



# 2014 Annual Report

TOWN OF KENSINGTON, NH  
INCORPORATED 1737

[www.town.kensington.nh.us](http://www.town.kensington.nh.us)

# Annual Report Dedication



**Marcia York (left)  
1916-2013**

**Dolly Felch (right)  
1932-2014**



The Town is proud to dedicate its annual report to two outstanding women, who, in very different ways, represent the very heart of Kensington.

Marcia York, a lifelong native of Kensington, and Dorothy Felch, a long term Kensington resident were both committed to the community they loved and called home.

Marcia was born in 1916 in Exeter, and raised with her brother and sisters on the family homestead at York Hill, located on the westerly boundary of Kensington along Route 108.

She was a pioneer in many regards, going on to business school after high school, and after a short working career, enlisted in the Women's Army Corps. She served 20 years in the First Cavalry Division, and became an accomplished horsewoman. That was a passion Marcia held through all of her 97 years.

She gave freely of her time and expertise to the community, was a life member of the Historical Society, a member of American Legion Post 105 in Kensington, volunteered with the Rockingham 4H club, was a warden at the Universalist Church, and for years organized an annual horse show to benefit the Kensington Volunteer Fire Department.

Her love for animals ran deep, and Marcia, who lived alone after her sister Faith's passing, was always accompanied by a dog, and showed a love for her horse that was unmatched.

Dolly Felch, as she was known to those who knew her was also born in Exeter, in 1932. She chose Kensington as her home, and raised her sons in the house she kept after the death of her first husband, Clark Jacobs, and her marriage to another long term Kensington resident, Buzz Felch.

Dolly was very active in the Congregational Church in Kensington, serving as a Trustee, singing in the Choir, and working as a volunteer to make the Church suppers both a fundraiser, and a connection to the community.

She also served as a Social Trustee at the Kensington Public Library, overseeing the maintenance of the building. The elections in Kensington were always on Dolly's to do list, and she served for years as a ballot clerk, and helped prepare meals for the election officials.

Dolly could be seen welcoming new families into the Church and community, and created many lifelong friendships through her gentle and warm nature.

These two women represent Kensington. They were both committed, caring, and fierce in their love of the small Town that Kensington represents.

It is an honor to have their mark on the community.



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# Selectmen's Letter to the Residents



## State of New Hampshire Town of Kensington

95 Amesbury Road  
Kensington, NH 03833

To the Residents of Kensington:

The year 2014 presented some difficult questions and exciting changes for Kensington. Police Chief Mike Sielicki retired in late summer, and the Board hired our new chief, Scott Sanders. Scott is well known in town and has been part of the Kensington Police Department for a number of years. He comes to the position with an excellent understanding of our town and the police department. We also have recognized a significant turnover in the Board of Selectmen, with three new members since March of 2014. While coming from diverse backgrounds, all new members have resided in Kensington for a number of years and are motivated to demonstrate an atmosphere of transparency and collaboration to Kensington's governance process. The Board of Selectmen gives special thanks to Chief Mike Sielicki, Selectman Scott Lowell and Selectman Russell Perry for their years of dedicated service to the Town.

An important 2014 focus for the Selectman was to identify a more stable temporary solution for the Town's civic operations. One primary focus was to determine options for the Police Department, which had been situated in a temporary trailer with no running water or bathrooms for an extended period. Critical storage was offsite in multiple locations. Two relocation possibilities were reviewed by Selectmen; one was to use current location across the street from the Old Town Hall site. This location required major site work to accept the new larger trailer footprint. The other option was to move the expanded trailer footprint for the Kensington Police Department to a location behind the Old Town Hall, which had substantially less site work to be done to accept the trailers. Based on Town cost savings of about \$15,000, the Board of Selectmen voted to move the Police Department to its new location behind the Old Town Hall.

In 2014 we celebrated exciting accomplishments at the Old Town Hall! The source of the water intrusion causing the mold problem was identified. This was corrected through a non-evasive water proofing system constructed in the interior of the building, allowing the exterior façade to remain untouched. Gutters were installed to reroute the water away from the building. Upon completion of the water proofing, an air test was conducted to determine the air quality, and the report reflected a favorable air quality supporting space that could be habitable in the basement of the Old Town Hall.

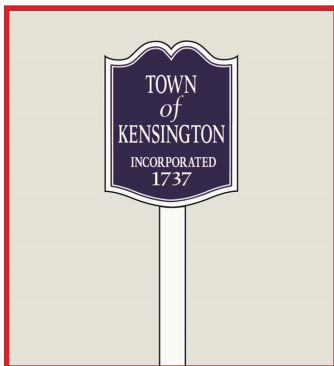
The results of the air test pave the way to develop a less costly permanent solution to the Kensington Town Offices and Police Department. Residents will see a Warrant Article related to this on the ballot in March 2015. If Kensington residents approve, Selectmen intend to pursue a feasibility study and architectural plans for an addition to the back of the Old Town Hall. The addition,

## Selectmen's Letter to the Residents Cont.

two stories, would provide an additional 1200 sq. ft., be ADA compliant, and provide sufficient space to house the town offices and the police department as well as meeting the future needs of Kensington. If the warrant article passes, the Board will seek volunteers from the community and Kensington employees to help develop specific design and space requirements.

During 2014, the Board of Selectman also focused on strategies designed to preserve Town infrastructure (capital assets and services) while looking for ways to maintain the current tax base without material expansion, working out a budget to meet the needs of the Town and remain fiscally responsible. The proposed budget for 2015 is lower than the default budget. The Board of Selectman took a close look at year-end balances and returned money to the general fund. The Board also took a close look at requests to encumber funds. There was over \$75,000 of proposed encumbrances that were returned to the general fund. In the coming 2015 year, the Board of Selectmen envisions a number of proposals and policy changes designed to make the management of the budget more functional and transparent. This will be possible by working with the Kensington Town department chiefs on a quarterly basis to review the budget and to operate in an efficient but effective manner.

In closing, the Board of Selectman wishes to thank all who have contributed their time and talents in 2014. The Town is appreciative of your enthusiasm and dedicated efforts. The Board encourages all residents to continue to be engaged in the town process, ask questions, provide input, and volunteer. Town government works best and most effectively with feedback from its residents. There are a number of boards, committees, and town positions to get involved in. The Town of Kensington has a wonderful community of residents which makes it a special and great place to live. Thank you from the Board of Selectmen and employees for entrusting us with the operation of Town affairs. It has been, and will continue to be our pleasure to serve you in 2015.



Norman DeBoisbriand, Chairman  
Peter Merrill  
Robert Wadleigh



# Town Officials

## ANIMAL CONTROL

Juli Noyes

## BOARD OF FIRE ENGINEERS

Alfred Felch

Fire Chief

Board of Selectmen

## BOARD OF HEALTH

Karl Singer, MD

Board of Selectmen

Police Chief

## BOARD OF SELECTMEN

Peter Merrill ..... Exp. 3/15

Robert Wadleigh..... Exp. 3/15

Norman DeBoisbriand ..... Exp. 3/17

## BOUNDARY WALKER

VACANT

## BUILDING INSPECTOR

Mark Sikorski.....Exp. 4/15

## BUILDING SAFETY COMMITTEE

Dan Barrette

Dave Buxton

Susan Gilbert

Chief Charles LeBlanc

Norman DeBoisbriand

Carl Rezendes

Chief Scott Sanders

## CEMETERY TRUSTEES

Carlton Rezendes ..... Exp. 3/15

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

Joan Webber ..... Exp. 3/17

## CONSERVATION COMMISSION

Joan Skewes ..... Exp. 4/15

Sydnee Goddard, Chair..... Exp. 4/17

Robert Gustafson..... Exp. 4/17

## ELECTRICAL INSPECTOR

Jim Boyd.....Exp. 10/15

## EMERGENCY MANAGEMENT

Robert Gustafson, Director

Vacant, Asst. Director

## FIRE CHIEF

Charles J. LeBlanc

## FIRE WARDEN

Charles J. LeBlanc

## GRANGE HALL COMMITTEE

Carl Rezendes ..... Exp. 3/15

Nancy Roffman, Appointed ... Exp. 3/17

Joan Webber ..... Exp. 3/17

## HIGHWAY SAFETY

Board of Selectmen

School Board Chairman

Chief of Police

## LIBRARY TRUSTEES

Janet Seeger ..... Exp. 3/15

John Herney ..... Exp. 3/16

Heather Ritter..... Exp. 3/17

## MODERATOR

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

## PLANNING BOARD

Michael Schwotzer, Alt. .... Exp. 4/15

Robert Solomon ..... Exp. 4/15

Jim Thompson. .... Exp. 4/15

Kate Mignone ..... Exp. 4/16

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

Steve Wilson, Alt. .... Exp. 4/16

Glen Ritter ..... Exp. 4/17

Peter Merrill.....Selectmen's Rep.

## Town Officials cont.

### **POLICE DEPARTMENT**

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

### **RECREATION COMMISSION**

Leslie DelSesto..... Exp. 4/15  
Donna Carter ..... Exp. 4/16  
Jodi Lefebvre ..... Exp. 4/16  
Janet Bunnell..... Exp. 4/17  
Jeffrey Gleason ..... Exp. 4/17  
Sarah Hoffmaster..... Exp. 4/17

### **ROAD MANAGER**

David Buxton

### **ROCKINGHAM PLANNING COMMISSION REP.**

Peter Merrill ..... Exp. 4/15  
Joan Whitney..... Exp. 4/17

### **SAWYER/ KENSINGTON TRUST TRUSTEES**

Bruce Cilley..... Exp. 7/15  
Donna Carter ..... Exp. 10/15  
Michael DelSesto..... Exp. 7/16  
David Macek..... Exp. 10/16  
Keith Palmer ..... Exp. 10/17

### **SEPTIC SYSTEM INSPECTORS**

Rockingham County Conservation District

### **SOUTHEAST REGIONAL SOLID WASTE REP.**

Alfred Felch  
Alan Tuthill

### **SUPERVISOR OF CHECKLIST**

Donna Carter ..... Exp. 3/15  
Mary Jane Solomon..... Exp. 3/16  
Susan Herney..... Exp. 3/20

### **TAX COLLECTOR**

Carlene Wiggin ..... Exp. 3/15  
, Deputy

### **TOWN AUDITORS**

Vachon, Clukay & Co.

### **TOWN CLERK**

Pamela Kehoe ..... Exp. 3/15  
Dana Donovan, Deputy

### **TOWN ENGINEER**

Beals Associates

### **TREASURER**

Michael Schwotzer ..... Exp. 3/15  
Sara Belisle, Deputy

### **TRUSTEES OF TRUST FUNDS**

Ann Smith ..... Exp. 3/15  
Carl Rezendes ..... Exp. 3/16  
Jim Webber ..... Exp. 3/17

### **ZONING BOARD OF ADJUSTMENT**

John Andreasse ..... Exp. 4/15  
Joan Skewes..... Exp. 4/15  
Elliott Fixler, Alt..... Exp. 4/16  
Richard Powers ..... Exp. 4/16  
Janet Bunnell ..... Exp. 4/17  
Michael Schwotzer, Alt. .... Exp. 4/17

# Meetings & Holidays

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

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

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

SELECTMEN	meet the 1st & 3rd Mondays, monthly, at the Kensington Elementary School Library, 7:00 pm.
PLANNING BOARD	meet the 3rd Tuesday, monthly, at the Kensington Elementary School Library, 7:30 pm
ZONING BOARD OF ADJUSTMENT	meet the 1st Tuesday, monthly, at the Kensington Elementary School Library, 7:30 pm  They only meet if there is official business.
CONSERVATION COMMISSION	meet the 2nd Tuesday, monthly, at the Kensington Elementary School Library, 7:00 pm
RECREATION COMMISSION	meet the 2nd Wednesday, monthly, at the Kensington Grocery Store (Donna Carter Realtor Office), 7:00 pm.
SAWYER KENSINGTON TRUST	meet the 3rd Wednesday monthly at the Pinnacle Center, 199 South Road, 7:30pm
KES SCHOOL BOARD	meet the 2nd Wednesday, monthly, at the School, 6:00 pm
COOPERATIVE SCHOOL BOARD	meet the 3rd Monday, monthly, at the Exeter High School, Roy Morrisette Alumni Room 7:00 p.m., subject to change.

## TOWN OFFICES ARE CLOSED ON THESE HOLIDAYS

New Year's Day	Thursday	January 1, 2015
Martin Luther King Jr. Day	Monday	January 19, 2015
Presidents Day	Monday	February 16, 2015
Memorial Day	Monday	May 25, 2015
Fourth of July	Thursday	July 2, 2015
Labor Day	Monday	September 7, 2015
Columbus Day	Monday	October 12, 2015
Veterans Day	Wednesday	November 11, 2015
Thanksgiving Day	Thursday	November 26, 2015
Christmas Eve	Thursday	December 24, 2015

# Town Hall Office Hours & Contact Information

## TOWN OFFICES

### KENSINGTON TOWN OFFICES

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

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

Phone (603) 772-5423

Fax (603) 772-6841

Web Site: [www.town.kensington.nh.us](http://www.town.kensington.nh.us)

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

### ADMINISTRATIVE ASSISTANT

Lynne Bonitatibus

Office Hours:

Telephone extension, #4

Monday – Thursday 8:30 am - 1:30 pm

### ASSESSOR'S OFFICE

Kathleen Felch, Assessing Clerk

Office Hours:

Telephone extension, #3

Monday – Thursday 8:30 am – 1:30 pm

### TAX COLLECTOR'S OFFICE

Carlene Wiggin, Tax Collector

Office Hours:

Telephone extension, #2

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

Wednesday evening - 6:30 pm - 8 pm

### TOWN CLERK'S OFFICE

Pamela Kehoe, Town Clerk

Dana Donovan, Deputy Town Clerk

Office Hours: \*subject to change

Telephone extension, #1

Monday 9:00 am – 12:00 pm

Tuesday 12:00pm -8:00pm Thursday 11:30am- 6:00 pm

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### POLICE DEPARTMENT

Scott Sanders, Police Chief

Toni Ann Capozzi-Gorski, Admin.

Office Hours:

Direct phone number

Rockingham Dispatch:

Monday – Thursday 8:00 am – 3:00 pm, Friday 8am-1pm

772-2929

772-4716

### FIRE DEPARTMENT

Charles LeBlanc, Chief 772-5751

Emergency 911

Non-emergency 502-3203

AMBULANCE - Rescue Squad 911

# Kensington Profile

## Kensington, NH



### Community Contact

**Town of Kensington**  
**Board of Selectmen**  
**243 Amesbury Road Unit #6**  
**Kensington, NH 03833**

Telephone  
Fax  
E-mail  
Web Site

**(603) 772-5423**  
**(603) 772-6841**  
**kensington@kensingtontown.com**  
**www.town.kensington.nh.us**

### Municipal Office Hours

**Administration, Assessor: Monday through Thursday,**  
**8:30 am - 1:30 pm; Town Clerk: Monday, 9 am - 12 noon,**  
**Tuesday, 12 noon - 6 pm, Thursday, 11:30 am - 6 pm ; Tax**  
**Collector: Monday, Thursday, 9 am - 12 noon, Wednesday,**  
**9 am - 12 noon, 6:30 pm - 8 pm**

County  
Labor Market Area  
Tourism Region  
Planning Commission  
Regional Development

**Rockingham**  
**Haverhill MA-NH NECTA Division, NH Portion**  
**Seacoast**  
**Rockingham**  
**Coastal Economic Development Corp.**

Election Districts  
US Congress  
Executive Council  
State Senate  
State Representative

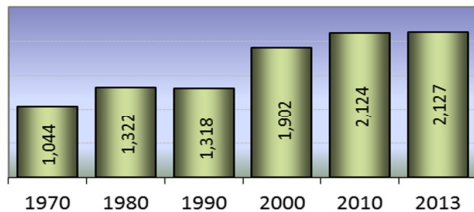
**District 1**  
**District 3**  
**District 24**  
**Rockingham County Districts 16, 35**

**Incorporated: 1737**

**Origin:** This town was once a parish of Hampton, and was incorporated in 1737 by Governor Jonathan Belcher of Massachusetts when New Hampshire was still part of that province. Of the 27 towns granted by Governor Belcher, only three were given names: Arlington, Peterborough, and Kensington, which was named for Edward Rich, Earl of Holland and Baron Kensington. England's Kensington, now a suburb of London, is the location of Kensington Palace, known for its beautiful public gardens. The palace was the birthplace of Queen Victoria, and the London home of Diana, Princess of Wales.

**Villages and Place Names:** Austin Corners, Brick School Corner, Eastman Corners, Five Corners, Lamprey Corners, Prescott Corner

**Population, Year of the First Census Taken:** 800 residents in 1790



**Population Trends:** Population change for Kensington was 1,419 over 53 years, from 708 in 1960 to 2,127 in 2013. The largest decennial percent change was a 47 percent increase between 1960 and 1970; the second largest was a 44 percent increase between 1990 and 2000. The 2013 Census estimate for Kensington was 2,127 residents, which ranked 134th among New Hampshire's incorporated cities and towns.

**Population Density and Land Area, 2013 (US Census Bureau):** 177.5 persons per square mile of land area. Kensington contains 12.0 square miles of land area and 0 square miles of inland water area.

Economic & Labor Market Information Bureau, NH Employment Security, November 2014. Community Response Received 5/21/2014

All information regarding the communities is from sources deemed reliable and is submitted subject to errors, omissions, modifications, and withdrawals without notice. No warranty or representation is made as to the accuracy of the information contained herein. Specific questions regarding individual cities and towns should be directed to the community contact.



# Kensington Profile

## MUNICIPAL SERVICES

Type of Government	<b>Selectmen</b>
Budget: Municipal Appropriations, 2014-2015	<b>\$1,690,721</b>
Budget: School Appropriations, 2014-2015	<b>\$6,242,802</b>
Zoning Ordinance	<b>1959/10</b>
Master Plan	<b>2011</b>
Capital Improvement Plan	<b>Yes</b>
Industrial Plans Reviewed By	<b>Planning Commission</b>

## Boards and Commissions

Elected:	<b>Selectmen; Library; Checklist; Trust Funds; Cemetery; Grange Hall; Town Clerk; Tax Collector</b>
Appointed:	<b>Planning; Zoning; Conservation; Recreation; Sawyer/Kensington Trust; Building Safety</b>

Public Library **Kensington Public**

## EMERGENCY SERVICES

Police Department	<b>Full-time</b>
Fire Department	<b>Volunteer</b>
Emergency Medical Service	<b>Volunteer</b>

Nearest Hospital(s)	Distance	Staffed Beds
<b>Exeter Hospital, Exeter</b>	<b>4 miles</b>	<b>99</b>

## UTILITIES

Electric Supplier	<b>Unitil</b>
Natural Gas Supplier	<b>Unitil</b>
Water Supplier	<b>Private wells</b>

Sanitation	<b>Private septic</b>
Municipal Wastewater Treatment Plant	<b>No</b>
Solid Waste Disposal	
Curbside Trash Pickup	<b>Municipal</b>
Pay-As-You-Throw Program	<b>No</b>
Recycling Program	<b>Voluntary</b>

Telephone Company	<b>Fairpoint; Comcast</b>
Cellular Telephone Access	<b>Yes</b>
Cable Television Access	<b>Yes</b>
Public Access Television Station	<b>No</b>
High Speed Internet Service:	
Business	<b>Yes</b>
Residential	<b>Yes</b>

## PROPERTY TAXES (NH Dept. of Revenue Administration)

2013 Total Tax Rate (per \$1000 of value)	<b>\$24.55</b>
2013 Equalization Ratio	<b>98.8</b>
2013 Full Value Tax Rate (per \$1000 of value)	<b>\$24.14</b>

2013 Percent of Local Assessed Valuation by Property Type	
Residential Land and Buildings	<b>93.7%</b>
Commercial Land and Buildings	<b>2.8%</b>
Public Utilities, Current Use, and Other	<b>3.5%</b>

## HOUSING (ACS 2008-2012)

Total Housing Units	<b>826</b>
Single-Family Units, Detached or Attached	<b>792</b>
Units in Multiple-Family Structures:	
Two to Four Units in Structure	<b>10</b>
Five or More Units in Structure	<b>0</b>
Mobile Homes and Other Housing Units	<b>24</b>

## DEMOGRAPHICS

(US Census Bureau)

Total Population	Community	County
2013	<b>2,127</b>	<b>297,820</b>
2010	<b>2,124</b>	<b>295,223</b>
2000	<b>1,902</b>	<b>278,748</b>
1990	<b>1,318</b>	<b>246,744</b>
1980	<b>1,332</b>	<b>190,345</b>
1970	<b>1,044</b>	<b>138,951</b>

## Demographics, American Community Survey (ACS) 2008-2012

Population by Gender	
Male	<b>1,069</b>
Female	<b>1,069</b>

Population by Age Group	
Under age 5	<b>73</b>
Age 5 to 19	<b>513</b>
Age 20 to 34	<b>180</b>
Age 35 to 54	<b>776</b>
Age 55 to 64	<b>335</b>
Age 65 and over	<b>261</b>
Median Age	<b>44.6 years</b>

## Educational Attainment, population 25 years and over

High school graduate or higher	<b>96.7%</b>
Bachelor's degree or higher	<b>40.7%</b>

## INCOME, INFLATION ADJUSTED \$ (ACS 2008-2012)

Per capita income	<b>\$49,509</b>
Median family income	<b>\$106,875</b>
Median household income	<b>\$96,750</b>

Median Earnings, full-time, year-round workers	
Male	<b>\$73,510</b>
Female	<b>\$48,264</b>

Individuals below the poverty level	<b>1.5%</b>
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## LABOR FORCE (NHES – ELM)

Annual Average	2003	2013
Civilian labor force	<b>1,089</b>	<b>1,201</b>
Employed	<b>1,038</b>	<b>1,137</b>
Unemployed	<b>51</b>	<b>64</b>
Unemployment rate	<b>4.7%</b>	<b>5.3%</b>

## EMPLOYMENT & WAGES (NHES – ELM)

Annual Average Covered Employment	2003	2013
Goods Producing Industries		
Average Employment	<b>80</b>	<b>35</b>
Average Weekly Wage	<b>\$ 673</b>	<b>\$ 697</b>

Service Providing Industries		
Average Employment	<b>166</b>	<b>213</b>
Average Weekly Wage	<b>\$ 941</b>	<b>\$ 798</b>

Total Private Industry		
Average Employment	<b>246</b>	<b>248</b>
Average Weekly Wage	<b>\$ 854</b>	<b>\$ 784</b>

Government (Federal, State, and Local)		
Average Employment	<b>60</b>	<b>64</b>
Average Weekly Wage	<b>\$ 423</b>	<b>\$ 681</b>

Total, Private Industry plus Government		
Average Employment	<b>306</b>	<b>311</b>
Average Weekly Wage	<b>\$ 770</b>	<b>\$ 763</b>

Economic & Labor Market Information Bureau, NH Employment Security, November 2014. Community Response Received 5/21/2014

# Kensington Profile

## EDUCATION AND CHILD CARE

Schools students attend:	<b>Kensington operates grades K-5; grades 6-12 are part of Exeter Region Cooperative (Brentwood, East Kingston, Kensington, Newfields, Stratham, Exeter)</b>				District: <b>SAU 16</b>
Career Technology Center(s):	<b>Seacoast School of Technology, Exeter</b>				Region: <b>18</b>
Educational Facilities (includes Charter Schools)	Elementary	Middle/Junior High	High School	Private/Parochial	
Number of Schools	<b>1</b>				
Grade Levels	<b>K 1-5</b>				
Total Enrollment	<b>135</b>				
Nearest Community College: <b>Great Bay</b>					
Nearest Colleges or Universities: <b>University of NH</b>					

2014 NH Licensed Child Care Facilities (DHHS-Bureau of Child Care Licensing) Total Facilities: **1** Total Capacity: **20**

LARGEST BUSINESSES	PRODUCT/SERVICE	EMPLOYEES	ESTABLISHED
Exeter & Hampton Electric	Electric utility services	40	
James R. Rosencrantz & Son	Farm, garden equipment		
CP Building Supply, Inc.	Building supplies & equipment		

## TRANSPORTATION (distances estimated from city/town hall)

Road Access	US Routes	
	State Routes	<b>84, 150</b>
Nearest Interstate, Exit	<b>I-95, Exit 1</b>	
Distance	<b>5 miles</b>	
Railroad	<b>Yes</b>	
Public Transportation	<b>No</b>	
Nearest Public Use Airport, General Aviation		
<b>Hampton Airfield</b>	Runway	<b>2,100 ft. turf</b>
Lighted? <b>Yes</b>	Navigation Aids?	<b>No</b>
Nearest Airport with Scheduled Service		
<b>Manchester-Boston Regional</b>	Distance	<b>36 miles</b>
Number of Passenger Airlines Serving Airport		<b>4</b>
Driving distance to select cities:		
Manchester, NH		<b>34 miles</b>
Portland, Maine		<b>70 miles</b>
Boston, Mass.		<b>46 miles</b>
New York City, NY		<b>259 miles</b>
Montreal, Quebec		<b>289 miles</b>

## COMMUTING TO WORK (ACS 2008-2012)

Workers 16 years and over	
Drove alone, car/truck/van	<b>84.4%</b>
Carpooled, car/truck/van	<b>4.3%</b>
Public transportation	<b>1.0%</b>
Walked	<b>2.3%</b>
Other means	<b>0.9%</b>
Worked at home	<b>7.1%</b>
Mean Travel Time to Work	<b>30.8 minutes</b>

## Percent of Working Residents: ACS 2008-2012

Working in community of residence	<b>11.5</b>
Commuting to another NH community	<b>56.4</b>
Commuting out-of-state	<b>32.1</b>

## RECREATION, ATTRACTIONS, AND EVENTS

<b>X</b>	Municipal Parks
	YMCA/YWCA
	Boys Club/Girls Club
	Golf Courses
	Swimming: Indoor Facility
	Swimming: Outdoor Facility
	Tennis Courts: Indoor Facility
	Tennis Courts: Outdoor Facility
	Ice Skating Rink: Indoor Facility
	Bowling Facilities
	Museums
	Cinemas
	Performing Arts Facilities
	Tourist Attractions
<b>X</b>	Youth Organizations (i.e., Scouts, 4-H)
<b>X</b>	Youth Sports: Baseball
<b>X</b>	Youth Sports: Soccer
	Youth Sports: Football
<b>X</b>	Youth Sports: Basketball
	Youth Sports: Hockey
	Campgrounds
	Fishing/Hunting
	Boating/Marinas
	Snowmobile Trails
	Bicycle Trails
	Cross Country Skiing
	Beach or Waterfront Recreation Area
	Overnight or Day Camps

Nearest Ski Area(s): **Gunstock**

Other:

# Trash & Recycling

## TRASH PICKUP EVERY TUESDAY BEGINNING AT 6:30 AM

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

1. Waste must be contained in plastic bags or trash barrels, not to exceed a capacity of 32 gallons. Cardboard boxes may not be used.
2. Waste must be placed at the end of the driveway by 6:30 a.m. on Tuesdays.
3. Weight of any container must not exceed 50 pounds.
4. Each 32 gallon container/bag must have a Kensington trash sticker affixed to it (for barrels containing non-bagged items, affix sticker to top item in the barrel). Stickers are available at the Town Offices.
5. No construction debris, brush or stumps will be picked up and no 55 gallon drums are to be used.
6. Residents may dispose of bulky items and other items that cannot be included with trash, such as motor oil, at the Raymond Transfer Station, Monday thru Saturday 8 am to 4 pm. Disposal of these items will require payment of fees. Fees and directions are posted on the Town's web site or you can call Bestway Disposal at 895-6273. James R. Rosencrantz & Sons located at 184 South Road accepts used waste oil. You may bring it in a sealed container during their regular business hours M-F 8am-5pm.

