter Region Cooperative School District vote to raise and appropriate the sum of up to $150,000 to be placed in the Capital Reserve Fund previously established in 1998 for the purpose of construction, reconstruction, or acquisition of school buildings and/or school ground site improvements including associated engineering and architectural fees, and further to name the school board as agents to expend this fund? This sum to come from June 30 fund balance available for transfer on July 1. No additional amount to be raised from taxation. The Exeter Region Cooperative School Board recommends this appropriation. (Majority vote required)

YES ● 176
NO ○ 86

VOTE BOTH SIDES OF BALLOT

WARRANT ARTICLES CONTINUED

Warrant Article #3: CRF for Synthetic Turf Replacement

Shall the Exeter Region Cooperative School District 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 June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The Exeter Region Cooperative School Board recommends this appropriation. (Majority vote required)

147
YES ●
NO ○
98

VOTE BOTH SIDES OF BALLOT

Minutes of the Exeter Region Cooperative School District
Second Session of the 2023 Annual Meeting
Voting Session – March 14, 2023

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

Voters in Town of	Polling Place	Polling Hours
Brentwood	Swasey School	7:00 AM to 7:00 PM
East Kingston	East Kingston Elementary School	8:00 AM to 7:00 PM
Exeter	Talbot Gymnasium 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 Memorial School	7:00 AM to 7:00 PM

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

East Kingston Cooperative School Board Member, term ending 2026 election:

Melissa Lyons	**2,648**
Ted Lloyd (write-in)	23

Exeter Cooperative School Board Member, term ending 2026 election:

Dawn Bullens	**1,824**
Aunksika Ann Slayton	908

Stratham Cooperative School Board Member, term ending 2026 election:

Erin Garcia de Paredes	**2,470**

Cooperative School District Moderator, term ending 2024 election:

Katherine B. Miller	**2,630**

Brentwood Cooperative Budget Committee Member, term ending 2026 election:

Melissa Litchfield	1,390
Erin Steckler	**1,766**

Exeter Cooperative Budget Committee Member, term ending 2026 election:

Roy E. Morrisette	**2,744**

Kensington Cooperative Budget Committee Member, term ending 2026 election:

Sarah Fetras (write-in)	**68**

Article #1: Operating Budget

Yes	**2,480**
No	1,343

Article #2: Capital Reserve Fund

Yes	**2,668**
No	1,160

Article #3: CRF for Synthetic Turk Replacement

Yes	**2,286**
No	1,353

Respectfully Submitted,

Susan E.H. Bendroth, ERCSD Clerk
March 14, 2023

Kimberly F. Williams
3-14-2023
KIMBERLY F. WILLIAMS
NOTARY PUBLIC
State of New Hampshire
My Commission Expires
September 5, 2023

Minutes of the Exeter Region Cooperative School District
First Session of the 2023 Annual Meeting
Deliberative Session – Sunday, February 5, 2023 2:00PM
Exeter High School Arthur Hanson III Center

ERCSD Board Members Present:
Helen Joyce, Chair – Stratham
Kim Casey, East Kingston
Bill Gauthier, Exeter
Kimberly Meyer, Exeter
Paul Bauer, Vice Chair – Newfields
Scott Dennehy, Brentwood
Robert Hall, Kensington
Travis Thompson, Stratham

Absent: David Slifka, Exeter

Administration: David Ryan, Superintendent
Mollie O'Keefe, Executive Director of Finances and Operations

Others: Katherine Miller, Moderator
Gordon Graham, Counsel for the School District
Amy Faria, Chair of the District Budget Committee
Susan Bendroth, ERCSD Clerk

Moderator Miller called the meeting to order at 2:00 PM.
Sawyer Camlin, student representative to the school board, led everyone in the Pledge of Allegiance.
Helen Joyce, Chair of the ERCSD School Board, thanked all voters for coming out. She extended her appreciation to all board members, administration, budget advisory committee members and support staff for their time in putting together the warrant articles. She acknowledged retiring budget committee members and retiring faculty at the end of the school year. She also recognized two retiring school board members, Kim Casey and Travis Thompson.
Moderator Miller reviewed the rules and procedures of the meeting and requested permission for David Ryan and Mollie O'Keefe to speak at the meeting. Permission was granted.

Article 01: 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 setforth therein, totaling $69,224,030? Should this article be defeated, the operating budget shall be $68,913,899 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 recommend $69,224,030 as set forth on said budget. (Majority vote required)
Travis Thompson, Stratham, moved to take up the Article and Kimberly Meyer, Exeter seconded.
Travis Thompson, Stratham, explained the process of how the budget is developed.
A presentation via video was presented outlining and highlighting the changes addressing the increases (predominantly due to the increases in health insurance and contractual obligations) and decreases (one time expenses and snow removal).