## RECYCLING

Recycling is picked up on the first four weeks of each month. There is no recycling pick up if there is a 5th Tuesday. For 2015 this will affect the months of March, June, September, and December.



## LICENSING OF DOGS



Each owner of a dog four months old or over must license the dog with the Town Clerk before May 1st of each year. By law, dogs age 4-7 months old must receive a Rabies Vaccination. The certificate of vaccination is to be presented to the Town Clerk at the time of licensing. Each dog must wear a collar around its neck; attached to the collar a metal tag distinctly marked with its license number.

License fees are as follows:

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

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

## JUNK CAR REGULATIONS

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

# Basic Zoning Information & Ordinances

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

\* Delayed during inclement weather in conjunction with school closings.

# Basic Zoning Information & Ordinances

## INFORMATION FOR RESIDENTS

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

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



# 2015 Town of Kensington Warrant

## Town of Kensington New Hampshire Warrant and Budget 2015

To 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 and warned that the two phases of the Annual Town Meeting will be held as follows:

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

Date: February 4, 2015

Time: 7:00pm

Location: Kensington Elementary School Multi-purpose Room, 122 Amesbury Road Kensington, NH 03833

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

Date: March 10, 2015

Time: 8:00am-7:30pm

Location: Kensington Elementary School Multi-purpose Room, 122 Amesbury Road Kensington, NH 03833

### Article 1: Other – Elect Officials

To choose all necessary Town Officials for the year ensuing.

### Article 2: Other – Amend Zoning Ordinance Definitions

Are you in favor of the following amendments to the Kensington Zoning Ordinance?

- 1) Amend existing definitions and add new definitions to the Kensington Zoning Ordinance as follows:
  - a) Clarify current explanation of the Expansion of Use within the Septic Regulations Zoning Ordinance Article VII Health Standards, Section 7.1D(7).
  - b) Replace the current definition of Dwelling Unit within Zoning Ordinance Article II Definitions.
  - c) Add a new definition of Alteration to Zoning Ordinance Article II Definitions.
  - d) Clarify definition and include retaining walls to existing definition of a Structure within Zoning Ordinance Article II Definitions.

#### Proposed Amendments to Definitions in the Kensington Zoning Ordinance

<b>DWELLING/RESIDENCE</b> Article II Definitions	A room or group of rooms in a structure designed or used as a place for independent occupancy by person or family without need to use other areas of structure or another structure for meal preparation, sleeping, living or use of sanitary facilities.
<b>ALTERATION</b> Article II Definitions	Any construction or renovation to an existing structure which requires a permit other than repair or replacement. Also, a change in the mechanical system that involves an extension or change to the arrangement, type or purpose of the existing installation.
<b>EXPANSION OF USE</b> Article VII Health Standards	An increase flow of wastewater into a septic system created by: <ul style="list-style-type: none"><li>• An increased number of bedrooms in a dwelling unit.</li><li>• An increase in the number of employees in a commercial use.</li><li>• An increase in floor area or increased number of seats in any building resulting in increased wastewater flows.</li><li>• A change within a structure causing additional flow rates.</li></ul>
<b>STRUCTURE</b> Article II Definitions	Anything constructed or erected on or in the ground or in the water or an attachment to something having a fixed location on the ground. Structures include permanent or temporary buildings, , signs, carports, porches, swimming pools and other building features, communication towers and antennas, and field or garden walls or embankments retaining walls four (4) feet or greater. Structures do not include sidewalks, fences, driveways, septic systems, boundary markers, field or garden walls and embankments; retaining walls less than four (4) feet, land drainage, sediment and erosion control structure.

# 2015 Town of Kensington Warrant

## Current Definitions in the Kensington Zoning Ordinance

<b>DWELLING UNIT</b> Article II Definitions	Means a single unit providing complete independent living facilities, eating, cooking and sanitation.
<b>ALTERATION</b> Article II Definitions	No definitions; Article 8.3 C (4)
<b>EXPANSION OF USE</b>	Within Septic Regulations as: pg. 122 An increase flow of wastewater into a septic system created by: an increased number of bedrooms in a dwelling unit; an increase in the number of employees in a commercial use; or an increase in floor area or increased number of seats in any building resulting in increased wastewater flows.
<b>STRUCTURE</b> Article II Definitions	Anything constructed or erected on or in the ground or in the water or an attachment to something having a fixed location on the ground, such as buildings, permanent or temporary, signs, carports, porches, swimming pools and other building features, including communication towers and antennas, but not including sidewalks, fences, driveways, septic systems, boundary markers, field or garden walls or embankment, retaining walls, land drainage, sediment and erosion control structure. <b>(Added 03/13/2001)</b>

☐ Yes

☐ No

## Article 3: Operating Budget-Town-SB2

Shall the Town of Kensington raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$1,624,161 (one million, six hundred twenty four thousand, one hundred sixty one dollars)? Should this article be defeated, the operating budget shall be \$1,639,032 (one million, six hundred thirty nine thousand, thirty two dollars), which is the same as last year, with certain adjustments required by previous action of the voters or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Note: This warrant article (operating budget) does not include appropriations in any other warrant article.

Selectmen recommend this appropriation unanimously.

Estimated Tax Impact Proposed Budget: \$5.45 per thousand dollar valuation

Estimated Tax Impact Default Budget: \$5.50 per thousand dollar valuation

Based on a property valued at \$100,000, the estimated tax impact is \$545.00 for the proposed budget and \$550.00 for the default budget.

\*Note: these figures do not include any offsetting revenue.

☐ Yes

☐ No

## Article 4: Equipment Lease With Fiscal Funding Clause (Escape Clause)

### Lease Payment #3 for Fire Truck

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

Selectmen recommend this appropriation unanimously

Estimated Tax Impact: \$.21 per thousand dollar valuation

Based on a property valued at \$100,000, the estimated tax impact is \$21.00

☐ Yes

☐ No

# 2015 Town of Kensington Warrant

## Article 5: Purchase Breathing Apparatus for the Fire Department

By petition to see if the town will vote to raise and appropriate the sum of \$23,544 (twenty three thousand five hundred forty four dollars) for the purchase of four new Self Contained Breathing Apparatus (SCBA) for the fire department. An SCBA is an air pack worn by firefighters to breathe clean air while operating in a smoke filled or toxic environment. The purpose of this purchase is to replace four outdated and unreliable SCBAs with modern and reliable SCBAs. This will allow Kensington Firefighters to utilize NFPA compliant equipment that is compatible with all surrounding departments.

Selectmen recommend this appropriation unanimously

Estimated Tax Impact: \$.08 per thousand dollar valuation

Based on a property valued at \$100,000, the estimated tax impact is \$8.00

☐

Yes

☐

No

## Article 6: Richie McFarland Program- Social Services

By petition, to see if the town will vote to raise and appropriate \$1,500.00, (one thousand five hundred dollars) for the Richie McFarland Children's Center's (RMCC) early intervention program that serves children from birth to three years of age and their families. This investment will support the cost of providing early childhood special education, pediatric therapies and family support services to Kensington residents. RMCC bases the request on \$300 (three hundred dollars) per child which is less than five percent (5%) of the annual cost for weekly home-based therapies. This past year RMCC served five (5) children, which is the average number of children in Kensington served over the past ten (10) years.

Selectmen recommend this appropriation unanimously

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

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

☐

Yes

☐

No

## Article 7: Town Hall Study

To see if the Town shall vote to raise and appropriate up to the sum of \$30,000 (thirty thousand dollars) for the purpose of developing a feasibility study and architectural plans for an addition to the back of the existing Town Hall. This addition will be two stories that will provide an additional 1,200 square feet of sufficient space to house the town offices and the police department and will meet the future needs of the town.

The source of the water problem and mold has been identified and corrected through extensive waterproofing and insulation. The Town has received a favorable air quality test that reflects the quality of the air is good and habitable for offices.

Selectmen recommend this appropriation unanimously

Estimated Tax Impact: \$.10 per thousand dollar valuation

Based on a property valued at \$100,000, the estimated tax impact is \$10.00

☐

Yes

☐

No

# 2015 Town of Kensington Warrant

## Article 8: Road Reconstruction

To see if the town will vote to raise and appropriate the sum of \$200,000 (two hundred thousand dollars) for town road reconstruction. This will be a non-lapsing appropriation as per RSA 32:7, VI and will not lapse until December 31, 2016. This appropriation is in addition to Warrant Article 3, the operating budget article.

Selectmen recommend this appropriation unanimously

Estimated Tax Impact: \$.67 per thousand dollar valuation

Based on a property valued at \$100,000, the estimated tax impact is \$67.00

☐

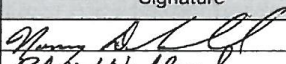
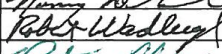

Yes

☐

No

Given under our hands, January 26, 2015

We certify and attest that on or before January 26, 2015, we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at Kensington Town Offices, Kensington Elementary School and Kensington Grocery, and delivered the original to the Town Clerk.

Printed Name	Position	Signature
Norman DeBoisbriand	Selectman, Chair	
Peter Merrill	Selectman	
Robert Wadleigh	Selectman	

# 2015 Deliberative Session Minutes

## Deliberative Session 2015

Moderator, Harold Bragg called the meeting to order at 7:03pm on February 4, 2015. In attendance were Selectmen: Norman DeBoisbriand, Peter Merrill, Robert Wadleigh and Town Clerk, Pamela L. Kehoe.

There were approximately 34 registered voters present.

The Moderator read the opening paragraphs of the Town Warrant stating the Town Election would be held Tuesday March 10th, 2015 from 8am to 7:30pm at The Kensington Elementary School, multipurpose room. Harold explained how he would conduct the meeting.

Article 1: N/A for warrant article

Article 2: Planning Board article can't be changed in the Deliberative Session and will go to the Ballot as presented. Michael Schwotzer makes a motion, Lynne Bonitatibus 2nds. No discussion. Moderator takes a vote. I, for a yes vote, Nay, for a no vote.

Motion is in the affirmative.

Article 3: Michael Schwotzer makes a motion, Jim Webber 2nds. Fred Feldman asks questions about some line items and why the building inspector's salary increased.

Peter Merrill answered with an explanation that Kensington's fees are out of date with their salaries for this position and is much lower than surrounding towns. Lynne B. explains that the increase also is due to the permits being placed under a different line item. She explains that it is for reimbursed fee's that also go back to the different inspectors. Kathy made mention and as a point of clarity that he is still not considered a Town Employee and that he is 1099.

Peter Merrill also pointed out and encouraged people to attend. That there are budget meetings every fall and that is a good place to voice your concerns and have your questions answered over the budget.

Michael Schwotzer proceeds to read amended fiscal note:

Fiscal Impact Note: the proposed operating budget figure of \$1,624,161 is a decrease of \$(66,560) being less than the budget amount adopted in 2014 of \$1,690,721. The net estimated 2015 tax impact of the proposed operating budget is \$(0.223) per \$1,000 valuation (negative 22.3 cents per thousand dollars of valuation). The default budget figure of \$1,639,032 is a decrease of \$(51,789) being less than the budget amount adopted in 2014 of \$1,690,721. The net estimated 2015 tax impact of the default budget is \$(0.174) per \$1,000 valuation (negative 17.4 cents per thousand dollars of valuation).

Joan Whitney asks what the income will be to offset the revenue. Mike Schwotzer informs the room that Automobile taxes will be the biggest revenue to offset the town rate. He informed the room there are other small revenues but the majority will come from automobiles.

Moderator takes a vote. . Motion is in the affirmative.



## 2015 Deliberative Session Minutes

Michael Schwotzer moves to make a motion to vote so there can be no reconsideration on Article 3 for the operating budget. Lynne Bonitatibus 2nds

Moderator takes a vote. . Motion is in the affirmative.

Article 4: Fred Feldman makes a motion, Michael Schwotzer 2nds. No Discussion. Motion is in the affirmative.

Article 5: Rhoda Feldman makes a motion, Michael Schwotzer 2nds. Fred Feldman inquires what their lifetime is and how old are the ones that we already have? Moderator asks if there is anyone who can speak on this. Peter Merrill says that he cannot speak on the exact age of the packs but explains that the ones that we have are not compatible to any other town. Jean Waldron asks what the lifetime of these packs are. No one is able to give an exact answer on this question. Rick asked if there was any trade in value for the ones that we already have or if there is a way to recoup any money from the sale of the old ones. Robert Wadleigh says he doesn't think that there is any but again there was no one at the meeting that has any knowledge of this or if this is possible. Peter Merrill suggests going to the Fire Fighter meeting on Thursday night. Kathy Felch asked if we have any that are compatible now. Norman DeBoisbriand replied that there are 6 new ones that are compatible.

Moderator takes a vote. . Motion is in the affirmative.

Article 6: Maggie Kilcoyne makes a motion, Dennis Roffman 2nds.

No Discussion Moderator takes a vote. . Motion is in the affirmative.

Article 7: Lynne Monroe makes a motion, Joan Whitney 2nds. Fred Feldman asks is there an estimated budget anticipated? How much will it cost if it does pass? Norman answered that the anticipated estimate is \$400,000- \$500,000. If this article passes they will be able to make a proposal and have a better idea. Peter Merrill added on that part of the feasibility study is to take a look at it and see what the options are for use. We won't know what the feature set will be (use) until the study is performed. Rhoda Feldman asks if the Selectman are planning on working with the individual departments to see what their needs are. Peter answered yes, that is how the process will work. Fred Feldman asked about the proposed municipal building that was voted down last year. He inquired how many feet that building was to be? 4000 to 5000 square feet? He had concerns on how 1200 square ft. was going to be able to work? Norman informed him that the new addition would be 600 feet upstairs and 600 feet down. Fred Feldman asked if the Police Dept. supported the new addition. He was told there were no representatives there to speak for them. But there doesn't seem to be anything in the negative. Norman informed the room that they were to process they could use. They are hoping to use a bond and that there is money in the town reserve. Lynne Monroe wanted to show her support and thanked the Selectman for their work and she felt it was an excellent article, well thought out. Paul Lovikk wanted to know if the plan is to move all the town functions into this building.

Moderator takes a vote Motion is affirmative.

Article 8 Michael Schwotzer motions, Lynne Bonitatibus 2nds.

## 2015 Deliberative Session Minutes

Fred Feldman asks why such a large amount? Bob Wadleigh explains that the town didn't do any road construction last year. Donna Carter asked if it was passed on because we were looking for the extra money for the municipal building? So there would be more of a chance of the bldg. passing? A selectman answered that they didn't have an answer for that because they were not on the board at the time.

Moderator takes a vote. Motion passes in the affirmative.

Michael Schwotzer motions to adjourn, Kathy Felch 2nds. Moderator ends the deliberative session at 7:36pm.

Respectfully Submitted,

Pamela L. Kehoe

Town Clerk, Kensington NH

# 2015 Proposed Budget MS636



New Hampshire  
Department of  
Revenue Administration

2015  
MS-636

## Budget of the Town of Kensington Form Due Date: 20 Days after the Town Meeting

This form was posted with the warrant on: 1/26/15

**For Assistance Please Contact:**

NH DRA Municipal and Property Division  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

**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.

Governing Body Certifications		
Printed Name	Position	Signature
Norman De Boisbrant	Chairman	
Robert Wadleigh	Selectman	
Peter Merrill	Selectman	

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

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

# 2015 Proposed Budget MS636

Appropriations						
Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>General Government</b>						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	3	\$42,948	\$39,513	\$39,449	\$0
4140-4149	Election, Registration, and Vital Statistics	3	\$30,719	\$33,483	\$28,894	\$0
4150-4151	Financial Administration	3	\$84,057	\$73,425	\$80,222	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0
4153	Legal Expense	3	\$20,000	\$17,203	\$20,000	\$0
4155-4159	Personnel Administration	3	\$246,623	\$219,952	\$215,509	\$0
4191-4193	Planning and Zoning	3	\$15,678	\$11,600	\$15,273	\$0
4194	General Government Buildings	3	\$79,591	\$74,185	\$55,512	\$0
4195	Cemeteries	3	\$14,900	\$11,427	\$15,600	\$0
4196	Insurance	3	\$45,478	\$35,876	\$45,179	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government	3	\$22,302	\$27,383	\$21,302	\$0
<b>Public Safety</b>						
4210-4214	Police	3	\$391,571	\$360,756	\$384,869	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0
4220-4229	Fire	3	\$109,300	\$106,213	\$108,400	\$0
4240-4249	Building Inspection	3	\$6,500	\$4,340	\$12,500	\$0
4290-4298	Emergency Management	3	\$6,392	\$9,403	\$6,127	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0
<b>Airport/Aviation Center</b>						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
<b>Highways and Streets</b>						
4311	Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	3	\$188,980	\$165,306	\$188,980	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	3	\$1,500	\$1,681	\$2,000	\$0
4319	Other		\$0	\$0	\$0	\$0
<b>Sanitation</b>						
4321	Administration	3	\$2,626	\$2,011	\$2,069	\$0
4323	Solid Waste Collection	3	\$92,500	\$91,850	\$92,500	\$0
4324	Solid Waste Disposal	3	\$50,850	\$48,807	\$48,500	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment</b>						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
<b>Electric</b>						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0

MS-636: Kensington 2015

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# 2015 Proposed Budget MS636

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
<b>Health</b>						
4411	Administration	3	\$150	\$0	\$150	\$0
4414	Pest Control	3	\$27,925	\$25,455	\$27,925	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0
<b>Welfare</b>						
4441-4442	Administration and Direct Assistance	3	\$5,000	\$1,115	\$5,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
<b>Culture and Recreation</b>						
4520-4529	Parks and Recreation	3	\$39,720	\$38,645	\$42,305	\$0
4550-4559	Library	3	\$98,852	\$99,366	\$101,412	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
<b>Conservation and Development</b>						
4611-4612	Administration and Purchasing of Natural Resources	3	\$495	\$495	\$520	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
<b>Debt Service</b>						
4711	Long Term Bonds and Notes - Principal	3	\$40,000	\$40,000	\$40,000	\$0
4721	Long Term Bonds and Notes - Interest	3	\$26,062	\$26,062	\$23,963	\$0
4723	Tax Anticipation Notes - Interest		\$1	\$0	\$0	\$0
4790-4799	Other Debt Service	3	\$0	\$6	\$1	\$0
<b>Capital Outlay</b>						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
<b>Operating Transfers Out</b>						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
<b>Total Proposed Appropriations</b>			<b>\$1,690,720</b>	<b>\$1,565,558</b>	<b>\$1,624,161</b>	<b>\$0</b>

# 2015 Proposed Budget MS636

## Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Fund		\$0	\$0	\$0	\$0
4130-4139	Executive	6	\$0	\$0	\$1,500	\$0
4220-4229	Fire	5	\$0	\$0	\$23,544	\$0
<b>Special Articles Recommended</b>			<b>\$0</b>	<b>\$0</b>	<b>\$25,044</b>	<b>\$0</b>

## Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4194	General Government Buildings	7	\$0	\$0	\$30,000	\$0
	<b>Purpose:</b>					
4220-4229	Fire	4	\$0	\$0	\$60,740	\$0
	<b>Purpose:</b>					
4312	Highways and Streets	8	\$0	\$0	\$200,000	\$0
	<b>Purpose:</b>					
<b>Individual Articles Recommended</b>			<b>\$0</b>	<b>\$0</b>	<b>\$290,740</b>	<b>\$0</b>



# 2015 Proposed Budget MS636

Revenues					
Account Code	Source of Revenue	Warrant Article #	PY Estimated Revenues	PY Actual Revenues	Estimated Revenues Ensuing Fiscal Year
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$12,200	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	3	\$2,234	\$2,234	\$500
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	3	\$38	\$38	\$50
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	3	\$46,000	\$45,004	\$42,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	3	\$380,000	\$422,701	\$400,000
3230	Building Permits	3	\$6,500	\$13,143	\$12,000
3290	Other Licenses, Permits, and Fees	3	\$55,000	\$55,593	\$52,000
3311-3319	From Federal Government		\$0	\$0	\$0
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	3	\$101,869	\$101,869	\$101,869
3353	Highway Block Grant	3	\$48,847	\$49,023	\$49,017
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	3	\$0	\$0	\$10,500
3379	From Other Governments	3	\$1,399	\$7,945	\$13,063
<b>Charges for Services</b>					
3401-3406	Income from Departments	3	\$9,000	\$9,397	\$9,200
3409	Other Charges		\$0	\$0	\$0
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	3	\$140	\$174	\$100
3503-3509	Other	3	\$20,000	\$32,434	\$20,426
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0

## 2015 Proposed Budget MS636

Account Code	Source of Revenue	Warrant Article #	PY Estimated Revenues	PY Actual Revenues	Estimated Revenues Ensuing Fiscal Year
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Total Estimated Revenues and Credits</b>			<b>\$671,027</b>	<b>\$751,755</b>	<b>\$710,725</b>

# 2015 Proposed Budget MS636

Budget Summary		
Item	Prior Year	Ensuing Year
Operating Budget Appropriations Recommended	\$1,690,721	\$1,624,161
Special Warrant Articles Recommended	\$54,196	\$25,044
Individual Warrant Articles Recommended	\$62,740	\$290,740
TOTAL Appropriations Recommended	\$1,807,657	\$1,939,945
Less: Amount of Estimated Revenues & Credits	\$671,027	\$710,725
Estimated Amount of Taxes to be Raised	\$1,136,630	\$1,229,220

# 2015 Default Budget



New Hampshire  
Department of  
Revenue Administration

2015  
MS-DT

## DEFAULT BUDGET OF THE TOWN

**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: Jan 26, 2015

### Instructions

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-636 or MS-737) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

### For Assistance Please Contact:

NH DRA Municipal and Property Division  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

### ENTITY'S INFORMATION ?

Municipality: KENSINGTON

County: ROCKINGHAM

### PREPARER'S INFORMATION ?

First Name

Lynne

Last Name

Bonitatibus

Street No.

95

Street Name

Amesbury Road

Phone Number

(603) 772-5423

Email (optional)

kensington@kensingtontown.com





New Hampshire  
Department of  
Revenue Administration

2015  
MS-DT

## 2015 Default Budget

APPROPRIATIONS					
GENERAL GOVERNMENT ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4130 - 4139 Executive ?		\$42,948			\$42,948
4140 - 4149 Election, Registration & Vital Statistics ?		\$30,719			\$30,719
4150 - 4151 Financial Administration ?		\$84,057	(\$70)	\$3,500	\$80,487
4152 Revaluation of Property ?					
4153 Legal Expense ?		\$20,000			\$20,000
4155 - 4159 Personnel Administration ?		\$246,623	(\$31,114)		\$215,509
4191 - 4193 Planning & Zoning ?		\$15,678	(\$5)		\$15,673
4194 General Government Buildings ?		\$79,592	(\$23,080)		\$56,512
4195 Cemeteries ?		\$14,900			\$14,900
4196 Insurance ?		\$45,478	(\$299)		\$45,179
4197 Advertising & Regional Association ?					
4199 Other General Government ?		\$22,302			\$22,302
General Government Subtotal		\$602,297	(\$54,568)	\$3,500	\$544,229



New Hampshire  
Department of  
Revenue Administration

2015  
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# 2015 Default Budget

## APPROPRIATIONS

### PUBLIC SAFETY ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4210-4214	Police ?	\$391,571			\$391,571
4215-4219	Ambulance ?				
4220-4229	Fire ?	\$109,300			\$109,300
4240-4249	Building Inspection ?	\$6,500	\$6,000		\$12,500
4290-4298	Emergency Management ?	\$6,392	\$1,100		\$7,492
4299	Other (Including Communications) ?				
<b>Public Safety Subtotal</b>		<b>\$513,763</b>	<b>\$7,100</b>		<b>\$520,863</b>

### AIRPORT/AVIATION CENTER ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4301 - 4309	Airport Operations ?				
<b>Airport/Aviation Subtotal</b>					

### HIGHWAYS AND STREETS ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4311	Administration ?				
4312	Highways & Streets ?	\$188,980			\$188,980
4313	Bridges ?				
4316	Street Lighting ?	\$1,500	\$500		\$2,000
4319	Other ?				
<b>Highways and Streets Subtotal</b>		<b>\$190,480</b>	<b>\$500</b>		<b>\$190,980</b>

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## 2015 Default Budget

APPROPRIATIONS				
SANITATION ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations
4321	Administration ?	\$2,626	(\$557)	
4323	Solid Waste Collection ?	\$92,500		\$2,069
4324	Solid Waste Disposal ?	\$50,850		\$92,500
4325	Solid Waste Clean-up ?			\$50,850
4326-4328	Sewage Collection & Disposal ?			
4329	Other Sanitation ?			
Sanitation Subtotal		\$145,976	(\$557)	\$145,419

WATER DISTRIBUTION AND TREATMENT ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations
4331	Administration ?			
4332	Water Services ?			
4335	Water Treatment ?			
4338 - 4339	Water Conservation & Other ?			
Water Distribution and Treatment Subtotal				



## 2015 Default Budget

APPROPRIATIONS				
ELECTRIC ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations
4351 - 4352	Administration & Generation ?			
4353	Purchase Costs ?			
4354	Electric Equipment Maintenance ?			
4359	Other Electric Costs ?			
Electric Subtotal				
HEALTH ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations
4411	Administration ?	\$150		\$150
4414	Pest Control ?	\$27,925		\$27,925
4415 - 4419	Health Agencies & Hospital & Other ?			
Health Subtotal		\$28,075		\$28,075
WELFARE ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations
4441 - 4442	Administration & Direct Assistance ?	\$5,000		\$5,000
4444	Intergovernmental Welfare Payments ?			
4445 - 4449	Vendor Payments & Other ?			
Welfare Subtotal		\$5,000		\$5,000





## 2015 Default Budget

APPROPRIATIONS					
CULTURE AND RECREATION ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4520 - 4529	Parks & Recreation ?	\$39,720	\$1,435		\$41,155
4550 - 4559	Library ?	\$98,852			\$98,852
4583	Patriotic Purposes ?				
4589	Other Culture & Recreation ?				
Culture and Recreation Subtotal		\$138,572	\$1,435		\$140,007
CONSERVATION & DEVELOPMENT ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4611 - 4612	Admin. & Purch. of Natural Resources ?	\$495			\$495
4619	Other Conservation ?				
4631 - 4632	Redevelopment and Housing ?				
4651 - 4659	Economic Development ?				
Conservation & Development Subtotal		\$495			\$495
DEBT SERVICE ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4711	Principal Long Term Bonds & Notes ?	\$40,000			\$40,000
4721	Interest Long Term Bonds & Notes ?	\$26,062	(\$2,099)		\$23,963
4723	Interest on Tax Anticipation Notes ?				
4790 - 4799	Other Debt Service ?	\$1			\$1
Debt Service Subtotal		\$66,063	(\$2,099)		\$63,964



New Hampshire  
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## 2015 Default Budget

APPROPRIATIONS					
CAPITAL OUTLAY ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4901	Land ?				
4902	Machinery, Vehicles, & Equipment ?				
4903	Buildings ?				
4909	Improvements Other Than Buildings ?				
Capital Outlay Subtotal					
OPERATING TRANSFERS OUT ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4912	To Special Revenue Fund ?				
4913	To Capital Projects Fund ?				
4914	To Enterprise Fund ?				
	Sewer				
	Water				
	Electric				
	Airport				
4918	To Nonexpendable Trust Funds ?				
4919	To Fiduciary Funds ?				
Operating Transfers Out Subtotal					





## 2015 Default Budget

Operating Budget Total	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
	\$1,690,721	(\$48,189)	\$3,500	\$1,639,032

### EXPLANATION FOR INCREASES AND REDUCTIONS

Use this section of the form to explain why any increase of reduction was applied to the estimated appropriation for an account code. Supply an explanation for each individual increase or reduction on its own line. You can use the "Add New Line" button to insert a new line. The "Remove Line" button will remove that line from the form.

Account #	Explanation for Increase or Reduction	Add New Line
4150-4151	Decrease in cost of contracted services	Remove Line
4150-4151	One time tax map update	Remove Line
4155-4159	Health insurance and payroll tax decrease	Remove Line
4191-4193	Dues reduction	Remove Line
4194	One time expenditures reduced for trailer move	Remove Line
4196	Decrease in insurance expenses	Remove Line
4240-4249	Increase to add cost of building permit related expenses into budget instead of liability accounts	Remove Line
4290-4298	Increase for costs of phone	Remove Line
4316	Increase for street lighting expense	Remove Line
4321	Decrease in dues	Remove Line
4520-4529	Increase in park maintenance contract	Remove Line
4721	Decrease in interest on bond	Remove Line
		Remove Line

# 2015 Default Budget



New Hampshire  
Department of  
Revenue Administration

2015  
MS-DT

KENSINGTON (239)

## PREPARER'S CERTIFICATION

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

Preparer's First Name

Lynne

Preparer's Last Name

Bonitatibus

Preparer's Signature and Title

*Lynne Bonitatibus, admin asst.*

Jan 26, 2015

Date

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

## GOVERNING BODY (OR BUDGET COMMITTEE PER RSA 40:14-B) 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.

Governing Body or Committee Member's Signature and Title

*Henry D. Bell* Chairman

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

*Robert Wadley* Selectman

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

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Submit

Print

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

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

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

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



# 2015 Detailed Budget

Proposed Town Budget 2015

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# 2015 Detailed Budget

Proposed Town Budget 2015

A	B	C	D	E	F	G	H	I	J
1	Updated 12/6/15	2015 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON	Actual	Submitted Request	Committee Changes	Final Budget	2014 Less/More	COMMENTS	Default
2									
3		Approp.	12/31/2014	2015					
4	DEPARTMENT								
49	4155 Personnel Administration								
50	4155HI Health Insurance	148,864	140,801	130,486	-	130,486	18,377		130,486
51	4155PS Payroll Services	1,660	1,334	1,860	-	1,860	(200)		1,860
52	4155PT Payroll Taxes (FICA)	40,506	20,753	27,476	-	27,476	13,030		27,476
53	4155RS Retirement System	52,253	54,612	52,483	-	52,483	(230)		52,483
54	4155STLT ST & LT Disability Insurance	3,340	2,452	3,204	-	3,204	136		3,204
55	Total Personnel Administration:	246,623	219,952	215,509	-	215,509	31,113		215,509
56							-12.62%		
57	4191 Planning and Zoning								
58	4191BISO Books & Supplies & Other	1,000	103	1,000	-	1,000	-		1,000
59	4191CRC Circuit Rider Contract	8,195	8,642	8,195	-	8,195	-		8,195
60	4191G Grants	3,000	-	3,000	-	3,000	-		3,000
61	4191H Hearings	1,200	724	800	-	800	400		1,200
62	4191M Misc.	250	98	250	-	250	-		250
63	4191TMP Master Plan	-	-	-	-	-	-		-
64	4191RPC Rockingham Planning Comm. Dues	2,033	2,033	2,028	-	2,028	5		2,028
65	Total Planning and Zoning:	15,678	11,600	15,273	-	15,273	405		15,673
66							-2.6%		
67	4194 Gen. Gov. Buildings								
68	4194ALL All Town Bldgs Maint & Repair	20,000	9,719	20,000	(1,000)	19,000	1,000		20,000
69	4194THM Town Hall Maint & Repair	1	3,472	1	-	1	-		1
70	4194O Other gov buildings	1	0	1	-	1	-		1
71	4194T Town Office & Trailers	54,590	56,191	31,510	-	31,510	23,080	Trailers/office rental/setup	31,510
72	4194W Wages	5,000	4,803	5,000	-	5,000	-		5,000
73	Total Gen. Gov. Buildings	79,592	74,185	56,512	(1,000)	55,512	24,080		56,512
74							-30.3%		
75	4195 Cemetery								
76	4195EM Equipment Maintenance	250	92	250	-	250	-		250
77	4195F Fuel	200	217	200	-	200	-		200
78	4195FM Fence Maintenance	1,000	1,473	2,000	-	2,000	(1,000)		1,000
79	4195RM Road Maintenance	250	-	250	-	250	-		250
80	4195S Supplies / Burial Records	200	-	200	-	200	-		200
81	4195SM Stone Maintenance	2,000	-	1,000	-	1,000	1,000		2,000
82	4195TM Tree Maintenance (Shed)	1,000	1,163	1,700	-	1,700	(700)		1,000
83	4195W Wages	10,000	8,007	10,000	-	10,000	-		10,000
84	Total Cemetery:	14,900	11,427	15,600	-	15,600	(700)		14,900
85							4.7%		
86	4196 Insurance								
87	4196PLI Property/Liability Insurance	26,184	23,993	25,523	-	25,523	661		25,523
88	4196UI Unemployment Insurance	688	688	578	-	578	110		578
89	4196WC Worker's Comp Insurance	18,606	11,195	19,078	-	19,078	(472)		19,078
90	Total Insurance:	45,478	35,876	45,179	-	45,179	299		45,179
91							-0.7%		
92	4199 Gen Gov Operations								
93	4199G Grants	1	-	1	-	1	-	offset by income	1
94	4199I Insurance Claim	-	10,066	-	-	-	-	offset by income	-
95	4199UT Utilities for Trailers	1	6,151	1	-	1	-		1
96	4199M Misc	2,500	2,316	2,500	-	2,500	-		2,500
97	4199OCS Office / Comp equipment / software	1,500	804	1,500	-	1,500	-		1,500
98	4199S Supplies	3,000	1,539	3,000	(1,000)	2,000	1,000		3,000
99	4199U Utilities	15,300	6,507	15,300	-	15,300	-		15,300
100	Total Gen Gov Operations:	22,302	27,383	22,302	(1,000)	21,302	1,000		22,302
101							-4.5%		

# 2015 Detailed Budget

Proposed Town Budget 2015

A	B	C	D	E	F	G	H	I	J
		2015 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON		Departmental Worksheet					
1	Updated 1/26/15		Actual	Submitted	Committee	Final	2014		Default
2			12/31/2014	2015	Changes	Budget	Less/(More)		
3		Approp.				2015		COMMENTS	
4		2014							
102	DEPARTMENT								
103	4210 Police Department								
104	4210AC Animal Control	3,300	2,847	3,300	-	3,300	-		3,300
105	4210CL Cruiser Lease	17,600	-	17,600	-	17,600	-		17,600
106	4210CM Cruiser Maintenance	7,500	9,798	7,500	-	7,500	-		7,500
107	4210CO Call Out/Overtime	15,000	13,787	15,000	-	15,000	-		15,000
108	4210DWH Dept weapons & holster	500	-	500	-	500	-		500
109	4210E Equipment	7,500	5,373	7,500	(1,500)	6,000	1,500		7,500
110	4210F Fuel	17,000	14,124	17,000	-	17,000	-		17,000
111	4210G Grants	1	-	1	-	1	-	offset by income	1
112	4210OE Operating Expenses	15,004	20,959	15,000	-	15,000	-		15,004
113	4210P Prosecutor	15,900	15,900	15,900	-	15,900	-		15,900
114	4210R Restitution	1	-	1	-	1	-	offset by income	1
115	4210SS Full Time Salaries	206,535	201,415	205,220	-	205,220	1,315		206,535
116	4210PT Part Time Salaries	40,000	28,700	35,000	-	35,000	5,000		40,000
117	4210SS Staff Support	37,230	39,406	38,347	-	38,347	(1,117)		37,230
118	4210TL Training	4,500	1,851	4,500	-	4,500	-		4,500
119	4210TL Term Life Insurance	500	499	500	-	500	-		500
120	4210U Uniforms	3,500	6,026	3,500	-	3,500	-		3,500
121	4210W Witness Fees	-	72	-	-	-	-		-
122	Total Police Department	391,571	360,757	386,369	(1,500)	384,869	6,702		391,571
123	4220 Fire Department						-1.71%		
124	4220ADS Administrative support	1,000	2,350	1,000	-	1,000	-		1,000
125	4220ARR Amb. Equip. Replace & Repair	1,200	2,257	1,500	-	1,500	(300)		1,200
126	4220AS Amb/Rescue Supplies	2,000	1,420	2,000	-	2,000	-		2,000
127	4220AT Amb. Training	3,000	1,990	3,000	-	3,000	-		3,000
128	4220BR Building Repair	2,000	868	2,000	-	2,000	-		2,000
129	4220E Electricity	2,100	2,697	2,100	-	2,100	-		2,100
130	4220ERR Equip - Repair & Replace	2,500	1,338	2,500	-	2,500	-		2,500
131	4220F Fuel/heat	2,700	3,232	2,700	-	2,700	-		2,700
132	4220FF Forest Fire	400	-	400	-	400	-		400
133	4220FT Fire Training	3,000	970	3,000	-	3,000	-		3,000
134	4220HS Hepatitis Shots	200	-	200	-	200	-		200
135	4220M Misc.	1,000	1,491	1,000	-	1,000	-		1,000
136	4220NE New Equipment	10,900	1,045	8,900	-	8,900	2,000		10,900
137	4220P Phones	3,600	3,110	3,600	-	3,600	-		3,600
138	4220P&R Pager & Radio - Repair & Replace	1,000	1,417	5,000	-	5,000	(4,000)		1,000
139	4220PLT Pump/Ladder Testing	2,500	-	2,500	-	2,500	-		2,500
140	4220S Salaries	50,000	49,997	50,000	-	50,000	-		50,000
141	4220S&D Subscriptions & Dues	2,000	2,075	2,000	-	2,000	-		2,000
142	4220SCB S.C.B.A. Repair & Replace	3,200	18,566	26,000	(24,000)	2,000	1,200		3,200
143	4220TEU Turnout Equip & Uniforms	6,000	6,571	4,000	-	4,000	2,000		6,000
144	4220VF Vehicle Fuel	2,000	2,432	2,000	-	2,000	-		2,000
145	4220VR Vehicle Repair	6,000	2,387	6,000	-	6,000	-		6,000
146	4220WHR Water Hole Repair	1,000	-	1,000	-	1,000	-		1,000
147	Total Fire Department	109,300	106,213	132,400	(24,000)	108,400	900		109,300
148							-0.8%		
149									

# 2015 Detailed Budget

## Proposed Town Budget 2015

A	B	C	D	E	F	G	H	I	J
	Updated 1/26/15	2015 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON		Departmental Worksheet					
1				Submitted Request	Committee Changes	Final Budget	2014		Default
2				2015		2015	Less/(More)		
3		Approp.	Actual					COMMENTS	
4	DEPARTMENT	2014	12/31/2014						
150	4240 Building Inspection	6,000	4,340	6,000	6,000	12,000	(6,000)	offset by income	12,000
151	4240SBI Building Inspector Salary	500	-	500	-	500	-		500
152	4240S Supplies	6,500	4,340	6,500	6,000	12,500	(6,000)		12,500
153	Total Building Inspection						92.3%		
154									
155									
156	4290 Emergency Management								
157	4290EM Equipment Maintenance	2,900	539	1,250	-	1,250	1,650	offset by income	2,900
158	4290G Grants	1	6,874	1	-	1	-		1
159	4290P Phone	2,200	1,990	3,300	-	3,300	(1,100)		3,300
160	4290T Training & drills	1	-	1	-	1	-		1
161	4290O EM Other	1,290	-	1,575	-	1,575	(285)		1,290
162	Total Emergency Management:	6,392	9,403	6,127	-	6,127	265		7,492
163							-4.1%		
164									
165	4312 Highways and Streets								
166	Winter:								
167	4312LR Loader Rental	10,000	16,690	10,000	-	10,000	-		10,000
168	4312M Misc. (Storm Cleanup, etc.)	6,000	627	6,000	-	6,000	-		6,000
169	4312PS Plowing/Sanding	95,000	67,732	95,000	-	95,000	-		95,000
170	4312SS Sand and Salt	23,450	22,518	23,450	-	23,450	-		23,450
171	Winter subtotal:	134,450	107,567	134,450	-	134,450	-		134,450
172	Summer:								
173	4312BTR Brush & Tree Removal	12,350	7,100	12,350	-	12,350	-		12,350
174	4312CRR Culvert Repair/Replacement	3,500	8,996	3,500	-	3,500	-		3,500
175	4312DSW Ditching & shoulder work	6,000	15,896	6,000	-	6,000	-		6,000
176	4312HS Highway Shed (Mat, Supplies, etc)	2,475		2,475	-	2,475	-		2,475
177	4312P Patching	5,100	5,800	5,100	-	5,100	-		5,100
178	4312RM Road side mowing	6,400	3,800	6,400	-	6,400	-		6,400
179	4312RS Road Signs: Repair & Replace	1,850	625	1,850	-	1,850	-		1,850
180	4312SD Special Details/Flaggers	1,080	-	1,080	-	1,080	-		1,080
181	4312U Utilities/electricity/lighting	1,775	1,522	1,775	-	1,775	-		1,775
182	4312W Wages	14,000	14,000	14,000	-	14,000	-		14,000
183	Summer subtotal:	54,530	57,739	54,530	-	54,530	-		54,530
184	Total Highways & Streets:	188,980	165,306	188,980	-	188,980	-		188,980
185							0.0%		
186									
187	4316 Street lighting	1,500	1,681	1,500	500	2,000	(500)		2,000
188							33.3%		
189	4321 Administration/dues								
190	Solid Waste Admin Total	2,626	2,011	2,069	-	2,069	557		2,069
191							-21.2%		
192	4323 Solid Waste Collection								
193	4323SWC Collection/trash pickup-B&S	60,000	58,575	60,000	-	60,000	-	contract to April 2017	60,000
194	4323RC Recycling with B&S	32,500	33,275	32,500	-	32,500	-	contract to April 2017	32,500
195	4323M Solid Waste Miscellaneous	-	0	0	-	-	-		-
196		92,500	91,850	92,500	-	92,500	-		92,500
197							0.0%		
198	4324 Solid Waste Disposal								
199	4324SWD Solid Waste Disposal-WM slips	48,000	46,999	48,000	-	48,000	-	contract thru 6/30/20	48,000
200	4324RC Recycling Costs	2,850	1,809	500	-	500	2,350		2,850
201		50,850	48,808	48,500	-	48,500	2,350		50,850
202							-4.6%		

# 2015 Detailed Budget

Proposed Town Budget 2015

A	B	2015 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON					H	I	J
		C	D	E	F	G			
		Approp.	Actual	Submitted	Committee	Final			
		2014	12/31/2014	2015	Changes	Budget	2014		Default
						2015	Less/(More)	COMMENTS	
203	DEPARTMENT	150	-	150	-	150	-		150
204	4411 Health Officer								
205									
206	4414 Pest Control	27,925	25,455	27,925	-	27,925	-		27,925
207							0.0%		
208									
209	4442 Welfare	5,000	1,115	5,000	-	5,000	-		5,000
210							0.0%		
211	4520 Parks and Recreation								
212	4520GM General Maintenance	3,000	3,000	3,000	-	3,000	-		3,000
213	4520SE Special Events / Rec Dept.	4,700	4,700	6,350	(500)	5,850	-		4,700
214	4520SP Sawyer Park	30,940	30,945	32,375	-	32,375	(1,435)	contract thru 2017	32,375
215	4520SD Special Details	1,080	-	1,080	-	1,080	-		1,080
216	4520O Other, misc	-	-	-	-	-	-		-
217	Total Parks and Recreation:	39,720	38,645	42,805	(500)	42,305	(2,885)		41,155
218							6.51%		
219									
220	4550 Library								
221	4550OE Operating Expenses	36,982	38,496	37,982	-	37,982	(1,000)		36,982
222	4550P Payroll	61,870	60,870	63,430	-	63,430	(1,560)		61,870
223	Total Library:	98,852	99,366	101,412	-	101,412	(2,560)		98,852
224							2.6%		
225									
226	Conservation								
227	Administration	495	495	520	-	520	(25)		495
228							5.1%		
229	4700 Debt Service								
230	4711 Principal - LT Debt	40,000	40,000	40,000	-	40,000	-		40,000
231	4721 Interest - LT Debt	26,062	26,062	23,963	-	23,963	2,100		23,963
232	4790 Other - TAN	1	6	1	-	1	-		1
233	Total Debt Service:	66,063	66,068	63,964	-	63,964	2,100		63,964
234							-3.2%		
235									
236									
237									
238	Total 2015 BUDGET	1,690,721	1,565,559	1,647,460	-23,299	1,624,161	66,560	3.94%	1,639,032
239	LESS EXPENSES WHICH ARE OFFSET BY INCOME:		(23,200)	(6,004)		(12,004)			(12,004)
240	Adjusted Total:	1,690,721	1,542,359	1,641,456	-23,299	1,612,157	66,560		1,627,028
241									
242									
243									
244	Total for MS6	1,690,721	1,565,559	1,647,460	-23,299	1,624,161	(66,560)	3.94%	1,639,032
245							2014 v 2015 budget		

LESS DEBT IMPACT:

MEMO ONLY

# 2015 Detailed Budget

Proposed Town Budget 2015

A	B	C	D	E	F	G	H	I	J
	Updated 1/26/15	2015 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON		Departmental Worksheet					
		Approp.	Actual	Submitted Request	Committee Changes	Final Budget	2014 Less/(More)		Default
	DEPARTMENT	2014	12/31/2014	2015		2015		COMMENTS	
246								Difference final budget vs default: \$	(14,871)
247	Warrant Articles	116,936	29,240	315,784		315,784	0		315,784
248		1,807,657	1,594,799	1,963,244		1,939,945			1,954,816
249									
250	Total for MS-6	1,690,721							
251	2014 WA on Ballot	WA 2014	WA 2015		MS6 Total	1,939,945	MS2 Total	\$ 1,954,816	
252	New Building- Bond	770,000	-						
253	Air Packs	-	23,544						
254	Road Reconstruction	-	200,000					2014 Appropriated	1,807,657
255	Grange maintenance	2,000	-					2014 YTD Actual***	(1,594,799)
256	Fire Truck	60,740	60,740					2014 WA Due:	-
257	Meals on Wheels	696	-					2014 Encumbered	(56,762)
258	Richie McFarland Center	1,500	1,500					Surplus To date ***	156,095
259	Town Hall	52,000	30,000						
260		\$866,936	\$315,784						
261									
262	2014 Approved Articles	Appropriated	YTD Actual:	Balance:					
263	Grange Maintenance	2,000	2,000	-					
264	Town Hall Drainage	52,000	25,044	26,956				Default	1,639,032
265	Richie McFarland center	1,500	1,500	-				Proposed	1,624,161
266	Meals on Wheels	696	696	-				Difference	-
267	Fire Truck	60,740	-	60,740					
268		\$116,936	29,240	87,696					
269									
270	***THIS BUDGET IS UNAUDITED AND DOES NOT INCLUDE 2013 ENCUMBERED FUNDS DISBURSED and FINAL 2014 PAYROLL.								

Note: These figures are unaudited.





# 2014 Official Ballot



## Official Ballot for the Town of Kensington

For the Town of Kensington, NH at the Annual Town Meeting, March 11, 2014. Should the voter desire to vote for anyone not named on the list, it is their privilege to write in the name of the person(s) they wish to vote for.

*Pamela L. Kehoe* Town Clerk

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

**Selectmen (3 years)** Vote for not more than 1

**Norman DeBoisbriand** 420  
**Renee E. Rosencrantz** 174

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

**Heather Ritter** 520

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

**Carlene Wiggin** 590

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

**Jim Webber** 19

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

**Pamela Kehoe** 540

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

**Joan Webber** 17

**Treasurer (1 year)** Vote for not more than 1

**Michael A. Schwotzer** 539

**Grange Hall Trustee (3 years)** Vote for not more than 1

**Holly McCann** 215

**Joan W. Webber** 275

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

**Sue Herney** 31

Please turn page and continue voting →

*Pamela L. Kehoe*

# 2014 Official Ballot

**ARTICLE 2:** Are you in favor of removing language located in Article 8.2 "Definitions," which only makes zoning definitions pertinent to the residential district in town rather than both the commercial and residential district, and to move the definitions section of the ordinance into a separate article?  
*An official copy of the proposed ordinance or amendment shall be on display for the voters at the meeting place on the date of the meeting.*

Recommended by the Planning Board

**Yes 394      No 208**

**ARTICLE 3:** Are you in favor of adoption of Article 12 "Kensington Floodplain Management Ordinance?" The purpose of this ordinance is to set development standards within designated FEMA floodplains, allow the Town the right to participate in the National Flood Insurance Program (NFIP), which will allow all town residents the option to purchase flood insurance through the NFIP program.  
*An official copy of the proposed ordinance or amendment shall be on display for the voters at the meeting place on the date of the meeting.*

Recommended by the Planning Board

**Yes 447      No ☐ 175**

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

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

*An official copy of the proposed ordinance or amendment shall be on display for the voters at the meeting place on the date of the meeting.*

Recommended by the Planning Board

**Yes 374      No 246**

# 2014 Official Ballot

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

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

Proposed warrant articles 5, 5.1, and 5.2 are linked. Therefore, if warrant Article 5 does not pass then proposed warrant articles 5.1 and 5.2 will remain in zoning.  
*An official copy of the proposed ordinance or amendment shall be on display for the voters at the meeting place on the date of the meeting.*

Recommended by the Planning Board

**Yes 328      No 272**

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

Selectmen recommend this appropriation unanimously

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

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

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

**Yes 276      No 368**



## 2014 Official Ballot

**ARTICLE 7:** Shall the Town of Kensington raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$1,690,721 (one million, six hundred ninety thousand, seven hundred twenty one dollars)? Should this article be defeated, the operating budget shall be \$1,705,280 (one million, seven hundred five thousand, two hundred eighty dollars), which is the same as last year, with certain adjustments required by previous action of the voters or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Note: This warrant article (operating budget) does not include appropriations in any other warrant article.

Selectmen recommend this appropriation unanimously

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

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

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

\*Note: these figures do not include any revenue.

**Yes 491      No 134**

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

Selectmen recommend this appropriation unanimously

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

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

**Yes 393      No 233**

## 2014 Official Ballot

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

Selectmen recommend this appropriation unanimously

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

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

**Yes 463      No 149**

**ARTICLE 10:** By petition, to see if the town will vote to raise and appropriate \$1,500.00, (one thousand five hundred dollars) for the Richie McFarland Children's Center's (RMCC) early intervention program that serves children from birth to three years of age and their families. This investment will support the cost of providing early childhood special education, pediatric therapies and family support services to Kensington residents. RMCC bases the request on \$300 (three hundred dollars) per child which is less than five percent (5%) of the annual cost for weekly home-based therapies. This past year RMCC served five (5) children, which is the average number of children in Kensington served over the past ten (10) years.

Selectmen recommend this appropriation unanimously

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

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

**Yes 484      No 131**



## 2014 Official Ballot

**ARTICLE 11 :** By Petition, to see if the town will raise and appropriate funding up to \$52,000 to continue the repair of the Kensington Town Hall that was begun in 2013. This work will include the installation of proper drainage and other repairs recommended in the report issued by RPF Environmental and dated January 22, 2014. This work will bring the Town Hall closer to its functional capacity.