James Berlo, Brentwood offered an amendment to decrease the budget to $66,000,000.
Michelle Siudut, Brentwood seconded the amendment.
Elizabeth Faria, Brentwood offered a friendly amendment to James Berlo's amendment to decrease the budget to $67,224,030.
The friendly amendment was denied.
Discussion supporting the amendment followed highlighting the decreased ranking, lower enrollment, the surplus at the end of the year and the increases in the budget are not sustainable.
Discussion not supporting the amendment was also offered. Test scores are on the rise, cutting the budget is short sighted, education of our students is an investment in our community and program cuts would be devastating.
The amendment was defeated with 16 voting in support of the amendment and the majority voting not to support the amendment.
Elizabeth Faria, Brentwood offered an amendment to Article 01 to decrease the operating budget to $67,224,030.
Ted Lloyd, East Kingston seconded the amendment.
This amendment was also defeated with 19 voting in support and the majority voting not to support.
Moderator Miller declared the article would appear on ballot on March 14th as written.
Bill Gauthier, Exeter moved to restrict reconsideration of the article and Jason Faria, Exeter seconded.

Article 02 Capital Reserve Fund

Shall the Exeter Region Cooperative School District vote to raise and appropriate the sum of up to $150,000 to be placed in the Capital Reserve Fund previously established in 1998 for the purpose of construction, reconstruction, or acquisition of school buildings and/or school ground site improvements including associated engineering and architectural fees, and further to name the school board as agents to expend this fund? This sum to come from June 30 fund balance available for transfer on July 1. No additional amount to be raised from taxation. The Exeter Region Cooperative School Board recommends this appropriation. (Majority vote required)
Paul Bauer, Newfields motioned to take up the article and Bob Hall, Kensington seconded.
Paul Bauer, Newfields talked about the fiscal responsibility of planning ahead for projects such as reroofing the high school which was installed in 2005 with a 15 year warranty.
No further discussion.
Scott Dennehy, Brentwood moved to restrict reconsideration of the article and Kim Casey, East Kingston seconded.

Article 03 CRF for Synthetic Turf Replacement

Shall the Exeter Region Cooperative School District vote to raise and appropriate the sumof 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 June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The Exeter Region Cooperative School Board recommends this appropriation. (Majority vote required)
Bob Hall, Kensington explained the turf was replaced in 2022 but there is a need to start to plan for the future.

Discussion followed about whether this money would need to be dedicated to synthetic replacement if in the future something better was to be recommended. A question was also raised about whether there is information about carcinogens.
The synthetic turf is a combination of rubber and sand. It is well maintained and the amount of injuries is tracked.
The article is specific to synthetic replacement. The article cannot be eliminated but the dollar amount can be changed. It will take a 2/3rds vote to change the purpose of this fund in the future.
Lois DeYoung, Brentwood offered an amendment to decrease the amount on this article to 0 and Elizabeth Faria, Brentwood seconded.
The amendment was defeated with 4 voting in support and the majority voting not to support.
Paul Bauer, Newfields moved to restrict reconsideration of the article and Kim Casey, East Kingston seconded.

Travis Thompson, Stratham motioned to adjourn the meeting and Mr. Kane of Exeter seconded the motion.
There were 33 out of 3,281 voters from Brentwood, 6 out of 1,752 voters from East Kingston, 41 out of 11,894 voters from Exeter, 6 out of 1,702 voters from Kensington, 3 out of 1,328 voters from Newfields and 14 out of 6,162 voters from Stratham present at the ERCSD Deliberative Session.
The total being 103 voters out of 26,119 registered voters in the ERCSD were present.

Respectfully Submitted
Susan E.H. Bendroth
Susan E.H. Bendroth, Exeter Region Cooperative School District Clerk
February 5, 2023

KIMBERLY F. WILLIAMS
NOTARY PUBLIC
State of New Hampshire
My Commission Expires
September 5, 2023
Kimberly F. Williams
2-9-2023

Exeter Regional Cooperative Reports

THE EXETER REGION

COOPERATIVE

SCHOOL DISTRICT

ANNUAL REPORT

For the Year Ending June 30, 2023
For the Proposed 2024-2025 Budget

EXETER REGION COOPERATIVE SCHOOL DISTRICT

SUPERINTENDENT'S OFFICE

Esther Asbell, Ed.D.
Superintendent of Schools
(603) 775-8653
easbell@sau16.org

Christopher Andriski, Ed.D.
Associate Superintendent of Schools
(603) 775-8679
candriski@sau16.org

Renee Beauregard-Bennett, Ed.D.
Assistant Superintendent/Director of Student Services
(603) 775-8646
rbennett@sau16.org