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

Selectmen recommend this appropriation unanimously

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

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

**Yes 383      No 243**

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

Selectmen recommend this appropriation unanimously

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

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

**Yes 574      No 62**

## 2014 Treasurer's Report

Treasurer's Report

Fiscal Year 2014

Submitted by: Michael Schwotzer - Treasurer

Funds Received from Tax Collector	\$	7,326,029
Funds Received from Town Clerk	\$	439,059
Funds Received from Selectmen's Office	\$	252,947
Interest	\$	<u>174</u>
Total Income / Funds Received from Departments	\$	8,018,209
Less Selectmen's Orders Paid	\$	<u>(7,706,746)</u>
Net Increase / (Decrease) in Cash:	\$	<u><u>311,463</u></u>
Cash - Beginning Balance: December 31, 2013	\$	<u>3,432,074</u>
Cash - Ending Balance: December 31, 2014	\$	<u>3,743,537</u>

# 2014 Treasurer's Report

## Investment Accounts

### NH General Investment Fund

Balance January 1, 2014	\$	334,784.43
Add Interest		62.34
Add transfers from other funds		5,300.00
Less Withdrawals		
Balance December 31, 2014	\$	<u>329,546.77</u>

### NH Police Special Detail Fund

Balance January 1, 2014	\$	14,994.72
Add Interest		2.07
Add access revenues		
Less Withdrawals		
Balance December 31, 2014	\$	<u>14,996.79</u>

### NH Conservation Fund

Balance January 1, 2014	\$	122,330.59
Add Interest		22.46
Add Contributions		5,300.00 previous years activity
Less Withdrawals		0.00
Balance December 31, 2014	\$	<u>127,653.05</u>

### NH Escrow Fund

Balance January 1, 2014	\$	19,535.75
Add Interest		4.19
Add Contributions		
Less Withdrawals		
Balance December 31, 2014	\$	<u>19,539.94</u>

### NH Cemetary Fund

Balance January 1, 2014	\$	1,467.76
Add Interest		0.00
Add Contributions		
Less Withdrawals		
Balance December 31, 2014	\$	<u>1,467.76</u>

# 2014 Treasurer's Report

## Investment Accounts

### NH Recreation Fund

Balance January 1, 2014	\$	1,086.50
Add Interest		0.00
Add Contributions		
Less Withdrawals		
Balance December 31, 2014	\$	<u>1,086.50</u>

### NH Revolving Recreation Fund

Balance January 1, 2014	\$	23,827.30
Add Interest		5.08
Add access revenue		0.00
Less Withdrawals		
Balance December 31, 2014	\$	<u>23,832.38</u>

### NH Ambulance Revenue Fund

Balance January 1, 2014	\$	64,339.09
Add Interest		12.37
Add Revenues		0.00
Less Withdrawals		<u>0.00</u>
Balance December 31, 2014	\$	64,351.46

\$ 582,474.65 total of all PDIP Accounts

# 2014 Balance Sheet

10:18 AM  
02/12/15  
Accrual Basis

Town of Kensington  
Balance Sheet  
As of December 31, 2014

	Dec 31, 14
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Concentration Acct-Citizens	3,079,676.25
General Acct - Citizens	-16,405.67
<b>NHPDIP</b>	
Ambulance Fund	64,297.01
Cemetery Fund	1,467.76
Conservation Fund	132,330.59
Escrow Account	19,535.75
General Fund (PDIP account w/MBIA set up in Oct 1994)	324,784.43
Police Special Detail	14,954.29
Recreation fund(Memorial)	1,086.39
<b>Total NHPDIP</b>	<u>558,456.22</u>
<b>Total Checking/Savings</b>	<u>3,621,726.80</u>
<b>Other Current Assets</b>	
1316 · DO TO/ FROM AMBULANCE (AMBULANCE ACTIVITY)	-36,028.14
1312 · Due To/From Rec Rev Payroll	25,151.68
1311 · Do To/From Rec Revolver (RECREATION REVOLVER AC...	-42,304.93
1031 · Investments - Wiggin Bond	3,370.36
1080 · Taxes Receivable	287,066.28
1110 · Tax Liens Receivable	264,755.58
<b>Total Other Current Assets</b>	<u>502,010.83</u>
<b>Total Current Assets</b>	<u>4,123,737.63</u>
<b>TOTAL ASSETS</b>	<u><u>4,123,737.63</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
20000 · Accounts Payable	-50,631.78
<b>Total Accounts Payable</b>	<u>-50,631.78</u>
<b>Other Current Liabilities</b>	
2270 · OUTSTANDING CHECKS (OUTSTANDING CHECKS C...	777.70
2417D · Disability (Short and Long Term Disability)	-119.01
1400 · prepaid expenses	5.93
1315 · Due to/From Special Detai (SPECIAL DETAIL ACTIVITY)	19,258.37
2100 · Accrued Payroll (ACCRUED PAYROLL)	6,333.77
2020 (LIABILITY MASTER ACCOUNT)	
2020EMG · Emergency Management Grant Fund (funds from e...	-327.39
2020AS · AS (Adopt a visibility Sight)	5.00
2020SP · Sign Permits	100.00
2020M · Misc	249.49
2020EL · Elec Permit	2,355.00
2020DW · Driveway Permit	600.00
2020CD · Conservation District1	130.53
2020BP · BP	1,000.00
2020RF · Recording Fees	11.18

# 2014 Balance Sheet

10:18 AM  
02/12/15  
Accrual Basis

## Town of Kensington Balance Sheet As of December 31, 2014

	Dec 31, 14
2020ESC · Escrow	1,412.45
2020 (LIABILITY MASTER ACCOUNT) - Other	-5,123.46
<b>Total 2020 (LIABILITY MASTER ACCOUNT)</b>	<b>412.80</b>
2010 · AccountsPayable	50,631.77
2075 · Due to School District	2,802,510.00
2080 · Due To Other Funds (CONSERVATION/ AMBULANCE/ ...	
2080CF · Conservation Fund	-2,763.20
2080 · Due To Other Funds (CONSERVATION/ AMBULANCE...	4,723.00
<b>Total 2080 · Due To Other Funds (CONSERVATION/ AMBULA...</b>	<b>1,959.80</b>
2271 · C P Lumber	12.15
2275 · Felch Pit	0.63
2283 · Hudson Heights	-99.74
2285 (Recreation Revolving Fund)	
2285CS · Concession & Janitor Revenue	9,230.43
2285FF · Field & Facilities/ Rental Fees	6,593.50
2285MF · Maint Fee	-2,935.42
2285SC · Summer Camp/Program	652.47
2285WP · Winter Program	175.00
2285 (Recreation Revolving Fund) - Other	-13,715.98
<b>Total 2285 (Recreation Revolving Fund)</b>	<b>0.00</b>
2415 · Retirement Withheld	-576.76
2417 · Health Ins w/h	-543.45
2440 · Prev Yrs Contracted	-2,200.00
2450 · Deposits Payable	3,370.36
2530 · Unreserved Fund Balance	186,622.90
2901 · Ambulance Fund offset	64,297.01
2902 · Conservation Fund offset	122,330.59
2903 · Police Special Detail offset	14,954.29
<b>Total Other Current Liabilities</b>	<b>3,269,939.11</b>
<b>Total Current Liabilities</b>	<b>3,219,307.33</b>
<b>Total Liabilities</b>	<b>3,219,307.33</b>
<b>Equity</b>	
32000 · Retained Earnings	592,966.93
Net Income	311,463.37
<b>Total Equity</b>	<b>904,430.30</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,123,737.63</b>



# 2014 Profit & Loss Report

11:25 AM

01/29/15

Accrual Basis

Town of Kensington

Profit & Loss

January through December 2014

	Jan - Dec 14
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
3321 · GRANTS (Money Received from Grants)	
3321-2 · Police Department Grants (Federal and State Monies recieved)	2,886.81
3321-3 · Emergency Mgmt Grant (Emergency Management Grant)	5,058.55
<b>Total 3321 · GRANTS (Money Received from Grants)</b>	<b>7,945.36</b>
1010 · Cash	-100.00
3040 (TAX LIENS REDEEMED)	
3040-1 · Previous Yr	80,864.96
3040-2 · Prev Tax Lien Redemption	52,800.02
3040-3 · Previous Years	33,308.25
<b>Total 3040 (TAX LIENS REDEEMED)</b>	<b>166,973.23</b>
3051 (OVERPAYMENT OF PROPERTY TAX)	9,722.96
3110 (PROPERTY TAXES)	
3110-1 · Prev Yrs Prop Taxes	287,066.28
3110 (PROPERTY TAXES) - Other	6,802,790.82
<b>Total 3110 (PROPERTY TAXES)</b>	<b>7,089,857.10</b>
3120 · CU TAX LIEN RELEASE	12,200.00
3185 · TIMBER TAX	2,233.93
3187 · GRAVEL TAX	38.00
3190 · PROPERTY TAX INTEREST	
3190-1 Prev Yrs Interest	13,483.25
3190-2-1 Previous Years	6,347.18
3190-2-2 PrevYrsTaxLienInt&cost	11,951.46
3190-2-3 Previous Years	7,433.32
3190 · PROPERTY TAX INTEREST - Other	5,788.80
<b>Total 3190 · PROPERTY TAX INTEREST</b>	<b>45,004.01</b>
3220 · MOTOR VEHICLE PERMITS	
3220-0 · Mv Overpayment	12.00
3220 · MOTOR VEHICLE PERMITS - Other	422,689.15
<b>Total 3220 · MOTOR VEHICLE PERMITS</b>	<b>422,701.15</b>
3230 · BUILDING PERMITS	
3230-1 · Septic (for septic)	480.00
3230 · BUILDING PERMITS - Other	12,663.00
<b>Total 3230 · BUILDING PERMITS</b>	<b>13,143.00</b>
3290 · LICENSES,PERMITS AND FEES	
3290-1 · Vital Records	290.00
3290-2 · Marriage License	180.00
3290-3 · Titles	949.00
3290-4 · Decals	9,757.00
3290-5 · UCCS	450.00
3290-7 · Planning Board Fees	694.85
3290-8 · Zoning Board of Appeals	247.12
3290-11 · Dog Licenses	2,564.50
3290-13 · Franchise Fee	40,460.72
<b>Total 3290 · LICENSES,PERMITS AND FEES</b>	<b>55,593.19</b>

Page 1

# 2014 Profit & Loss Report

11:25 AM

01/29/15

Accrual Basis

## Town of Kensington Profit & Loss January through December 2014

	Jan - Dec 14
3352 · ROOMS & MEALS	101,869.48
3353 · HIGHWAY BLOCK GRANT	49,023.37
3401 · INCOME FROM DEPARTMENTS	
3401-6 · License to Carry (Pistol Permits chg name 2014)	400.00
3401-7 · Accident Reports	475.00
3401-8 · Witness Fees	94.25
3401-17 · Court Ordered Reimb	250.00
Total 3401 · INCOME FROM DEPARTMENTS	1,219.25
3404 · SOLID WASTE	
3404-A · Stickers	8,128.00
3404-B · Recycling	50.00
Total 3404 · SOLID WASTE	8,178.00
3502 · INTEREST ON INVESTMENTS	173.50
3504 · FINES AND PENALTIES	
3504-1 · Animal Violation Tickets	2,167.50
3504-2 · State Registry	10.00
Total 3504 · FINES AND PENALTIES	2,177.50
3506 · INSURANCE DIV & REIMBURSEMENTS	24,154.51
3508 · CONTRIBUTIONS/DONATIONS	
3508-TH · Town Hall Donations	3,360.00
Total 3508 · CONTRIBUTIONS/DONATIONS	3,360.00
3509 · REVENUE/ MISC SOURCES	
3509-1 · Checklists	150.00
3509-2 · Miscellaneous	2,351.18
3509-3 · Ordinances	50.00
3509-5 · Photocopies	190.75
Total 3509 · REVENUE/ MISC SOURCES	2,741.93
Total Income	8,018,209.47
Gross Profit	8,018,209.47
Expense	
6014GR · Grange Painting warrant article	2,000.00
6013-FT · 6013FT	60,740.00
6014TH · TH (Town Hall Article)	25,044.41
6014- · SS	2,196.00
6013THS · Town Hall Study	12,841.80
4419 · Insurance Surplus Reimbursement	2,812.86
4130 · EXECUTIVE	
4130AAS · Administrative Asst's Salary	30,853.32
4130D&S · Dues & Subscriptions	2,148.66
4130-LA · Legal Advertisements	315.50
4130-OE · Other Expenses	345.51
4130-SE · Selectmen's Expenses	100.00
4130SOC · Social Services	2,000.00
4130-SS · Selectmen's Salary	3,750.00
Total 4130 · EXECUTIVE	39,512.99

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# 2014 Profit & Loss Report

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01/29/15

Accrual Basis

Town of Kensington

Profit & Loss

January through December 2014

	Jan - Dec 14
<b>4140 · ELECTION/REGISTRATION/VITAL REC</b>	
4140DCS · Deputy Clerk Salary	6,888.50
4140-EE · Election Expenses	7,788.64
4140TCE · Town Clerk's Expenses	2,401.25
4140TCM · Town Clerk's Meetings	1,249.48
4140TCO · PC & Office Equipment	155.29
4140TCS · Town Clerk's Salary	15,000.00
<b>Total 4140 · ELECTION/REGISTRATION/VITAL REC</b>	<b>33,483.16</b>
<b>4150 (FINANCIAL ADMINISTRATION)</b>	
4150-E · Assessing Expenses/ Postage	907.09
4150ACS · Assessing Clerk's Salary	28,199.12
4150AS · Assessing Services	
4150GR · Utilites (for utilities expenses)	142.50
4150AS · Assessing Services - Other	8,293.26
<b>Total 4150AS · Assessing Services</b>	<b>8,435.76</b>
4150ASP · Assessing Supplies & Expenses	304.36
4150AUD · Auditing Services	12,960.00
4150D&S · Dues & Subscriptions	20.00
4150SS · Software Support	1,734.00
4150TCE · Tax Collector's Supplies & Exp.	3,990.25
4150TCM · Tax Collector's Meetings	774.64
4150TCS · Tax Collector's Salary	12,999.96
4150TM · Tax Map Update	1,900.00
4150TS · Treasurer's Salary	1,200.00
<b>Total 4150 (FINANCIAL ADMINISTRATION)</b>	<b>73,425.18</b>
<b>4153 (LEGAL EXPENSES)</b>	
4153- · Utilities	1,487.26
4153-DB · Bruce Nadeau Bankruptcy	0.00
4153-C · Comcast	0.00
4153-E · Executive	15,557.97
4153-P · Planning/Zoning	0.00
4153PK · PKuegel	157.50
<b>Total 4153 (LEGAL EXPENSES)</b>	<b>17,202.73</b>
<b>4155 (PERSONNEL ADMINISTRATION)</b>	
4155D · ST & LT Disability	2,452.48
4155-PT · Payroll Tax	20,753.16
4155-PS · Payroll Service	1,334.00
4155-RS · Retirement System	54,611.83
4155-HI · Health Insurance	140,800.71
<b>Total 4155 (PERSONNEL ADMINISTRATION)</b>	<b>219,952.18</b>
<b>4191 (PLANNING &amp; ZONING)</b>	
4191BSO · Books, Supplies, Other	103.00
4191CRC · Circuit Rider Contract	8,642.00
4191-H · Hearings	724.41
4191-M · Misc	98.00
4191RPC · Rockingham Planning Comm Dues	2,033.00
<b>Total 4191 (PLANNING &amp; ZONING)</b>	<b>11,600.41</b>

# 2014 Profit & Loss Report

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Accrual Basis

Town of Kensington

Profit & Loss

January through December 2014

	Jan - Dec 14
<b>4194 (GENERAL GOV. BUILDINGS)</b>	
4194THM · Town Hall Maintenance	3,472.45
4194A · All Gov't Buildings (ALL TOWN BUILDINGS)	9,718.56
4194-W · Wage	4,803.00
4194-T · Trailers	56,191.15
<b>Total 4194 (GENERAL GOV. BUILDINGS)</b>	<b>74,185.16</b>
<b>4195 · CEMETERY</b>	
4195-BR · Burial Records	475.00
4195-EM · Equipment Maintenance	92.58
4195-F · Fuel	216.96
4195-FP · Fence Maintenance	1,473.63
4195-TM · Tree Maintenance	1,162.50
4195-W · Wages	8,006.50
<b>Total 4195 · CEMETERY</b>	<b>11,427.17</b>
<b>4196 (INSURANCE)</b>	
4196PLI · Property/Liability Ins	23,993.33
4196-UI · Unemployment Ins	688.00
4196-WC · Workmen's Comp Ins	11,194.83
<b>Total 4196 (INSURANCE)</b>	<b>35,876.16</b>
<b>4199 (GENERAL GOV. OPERATIONS)</b>	
4199-I · Insurance claim	10,066.30
4199- · UT	6,150.81
4199-M · Miscellaneous	2,315.65
4199OCS · Office/Comp Equipment/Software	804.04
4199-S · Supplies	1,539.22
4199-U · Utilities	6,507.25
<b>Total 4199 (GENERAL GOV. OPERATIONS)</b>	<b>27,383.27</b>
<b>4210 (POLICE)</b>	
4210SPT · Part- Time Wages (All Part Time Employees in PD)	28,699.70
4210-AC · Animal Control	2,846.58
4210-CM · Cruiser Maint.	9,798.45
4210-CO · Call Out/Overtime	13,787.32
4210-E · Equipment	5,373.44
4210-F · Fuel	14,123.52
4210-OE · Operations/Support	20,958.74
4210-P · Prosecutor	15,900.00
4210-S · Salaries	201,414.76
4210-SS · Staff Support	39,405.96
4210-T · Training	1,850.64
4210TLI · Term Life Ins	499.00
4210-U · Uniforms	6,025.55
4210-WF · Witness Fees	72.00
<b>Total 4210 (POLICE)</b>	<b>360,755.66</b>
<b>4220 (FIRE DEPARTMENT)</b>	
4220ADS · Administrative Support	2,350.36
4220ARR · Amb.Equip.Replace & Repair	2,256.76
4220AS · Amb/Rescue supplies	1,420.73
4220AT · Ambulance Training	1,990.00

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# 2014 Profit & Loss Report

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Accrual Basis

## Town of Kensington Profit & Loss January through December 2014

	Jan - Dec 14
4220BR · Building Repair	867.61
4220E · Electricity	2,696.96
4220ERR · Equip-Repair & Replace	1,337.84
4220F · Fuel/Heat	3,232.49
4220FT · Fire Training	970.00
4220M · Miscellaneous	1,490.61
4220NE · New Equipment	1,045.17
4220P · Phones	3,110.04
4220P&R · Pager & Radio-Repair & Replace	1,416.79
4220S · Salaries	49,996.80
4220S&D · Subscriptions & Dues	2,074.61
4220SCB · SCBA Repair & Replace	18,565.80
4220TEU · Turnout Equip & Uniforms	6,571.53
4220VF · Vehicle Fuel	2,431.56
4220VR · Vehicle Repair	2,387.48
<b>Total 4220 (FIRE DEPARTMENT)</b>	<b>106,213.14</b>
<b>4240 (BUILDING INSPECTION)</b>	
4240SBI · Building Permits	4,340.00
<b>Total 4240 (BUILDING INSPECTION)</b>	<b>4,340.00</b>
<b>4290 (EMERGENCY MANAGEMENT)</b>	
4290-EM · Equipment Maintenance	530.74
4290G · Emerg Mgmt Grant Exp	6,874.02
4290-P · Phone	1,998.11
<b>Total 4290 (EMERGENCY MANAGEMENT)</b>	<b>9,402.87</b>
<b>4312 (HIGHWAYS &amp; STREETS)</b>	
4312BTR · Brush & Tree Removal	7,100.00
4312CRR · Culvert Repair/Replacement	8,996.20
4312DSW · Ditching & Shoulder Work	15,896.00
4312-LR · Loader Rental	16,690.00
4312-M · Misc (Storm Cleanup etc)	626.55
4312-P · Patching	5,799.63
4312-PS · Plowing/Sanding	67,732.50
4312-RM · Roadside Mowing	3,800.00
4312-RS · Road Signs-Repair & Replace	625.00
4312-SS · Sand and Salt	22,518.20
4312-U · Electricity	1,521.94
4312-W · Wages	14,000.00
<b>Total 4312 (HIGHWAYS &amp; STREETS)</b>	<b>165,306.02</b>
<b>4316 · STREET LIGHTING</b>	<b>1,680.53</b>
<b>4321 · ADMINISTRATION</b>	<b>2,010.80</b>
<b>4323 (SOLID WASTE COLLECTION)</b>	
4323-RC · Recycling	33,274.98
4323SWC · Solid Waste Collection	58,574.97
<b>Total 4323 (SOLID WASTE COLLECTION)</b>	<b>91,849.95</b>
<b>4324 · SOLID WASTE DISPOSAL</b>	
4324RCD · Recycling Disposal	1,808.65
4324SWD · 4324 Solid Waste Disposal	46,998.99

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# 2014 Profit & Loss Report

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Accrual Basis

Town of Kensington

Profit & Loss

January through December 2014

	Jan - Dec 14
Total 4324 · SOLID WASTE DISPOSAL	48,807.64
4414 · PEST CONTROL	25,455.00
4442 · WELFARE, DIRECT ASSISTANCE	1,114.90
4520 (PARKS & RECREATION)	
4520SP · Sawyer Park (Sawyer Park)	30,945.00
4520-GM · General Maintenance	3,000.00
4520-SE · Special Events	4,700.00
Total 4520 (PARKS & RECREATION)	38,645.00
4550 (LIBRARY)	
4550-OE · Operating Expenses	38,496.40
4550-P · Payroll	60,870.04
Total 4550 (LIBRARY)	99,366.44
4611 · CONSERVATION	495.00
4711 (Principal-payment & retirement of long term bonds & notes)	40,000.00
4721 · interest pd on long term loan	26,062.50
4790 · Debt accounts	6.08
4810 · Prop tax refunds, abatements	
4810-1 · Interest on abatements	29.33
4810 · Prop tax refunds, abatements - Other	10,783.94
Total 4810 · Prop tax refunds, abatements	10,813.27
4811 · Motor vehicle reg refunds	153.00
4931 · Payments to Rock. County	321,702.00
4933 · Payments to School Dist	
4933-E · Exeter Region Coop	3,317,984.00
4933-K · Kensington School District	2,383,908.00
Total 4933 · Payments to School Dist	5,701,892.00
66900 · Reconciliation Discrepancies	0.00
9999 · Payroll Clearing Account	990.82
Total Expense	7,706,746.10
Net Ordinary Income	311,463.37
Net Income	311,463.37

# 2014 Vendor Payments

## 2014 VENDORS

2-Way Communications Service, Inc	1,022.85	Creative Touch Designs, Inc.	452.65
243 Newton LLC	10,000.00	Cremation Society of New Hampshire	750.00
Adamson Industries Corp.	336.90	CRIMESTAR	300.00
ADT Security Services Inc.	2,039.37	Crystal Rock LLC	385.66
Al's Automotive Service Center	5,555.35	Dan Bishop/ Natures Way Gutter System	4,270.00
Appliance Services, Inc	614.80	Dana Donovan-Reimbursement	276.64
Applied Concepts, INC.	1,521.50	Daniel E Barrette-Reimbursement	115.00
ArcSource Inc	272.46	David and Deanne Lyman-overpayment	250.00
Arjay Ace Hardware	628.63	David Hersey-Reimbursement	250.00
Arthur Wiggin- Reimbursement	189.08	Dawn M Frost- reimbursement	74.13
Atlantic Tactical	1,999.63	Deluxe for Business	505.76
Atlas PyroVision Productions, Inc.	2,223.39	Denise Gregson- Reimbursement	212.97
Avitar Associates Of N E Inc	13,907.35	Donahue, Tucker & Ciandella PLLC	16,388.47
B & M Glass Co, LLC	290.00	Donald and Robin Johnson-overpaymen	25.38
B & S Disposal	187,862.45	Doris E Falconer- MV refund	81.00
Belisle & Son Timber Log & Hardwood	6,420.00	Dot's Flower Shop	100.00
Belisle, Sara	184.70	Down To Earth Landscapes	34,545.00
Beliveau Communications & Consulting	143.46	Dustin M George-Reimbursement	2.96
Bell & Flynn Inc	2,746.50	EarthLink Inc	321.35
Ben's Uniforms	5,389.00	Edna A Drown- overpayment taxes	594.00
Bergeron Protective Clothing	6,544.71	Election Systems & Software	1,920.00
BFI Hooksett	1,808.65	Elite Printing Group, LLC	283.75
Blue Ribbon Dry Cleaners Inc	1,123.70	Emergency Medical Products, Inc	1,520.41
Bound Tree Medical	225.45	EMS Abounds	200.00
Brad's Custom Auto Body, Inc	5,498.40	EnviroVantage	13,400.00
Brandon Copsync, LLC	480.00	ERLAC	125.00
Buxton Oil Co. Inc.	6,401.24	Exeter Events & Tents	828.60
BWP & Sons LLC	21,682.50	Exeter Region Cooperative School Distr	3,317,984.00
C P Building Supply Inc	763.66	FairPoint Communications	1,013.38
Cameron Office Products	482.69	Financial Freedom	5,026.26
Capital One Bk (USA) NA	5,265.25	Fisher Auto Parts	323.14
Carlene Wiggin, Reimbursement	1,727.98	Foss Motors	309.83
Cayenne Holdings, LLC	39.00	Gaddis, Patricia M	475.00
Celtic Electric LLC	2,450.00	George J Foster & Co., Inc.	305.90
Cheeza's Landscaping, LLC	1,800.00	Glenn Greenwood	21.75
Child And Family Services	666.66	Granite State Minerals	11,175.70
Citizens Bank-Credit Card	7,835.53	Granite State Race Services	903.60
Citizens Bank-Credit Card PD	246.80	Green Gate, Inc.- overpayment taxes	40.61
Comac Pump & Well LLC	5,355.00	Groetz Plumbing & Heating	2,392.00
COMCAST	6,068.35	Harold Bodwell- refund MV	24.00
CoreLogic, Inc	3,363.00	Harold Bragg-Reimbursement	94.70
CoreLogic, LLC	28.98	Hartmann Oil & Propane, Co.	577.03
Country Brook Cafe	67.89	Hazmat Safety Eqpt. Sales	480.20
County Communications	521.00	Higgins Office Products	52.69
Covanta	150.00		

# 2014 Vendor Payments

## 2014 VENDORS

Hillside Landscaping, Inc.	585.20	MOTORTOWN	34.97
Howard P Fairfield, LLC	1,741.58	Municipal Pest Management Services In	25,455.00
IACP	120.00	N H Municipal Association	2,016.66
IDS	179.08	NESPIN	50.00
Industrial Protection Services, LLC	18,403.94	New England Emergency Equipment	672.65
Infinite Imaging	18.20	New England Lock and Safe	889.50
Interstate Emergency Unit	150.00	Newburyport Bank	6.00
Interware Development Company, Inc.	405.00	NFPA	165.00
James and Elizabeth McCarthy- overpayme	20.00	NH Assoc. Of Chiefs of Police Inc	75.00
James Farley- Reimbursement	62.42	NH Assoc. Of Assessing Officials	20.00
James R Rosencrantz	185.15	NH Assoc. Of Conservation Commission	245.00
Jason Greene- reimbursement	400.00	NH Assoc. Of Fire Chiefs Inc.	85.00
JC Schultz Enterprises, INC.	21.95	NH Chiefs of Police Sec. Assoc.	75.00
Jeremiah J O'Sullivan-Reimbursement	1.67	NH City & Town Clerk Assoc.	100.00
Joan Roberts- overpayment taxes	19.50	Nh Health Officers Assoc.	70.00
Jodi Lefebvre-Reimbursement	196.43	NH Retirement System	54,611.83
John Andrews- Reimbursement	120.00	NH State Firemen's Association	680.00
Joshua Wroblecki-Reimbursement	600.00	NH Tax Collectors Association	70.00
Juli Noyes- Mileage	358.40	NHCOPSA	27.00
Juli Noyes- Reimbursement	157.40	NHCTCA	150.00
Karen L Hede- overpayment taxes	24.40	NHTCA	50.00
Kathleen Felch- Reimbursement	235.16	Norman DeBoisbriand- reimbursement	480.68
Kensington Autoworks, LLC	3,983.10	North Conway Grand Hotel	386.00
Lakes Region Fire Apparatus Inc	1,435.11	North of Boston Media Group	522.01
Land & Boundary Consultants, Inc.	405.00	Northeast Basement Systems	13,311.00
Landry Surveying LLC	2,400.00	Northeast Shade Tree	1,000.00
Lawton Printing Inc	102.00	Pamela Kehoe-Mileage	112.00
Leaf	1,197.90	Party Vision, LLC	400.00
Leslie DelSesto- Reimbursement	107.98	Paul Bunnell-reimbursement	40.00
LGC Health Trust, LLC	143,253.19	People's United Bank	66,062.50
LGC Property-Liability Trust LLC	23,993.33	Permit Services, LLC	50.00
LHS Associates, INC.	2,331.00	Physio-Control Inc	1,691.25
Lowe's Business Account	330.07	Pike Industries Inc	1,253.05
Lynne Bonitatibus-Reimbursement	87.92	Pinnacle Public Finance	60,740.00
MacKensen & Company	472.45	PRIMEX	11,882.83
Maria Pereira- overpayment taxes	50.63	Property Protection Monitoring	116.00
Mark R. Sikorski-Building Inspector	4,340.00	Prudential	499.00
Mathew Andrews- Reimbursement	56.23	Red Jacket Mountain View	574.00
Matrix Paving and Excavating	17,885.70	Registrar Of Deeds	34.47
Melvin G Armstrong, III	7.20	Registry Of Deeds	155.15
Merrill, Peter-Reimbursement	64.41	Richard D Murphy, Jr.	525.00
Michael Sielicki- reimbursement	1,135.76	Richie McFarland Children's Center	1,500.00

# 2014 Vendor Payments

## 2014 VENDORS

Robert Gustafson-Reimbursement	440.83	Treasurer, State Of NH-Fire	595.00
Robert W Chase JR and Miya A Collier- ov	54.00	Treasurer, State Of NH -Vital Rec	715.00
Rockingham Community Action Program, I	666.68	Tri-State Striping, Inc.	625.00
Rockingham County Registry of Deeds	27.96	Tri State Fire Protection LLC	732.75
Rockingham County Treasurer	321,702.00	TriTech Software Systems	5,300.00
Rockingham Nutrition & Meals On Wheels	696.00	Unitil	15,429.56
Rockingham Planning Commission	10,675.00	Unitil Energy Systems Inc	12.00
Rockingham Planning Commission-Books	103.00	Upton & Hatfield, LLP	814.26
RPF Associates, Inc.	4,299.25	Vachon, Clukay & Co, PC	12,960.00
Sam's Club	287.75	Verizon Wireless	4,063.21
Sam's Club-PD	393.44	Victory Fuel, Inc.	364.90
Scott Cain-Reimbursement	637.50	W.H. Demmons, INC.	5,273.41
Scott Sanders-Reimbursement	725.00	Waste Management of Turnkey Landfill	46,998.99
Seabrook Car Wash	357.00	Watson Office Services	138.00
Seacoast Business Machines	1,232.54	William Ryan Hart, Jr.	15,900.00
Seacoast Chief Fire Officers Mutual Aid	994.61	Williams Scotsman Inc.	22,467.62
Seacoast Emergency Training Services	900.00	Wood Bros. Moving & Storage	750.00
Seacoast Mental Health Center	666.66		
Seacoast Security	348.00		
Sewall Enterprises	4,160.00		
SigNet Computer Services	139.00		
Source4	37.48		
Southeast Land Trust	125.00		
Southeast Regional Refuse Distruct	2,010.80		
Staples-Commercial Account-PD	709.21		
Staples-Commercial Account-Town	1,258.48		
State Of New Hampshire	32.00		
State of New Hampshire-DES	300.00		
Stewart Title Company	193.50		
StopTech	450.00		
Sullivan Tire	1,879.74		
Taser International	623.33		
The Country Press, Inc.	1,711.20		
The Farm at Eastman's Corner	314.43		
Timothy Riel Consulting	1,000.00		
TMDE Calibration Labs, Inc.	305.00		
Toby Hale-reimbursement	433.91		
Toni Capozzi-Gorski-Reimbursement	5.98		
TOP COPY	273.00		
Town of East Kingston	12.00		
Treasurer State of NH- PD	128.00		
Treasurer, State of New Hampshire-Fuel	14,123.52		

# 2014 Abatements, Elections & Payroll

2014

## Abatements

### Elections

### Payroll

Abatements		Interest		Elections	
George and Sandra Gavutis	\$ 36.83	\$ 1.73	Anita Yarossi	\$ 96.06	
George and Sandra Gavutis	\$ 36.00		Jane Bannister	\$ 21.75	
Warren, Leslie	\$ 616.00	\$ 18.00	Janet Merrill	\$ 14.50	
Matthew and Deborah Smith	\$ 46.65	\$ 2.60	Peter Merrill	\$ 14.50	
Renee Mercier and Aaron Mercier	\$ 292.00	\$ 7.00	Kathleen Felch	\$ 32.63	
			Blood, Linda	\$ 83.38	
			Della Boswell	\$ 181.26	
			Doug Almon	\$ 39.88	
			Gordon Heal	\$ 36.26	
			Cindy Heal	\$ 36.26	
			Clarissa Parsons	\$ 177.63	
			Connie Sprauer	\$ 25.38	
			Dawn M Frost	\$ 121.44	
			Daniel Chaisson	\$ 25.38	
			Tuttle, Arabella	\$ 119.64	
			Elaine Kacamarek	\$ 92.44	
			Lauren Curtis	\$ 121.80	
<b>Treasurer- Salary</b>			<b>Supervisors of Checklist</b>		
Sara Belise	\$ 200.00		Mary Jane Solomon	\$ 266.44	
Michael A. Schwotzer-Deputy	\$ 1,000.00		Susan J Herney	\$ 181.25	
			Donna Carter	\$ 266.44	
<b>Roads</b>			<b>Moderator</b>		
Buxton, David W- Salary	\$ 14,000.00		Harold Bragg	\$ 225.00	
Buxton, David - Driveway Permits	\$ 400.00				
<b>Administrative Assistant</b>			<b>Emergency Management</b>		
Bonnitatibus, Lynne	\$ 30,636.92		Jason Greene	\$ 256.25	
			Gustafson, Robert	\$ 4,350.00	
<b>Assessing Clerk/Bookkeeper</b>				\$ 3,774.18	
Kathleen T Felch	\$ 28,230.77		<b>Burner Permits</b>		
			LeBlanc, Charles	\$ 1,050.00	
<b>Tax Collector</b>			<b>Rec Dept Summer</b>		
Wiggin, Carlene	\$ 12,999.96		Andreas, Morgan E		
			Bonitatibus, Erica P	\$ 844.00	
<b>Fire Department</b>			Finerty, Tucker	\$ 1,356.75	
Ahearn, Katelyn	\$ 1,113.60		Greenwood, Emily	\$ 3,800.00	
Andrews, John	\$ 4,339.20		Hodgman, Samuel	\$ 741.63	
Andrews, Matthew	\$ 4,108.80		Plourde, Kelsey	\$ 2,282.00	
Arthur, Steven Jr	\$ 2,918.40		Spinosa, Renata	\$ 1,869.75	
Bannister, Paul	\$ 2,304.00		Spinosa, Salvatore	\$ 1,634.00	
Barrette, Daniel	\$ 4,660.30				
Dolan, Howard	\$ 4,032.00		<b>Concession Stand Workers</b>		
Fixler, Elliot	\$ 307.20		Flammini, Brenda	\$ 1,368.00	
Holt, Diane E	\$ 691.20		Flammini, Jenna F	\$ 278.00	
Kimball, Mark	\$ 5,068.80		Grabowski, Jocelynn	\$ 1,645.60	
LeBlanc, Charles	\$ 7,455.45		Steeves, Terrie	\$ 7,544.50	
Lebel, John	\$ 2,188.80				
MacDougall, Scott	\$ 3,955.20				
McCarthy, Scott	\$ 2,918.40				
McGee, Scott	\$ 1,766.40				
Miner, Matthew	\$ 422.40				
Miner, Rebecca E	\$ 537.60				
Simmons Jr., James	\$ 1,075.20				
Smith, Dennis	\$ 307.20				
Todd, Jeffrey L	\$ 422.40				
<b>Maintenance</b>					
Hale, Toby	\$ 6,784.50				
<b>Selectmen-Salary</b>					
Norman DeBoisbriand	\$ 1,500.00				
Lowell, Scott E	\$ 625.00				
Robert Wadleigh	\$ 875.00				
Russell Perry	\$ 750.00				



# 2014 Abatements, Elections & Payroll Cont.

## 2014 Abatements Elections Payroll

**Town Clerk**

Kehoe, Pamela	Town Clerk	\$	16,919.25
Frost, Dawn	Deputy	\$	1,855.88
Donovan, Dana	Deputy Clerk/Librar	\$	3,773.75
McKinnon, Sue E-	Newmarket TC/TC	\$	555.00

**Town Payments to**

Kensington Public Library	\$	38,438.40
Kensington School District	\$	2,383,908.00
Exeter School District		

<b>Police Deptment</b>	<b>REG/OT Pay</b>	<b>Special Details Paid by Vendors</b>
Cain, Scott-Detective	\$ 51,300.30	\$ 4,232.50
Capozzi-Gorski, Toni-Ann	\$ 39,531.18	
Cody, Edward-Patrol	\$ 4,880.00	\$ 7,765.00
George, Dustin	\$ 5,525.00	\$ 192.50
Gorski, Dennis-Officer	\$ 16,207.92	\$ 847.50
Hersey, David-Patrol	\$ 22,691.60	\$ 1,912.50
Noyes, Juli- Mileage ACO	\$ 1,796.30	
Sanders, Scott-Sergeant/Chief	\$ 57,971.90	\$ 7,528.49
Sielicki, Michael- Chief/ Patrol	\$ 45,399.13	\$ 2,415.00
Wroblewski, Joshua- Patrol	\$ 40,548.79	\$ 4,220.00
Young, Eric Officer	\$ 421.20	\$ 10,380.00

**Janitorial/ Cemetery Maintainace**

Wiggin, Arthur Jr.	\$	9,050.00
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**Library**

Powers, Christine R	\$	6,876.75
Thurlow, Dawn M	\$	16.50
Gilbert, Susan	\$	34,399.20
Hunt-Brackett, Jane	\$	3,639.41
Myers, Lindsey	\$	10,237.01

# Kimball Farm Bond Schedule

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

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

# 2014 Social Service Appropriations

<b>Social Service Appropriations for 2014*</b>	
Services Provided in 2014	*Included in Executive Budget as a line item
<b><u>Child and Family Services</u></b>	
	2011- request \$1,000
	2012- request \$1,000
	2013- request \$1,000
	2014- request \$667 *
2014	8 individuals served and 93 hrs. of service.
<b><u>Richie McFarland Children's Center</u></b>	
	2011- request \$1,200
	2012- request \$600
	2013- request \$300
	2014- request \$1,500
2014	5 families served
<b><u>Rockingham Community Action</u></b>	
	2011- request \$1,227
	2012 request \$1,327
	2013- request \$1,500
	2014- request \$667 *
<b><u>Rockingham Nutrition &amp; Meals on Wheels Program</u></b>	
	2011- request \$515
	2012- request \$520
	2013- request \$598
	2014- request \$696
2014	13 residents served 1400 meals and 623 support services
<b><u>Seacoast Mental Health Center</u></b>	
	2011- request \$1,000
	2012- request \$1,000
	2013- request \$1,000
	2014- request \$667 *
2014	55 residents served 753 hrs. of service

\*The social services line item was reduced to \$2,000 and split amongst three organizations.  
Two organizations submitted petitioned warrant articles.

# 2014 Rec. Revolver All Accounts

11:56 AM

01/15/15

Accrual Basis

## RECREATION REVOLVER

### Profit & Loss

January through December 2014

	Jan - Dec 14
<b>Income</b>	
<b>3503</b>	
3503-1 · Field Rentals	13,900.00
3503-2 · User Fees	1,780.00
3503-4 · Concession Stand	18,543.45
3503-4c · Field C Concession Stand	3,411.80
3503-5 · Light usage fees for fields	575.00
<b>Total 3503</b>	<b>38,210.25</b>
<b>3508</b>	
3508-2 · Donations	
3508-2F · Field Donations	8,000.00
3508-2R · Rec Donations	1,392.00
3508-2W · 3508-2W-Fireworks	100.00
3508-2 · Donations - Other	350.00
<b>Total 3508-2 · Donations</b>	<b>9,842.00</b>
3508-3 · Events	3,510.51
<b>Total 3508</b>	<b>13,352.51</b>
<b>3509</b>	
3509-1 · Programs	
35091AP · Athletic Programs	330.07
35091SC · Summer Camp	19,875.00
35091SK · Ski Trip	3,875.00
<b>Total 3509-1 · Programs</b>	<b>24,080.07</b>
3509-SB · Co-ed Softball	10,308.00
<b>Total 3509</b>	<b>34,388.07</b>
<b>Total Income</b>	<b>85,950.83</b>
<b>Expense</b>	
<b>4521</b>	
4521-E · Electricity	7,866.81
4521-P · Phone	412.77
<b>Total 4521</b>	<b>8,279.58</b>
<b>4522</b>	
4522-G · General Maintenance	2,025.07
4522-T · Turf Care	
4522-T1 · Field Supplies	1,800.00
4522-T · Turf Care - Other	9,230.80
<b>Total 4522-T · Turf Care</b>	<b>11,030.80</b>
<b>Total 4522</b>	<b>13,055.87</b>

Page 1

# 2014 Rec. Revolver All Accounts Cont.

11:56 AM

01/15/15

Accrual Basis

## RECREATION REVOLVER

### Profit & Loss

January through December 2014

	Jan - Dec 14
4523	1,091.79
4524	
4524-EF · Field Equipment	815.00
Total 4524	815.00
4525	
4525-H · Health	225.00
Total 4525	225.00
4526	
4526-J · Janitorial Payroll	3,392.62
4526-C · Concession Stand	10,761.38
4526-CG · Cost of Goods	
4526CG2 · Supplies	261.36
Total 4526-CG · Cost of Goods	261.36
4526-CP · Propane/ Concession Stand	770.31
4526-CS · Salaries/Concession Stand	7,443.48
Total 4526	22,629.15
4589	
4589-EV · Events	5,786.84
4589-EX · Summer Camp Expense	1,363.07
4589-fw · Fireworks Expense	1,776.61
4589-SB · Adult Softball Expense	5,706.14
4589SCB · Summer Camp Buses	3,230.25
4589SCP · Summer Camp Payroll	12,528.13
4589SCS · Summer Camp Supplies	1,407.59
4589SKI · Ski Trip	3,875.00
Total 4589	35,673.63
4155 · PAYROLL TAXES	
4155-m · Medicare	107.94
4155-MJ · Janitorial Med	49.20
4155-sc · summer camp ss	776.76
4155-sj · Janitorial SS	210.42
4155-sm · summer camp med	181.64
4155-ss · Social Security	461.49
Total 4155 · PAYROLL TAXES	1,787.45
4810 · refund account	355.00
Total Expense	83,912.47
Net Income	2,038.36



# 2014 Concession Stand Report

## Town of Kensington Rec Account Concession stand Profit & Loss January through December 2014

	Jan - Dec 14
<b>Income</b>	
3503 (Permits for Sawyer Park)	
3503-4 Concession Stand (Concession Stand)	
3503-4 · Concessand Stand - C Field	3,411.80
3503-4 Concession Stand (Concession Stand) - Other	18,543.45
Total 3503-4 Concession Stand (Concession Stand)	21,955.25
Total 3503 (Permits for Sawyer Park)	21,955.25
<b>Total Income</b>	21,955.25
<b>Gross Profit</b>	21,955.25
<b>Expense</b>	
4526 (Park Expenses)	
4526CG (Cost of Goods)	
4526CG2 Supplies	261.36
Total 4526CG (Cost of Goods)	261.36
4526CP Propane	770.31
4526CS Salaries/payroll	7,443.48
4526C-C · Field C Concessions	513.46
4526C · Concession Stand expenses	10,247.92
Total 4526 (Park Expenses)	19,236.53
4155M · Payroll Medicare	107.94
4155SS · Social Security	461.49
<b>Total Expense</b>	19,805.96
<b>Net Income</b>	<b>2,149.29</b>



# 2014 Park & Concession Stand Report

## Town of Kensington Rec Account

### Profit & Loss

January through December 2014

	Jan - Dec 14
<b>Income</b>	
3503 (Permits for Sawyer Park)	
3503-1 Field Rentals (Field Rentals)	13,900.00
3503-2 User Fees (User Fees)	1,780.00
3503-4 Concession Stand (Concession Stand)	
3503-4 · Concessand Stand - C Field	3,411.80
3503-4 Concession Stand (Concession Stand) - Other	18,543.45
Total 3503-4 Concession Stand (Concession Stand)	21,955.25
3503-5 · Field Usage Lights	575.00
Total 3503 (Permits for Sawyer Park)	38,210.25
3508 (Contributions and Donations)	
3508-2 · Donations	
3508-2F · Donations Fields	8,000.00
3508-2 · Donations - Other	350.00
Total 3508-2 · Donations	8,350.00
Total 3508 (Contributions and Donations)	8,350.00
Total Income	46,560.25
<b>Gross Profit</b>	46,560.25
<b>Expense</b>	
4521 (Utilities)	
4521E · Electricity	7,866.81
4521P · Phones	412.77
Total 4521 (Utilities)	8,279.58
4522 (Park Maintenance)	
4522G General maintenance (General maintenance)	2,025.07
4522T-Turf Care (Turf Care)	
4522T1-Field Supplies (Field Supplies)	1,800.00
4522T-Turf Care (Turf Care) - Other	9,230.80
Total 4522T-Turf Care (Turf Care)	11,030.80
Total 4522 (Park Maintenance)	13,055.87
4523-Supplies (Supplies)	1,091.79
4524 (Equipment)	
4524EF · Equipment Fields	815.00
Total 4524 (Equipment)	815.00
4525 (Licenses)	
4525H · Health	225.00
Total 4525 (Licenses)	225.00
4526 (Park Expenses)	
4526CG (Cost of Goods)	
4526CG2 Supplies	261.36
Total 4526CG (Cost of Goods)	261.36
4526CP Propane	770.31
4526CS Salaries/payroll	7,443.48
4526C-C · Field C Concessions	513.46
4526C · Concession Stand expenses	10,247.92
4526J · Janitor payroll	3,392.62
Total 4526 (Park Expenses)	22,629.15

# 2014 Park & Concession Stand Report

## Town of Kensington Rec Account

### Profit & Loss

January through December 2014

	Jan - Dec 14
4155M · Payroll Medicare	107.94
4155MJ · Janitorial Medicare	49.20
4155SJ · Janitorial SS	210.42
4155SS · Social Security	461.49
4810 · Refunds	355.00
<b>Total Expense</b>	<b>47,280.44</b>
<b>Net Income</b>	<b>-720.19</b>



# 2014 Adult Softball Report

## Town of Kensington Rec Account Softball Profit & Loss January through December 2014

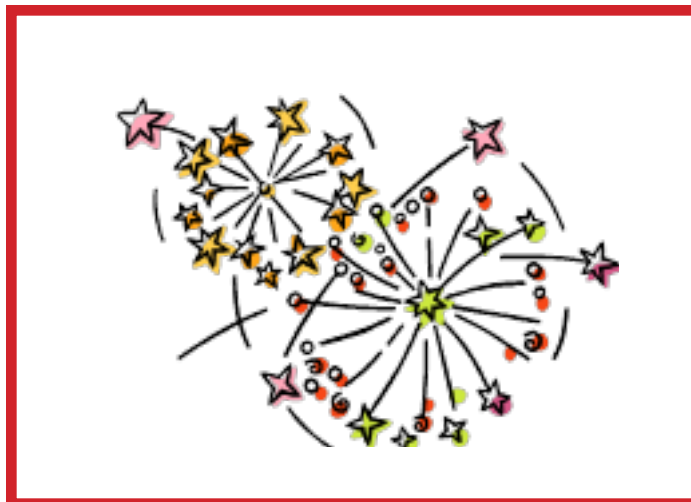
	Jan - Dec 14
Income	
3509 (Misc. Income)	
3509-1 · Programs	
3509-1SB Softball	10,308.00
Total 3509-1 · Programs	10,308.00
Total 3509 (Misc. Income)	10,308.00
Total Income	10,308.00
Gross Profit	10,308.00
Expense	
4589 (Programs)	
4589SB · Softball expenses	5,706.14
Total 4589 (Programs)	5,706.14
Total Expense	5,706.14
Net Income	4,601.86



# 2014 Fireworks Report

## Town of Kensington Rec Account Profit & Loss January through December 2014

	Jan - Dec 14
Income	
3508 (Contributions and Donations)	
3508-2W · Fireworks	100.00
Total 3508 (Contributions and Donations)	100.00
Total Income	100.00
Gross Profit	100.00
Expense	
4589 (Programs)	
4589FW · Fireworks Expenses	1,776.61
Total 4589 (Programs)	1,776.61
Total Expense	1,776.61
Net Income	-1,676.61





# 2014 Rec. Committee Events Report

12:55 PM

02/03/15

Accrual Basis

## Town of Kensington Rec Account Rec Events Profit & Loss January through December 2014

	Jan - Dec 14
<b>Income</b>	
3508 (Contributions and Donations)	
3508-3 Events (Events)	3,510.51
3508-2 · Donations	
3508-2R · Donations Recreation	1,392.00
Total 3508-2 · Donations	1,392.00
Total 3508 (Contributions and Donations)	4,902.51
3509 (Misc. Income)	
3509-1 · Programs	
3509-1AP Athletic Programs	330.07
Total 3509-1 · Programs	330.07
Total 3509 (Misc. Income)	330.07
Total Income	5,232.58
Gross Profit	5,232.58
Expense	
4589 (Programs)	
4589EV · Events	5,786.84
Total 4589 (Programs)	5,786.84
Total Expense	5,786.84
Net Income	-554.26



# 2014 Ski Committee Report

## Town of Kensington Rec Account Profit & Loss January through December 2014

	Jan - Dec 14
Income	
3509 (Misc. Income)	
3509-1 · Programs	
3509-1SK Ski Trips (Ski Trip)	3,875.00
Total 3509-1 · Programs	3,875.00
Total 3509 (Misc. Income)	3,875.00
Total Income	3,875.00
Gross Profit	3,875.00
Expense	
4589 (Programs)	
4589SKI · Ski trips	3,875.00
Total 4589 (Programs)	3,875.00
Total Expense	3,875.00
Net Income	0.00



# 2014 Summer Camp Report

12:50 PM

01/15/15

Accrual Basis

## Town of Kensington Rec Account Summer Camp P&L new January through December 2014

	Jan - Dec 14
<b>Income</b>	
3509 (Misc. Income)	
3509-1 · Programs	
3509-1SC Summer Camp	19,875.00
Total 3509-1 · Programs	19,875.00
Total 3509 (Misc. Income)	19,875.00
<b>Total Income</b>	19,875.00
<b>Gross Profit</b>	19,875.00
<b>Expense</b>	
4589 (Programs)	
4589SCB · Summer Camp Buses	3,230.25
4589SCP · Summer Camp Payroll	12,528.13
4589SCS · Summer camp supplies	1,407.59
4589SCT · Summer Camp Field Trips (Summer Camp Field Trips)	1,363.07
Total 4589 (Programs)	18,529.04
4155SC · Summer Camp taxes	776.76
4155SM · Summer Camp Medicare	181.64
<b>Total Expense</b>	19,487.44
<b>Net Income</b>	<b>387.56</b>



# 2014 Rec. Revolver Vendor Payments

12:29 PM

01/21/15

Accrual Basis

## RECREATION REVOLVER Expenses by Vendor Summary January through December 2014

	<u>Jan - Dec 14</u>
Amy Baut-Reimbursement	26.65
Arthur Wiggin-reimbursement	131.11
Atlantic Trucking	1,116.00
Atlas PyroVision	0.00
Batchelder's Hidden Brook	300.00
citizen's bank- credit	187.00
Dave Macek	480.00
Dave Macek- Reimbursement	959.98
Donna Carter-reimbursement	150.00
Exeter Bowling	360.00
FairPoint Communication	341.63
First Student, INC	2,500.25
Hartmann Oil & Propane Co.	770.31
Hillside Landscaping	2,280.80
Jack Farrell	800.00
Janet Bunnell-reimbursement	0.00
JC Schultz Enterprises	15.90
Jeff Gleason	650.00
Jessica C	50.00
JGB Electric	479.50
Jim Taylor	360.00
Jodi Lefebvre	45.84
Jodi Lefebvre-reimbursement	0.00
Justin Gargiulo	80.00
Kathy Sanford	75.00
Keith Palmer-Reimbursement	120.00
Kelsey Plourde-reimbursement	1,431.59
Kensington Congregational Church	100.00
Leslie DelSesto-Reimbursement	1,136.80
Logo Logic LTD	0.00
Michael Lyons	960.00
Oak Tree Leasing	1,800.00
Party Vision	1,750.00
Paul Bunnell- Reimbursement	33.90
Paul Steeves- Reimbursement	23.46
Pizza Academy	892.25
Purely Organic	5,300.00
Rolling Video	0.00
Sam's Club Charge	10,266.22
Sarah Hoffmaster-reimbursement	55.67
Scoreboard Enter	695.00
Seacoast Bounce	150.00
Seacoast Science Center	173.07
Signs of the Times	275.00
State of NH- Crimal Records	100.00
Stuart Russell	880.00
Tatiana Waterman	50.00
The Rinks at Exeter	150.00
Treasurer, State of NH- Health Lic	225.00
Tri State Fire Protection	491.80
U Line	261.36
Unitil	7,866.81
<b>TOTAL</b>	<b><u>47,347.90</u></b>

## 2014 Rec. Revolver Cumulative Totals

Park & Concession:

2010	453.85	
2011	4910.06	
2012	4312.03	
2013	12809.33	
2014	(720.19)	
		21765.08

Summer Camp:

2010	(122.60)	
2011	3760.25	
2012	1469.87	
2013	1379.25	
2014	387.56	
		6874.33

Adult Softball:

2010	450.04	
2011	3267.05	
2012	1664.87	
2013	594.53	
2014	4601.86	
		10578.35

Rec. Events:

2010	1096.26	
2011	(892.36)	
2012	1770.96	
2013	3383.62	
2014	(554.26)	
		4804.22

Ski Program:

2010	0.00	
2011	0.00	
2012	0.00	
2013	0.00	
2014	0.00	
		0.00

Fireworks Fund:

2010	0.00	
2011	950.00	
2012	(950.00)	
2013	(3604.00)	
2014	(1676.61)	
		(5280.61)

2010 Totals:	1877.55
2011 Totals:	11995.00
2012 Totals:	8267.73
2013 Totals:	14562.73
2014 Totals:	2038.36
Cumulative Total:	<u>38741.37</u>



# 2014 Ambulance Fund Report

10:49 AM

02/01/15

Accrual Basis

## AMBULANCE Profit & Loss

January through December 2014

	Jan - Dec 14
Income	
3422-C · COMSTAR INCOME	22,364.08
Total Income	22,364.08
Expense	
4220 · PAYMENTS TO COMSTAR	1,202.12
4221 · Payments	1,625.79
Total Expense	2,827.91
Net Income	19,536.17



COMSTAR  
2014

## 85 Town of Kensington, NH

# 2014 Police Special Detail Report



## Special Detail Profit Loss January through December 2014

	<u>Jan - Dec 14</u>
<b>Income</b>	
3421 · 3421 Deposits from SD	56,807.79
<b>Total Income</b>	<u>56,807.79</u>
<b>Expense</b>	
4216 · 4216 Special Detail Expenses	
4216-P	
4216-NH · 4216-NHRS	3,895.57
4216-P · 4216-PSS	244.53
4216-PM · 4216-PMED	106.42
4216-P - Other	37,401.61
<b>Total 4216-P</b>	<u>41,648.13</u>
4216 · 4216 Special Detail Expenses - Other	3,696.42
<b>Total 4216 · 4216 Special Detail Expenses</b>	<u>45,344.55</u>
<b>Total Expense</b>	<u>-45,344.55</u>
<b>Net Income</b>	<u><u>11,463.24</u></u>