Heather Murray, MPA, SHRM
Director of Human Resources
(603) 775-8664
hmurray@sau16.org

Mollie O'Keefe, MPA, MSF
Executive Director of Finance and Operations
(603) 775-8669
mokeefe@sau16.org

EXETER REGION COOPERATIVE SCHOOL DISTRICT

BOARD MEMBERS AND DISTRICT OFFICERS

Chair of the School Board: Bill Gauthier
TERM 2024

NAME	EXPIRES	TOWN
Bill Gauthier	2024	Exeter
Paul Bauer	2024	Newfields
Bob Hall	2025	Kensington
Melissa Lyons	2026	East Kingston
Travis Thompson	2024	Stratham
Scott Dennehy	2025	Brentwood
Kimberly Masucci	2025	Exeter
Dawn Bullens	2026	Exeter
Erin Garcia de Paredes	2026	Stratham

School District Website: www.sau16.org

Moderator: Kate Miller – 2024

School District Clerk: Susan EH Bendroth – Appointed

School District Treasurer: Michael Schwotzer – Appointed

BUDGET ADVISORY COMMITTEE MEMBERS

Chair of the Budget Advisory Committee: Ami Faria
TERM 2024

NAME	EXPIRES	TOWN
Margaret Batemen	2025	Exeter
Jennifer Scrafford	2024	Stratham
Heidi Hanson	2025	Stratham
Patricia Cox	2025	Newfields
Erin Steckler	2026	Brentwood
Roy Morrisette	2026	Exeter
Ami Faria	2024	Exeter
Terrence Waldron	2024	East Kingston
Sarah Fetras	2026	Kensington

EXETER REGION COOPERATIVE SCHOOL DISTRICT
SPECIAL EDUCATION EXPENSES/REVENUES

SPECIAL EDUCATION EXPENSES		2021-2022	2022-2023
1200/1230	Special Programs	7,006,800	7,579,660
1430	Summer School	179,264	171,001
2140	Psychological Services	318,929	336,165
2150	Speech and Audiology	461,543	490,744
2162	Physical Therapy	71,992	74,152
2163	Occupational Therapy	137,265	171,052
2332	Administration Costs	535,870	574,526
2722	Special Transportation	1,108,147	1,429,115
	TOTAL EXPENSES	9,819,810	10,826,414
SPECIAL EDUCATION REVENUES			
3110	Special Ed Portion Adequacy Funds	826,078	846,954
3240	Special Education Aid (CAT Aid)	514,667	729,360
4580	Medicaid	155,548	94,521
	TOTAL REVENUES	1,496,292	1,670,836
ACTUAL DISTRICT COST FOR SPECIAL EDUCATION		**8,323,518**	**9,155,578**

Annual Report of SAU 16

For the Year Ending June 30, 2023

For the Proposed 2024-2025 Budget

SAU 16 ANNUAL REPORT FOR THE YEAR ENDING 2023

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.

SAU 16 represents the towns of Brentwood, East Kingston, Exeter, Kensington, Newfields, and Stratham. Each town has an individual school board that governs their elementary schools. All students in grades six through twelve come together forming the Exeter Region Cooperative School District, which is governed by the Exeter Region Cooperative School Board. The SAU 16 Joint School Board is composed of all members of each one of the seven individual school boards to govern the office of the Superintendent.

During the 2022-2023 school year the Joint Board was tasked with hiring a new Superintendent. This board worked hard to create a process that provided multiple opportunities for feedback to guide members in hiring a person that met the needs of the SAU 16 community. In December 2023, the Joint Board named Dr. Esther Asbell as the incoming Superintendent effective July 1, 2023. I am humbled and honored to have this role in SAU 16.

Throughout the 2022-2023 school year, educators at all levels continued to develop and implement multi-tiered support systems (MTSS) to meet the academic and social needs of our students. Academically all elementary schools as well as the middle school continued to implement interventions by providing individualized specific skill building opportunities for students. Exeter High School developed an intervention process to be implemented in the 2023-2024 school year. All schools have MTSS plans in meeting the social needs of our students.

Educators continued to grow, with many pursuing ongoing degrees and by participating in professional development that is highlighted in their individual digital portfolios. This learning was shared with each other at the March 2023 in-service day by having peers present to peers allowing for all districts to learn from our internal experts.

Also during the 2022-2023 school year, we continued to create a sense of belonging for all families, students, staff, and board members. Learning opportunities throughout the year resulted in conversations about curriculum, discipline processes, and access to all for an equitable education.

As I reflect upon my many years in SAU 16, I want to take this opportunity to thank each community in supporting our efforts in providing our students with learning environments that enact the SAU 16 Vision of a Graduate.