# 2014 Police Special Detail Monthly Report

## Special Detail 2014

Month Ended	January	February	March	April	May	June	July	August	September	October	November	December	total end year	
Beginning Balance														
p/r	\$ 541.29	\$ 2,450.28	\$ 603.88	\$ 1,535.81	\$ 1,481.06	\$ 845.95	\$ 1,765.46	\$ 1,928.68	\$ 8,274.78	\$ 1,825.31	\$ 301.81	\$ 71.02	\$ 21,625.33	
p/r	\$ 1,277.53	\$ 1,489.78	\$ 1,585.15	\$ 1,413.17	\$ 2,863.67	\$ 1,343.20	\$ 3,877.79			\$ 585.48	\$ 292.74	\$ 1,398.72	\$ 16,127.23	
NHRS		\$ 744.45	\$ 249.84	\$ 138.52	\$ 332.06	\$ 427.57	\$ 115.12	\$ 297.28	\$ 602.14	\$ 555.33	\$ 304.86	\$ 128.40	\$ 3,895.57	
cruisers	\$ 3,696.42												\$ 3,696.42	
cruisers													0	
cruisers													0	
cruisers/													0	
total expenses	\$ 5,515.24	\$ 4,684.51	\$ 2,438.87	\$ 3,087.50	\$ 4,676.79	\$ 2,616.72	\$ 5,758.37	\$ 2,225.96	\$ 8,876.92	\$ 2,966.12	\$ 899.41	\$ 1,598.14	\$ 45,344.55	
Ending Balance														
Deposits	\$ 220.00	\$ 2,420.00	\$ 1,792.50	\$ 357.50	\$ 550.00	\$ 220.00	\$ 2,200.00	\$ 3,080.00	\$ 660.00	\$ 220.00	\$ 220.00	\$ 110.00	\$ 12,050	
	\$ 2,007.50	\$ 330.00	\$ 852.50	\$ 522.50	\$ 440.00	\$ 440.00		\$ 330.00	\$ 275.00	\$ 605.00	\$ 220.00	\$ 247.50	\$ 6,270	
	\$ 220.00	\$ 374.00	\$ 2,722.50	\$ 880.00	\$ 2,200.00	\$ 660.00		\$ 220.00	\$ 8,800.00	\$ 6,710.00		\$ 4,180.00	\$ 26,966.5	
	\$ 541.29	\$ 2,255.00	\$ 302.50	\$ 275.00	\$ 495.00	\$ 495.00		\$ 220.00	\$ 90.00				\$ 4673.79	
	\$ 220.00	\$ 220.00		\$ 550.00		\$ 302.50							\$ 1,292.5	
	\$ 220.00	\$ 440.00		\$ 275.00		\$ 440.00							\$ 1,375	
	\$ 1,787.50	\$ 330.00				\$ 275.00							\$ 2,392.5	
	\$ 605.00												\$ 605	
	\$ 110.00												\$ 110	
	\$ 660.00												\$ 660	
	\$ 412.50												\$ 412.5	
total income	\$ 7,003.79	\$ 6,369.00	\$ 5,670.00	\$ 2,860.00	\$ 3,685.00	\$ 2,832.50	\$ 2,200.00	\$ 3,850.00	\$ 9,825.00	\$ 7,535.00	\$ 440.00	\$ 4,537.50	\$ 56,807.79	Income expenses
Balance	\$ 1,488.55	\$ 1,684.49	\$ 3,231.13	\$ (227.50)	\$ (991.79)	\$ 215.78	\$ (3,558.37)	\$ 1,624.04	\$ 948.08	\$ 4,568.88	\$ (459.41)	\$ 2,939.36	\$ 11,463.24	running balance for fiscal year

# 2014 MS-9 Trustee of the Trust Funds Report

MS-9

## REPORT OF TRUST AND CAPITAL RESERVE FUNDS

Please insert the total of ALL funds here

\$369,451.71

Town/City Of: Kensington

For Year Ended: 2014

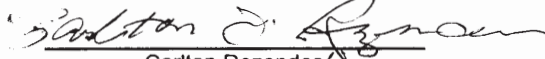
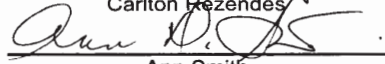
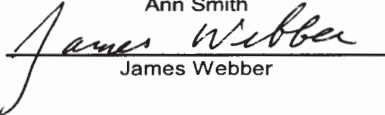
CONTACT PERSON: Nancy Smith

PHONE: 603-772-6627

EMAIL: Esmith5694@aol.com

### CERTIFICATE

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

  
\_\_\_\_\_  
Carlton Rezendes  
  
\_\_\_\_\_  
Ann Smith  
  
\_\_\_\_\_  
James Webber

Print and sign in Ink

Signed by the Trustees of Trust Funds  
on this date 1/22/15

### REMINDERS FOR TRUSTEES

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

### FOR DRA USE ONLY

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

MS-9  
Rev. 12/11



# 2014 MS-9 Trustee of the Trust Funds Report

## MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF KENSINGTON FOR THE CALENDAR YEAR ENDING 12/31/2014

TRUST FUNDS				PRINCIPAL					INCOME			TOTAL	MARKET VALUE			
Date Cre- ated	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/ -Losses	With- drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Cemetery																
Perpetual Care																
1912	JOHN F. GILL	Cemetery Minc	Common TF	0.55	108.11	0.00	4.20	0.00	112.31	125.79	6.16	0.00	131.95	244.26	5.74	250.00
1916	MARY S. BLAKE	Cemetery Minc	Common TF	0.55	108.11	0.00	4.20	0.00	112.31	125.79	6.16	0.00	131.95	244.26	5.74	250.00
1918	LIZZIE OSGOOD	Cemetery Minc	Common TF	0.49	98.31	0.00	3.74	0.00	102.05	109.78	5.46	0.00	115.24	217.29	5.10	222.39
1922	JAMES P. BARTLETT	Cemetery Minc	Common TF	0.49	98.31	0.00	3.74	0.00	102.05	109.78	5.46	0.00	115.24	217.29	5.10	222.39
1923	GEORGE M. GOVE	Cemetery Minc	Common TF	1.14	196.08	0.00	8.74	0.00	204.82	290.95	12.80	0.00	303.75	508.57	11.95	520.52
1925	ELLEN F. BINGHAM	Cemetery Minc	Common TF	0.55	108.11	0.00	4.20	0.00	112.31	125.79	6.16	0.00	131.95	244.26	5.74	250.00
1928	CLARA A. RHODES	Cemetery Minc	Common TF	0.60	107.94	0.00	4.61	0.00	112.55	149.52	6.75	0.00	156.27	268.82	6.32	275.14
1929	WILLIAM H. EATON	Cemetery Minc	Common TF	1.19	195.88	0.00	9.16	0.00	205.04	314.67	13.39	0.00	328.06	533.10	12.52	545.62
1974	ROY S. BROWN, SR.	Cemetery Minc	Common TF	3.73	687.16	0.00	28.65	0.00	715.81	909.48	41.91	0.00	951.39	1,667.20	39.17	1,706.37
1931	SUSAN L. WEBSTER	Cemetery Minc	Common TF	1.48	244.88	0.00	11.38	0.00	256.26	389.26	16.64	0.00	405.90	662.16	15.56	677.72
1932	ROBERT T. BROWN	Cemetery Minc	Common TF	1.14	196.08	0.00	8.74	0.00	204.82	290.95	12.80	0.00	303.75	508.57	11.95	520.52
1935	FRANK L. WADLEIGH	Cemetery Minc	Common TF	0.49	98.32	0.00	3.74	0.00	102.06	109.77	5.46	0.00	115.23	217.29	5.10	222.39
1937	SARAH A. GREEN	Cemetery Minc	Common TF	0.49	98.32	0.00	3.74	0.00	102.06	109.77	5.46	0.00	115.23	217.29	5.10	222.39
1938	OLIVER CLIFFORD	Cemetery Minc	Common TF	0.54	98.13	0.00	4.15	0.00	102.28	133.50	6.06	0.00	135.56	241.84	5.68	247.52
1940	CLARA E. KIMBALL	Cemetery Minc	Common TF	1.77	293.91	0.00	13.59	0.00	307.50	464.13	19.90	0.00	484.03	791.53	18.59	810.12
1942	MARY JANE SMITH	Cemetery Minc	Common TF	1.19	195.88	0.00	9.16	0.00	205.04	314.65	13.39	0.00	328.04	533.08	12.52	545.60
1944	JOHN S. WADLEIGH	Cemetery Minc	Common TF	2.29	392.12	0.00	17.58	0.00	409.70	587.84	25.73	0.00	613.57	1,023.27	24.04	1,047.31
1945	MARY EVANS DEROCHEMONT	Cemetery Minc	Common TF	0.87	147.01	0.00	6.67	0.00	153.68	224.72	9.74	0.00	234.46	388.14	9.12	397.26
1947	BENJAMIN LOVERING	Cemetery Minc	Common TF	0.54	98.13	0.00	4.15	0.00	102.28	133.46	6.06	0.00	135.52	241.80	5.68	247.48
1948	FRANK POOR	Cemetery Minc	Common TF	1.14	196.08	0.00	8.74	0.00	204.82	290.95	12.80	0.00	303.75	508.57	11.95	520.52
1952	ARTHUR T. YORK	Cemetery Minc	Common TF	1.14	196.08	0.00	8.74	0.00	204.82	290.95	12.80	0.00	303.75	508.57	11.95	520.52
1952	CHARLES E. FISH	Cemetery Minc	Common TF	1.14	196.08	0.00	8.74	0.00	204.82	290.95	12.80	0.00	303.75	508.57	11.95	520.52
1953	CHARLES N. ROBE	Cemetery Minc	Common TF	1.14	196.08	0.00	8.74	0.00	204.82	290.95	12.80	0.00	303.75	508.57	11.95	520.52
1957	FANNIE EVANS	Cemetery Minc	Common TF	0.49	98.32	0.00	3.74	0.00	102.06	109.75	5.46	0.00	115.21	217.27	5.10	222.37
1957	FRANK C. CARR	Cemetery Minc	Common TF	1.14	196.08	0.00	8.74	0.00	204.82	290.95	12.80	0.00	303.75	508.57	11.95	520.52
1959	STEWART E. ROWE	Cemetery Minc	Common TF	1.77	293.91	0.00	13.59	0.00	307.50	464.13	19.90	0.00	484.03	791.53	18.59	810.12
1959	JOSEPH BODWELL	Cemetery Minc	Common TF	1.19	195.88	0.00	9.16	0.00	205.04	314.65	13.39	0.00	328.04	533.08	12.52	545.60
1959	MOSES EVANS	Cemetery Minc	Common TF	1.14	196.08	0.00	8.74	0.00	204.82	290.95	12.80	0.00	303.75	508.57	11.95	520.52
1959	JOHN T. BLAKE - MARY E. WARNER	Cemetery Minc	Common TF	6.20	978.62	0.00	47.69	0.00	1,026.31	1,679.77	69.76	0.00	1,749.53	2,775.84	65.21	2,841.05
1962	WILLIAM O. TILTON - GEORGE B. SHAW	Cemetery Minc	Common TF	1.45	244.99	0.00	11.16	0.00	256.15	377.51	16.34	0.00	393.85	650.00	15.27	665.27
1962	JOHN W. YORK	Cemetery Minc	Common TF	2.10	342.78	0.00	16.12	0.00	358.90	555.46	23.58	0.00	579.04	937.94	22.03	959.97
1965	STUART E. BLODGETT	Cemetery Minc	Common TF	1.14	196.08	0.00	8.74	0.00	204.82	290.95	12.80	0.00	303.75	508.57	11.95	520.52
1966	ELMER N. WADE	Cemetery Minc	Common TF	1.14	196.08	0.00	8.74	0.00	204.82	290.95	12.80	0.00	303.75	508.57	11.95	520.52
1969	HAROLD B. GREENWOOD	Cemetery Minc	Common TF	4.29	985.20	0.00	33.00	0.00	1,018.20	854.72	48.29	0.00	903.01	1,921.21	45.13	1,966.34
1970	RUTH P. BALLUM	Cemetery Minc	Common TF	1.14	196.08	0.00	8.74	0.00	204.82	290.95	12.80	0.00	303.75	508.57	11.95	520.52

# 2014 MS-9 Trustee of the Trust Funds Report

## MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF KENSINGTON FOR THE CALENDAR YEAR ENDING 12/31/2014

TRUST FUNDS				PRINCIPAL					INCOME			TOTAL	MARKET VALUE			
Date Cre- ated	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/ -Losses	With- drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Cemetery																
Perpetual Care																
1970	JEREMIAH HILLIARD	Cemetery Minc	Common TF	1.11	196.16	0.00	8.54	0.00	204.70	279.05	12.46	0.00	291.51	496.21	11.66	507.87
1972	CHASE-TOWLE	Cemetery Minc	Common TF	1.77	293.92	0.00	13.60	0.00	307.52	464.28	19.91	0.00	484.19	791.71	18.60	810.31
1974	LEONARD L. LAMPREY	Cemetery Minc	Common TF	1.45	245.00	0.00	11.17	0.00	256.17	377.36	16.34	0.00	393.70	649.87	15.27	665.14
1974	ERROL & PRISCILLA A. PERRY	Cemetery Minc	Common TF	1.19	195.88	0.00	9.16	0.00	205.04	314.65	13.39	0.00	326.04	533.08	12.52	545.60
1986	LAURIS GOVE	Cemetery Minc	Common TF	6.42	2,177.86	0.00	49.37	0.00	2,227.23	574.44	72.20	0.00	646.64	2,873.87	67.51	2,941.38
1988	ARTHUR MOORE	Cemetery Minc	Common TF	0.94	246.77	0.00	7.22	0.00	253.99	155.46	10.54	0.00	166.00	419.99	9.87	429.86
1989	CHARLES WILLIAMS	Cemetery Minc	Common TF	2.62	690.96	0.00	20.15	0.00	711.11	432.03	29.49	0.00	461.52	1,172.63	27.55	1,200.18
1990	CHARLES & HELEN EASTMAN	Cemetery Minc	Common TF	1.17	295.97	0.00	8.97	0.00	304.94	204.18	13.12	0.00	217.30	522.24	12.27	534.51
1991	ALDEN TUTTLE FAMILY	Cemetery Minc	Common TF	1.15	296.03	0.00	8.85	0.00	304.88	196.86	12.93	0.00	209.79	514.67	12.09	526.76
1992	STANLEY UNDERHILL	Cemetery Minc	Common TF	0.76	197.36	0.00	5.88	0.00	203.24	130.16	8.60	0.00	138.76	342.00	8.03	350.03
1992	FRANK & JOYCE BRONK	Cemetery Minc	Common TF	1.14	296.07	0.00	8.74	0.00	304.81	191.23	12.80	0.00	204.03	508.84	11.95	520.79
1993	NATHAN HERRICK	Cemetery Minc	Common TF	0.35	98.78	0.00	2.72	0.00	101.50	52.72	3.95	0.00	56.67	158.17	3.72	161.89
1994	FRED & LOUISE VINING	Cemetery Minc	Common TF	0.73	197.50	0.00	5.57	0.00	203.07	113.26	8.16	0.00	121.42	324.49	7.62	332.11
1997	JOHN W. & JESSIE E. YORK	Cemetery Minc	Common TF	0.70	197.57	0.00	5.39	0.00	202.96	102.90	7.88	0.00	110.78	313.74	7.37	321.11
1997	STEPHEN & ROLAND SAWYER	Cemetery Minc	Common TF	3.52	987.86	0.00	27.06	0.00	1,014.92	520.56	39.57	0.00	560.13	1,575.05	37.00	1,612.05
1997	DONALD & JOAN GROVER	Cemetery Minc	Common TF	0.62	197.88	0.00	4.77	0.00	202.65	67.31	6.96	0.00	74.27	276.92	6.51	283.43
1998	GEORGE & THERESA GARNEAU	Cemetery Minc	Common TF	0.70	197.59	0.00	5.35	0.00	202.94	101.11	7.84	0.00	108.95	311.89	7.33	319.22
1998	T. ELLIOTT & VICTORIA T. YOUNG	Cemetery Minc	Common TF	0.68	197.65	0.00	5.26	0.00	202.91	95.79	7.71	0.00	103.50	306.41	7.20	313.61
1998	ROBERT B. & K. LINDA AMUNDSEN	Cemetery Minc	Common TF	1.88	693.52	0.00	14.47	0.00	707.99	113.44	21.18	0.00	134.62	842.61	19.79	862.40
2000	ROBERT S. & BARBARA S. KUEGEL	Cemetery Minc	Common TF	0.63	197.82	0.00	4.84	0.00	202.66	72.43	7.10	0.00	79.53	282.19	6.63	288.82
2000	BRIGGS FAMILY	Cemetery Minc	Common TF	0.84	297.13	0.00	6.42	0.00	303.55	60.90	9.39	0.00	70.29	373.84	8.78	382.62
2001	PATRICK LABBE FAMILY	Cemetery Minc	Common TF	1.96	693.23	0.00	15.08	0.00	708.31	147.54	22.06	0.00	169.60	877.91	20.62	898.53
2001	JOSEPH & JOSEPHINE GAGNE	Cemetery Minc	Common TF	0.28	99.05	0.00	2.12	0.00	101.17	19.11	3.09	0.00	22.20	123.37	2.90	126.27
2002	BURT & DOT YORK	Cemetery Minc	Common TF	0.69	247.64	0.00	5.27	0.00	252.91	46.41	7.72	0.00	54.13	307.04	7.21	314.25
2004	BELLA S. MURPHY	Cemetery Minc	Common TF	0.71	247.55	0.00	5.49	0.00	253.04	58.50	8.03	0.00	66.53	319.57	7.51	327.08
2004	HERMAN & KAREN MCGEE	Cemetery Minc	Common TF	1.42	495.09	0.00	10.96	0.00	506.05	114.84	16.01	0.00	130.85	636.90	14.96	651.86
2004	GEORGE W. & HELEN L. ROBINSON	Cemetery Minc	Common TF	1.39	495.18	0.00	10.72	0.00	505.90	101.94	15.66	0.00	117.60	623.50	14.65	638.15
2007	ARTHUR F. & BEATRICE C. WIGGIN	Cemetery Minc	Common TF	1.28	495.59	0.00	9.82	0.00	505.41	51.97	14.35	0.00	66.32	571.73	13.43	585.16
2008	ROBERT L. & JOAN C. BERRY	Cemetery Minc	Common TF	0.62	247.85	0.00	4.80	0.00	252.65	19.83	7.04	0.00	26.87	279.52	6.57	286.09
2010	DWIR DEARBORN	Cemetery Minc	Common TF	1.86	743.61	0.00	14.29	0.00	757.90	52.82	20.89	0.00	73.71	831.61	19.54	851.15
2011	ELMER & SHIRLEY DUINN	Cemetery Minc	Common TF	4.96	1,982.91	0.00	38.13	0.00	2,021.04	142.35	55.78	0.00	198.13	2,219.17	52.13	2,271.30
2011	DAVID & BARBARA BAILEY	Cemetery Minc	Common TF	0.62	247.87	0.00	4.77	0.00	252.64	17.78	6.96	0.00	24.74	277.38	6.52	283.90

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Page 2 of 5

# 2014 MS-9 Trustee of the Trust Funds Report

## MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF KENSINGTON FOR THE CALENDAR YEAR ENDING 12/31/2014

TRUST FUNDS				PRINCIPAL				INCOME			TOTAL	MARKET VALUE			
Date Created	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/ -Losses	With- drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Cemetery															
Perpetual Care															
2011	ROBERT A. & LORRAINE P. O'KEEFE	Cemetery Minc	Common TF	2.48	991.43	0.00	19.06	0.00	1,010.49	71.20	27.88	0.00	1,109.57	26.07	1,135.64
2011	GERT E. & LESLIE B. FRANK	Cemetery Minc	Common TF	1.24	495.72	0.00	9.53	0.00	505.25	35.59	13.95	0.00	554.79	13.03	567.82
2012	COPE-HACKIEWICZ	Cemetery Minc	Common TF	1.20	495.66	0.00	9.26	0.00	504.92	20.35	13.52	0.00	538.79	12.66	551.45
2014	J. CLARK JACOBS FAMILY TRUST	Cemetery Minc	Common TF	0.58	0.00	250.00	4.44	0.00	254.44	0.00	4.45	0.00	258.89	6.08	264.97
2014	GORDON & DORIS SWIFT	Cemetery Minc	Common TF	0.56	0.00	250.00	0.40	0.00	250.40	0.00	1.47	0.00	251.87	5.92	257.79
Total Perpetual Care					24,848.87	500.00	764.90	0.00	26,113.77	17,514.49	1,117.79	0.00	44,746.05	1,051.19	45,797.24
Perpetual Care & For the Good of the Cemetery															
1944	MARCIA D. TILTON	Cemetery Minc	Common TF	14.26	979.09	0.00	46.53	0.00	1,025.72	1,620.51	68.23	0.00	1,688.74	63.77	2,778.23
1971	EDITH M. KEOUGH	Cemetery Minc	Common TF	7.16	489.51	0.00	23.42	0.00	512.93	815.99	34.26	0.00	850.25	32.02	1,395.20
1971	HORACE P. BLODGETT	Cemetery Minc	Common TF	4.16	293.92	0.00	13.60	0.00	307.52	464.28	19.91	0.00	484.19	18.60	810.31
1972	RACHEL S. SMITH	Cemetery Minc	Common TF	2.67	198.08	0.00	8.74	0.00	204.82	290.95	12.80	0.00	303.75	11.95	520.52
1972	YVONNE CHARLTON	Cemetery Minc	Common TF	1.14	98.32	0.00	3.74	0.00	102.06	109.77	5.46	0.00	115.23	5.10	222.39
1972	LEONARD B. MILLER	Cemetery Minc	Common TF	4.19	293.87	0.00	13.69	0.00	307.56	468.93	20.03	0.00	488.96	18.71	815.23
1972	CHRISTINE SCHWEIZER	Cemetery Minc	Common TF	3.42	244.99	0.00	11.16	0.00	256.15	377.51	16.34	0.00	393.85	15.27	665.27
1974	MCKENNA FAMILY	Cemetery Minc	Common TF	2.67	198.08	0.00	8.74	0.00	204.82	290.95	12.80	0.00	303.75	11.95	520.52
1974	DONALD WILLOUGHBY	Cemetery Minc	Common TF	2.67	198.08	0.00	8.74	0.00	204.82	290.95	12.80	0.00	303.75	11.95	520.52
1975	MOBBS FAMILY	Cemetery Minc	Common TF	2.67	198.08	0.00	8.74	0.00	204.82	290.95	12.80	0.00	303.75	11.95	520.52
1975	KIMBALL-STEVENS	Cemetery Minc	Common TF	2.67	198.08	0.00	8.74	0.00	204.82	290.95	12.80	0.00	303.75	11.95	520.52
1975	JOHN & ETHEL GOURLEY	Cemetery Minc	Common TF	7.24	489.37	0.00	23.67	0.00	513.04	830.38	34.64	0.00	865.02	32.37	1,410.43
1979	HOWARD W. COPE	Cemetery Minc	Common TF	3.47	244.99	0.00	11.34	0.00	256.24	387.35	16.60	0.00	403.95	15.51	675.70
1982	PETER M. ATWOOD	Cemetery Minc	Common TF	3.85	294.36	0.00	12.60	0.00	306.96	407.90	18.44	0.00	426.34	17.23	750.53
1982	MARION SCOTT FELCH	Cemetery Minc	Common TF	6.38	490.64	0.00	20.85	0.00	511.49	671.91	30.51	0.00	702.42	28.52	1,242.43
2007	JOHN W. ARTHUR T. & JOHN W. & JESSIE E. York	Cemetery Minc	Common TF	31.37	4,953.99	0.00	102.57	0.00	5,056.56	763.60	150.03	0.00	913.63	5,970.19	6,110.44
Total Perpetual Care & For the Good of the Cemetery					9,853.36	0.00	326.97	0.00	10,180.33	8,372.88	478.45	0.00	8,851.33	19,031.66	19,478.76
Total Cemetery					34,702.23	500.00	1,091.87	0.00	36,294.10	25,887.37	1,596.24	0.00	27,483.61	63,777.71	65,276.00
General Trusts															
1998	Highfield Farm Trust	Maintenance	Common TF	100.00	10,174.42	0.00	206.93	0.00	10,381.35	1,360.39	302.68	0.00	1,663.07	12,044.42	12,327.37
Total General Trusts					10,174.42	0.00	206.93	0.00	10,381.35	1,360.39	302.68	0.00	1,663.07	12,044.42	12,327.37
Kensington School District															
1992	Educational Trust	Grants	Common TF	4.04	7,973.26	0.00	155.39	0.00	8,128.65	688.93	227.30	0.00	916.23	9,044.88	9,257.36
2007	John W. & Jessie E. York Scholarship Trust	Scholarships	Common TF	8.25	18,464.46	34.24	390.74	18,856.67	32.77	1,338.60	23,154.94	6,034.24	18,499.30	18,492.07	18,926.48

# 2014 MS-9 Trustee of the Trust Funds Report

## MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF KENSINGTON FOR THE CALENDAR YEAR ENDING 12/31/2014

TRUST FUNDS					PRINCIPAL					INCOME			TOTAL	MARKET VALUE		
Date Cre- ated	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/ -Losses	With- drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Kensington School District																
2014	Bessie B. York & Faith N. York Educational Fund	Scholarships	Common TF	87.71	0.00	195,000.00	208.11	0.00	195,208.11	0.00	1,266.49	0.00	1,266.49	196,474.60	4,615.54	201,090.14
Total Kensington School District					26,437.72	195,034.24	754.24	18,856.67	203,369.53	2,027.53	24,648.73	6,034.24	20,642.02	224,011.55	5,262.43	229,273.98
GRAND TOTAL: TRUST FUNDS																
					71,314.37	195,534.24	2,053.04	18,856.67	250,044.98	29,275.29	26,547.65	6,034.24	49,788.70	299,833.68	7,043.67	306,877.35



# 2014 MS-9 Trustee of the Trust Funds Report

## MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF KENSINGTON FOR THE CALENDAR YEAR ENDING 12/31/2014

CAPITAL RESERVE FUNDS					PRINCIPAL				INCOME				TOTAL	MARKET VALUE		
Date Cre- ated	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/ -Losses	With- drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Capital Reserve Funds																
1987	Highway Equipment	Equip Purchases	Common CRF	51.10	11,414.42	0.00	72.75	0.00	11,487.17	23,553.95	534.52	0.00	24,088.47	35,575.64	642.01	36,217.65
1987	Land & Buildings	Acquisition	Common CRF	13.11	5,785.64	0.00	18.66	0.00	5,804.30	3,185.65	137.12	0.00	3,322.77	9,127.07	164.71	9,291.78
1966	Roads	Maintenance	Common CRF	6.05	1,712.25	0.00	8.62	0.00	1,720.87	2,429.02	63.31	0.00	2,492.33	4,213.20	76.03	4,289.23
1995	Fire Dept. Equip	Purchases	Common CRF	29.51	19,096.51	0.00	42.02	0.00	19,138.53	1,099.47	308.70	0.00	1,408.17	20,546.70	370.79	20,917.49
1997	Police Cruiser	Purchases	Common CRF	0.22	97.46	0.00	0.32	0.00	97.78	54.04	2.32	0.00	56.36	154.14	2.78	156.92
1998	Revaluation	Future Need	Common CRF	0.00	0.97	0.00	0.00	0.00	0.97	0.31	0.00	0.00	0.31	1.28	0.02	1.30
Total Capital Reserve Funds					100	38,107.25	0.00	142.37	0.00	38,249.62	30,322.44	0.00	31,368.41	69,618.03	1,256.34	70,874.37
GRAND TOTAL: CAPITAL RESERVE FUNDS																
					109,421.62	195,534.24	2,195.41	18,856.67	288,294.60	59,597.73	27,593.62	6,034.24	81,157.11	369,451.71	8,300.01	377,751.72
GRAND TOTAL: KENSINGTON																



# 2014 MS-10 Trustee of the Trust Funds

**MS-10**

## REPORT OF COMMON TRUST FUND AND CAPITAL RESERVE FUND INVESTMENTS

**Town/City Of:** Kensington

**For Year Ended:** 2014

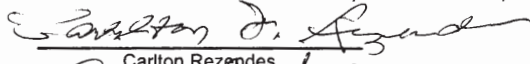
**CONTACT PERSON:** Nancy Smith

**PHONE:** 603-772-6627

**EMAIL:** Esmith5694@aol.com

### CERTIFICATE

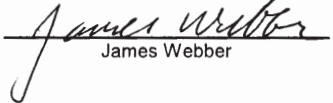
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.



Carlton Rezendes



Ann Smith



James Webber

Signed by the Trustees of Trust Funds

Print and sign in Ink

on this date 1/22/15

### REMINDERS FOR TRUSTEES

**1. SIGNATURES** - Print and sign on lines provided above.

**2. INVESTMENT POLICY** - RSA 31:25 requires the trustees to adopt an investment policy and review and confirm this policy at least annually. A copy of this policy must be filed with the Director of Charitable Trusts (RSA 31:25, 34:5, 35:9).

**3. PROFESSIONAL BANKING AND BROKERAGE ASSISTANCE** - RSA 31:38-a enables you to have a professional banking or brokerage firm assist you in performing your trustee duties. Refer to the law for further information. Attributable expenses may be charged against the trust funds involved, however, please be advised the fees can be taken from income only and not from principal.

**4. WEBSITE** - A trustee handbook can be downloaded from the website for the Attorney General's Charitable Trust Division. [www.doj.nh.gov/charitable](http://www.doj.nh.gov/charitable)

**5. FAIR VALUE** - Fold and complete page 4 to disclose the fair value (market value) of principal only. This information may be obtained from financial publications or from your professional banker or broker.

**6. CAPITAL RESERVE FUND** - Must be kept in a separate account and not intermingled with any other funds of the municipality (RSA 35:9).

**7. WHEN and WHERE TO FILE** - By March 1 if filing for a calendar year and by September 1 if filing for optional fiscal year. See addresses on page 4 of this form. If the trustees hold funds for the school, the school business administrator will also need a copy for the school's financial report.

### FOR DRA USE ONLY

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

**MS-10**  
**Rev. 12/11**

# 2014 MS-10 Trustee of the Trust Funds

## MS-10 REPORT OF THE COMMON TRUST FUNDS INVESTMENTS OF THE TOWN OF KENSINGTON FOR THE CALENDAR YEAR ENDING 12/31/2014

	PRINCIPAL					INCOME			TOTAL	MARKET VALUE		
	Beginning Balance	Additions	Capital Gains/-Losses	Withdrawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
NATC Common TF												
- Perpetual Care												
- Perpetual Care & For the Good of the Cemetery												
- General Trusts												
- Kensington School District												
** Total NATC Common TF	71,314.37	195,534.24	2,053.04	18,856.67	250,044.98	29,275.29	26,547.65	6,034.24	49,788.70	299,833.68	7,043.67	306,877.35
NATC Common CRF												
- Capital Reserve Funds												
** Total NATC Common CRF	38,107.25	0.00	142.37	0.00	38,249.62	30,322.44	1,045.97	0.00	31,368.41	69,618.03	1,256.34	70,874.37
GRAND TOTAL												
	109,421.62	195,534.24	2,195.41	18,856.67	288,294.60	59,597.73	27,593.62	6,034.24	81,157.11	369,451.71	8,300.01	377,751.72

Fees and Expenses, if any, paid for Professional Brokerage Assistance (RSA 31:38-a, IV):

1. Name of Investment Advisor: Mackensen & Company, Inc., 380 Lafayette Road, Suite D, Hampton, NH 03842 603-926-1775
2. All assets held at National Advisors Trust Company. See attached 12/31/2014 statements.
3. Investment management fees for Trust Funds in the amount of \$853.33 were paid from Trust Funds income.
4. Investment management fees for Capital Reserve Funds in the amount of \$374.66 were paid by the Town per RSA 31:24.

# 2014 MS-10 Trustee of the Trust Funds

## Town Of Kensington Report of the Trustees of Trust Funds For the Calendar Year Ending December 31, 2014

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL		Ending Market Value
				Balance Beginning of Year	Additions-Withdrawal Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Balance End of Year	Principal & Income	
CEMETERY												
1912- Perpetual Care 2014		Cemetery Minc	Common TF	24,848.87	1,264.90	26,113.77	17,514.49	1,117.79	0.00	18,632.28	44,746.05	45,797.24
1944- Perpetual Care & For the Good of the Cemetery 2007		Cemetery Minc	Common TF	9,853.36	326.97	10,180.33	8,372.88	478.45	0.00	8,851.33	19,031.66	19,478.76
Total Cemetery				34,702.23	1,591.87	36,294.10	25,887.37	1,596.24	0.00	27,483.61	63,777.71	65,276.00
GENERAL TRUSTS												
1998 Highfield Farm Trust		Maintenance	Common TF	10,174.42	206.93	10,381.35	1,360.39	302.68	0.00	1,663.07	12,044.42	12,327.37
Total General Trusts				10,174.42	206.93	10,381.35	1,360.39	302.68	0.00	1,663.07	12,044.42	12,327.37
KENSINGTON SCHOOL DISTRICT												
1992 Educational Trust		Grants	Common TF	7,973.26	155.39	8,128.65	688.93	227.30	0.00	916.23	9,044.88	9,257.36
2007 John W. & Jessie E. York Scholarship Trust		Scholarships	Common TF	18,464.46	-18,431.69	32.77	1,338.60	23,154.94	6,034.24	18,459.30	18,492.07	18,926.48
2014 Bessie B. York & Faith N. York Educational Fund		Scholarships	Common TF	0.00	195,208.11	195,208.11	0.00	1,266.49	0.00	1,266.49	196,474.60	201,090.14
Total Kensington School District				26,437.72	176,931.81	203,369.53	2,027.53	24,648.73	6,034.24	20,642.02	224,011.55	229,273.98
CAPITAL RESERVE FUNDS												
1987 Highway Equipment		Equipmt Purchases	Common CRF	11,414.42	72.75	11,487.17	23,553.95	534.52	0.00	24,088.47	35,575.64	36,217.65
1987 Land & Buildings		Acquisition	Common CRF	5,785.64	18.66	5,804.30	3,185.65	137.12	0.00	3,322.77	9,127.07	9,291.78
1966 Roads		Maintenance	Common CRF	1,712.25	8.62	1,720.87	2,429.02	63.31	0.00	2,492.33	4,213.20	4,289.23
1995 Fire Dept. Equipmt		Purchases	Common CRF	19,096.51	42.02	19,138.53	1,099.47	308.70	0.00	1,408.17	20,546.70	20,917.49
1997 Police Cruiser		Purchases	Common CRF	97.46	0.32	97.78	54.04	2.32	0.00	56.36	154.14	156.92
1998 Revaluation		Future Need	Common CRF	0.97	0.00	0.97	0.31	0.00	0.00	0.31	1.28	1.30
Total Capital Reserve Funds				38,107.25	142.37	38,249.62	30,322.44	1,045.97	0.00	31,368.41	69,618.03	70,874.37
GRAND TOTALS:				109,421.62	178,872.98	288,294.60	59,397.73	27,593.62	6,034.24	81,157.11	369,451.71	377,751.72

# 2014 Tax Rate Calculation

## 2014 TAX RATE COMPUTATION

Gross Town Appropriations	1,807,657		
Less: Total Revenues and Credits	671,027		
Shared Revenues	0		
Add: Overlay	40,298		
War Service Credits	43,300		
Net Town Appropriation		1,220,228	
Special Adjustment		0	
TOWN TAX ASSESSMENT			1,220,228
Local School	2,459,093		
Regional School	3,629,443		
Less: Adequate Education Grant	(538,041)		
State Education Tax	(724,520)		
SCHOOL TAX ASSESSMENT			4,825,975
State Education (no utilities)			
Equalized Valuation x \$ 2.48	292,145,144		724,520
Divided by Local Assessed Valuation (no utilities)	288,170,482		
Due to County	321,702		
Less: Shared Revenue	0		
COUNTY TAX ASSESSMENT			321,702
Total Property Taxes Assessed			7,092,425
Less: War Service Credits			(\$43,300)
<b>TOTAL PROPERTY TAX COMMITMENT</b>			<b>\$7,049,125</b>

## PROOF OF 2014 TAX RATE COMPUTATION

	<u>Valuation</u>	<u>Tax Rate</u>	<u>Assessment</u>
State Edu. Tax	288,170,482	2.51	724,520
All Other Taxes	298,319,275	21.35	6,367,905
Totals	586,489,757	23.86	7,092,425

## TAX RATE CALCULATION

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Town	4.09	4.53	2.96	2.61	3.12
County	1.08	1.09	0.90	0.95	0.95
Local School	16.18	16.50	13.98	13.10	12.60
State Education	2.51	2.43	2.24	2.21	2.20
Tax Rate Per Thousand	23.86	24.55	20.08	18.87	18.87

## CURRENT USE REPORT

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Number of Property Owners	125	125	121	121	120
Number of Parcels in Current Use	185	184	178	177	187
Total Number of Acres in Current Use	3,996.60	4,073.46	4,062.88	4,062.77	4,080.58
Current Use Value	\$675,932	\$710,280	\$835,003	\$773,988	\$772,076

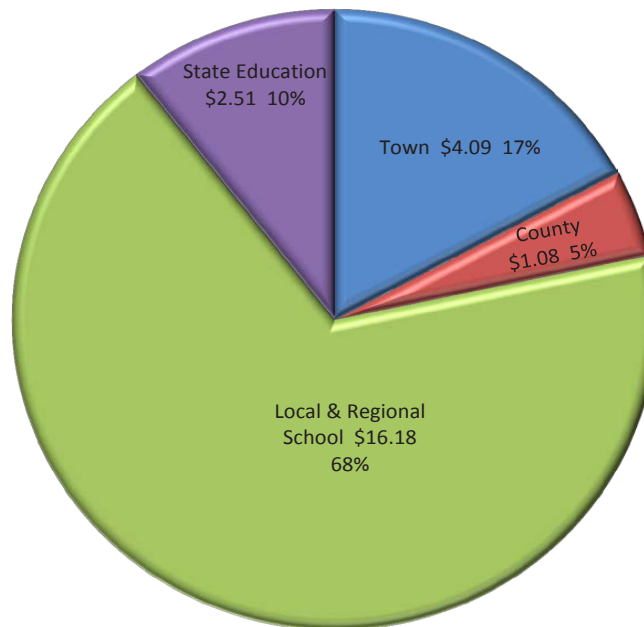
## SUMMARY OF INVENTORY

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Land	\$128,552,282	\$150,661,182	\$149,548,803	\$149,569,643	\$149,701,680
Buildings	\$163,641,900	\$167,107,700	\$188,477,500	\$187,213,000	\$185,834,500
Public Utilities	\$10,148,793	\$9,822,918	\$11,411,256	\$11,414,820	\$11,269,149
Total Value Before Exemptions	\$302,342,975	\$327,591,800	\$349,437,559	\$348,197,463	\$346,805,329
Less: Exemptions	<u>\$4,023,700</u>	<u>\$3,888,700</u>	<u>\$3,665,000</u>	<u>\$3,025,000</u>	<u>\$3,560,000</u>
Value on which tax rate is computed	\$298,319,275	\$323,703,100	\$345,772,559	\$345,172,463	\$343,245,329

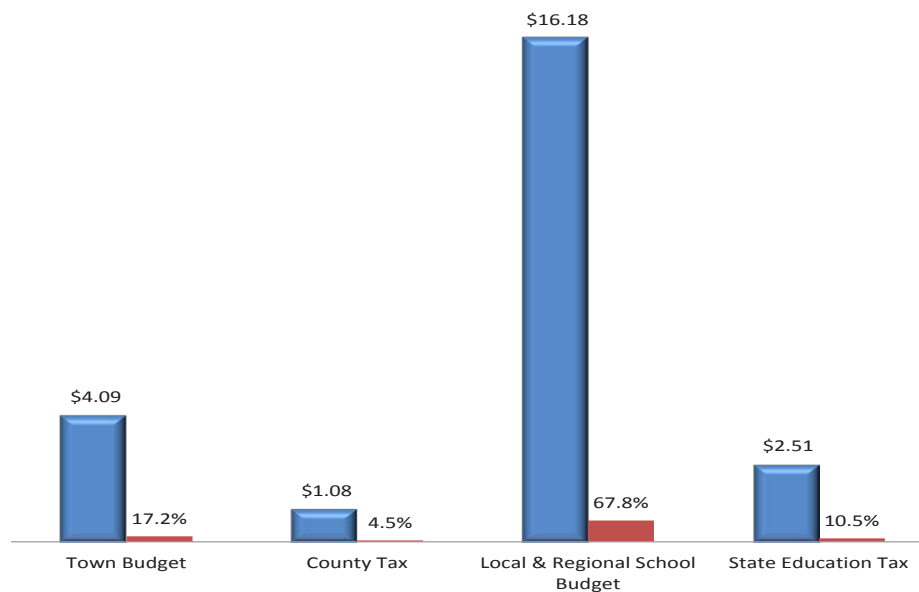
# 2014 Breakdown of Your Tax Dollars

## Tax Rate per Thousand

■ Town ■ County ■ Local & Regional School ■ State Education



■ Tax Rate per Thousand ■ Percentage of tax rate





# 2014 Tax Collector Report

TAX COLLECTOR'S REPORT  
CARLENE WIGGIN  
Summary of Tax Accounts  
Fiscal Year Ended December 31, 2014

	DR.	Levies of
	<u>2014</u>	<u>2013</u>
Uncollected Taxes - Beg. Fiscal Year		
Property Taxes		287,066.28
Taxes Committed This Year		
Property Taxes	7,050,207.00	
Timber Tax	2,233.93	
Excavation/Gravel Taxes	38.00	
Land use Exchange Taxes	12,200.00	
Overpayments		
Credits Refunded	9,722.96	
Interest Collected on Delinquent Taxes		
All taxes	5,788.80	13,483.25
TOTAL DEBITS	\$7,080,190.69	\$300,549.53
	CR	
	<u>2014</u>	<u>2013</u>
Remitted to Treasurer		
Property Taxes	6,812,513.78	158,453.75
Timber Yield Taxes	2,233.93	
Excavation Taxes	38.00	
Land Use Change Taxes	12,200.00	
Interest & Penalties	5,788.80	13,483.25
Converted to Liens (Principal only)		128,612.53
Abateements Granted		
Property Taxes	220.00	
Uncollected Taxes End of Year		
Property Taxes	247,196.18	
TOTAL CREDITS	\$7,080,190.69	\$300,549.53

# 2014 Summary of Tax Lien Accounts

## Summary of Tax Lien Accounts

Fiscal Year Ended December 31, 2014

	DR.	Levies of	
	<u>2013</u>	<u>2012</u>	<u>2011</u>
Unredeemed Liens Beginning of The Fiscal Year		94,158.97	33,974.78
Liens Executed	136,621.83		
Interest/Costs Collected	6,347.18	11,951.46	7,433.32
<b>TOTAL DEBITS</b>	<b>\$142,969.01</b>	<b>\$106,110.43</b>	<b>\$41,408.10</b>
	CR		
Remittance to Treasurer			
Redemptions	80,864.96	52,800.02	33,308.25
Interest/Costs	6,347.18	11,951.46	7,433.32
Abatements of Unredeemed Liens	18.50		
Unredeemed Liens End of Year	55,738.37	41,358.95	666.53
<b>TOTAL CREDITS</b>	<b>\$142,969.01</b>	<b>\$106,110.43</b>	<b>\$41,408.10</b>

# 2014 Town Clerk's Report

## Town Clerk's Report 2014

Pamela Kehoe, Town Clerk

### Year Ending December 31, 2014

Automobile Registrations	\$ 422,701.15
Decals	9,757.00
Titles	949.00
513 Dog Licenses & 3 Groups	2,564.00
Animal Violation Tickets	2,167.00
Marriage Licenses and Copies of Vital Records	470.00
UCC Filings	450.00
Bad Check Fees	
Voter Checklists	0.00
Copies	0.00
Petty Cash	100.00
Motor Vehicle Overpayment	-12.00
Wet Land Permits	0.00
Pole Licenses	0.00

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<b>Total Receipts</b>	<b>\$439,146.65</b>
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<b>Total to Treasurer</b>	<b>\$439,146.65</b>
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Respectfully submitted,  
Pamela Kehoe, Town Clerk

# 2014 Birth Records

Page 1 of 1

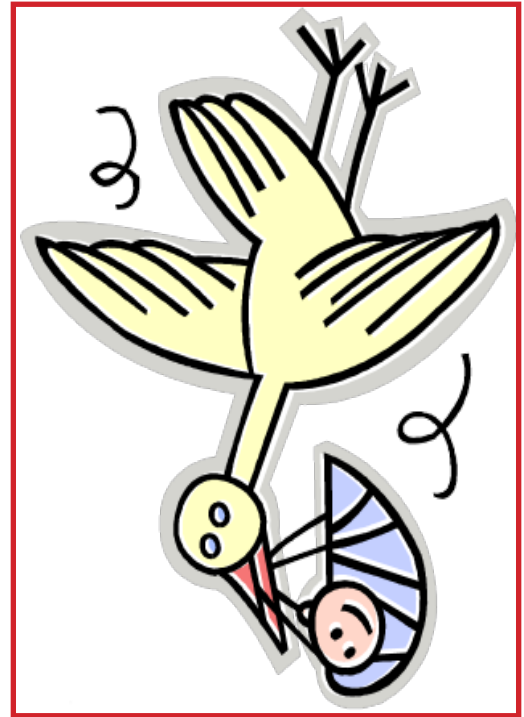
## DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

### RESIDENT BIRTH REPORT

01/01/2014-12/31/2014

--KENSINGTON--

<b>Child's Name</b> SCHMIDT, DOMINIC JOSEPH LEE	<b>Birth Date</b> 01/28/2014	<b>Birth Place</b> EXETER, NH	<b>Father's/Partner's Name</b> SCHMIDT, MARC	<b>Mother's Name</b> SCHMIDT, STEFANIE	Total number of records 1
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# 2014 Marriage Records

1/20/2015

## DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

### RESIDENT MARRIAGE REPORT

01/01/2014 - 12/31/2014

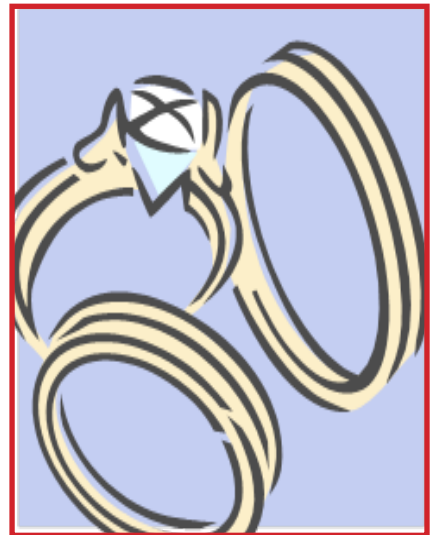
-- KENSINGTON --

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
ZUZEL, TODD KENSINGTON, NH	SANBORN, MICHELLE M KENSINGTON, NH	KENSINGTON	PORTSMOUTH	05/10/2014
COTE, JOSEPH R EPPING, NH	THOMPSON, NATALIE J KENSINGTON, NH	EPPING	BRENTWOOD	05/10/2014
SKINNER, NICHOLAS R NEWMARKET, NH	DIODATI, DANIELLE N KENSINGTON, NH	EXETER	EXETER	06/03/2014
MACHKALYAN, GRIGOR KENSINGTON, NH	BABIKIAN, ALINA MANCHESTER, NH	KENSINGTON	HAMPTON	09/08/2014
RIPEL, JOSEPH KENSINGTON, NH	GIBBONS, NANCY NORTH HAMPTON, NH	KENSINGTON	PORTSMOUTH	09/27/2014
CANNEY, PHILIP W KENSINGTON, NH	LENANE, CATHY I KENSINGTON, NH	KENSINGTON	KENSINGTON	09/27/2014

Total number of records 6

1





01/20/2015



DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2014 - 12/31/2014

--KENSINGTON, NH --

Page 1 of 1

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
SWIFT, GORDON	02/26/2014	KENSINGTON	SWIFT, JOHN	HALE, LILLIAN	N
DELOTTO, ROBERT	05/18/2014	HAMPTON	DELOTTO, NATALIE	MIGLIORESE, ORESTA	Y
CHAPMAN, ARTHUR	06/29/2014	MANCHESTER	CHAPMAN, NIGAO	COOK, MARION	Y
MITCHELL, SANDRA	09/15/2014	EXETER	FOWLER SR, WILLIAM	BRENNAN, ELEANOR	N
THOMAS III, ARTHUR	09/19/2014	FREMONT	THOMAS JR, ARTHUR	SPAULDING, LILLIAN	Y
SARGENT, MILDRED	09/28/2014	KENSINGTON	ANNIS, ANDREW	COX, MARY	N
PULSIFER, ANTOINETTE	10/10/2014	EXETER	FIERIMONTE, GAETONO	CALIENDO, ANNA	N
RIZZO SR, JOHN	11/03/2014	PORTSMOUTH	RIZZO, VALENTINO	DI NAPOLI, THERESA	Y
FELCH, DOROTHY	12/03/2014	KENSINGTON	BODWELL, HAROLD	TURNER, DOROTHY	N
BROYER, SUSAN	12/10/2014	DOVER	USLUCK, JOHN	FAIRBANKS, ELEANOR	N

Total number of records 10



# 2014 Police Department Report



## Kensington Police Department



**Scott D. Sanders**  
**Chief of Police**

TEL: (603) 772-2929  
FAX: (603) 778-4949  
Email: [ssanders@kensingtonpd.com](mailto:ssanders@kensingtonpd.com)

**95 Amesbury Road**  
**Kensington, NH 03833**

2014 was a year of many changes for the Kensington Police Department. I'd first like to thank Chief Sielicki for the stability he returned to the department after several years of transition and uncertainty. Though he was only here for a few years he provided a foundation for this department to continue to provide a professional, well trained, and well equipped police service to the residents of Kensington well into the future.

Chief Sielicki's retirement brought about several internal changes to the department. Scott Cain was promoted from Detective to the rank of Sergeant. Sergeant Cain is responsible for supervising the day to day patrol activities of the department.

David Hersey who has worked part-time for the department since 2011 joined our department full-time and was promoted to the rank of Detective. Detective Hersey was previously employed full-time for the Seabrook Police Department. Detective Hersey still works an assigned schedule like the other full-time officers but splits his time as needed investigating criminal cases.

Officer Wroblewski has begun taking over the department's non-lethal force training and continues to receive training in that area. Any use of force is a high liability area for a police department and his growing experience and dedication to this area is a valuable asset to the town.

We recently encumbered money from the 2014 budget to purchase new handguns for each member of the department as well as new patrol rifles. The weapons we had previously been carrying were almost ten years old and some had been bought used from another department. We also bought ballistic helmets, shields, and external body armor that are designed to protect us from rifle rounds. Upgrading and purchasing this equipment ensures that we have current and reliable equipment to better ensure the safety of the residents and the officers. On behalf of the department I'd like to thank the Board of Selectmen, Budget Committee, and residents for their support of us acquiring this potentially lifesaving equipment.

2014 was also a year of some alarming trends and tragedy for our local law enforcement community. Our county experienced two major critical incidents within approximately a month that included the line of duty death of Patrolman Stephen Arkell of the Brentwood Police Department. The county was also recently designated as a High Intensity Drug

# 2014 Police Department Report



Trafficking Area (HIDTA) by the DEA as a result of an explosion of heroin into our area. Kensington experienced an increase of felony level drug arrests this year and we responded to two heroin overdoses in town within the last few months of the year. It is impossible to believe that our community is not immune to these violent crimes and serious drug offenses and we greatly appreciate the support that we have felt from the community this year while working through these difficult incidents.

Lastly, I'd like to thank the Board of Selectmen for their support and confidence in me to lead the Kensington Police Department. I look forward to continue working with and serving the residents of Kensington and am honored to have been given the opportunity to lead this great police department.

Chief Scott D. Sanders



# 2014 Police Department Statistics

			2010	2011	2012	2013	2014
Calls For Service			2648	3248	3557	3759	3501
911 Hang-up			13	13	18	18	14
ACO			95	101	116	80	52
Alarms			61	67	83	120	107
Alcohol - Minors			13	8	3	0	4
Alcohol - Open Container			4	9	2	2	0
Arrests			79	75	75	79	90
Assist Other Agency			179	171	185	130	153
House/Business Checks			73	316	521	773	822
Burglaries			13	9	10	11	5
Civil Issues			22	18	22	24	14
Criminal Mischief			1	12	11	24	2
Criminal Threatening			3	2	4	4	2
Criminal Trespass			3	5	8	7	1
Death Investigations			0	1	0	0	0
Disobeying A Police Officer			1	6	2	2	1
Disturbances			4	3	13	19	4
Disabled M/V			29	190	37	35	25
Domestics			16	12	16	13	10
DWI			9	15	13	18	10
Driving After Suspension			12	18	20	18	23
Drug Arrests			10	27	39	24	17
Harassment			12	9	5	4	3
Incident Reports			135	126	141	123	76
Juvenile Issues			0	5	2	8	5
Medical Aid/KFD			68	102	61	66	93
Missing Persons			3	4	5	0	2
M/V Accidents			39	43	39	40	55
M/V Summonses			325	325	352	230	242
M/V Warnings			668	908	1295	1063	1138
M/V Complaints			20	14	25	19	36
OHRV Incidents			2	2	4	3	2
Paperwork Service			44	63	37	55	38
Protective Custody			6	1	0	5	8
Public Assists			25	53	64	43	21
Resisting Arrest			2	2	6	7	2
Road Hazards			44	65	62	25	63
Sexual Assaults			2	2	0	3	0
Simple Assaults			8	7	6	4	5
Suspicious Activity			29	20	34	38	19
Suspicious Persons			14	13	13	14	20
Suspicious Vehicles			29	24	49	66	49
Theft			22	14	17	10	8
VIN Verifications			16	19	30	17	19
Welfare Checks			13	17	8	27	18

# **2014 Fire Department Report**

## **2014 Kensington Fire & Rescue**

### **Annual Report**

Kensington Fire & Rescue responded to 173 calls during the year of 2014, the majority of these calls are EMS and Vehicle accidents. Our EMTs and firefighters constantly train to keep their skills up. They spend every Thursday evening at the station doing truck checks, equipment repair and maintenance, driver training, EMS and Fire training. They also travel to Exeter Hospital and surrounding towns to train with other members of our extensive mutual aid network. This with the calls included shows how dedicated they are to the Town of Kensington.

Our SCBA'S (self contained breathing apparatus) are getting older and of older technology. They are used for CO activation calls as well as building and vehicle fires. We started replacing them in 2014, 4 were acquired with the sale of the old tanker, 3 more were purchased thru the Fire budget, we hope to have the support of the residents with the Warrant Article to purchase 4 this year. Our end goal is to have enough packs to outfit one for every seat, which will make us NFPA compliant. The Kensington Fire Association has started a fund to help with this donations are very much appreciated.

The current ambulance is a 1998 model and will be replaced in the near future. A fund has been established that is funded by patient transports. The new ambulance will be purchased from this fund through a warrant article, with no increase in taxes. This fund also has been used for major equipment purchases.

As always membership is the area that "you" the townspeople can help us with. If you want to help and serve your community



## 2014 Fire Department Report Cont.

we are always recruiting new members for fire, ambulance or both and will provide the training.

Thank you Kensington residents for your continued support,

Chief Charles LeBlanc

And members of Kensington Fire and Rescue



# 2014 Fire Warden Report

## Report of Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 603-271-1370 or [www.des.state.nh.us](http://www.des.state.nh.us) for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at [www.nhdfi.org](http://www.nhdfi.org).