Respectfully,

Esther Asbell, Ed.D.
Superintendent of Schools

	SAU 16					
	SUPERINTENDENT SALARIES					
	2023-2024					
	SUPERINTENDENT PRORATED SALARY					
Brentwood				$10,242.00		
East Kingston				$5,022.00		
Exeter				$32,670.00		
Exeter Region Cooperative				$101,736.00		
Kensington				$5,580.00		
Newfields				$4,302.00		
Stratham				$20,448.00		
				$180,000.00		
ASSOCIATE AND ASSISTANT SUPERINTENDENT SALARIES						
(Total 2 positions: $160,000.00, $136,000.00)						
Brentwood				$16,842.40		5.69%
East Kingston				$8,258.40		2.79%
Exeter				$53,724.00		18.15%
Exeter Region Cooperative				$167,299.20		56.52%
Kensington				$9,176.00		3.10%
Newfields				$7,074.40		2.39%
Stratham				$33,625.60		11.36%
				$296,000.00		100.00%

	SCHOOL ADMINISTRATIVE UNIT #16			
BRENTWOOD, EAST KINGSTON, EXETER, EXETER REGION COOPERATIVE, KENSINGTON, NEWFIELDS, STRATHAM				
	2024-2025 APPROVED BUDGET			
	FY2024	**FY2025**	**CHANGE**	**CHANGE**
	BUDGET	**APPROVED**	**$**	**%**
EXECUTIVE ADMINISTRATIVE SALARIES	$ 1,488,200.00	$ 1,613,797.00	$ 125,597.00	8.44%
BUSINESS OFFICE SERVICES	$ 578,527.00	$ 629,837.00	$ 51,310.00	8.87%
TECHNOLOGY	$ 202,136.00	$ 36,601.00	$ (165,535.00)	-81.89%
SUPPORT SERVICES	$ 914,537.54	$ 997,359.55	$ 82,822.01	9.06%
TOTAL EXPENDITURES	**$ 3,183,400.54**	**$ 3,277,594.55**	**$ 94,194.01**	**2.96%**

Proposed FY25 SAU 16 Assessments

District	Assessment for FY24	FY24 Weighted %	EV	ADM	Weighted %	Assessment for FY25	Assessment Change ($)	Assessment Change (%)
Brentwood	$164,988	5.69%	$403,950,752	298	6.02%	$191,713	$26,725	16.20%
East Kingston	$80,848	2.79%	$210,489,143	137	2.94%	$93,477	$12,629	15.62%
Exeter	$526,394	18.15%	$1,260,213,335	848	17.91%	$570,161	$43,767	8.31%
Kensington	$89,967	3.10%	$254,826,332	128	3.15%	$100,304	$10,337	11.49%
Newfields	$69,214	2.39%	$183,839,877	118	2.55%	$81,185	$11,971	17.30%
Stratham	$329,488	11.36%	$907,543,984	531	12.03%	$382,965	$53,477	16.23%
Coop	$1,639,066	56.52%	$3,988,725,687	2,565	55.40%	$1,763,276	$124,210	7.58%
Total	$2,899,966	100.00%	$7,209,589,110	4,624	100.00%	$3,183,082	$283,116	9.76%

*ADM & EV numbers obtained direclty from NH Department of Education

SAU Calendar

SAU 16 2024-2025 ACADEMIC CALENDAR

August 2024

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Student	4
Teacher	6

September 2024

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Student	20
Teacher	20

October 2024

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Student	21
Teacher	22

November 2024

Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Student	16
Teacher	17

December 2024

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Student	15
Teacher	15

January 2025

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Student	19
Teacher	19

February 2025

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

Student	15
Teacher	15

March 2025

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Student	20
Teacher	21

April 2025

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Student	19
Teacher	19

May 2025

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Student	19
Teacher	19

June 2025

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Student	8
Teacher	9

School Closed
Teacher In-Service Day (No School)
Early Release
First and Last Day of School

Total Days	
Student	176
Teacher	182

Important Dates

Aug. 21	In-Service Day (SCS & EXE)
Aug. 22-23	In-Service Day (All)
Aug 26	First Day of School
Aug. 30 - Sept. 2	Labor Day Weekend
Oct. 11	In-Service Day (All Schools)
Oct. 14	Columbus Day/Indigenous Peoples Day
Nov. 5	In-Service Day (All Schools)
Nov.11	Veterans Day
Nov. 27-28	Thanksgiving Break
Dec. 23-Jan. 3	Holiday Break
Jan. 17	In-service Day
Jan. 20	Martin Luther King Jr. Day/Civil Rights Day
Feb. 24-28	Winter Break
Mar 11	In-Service Day (All Schools)
Apr. 28-May 2	Spring Break
May 26	Memorial Day
June 7	Graduation (Pending Approval)
June 11	Student's Last Day of School
June 12	Teacher's Last Day of School

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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