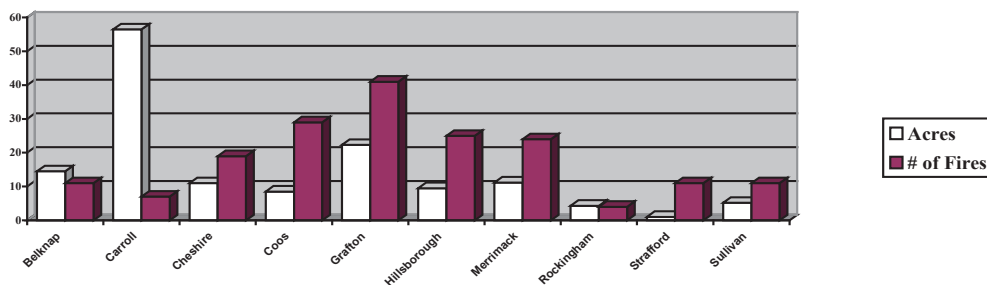
This past fire season started in early April with the first reported fire on April 7th. April, which is the traditional start to our spring fire season, began very dry with unseasonably dry conditions continuing through the entire month. This dry pattern continued through the first half of May. 80% of our reported fires this season occurred during this six week period. The largest fire was 24 acres, occurring in the town of Tamworth. From mid May through early September, above average rainfall kept our total acreage burned statewide at 72 acres. This is the smallest amount of acreage burned statewide in several years. Late August through late September though brought a dry trend to northern areas, resulting in several deep-burning remote fires. Our fire danger days correlated well with the days that there were fires actually reported. The statewide system of 16 fire lookout towers continues to operate on Class III or higher fire danger days. Our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting capability was supplemented by the NH Civil Air Patrol when the fire danger was especially high. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2014 season threatened structures, and a few structures were burned, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at [www.firewise.org](http://www.firewise.org). Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

### 2014 FIRE STATISTICS

(All fires reported as of November 2014)

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

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	3.1	5
Carroll	24	4
Cheshire	6.8	7
Coos	5.3	18
Grafton	8.2	32
Hillsborough	6.1	20
Merrimack	15.5	11
Rockingham	1.1	8
Strafford	0.4	5
Sullivan	1.5	2



### CAUSES OF FIRES REPORTED

	Total	Fires	Total Acres
Arson	2	112	72
Debris	52	182	144
Campfire	10	318	206
Children	2	125	42
Smoking	5	360	145
Railroad	0		
Equipment	5		
Lightning	1		
Misc.*	35 (*Misc.: power lines, fireworks, electric fences, etc.)		

ONLY YOU CAN PREVENT WILDLAND FIRE

# 2014 Fire Department Statistics

## Kensington Fire & Rescue Situation Type Summary 2014

Type	# of Incidents
Fire, other	4
Building Fire	5
Cooking fire, confined to container	1
Chimney or flue fire	3
Fuel burner/boiler malfunction	1
Passenger vehicle fire	1
EMS calls	108
Vehicle accidents with injury	16
Rescue or EMS mutual aid	3
Gas leak, natural or LPG	2
Carbon monoxide Incident	1
Power line down	1
Person in distress	1
Water problem	1
Police matter	1
Unauthorized burning	1
Mutual Aid	5
Dispatched and cancelled en route	1
Smoke scare, odor of smoke	2
Alarm activation	12
Severe weather or natural disaster	3
Total Incidents	173



# 2014 Emergency Management Report



2014 Annual Report  
Emergency Management  
Kensington, New Hampshire



## Summary:

2014 was a very active year for Emergency Management (EM). Participation with the police department building committee, involvement with the New Hampshire Department of Homeland Security and Emergency Management (DHSEM) and Rockingham Sheriff's department on placement of a new Transmitter/Receiver for improved radio coverage, participation in a graded exercise for Seabrook Station, and receipt of a trailer to be configured for traffic control use by police, fire, and town departments were some of the highlights of EM's year.

## Staffing:

Emergency Management accepted the resignation of Jason Greene from the position of Deputy Emergency Management Director. Jason's knowledge and participation were greatly appreciated and his involvement will be missed. We thank Jason for his service to Emergency Management and wish him luck in the future.

EM is actively recruiting new members. Feel free to contact me if interested.

## Significant Achievements:

2014 activities for the EM organization are highlighted here;

Emergency Management attended all the quarterly Seabrook Station (SS) meetings as well as attending all the quarterly Seacoast Preparedness Group meetings. The Seabrook Station meetings keep the EM function informed of ongoing events and or activities at the power plant, allowing interaction with DHSEM, SS and the communities within the Emergency Preparedness Zone (EPZ). The Seacoast Preparedness Group deals with all the health related emergency issues a community would need to deal with in case of widespread illness, catastrophic exposures, widespread inoculations, or widespread testing. These issues could be caused by major natural events, human error, or acts of terrorism.

This was a graded drill year for SS. As a result, EM was active for the majority of 2014 preparing for this significant event. Active participation started early in the year with a Table Top exercise held at the Frank Jones center in Portsmouth. Approximately 250 people participated

# 2014 Emergency Management Report

including local and state police, fire, EM, FBI, Homeland Security, the Coast Guard and SS. The all-day scenario presented dealt with a hostile action targeted against the plant and how the responding organizations found work to resolve the action. Across the remainder of the year, two subsequent tests were performed involving the activation of the Emergency Operations Center at the Kensington Fire House, with the graded drill occurring on November 5, 2014.

Emergency Management applied for and was awarded a grant for a Local Emergency Operations Plan required by FEMA. This plan was last done in 1991, and is a requirement of FEMA if the community wishes to apply for grants. Basically, a whole new plan will be developed to define the way the community deals with emergencies and how it will continue to function, including how to maintain service to residents even if displaced. The focus is on responding to events and the Continuity of Operations Plan (COP) that have to be addressed. The plan is just starting and is scheduled for completion in the fall of 2015.

Emergency Management has received a trailer as a donation from a Kensington resident that will be outfitted with cones and barriers that will be used for traffic and crowd control as needed. Special thank you goes out to the members of the fire department that cleaned out and reworked the interior of the trailer so that the traffic barriers and cones could be secured and be available. The trailer can then be rapidly towed to wherever needed.

## Next Year:

2015 will present a new set of challenges. Primary focus will be on the completion of the LEOP, finishing the lettering of the EM trailer, working with the fire and police departments on issues, and recruitment and training of new personnel.



# Emergency

# 2014 Town Owned Property Listing

## Kensington Expanded Owner Index Sorted by Map/Lot/Sub

Owner	Map	Lot	Sub	Location	Use	Acres	Cards	Land	Buildings	Total
TOWN OF KENSINGTON 95 AMESBURY RD KENSINGTON, NH 03833-5620	000004	000004	000000	11 BARTLETT ROAD	EXEMPT	3.700	1	16,500	0	16,500
TOWN OF KENSINGTON 95 AMESBURY RD KENSINGTON, NH 03833	000004	000044	000000	37 MUDDY POND ROAD	EXEMPT	51.200	1	255,800	0	255,800
TOWN OF KENSINGTON 95 AMESBURY RD KENSINGTON, NH 03833	000005	000012	000000	211 SOUTH ROAD	EXEMPT	5.000	1	164,500	146,600	311,100
TOWN OF KENSINGTON 95 AMESBURY RD KENSINGTON, NH 03833-5620	000007	000019	000023	STUMPFIELD REAR	EXEMPT	6.180	1	13,500	0	13,500
TOWN OF KENSINGTON 95 AMESBURY RD KENSINGTON, NH 03833-5620	000008	000009	000000	15 TRUNDLE BED LANE	EXEMPT	8.850	1	190,800	37,800	228,600
TOWN OF KENSINGTON 95 AMESBURY RD KENSINGTON, NH 03833-5620	000008	000010	000000	18 TRUNDLE BED LANE	EXEMPT	11.000	2	289,700	170,700	460,400
TOWN OF KENSINGTON 95 AMESBURY RD KENSINGTON, NH 03833-5620	000008	000014	000000	109 AMESBURY ROAD	EXEMPT	0.280	1	140,600	182,600	323,200
TOWN OF KENSINGTON 95 AMESBURY RD KENSINGTON, NH 03833-5620	000008	000016	000000	AMESBURY REAR	EXEMPT	4.000	1	9,000	0	9,000
TOWN OF KENSINGTON 95 AMESBURY RD KENSINGTON, NH 03833	000008	000028	000000	113 AMESBURY ROAD	EXEMPT	10.540	1	288,700	0	288,700
TOWN OF KENSINGTON 95 AMESBURY ROAD KENSINGTON, NH 03833	000008	000028	000001	12 TRUNDLE BED LANE	EXEMPT	2.750	1	134,300	0	134,300
TOWN OF KENSINGTON C/O CONSERVATION COMM. 95 AMESBURY RD KENSINGTON, NH 03833	000009	000009	000000	AMESBURY REAR	EXEMPT	40.760	1	59,500	0	59,500
TOWN OF KENSINGTON C/O CONSERVATION COMMISSION 95 AMESBURY RD KENSINGTON, NH 03833-5620	000010	000015	000000	DEARBORN ROAD	EXEMPT	6.300	1	18,300	0	18,300
TOWN OF KENSINGTON C/O CONSERVATION COMMISSION 95 AMESBURY RD KENSINGTON, NH 03833-5620	000010	000016	000000	DEARBORN ROAD	EXEMPT	1.000	1	2,300	0	2,300
TOWN OF KENSINGTON C/O CONSERVATION COMMISSION 95 AMESBURY RD KENSINGTON, NH 03833-5620	000010	000018	000000	DEARBORN ROAD	EXEMPT	2.000	1	4,500	0	4,500
TOWN OF KENSINGTON 95 AMESBURY RD KENSINGTON, NH 03833-5620	000011	000003	000000	110 AMESBURY ROAD	EXEMPT	2.100	1	167,500	0	167,500



# 2014 Town Owned Property Listing

TOWN OF KENSINGTON 93 AMESBURY KENSINGTON, NH 03833-5620	000011	000034	000000	63 AMESBURY ROAD	EXEMPT	0.400	1	143,000	130,500	273,500
TOWN OF KENSINGTON 95 AMESBURY RD KENSINGTON, NH 03833	000011	000040	000020	10 HOOSAC ROAD	EXEMPT	2.733	1	31,700	0	31,700
TOWN OF KENSINGTON C/O CONSERVATION COMM 95 AMESBURY RD KENSINGTON, NH 03833	000012	000005	000001	19 OSGOOD ROAD	EXEMPT	1.000	1	164,100	0	164,100
TOWN OF KENSINGTON C/O CONSERVATION COMM 95 AMESBURY RD KENSINGTON, NH 03833	000012	000006	000000	6 OSGOOD ROAD	EXEMPT	1.300	1	165,000	0	165,000
TOWN OF KENSINGTON 95 AMESBURY RD KENSINGTON, NH 03833-5620	000013	000001	000000	274 N. HAVERHILL ROAD	EXEMPT	45.610	1	133,000	0	133,000
TOWN OF KENSINGTON C/O KENSINGTON CONSERVATION CO 95 AMESBURY RD KENSINGTON, NH 03833	000013	000007	000000	259 N. HAVERHILL ROAD	EXEMPT	67.310	1	225,500	0	225,500
TOWN OF KENSINGTON 95 AMESBURY RD KENSINGTON, NH 03833-5620	000017	000018	000000	AMESBURY REAR	EXEMPT	0.000	1	0	0	0
TOWN OF KENSINGTON CONSERVATION COM. 95 AMESBURY RD KENSINGTON, NH 03833	000017	000024	000001	AMESBURY ROAD	EXEMPT	5.000	1	172,900	0	172,900
TOWN OF KENSINGTON 95 AMESBURY RD KENSINGTON, NH 03833	000017	000026	000000	GREAT MEADOWS	EXEMPT	0.000	1	0	0	0
TOWN OF KENSINGTON 95 AMESBURY RD KENSINGTON, NH 03833	000017	000034	000000	GREAT MEADOWS	EXEMPT	0.000	1	0	0	0

## 2014 Cemetery Trustees Report

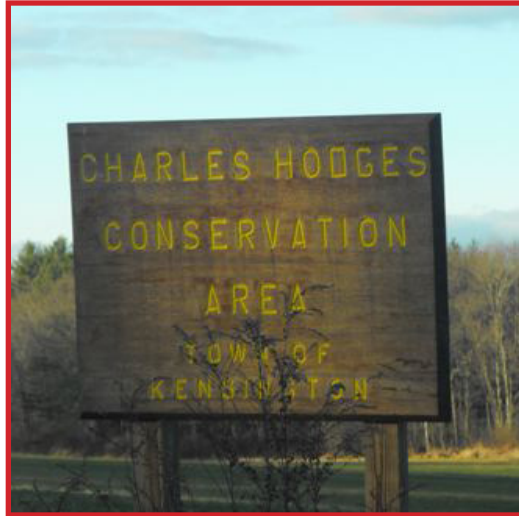
With ongoing care and maintenance, the cemetery continues to improve. Toby Hale has been conscientious in his care of the lawns and grave sites and the Down To Earth crew helped with the final raking and removal of leaves. During the year, selective tree work was done, especially to the old oak which had selective pruning and feeding. The special Dearborn fence is being sanded and painted by Arthur Wiggin, a long and tedious job that will be completed in 2015. We expect stone straightening and repair to be continued in the coming year, a pressing concern for all the markers and monuments.

### Proposed 2015 Cemetery Budget

Wages	10,000.00
Supplies	200.00
Fuel	200.00
Equipment Maintenance	250.00
Road Maintenance	250.00
Tree Maintenance	1,000.00
Stone Maintenance	1,000.00
Shed Maintenance	700.00
Fence Maintenance	2,000.00
	<u>15,600.00</u>



# 2014 Conservation Commission Report



## Annual Report for Kensington Conservation Commission 2014

The Commission finalized the Natural Resource Inventory (NRI) which is part of the town's master plan. The NRI was presented to the planning board.

The Commission discussed abutter's issues with the Kuegal driveway off of North Road and concerns with the removal of the dam on the Exeter River and how the lowered water table would affect dug wells.

The Commission met with Collin Dyes Hopping regarding his Eagle Scout Project. The Commission discussed various projects and decided on a re-routing of a trail on Meeting House Hill conservation land. The trail needed to be re-routed so that the entire trail was on town property. Collin constructed the new trail, blazed the trail and designed a trail map for the entire property. Collin also installed the new trail map which was placed at the trail head off of Osgood Road.

The Commission worked with the Southeast Land Trust with respect to the Bodwell's interest in protecting their lands with a conservation easement. The Commission accepted a Letter of Understanding between the Commission, Southeast Land Trust and the Bodwells which outlines the responsibilities of each party. The Letter of Understanding also includes each party to contribute \$2,278.67 for a conceptual plan and appraisal.

The Commission reviewed their annual town budget and voted to increase the budget due to an increase in the annual dues to the New Hampshire Association of Conservation Commissions.

The Commission reviewed the annual stewardship reports for the Kimball and Hodges property.

## 2014 Historical Society Report



The Historical Society of Kensington NH Inc celebrated it's 40th year in 2010. It was incorporated on November 10, 1970.

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

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

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

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

### **The Current officers are:**

President:	Lorraine O'Keefe
Vice President:	Elaine Bodwell
Secretary:	Joan Webber
Treasurer:	Frank Whittemore

### **Board of Directors:**

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

# 2014 Recreation Department Report

## 2014 Kensington Recreational Department Annual Report

Residents of Kensington,

We had another great year in the Town of Kensington! The Recreation Committee, consisting of Janet Bunnell, Donna Carter, Leslie Del Sesto, Jeff Gleason, Sarah Hoffmaster and Jodi Lefebvre, planned a lot of fun events throughout the year that were huge successes!

Our first, in February, is ever popular Father/ Daughter Dance, held at the Kensington American Legion Hall right before Valentine's Day. Every year we have a full house for this event. It is always such a special time for all the girls and their dads. We served refreshments and this year we offered pizza and the opportunity to make sundaes for a dollar! A Jeff Gleason was the DJ and he had the floor packed. The happy screaming was most likely heard throughout the entire town. We look forward to this event every year!

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



In July, we organized our annual Olde Homes Days weekend and Town Festival at Sawyer Park. This year we kicked off the weekend festivities with our third annual "Cruisin' Night" at the park on Friday evening. This was our busiest year so far due to advertising in a popular car magazine. We had at least 25 - 30 cars come for all to see and enter our trophy contents - *best in show and judges choice*. We had great oldies music served up by our DJ and committee member, Jeff Gleason.



On Saturday the day started with a 5K in the morning, which was a huge success. Every year our participant numbers get larger and larger! There were over 100 runners this year.



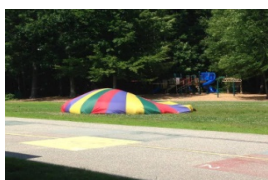
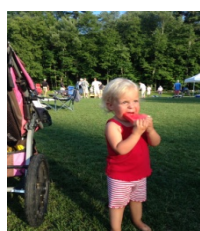
The afternoon was a busy one complete with face painting, pony rides, a corn hole tournament, watermelon eating contest, giant bungee trampolines, meadow bingo, with guest cow Pinky, and finished off with





## 2014 Recreation Department Report Cont.

an amazing fireworks show. We are grateful to our Fire Department for cooking hotdogs and hamburgers and to our neighbors and friends who brought a dish to share.



Summer Camp was a success again this year. It ran for 5 weeks with a different theme each week. Each week included a beach day, bowling day and guest speakers for each themed week. Thankfully the



weather was good and we did not have too many rainy days where the kids had to go to the KES gymnasium for shelter. Although they do love the activities they can do at the KES all purpose room too!

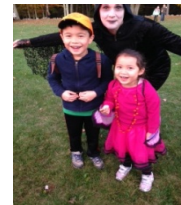
Halloween was wildly successful. This year the party was held at the Pinnacle Leadership Center. Generously, the center donated fees for the tents, chairs, and heaters and built a huge bonfire for all of our guests to enjoy.

Hidden Brook Farm donated the hay carts and staff for our scary



rides. We were lucky to have Jeff Gleason's experience and creativity setting up the scary scenes for the riders. Music was provided by a DJ and the dance floor was filled all night.

Snacks were provided, candy in goody hunt in piles of hay, and a costume parades & contests held. Great fun had by all!



A new event emerged through collaboration with the Library and Congregational Church. A Senior Social was held at the library on Election Day. This was our first year and we met many new people and had a great time! Coffee and snack were provided and great conversations were had by all!

And last, but certainly not least, in collaboration with the Congressional Church and Hidden Brook Farm, we hosted a Christmas Carol Hay Cart Ride and Tree Lighting event right after Thanksgiving. The event began at Kensington Sawyer Park with singing holiday songs and lighting the Christmas tree. After we boarded hay carts and travelled to the Fire Station, Elementary School, Grange, Universals Church, Town Hall and ended at the Congregational Church with refreshments and live



## 2014 Recreation Department Report

nativity crèche. Again we are grateful to the Congregational Church ladies for their baked goods.

The Recreation Committee meets on the second Wednesday of every month at 7:00PM at Donna Carter Reality and all are encouraged to come. We look forward to hearing your suggestions. If you would like to volunteer to help for one event per year or all events or if you are interested in hearing more about what we are working on, we welcome you to attend one of our meetings.

Sincerely,

Kensington Recreation Department Committee



# 2014 SRRD Report



## SOUTHEAST REGIONAL REFUSE DISPOSAL DISTRICT 53B

Southeast Regional Refuse Disposal District 53B was established in 1998 under RSA Chapter 53-B. The District is authorized to provide four facilities: recycling, landfill, septage and waste-to-energy. Each member municipality can participate in one or more of the District's facilities and the various costs and expenses are apportioned among the members. Also provided is flexibility in developing solutions to joint solid waste problems.

The District is presently made up of ten member towns: Brentwood, Fremont, Hampton, Hampton Falls, Kensington, New Castle, North Hampton, Rye, Sandown and South Hampton.

The year 2014 has proven to be a busy year for the District. In anticipation of the June 30, 2015 expiration of the current Waste Management contract, the Board hired Dan Hoefle of Hoefle, Phoenix, Gormley and Roberts, as well as CMA Engineering to help the District navigate and negotiate the process of procurement of a new solid waste service contract. The District received three proposals on July 29, 2014: From Covanta, for disposal at the Covanta waste to energy facility in Haverhill, MA; from Ecomaine for disposal at their publicly owned waste to energy facility in Portland, ME; and from Waste Management, Inc. for disposal at the Turnkey Landfill in Rochester, NH or the Wheelabrator North Andover, MA waste to energy facility. The District was successful in obtaining two contracts, one with Covanta at \$61.00 per ton and one from Waste Management at \$61.85. The tipping fee will be further reduced to \$60.25 per ton if the District members deliver 8,500 per tons per year. Each member town will sign a joinder agreement with the provider of their choice. Brentwood, Fremont, Kensington, North Hampton, Sandown and Rye have all signed with Waste Management. Beginning January 1, 2015 they are realizing substantial savings from the 2014 rates of \$72.19 for solid waste and \$87.14 for construction & demolition material.

During this process four member towns announced their intent to withdraw from the District: Hampton, South Hampton, Hampton Falls and New Castle, and will have this issue on their 2015 Town Ballots.

In 2014 Household Hazardous Waste Day events were held on May 17, 2014 in Hampton and on September 13, 2014 in Brentwood. Both events were very successful with Hampton serving 479 households and Brentwood serving 213.

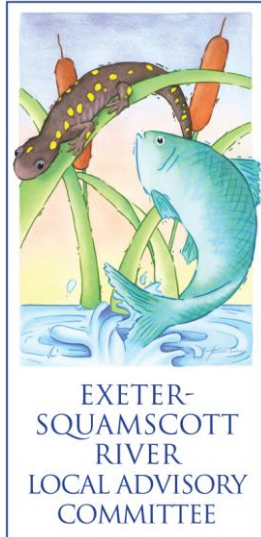
Effective April 1, 2014 the Board of Southeast Regional is as follows:

Chairman	Everett Jordan – Rye, NH
Vice Chairman	Dennis McCarthy – Rye, NH
Treasurer	John Hubbard – North Hampton
Secretary	Alfred Felch – Kensington, NH

I would like to take this opportunity to personally thank the retiring member, Douglas Cowie, for his many years of service to the District.

Respectfully submitted,  
Everett (Bud) Jordan, Chairman  
Southeast Regional Refusal  
District 53B

# Exeter-Squamscott River Local Advisory Report



## **2014 Annual Report Exeter-Squamscott River Local Advisory Committee**

The Exeter-Squamscott River Local Advisory Committee (ESRLAC) is comprised of dedicated volunteers representing the twelve communities in the Exeter-Squamscott River watershed: Chester, Raymond, Fremont, Sandown, Danville, Kingston, East Kingston, Brentwood, Kensington, Exeter, Stratham and Newfields. The Exeter-Squamscott River is one river with two names, reflecting the fresh water (Exeter River) and salt water (Squamscott River) portions of this major tributary to Great Bay.

ESRLAC celebrated its 18<sup>th</sup> year of stewardship of the river and its watershed in 2014. The year was marked by several activities, including on-going discussions with municipalities and state and federal agencies about water quality in the river and its impact on water quality in Great Bay, the review of development proposals along the river corridor, and participation in demonstration projects related to stormwater management. ESRLAC members are very active in their communities, educating residents about water quality, wildlife habitat, and recreational opportunities.

The Exeter-Squamscott River is enrolled in the New Hampshire Rivers Management and Protection Program, a unique partnership between state and local governments and local citizens designed to promote and protect the river's outstanding natural and cultural resources. ESRLAC seeks members from all communities in the watershed. Please call the Rockingham Planning Commission at 603-778-0885 for more information.

# 2014 Planning Board Report

## Report of the Planning Board

2014

Honorable Board of Selectmen

Citizens of Kensington

With the assistance of the Rockingham Planning Commission (RPC) the Planning Board has been working on the recodification (reorganization) of the Zoning Ordinance and Land Use Regulations. Included in this is clarifying and adding definitions. Our assistant, Kathleen Felch, has also done a tremendous amount of work on this. This was done to make it easier for all to find and understand the ordinances and regulations. This will be included in the March 2015 warrant articles.

During the town meeting in March 2014, the following things were adopted:

1. Defining of Commercial and Industrial Districts by lot was approved,
2. The authority to set building permit fees was transferred from the Planning Board to the Board of Selectmen,
3. Kensington Floodplain Management Ordinance was adopted, which allowed the town the right to participate in National Flood Insurance Program.

Applications reviewed by the Planning Board this past year included site plans reviews for business, small subdivision plans, driveway permits, and lot line adjustments.

The Planning Board is currently working on a storm water ordinance and regulations.

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

Respectfully Submitted on behalf of the Planning Board,

Joan Whitney, Vice-Chairman

# 2014 Kensington Public Library Report

## Kensington Public Library 2014 Annual Report

### Highlights of the Year:

- Library visits up again from last year---6.5%
- Circulation of materials up again from last year---9%
- Interlibrary loan requests from other libraries up
- Very successful summer reading program for kids, teens and adults
- Six educational programs for the community including three partnered with Kensington Historical Society
- **Plans for 2015:**
- The trustees and librarians will be working on a 3-year strategic plan to improve existing resources and evaluate what we could be doing more effectively to meet the changing needs of the community in the 21<sup>st</sup> century.  
We sent out a survey to our patrons which gave us valuable information as to what improvements our community wants to see in the Library.
- We are looking to expand our story time hours to include toddlers and babies. Our existing preschool story time will become more interactive including music and “hands-on” activities.

### New and ongoing activities and events for the Community:

- collaboration between *Womenade* of Greater Squamscott and local knitters to decorate the town with knitted objects for the month of April. Donations were made to *Womenade* to support people in the Seacoast area with short term financial assistance.
- telescope (donated through a grant from the NH Astronomical Society) that can be borrowed by patrons for outside viewing
- a talk and demonstration by Kevin Gardner on the art of stone wall building
- a presentation on Russian Nested doll making by a noted Russian history expert, Marina Forbes, followed up by a family arts day where kids and adults made their own dolls
- an informative talk on the Founding Fathers in 1787 by Richard Hesse
- Richard Rubin, the author of *Last of the Doughboys: The Forgotten Generation and their Forgotten World War*.
- an enlightening forum on the Middle East and its past and present conflicts moderated and led by three Phillips Exeter Academy professors
- an outside “Skywatch” with three members of the NH Astronomical Society that included children and adults preceded by an indoor presentation on the night sky
- monthly book clubs facilitated by a staff member
- six evening events for children during the summer
- movie afternoons for children on early release days from school
- almost weekly after-school events for children ranging from Lego club to holiday craft making
- a craft night for adults
- after school movies for kids
- preschool programs on Tuesdays at 10:30 am and Thursdays at 1:00 pm.

## 2014 Kensington Public Library Cont.

- summer Reading Program
- weeding of collection
- purchasing of new titles in a variety of formats
- one-on-one technology assistance for patrons when needed
- Interlibrary Loan service
- weekly Knitting circle

### **Staff and Trustee Changes:**

Lindsey Myers resigned as children's librarian in December to move back to Ohio. We will miss her but are thrilled that Christine Powers, who has been at the library for over two years, will replace her. Dana Donovan, who served many years as asst. librarian, has returned to her former part time position.

### **Workshops Attended by Staff:**

Midwinter American Library Association Meeting in Philadelphia  
NH Small Library Conference  
"Active Shooter" Training in Stratham attended by all staff  
New Hampshire Library Association Annual Meeting  
Children's Librarians of New Hampshire Annual Meeting  
Technology and Website Training offered through the NH State Library

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

Two beautiful gift baskets that were raffled off at the Holiday Fair  
Spring Book/Bake/Plant Sale  
Summer long Heirloom tomato sale at the Library  
Summer Reading Program performance sponsorship  
Kids activities at Kensington Christmas Fair table  
Flower boxes in front of the Library changed and maintained with seasonal plantings

Thanks to Harold Bragg who continued his work on grading the parking in the front of the library which has greatly improved the area.

We would also like to thank all those who have been so generous in giving either cash or book donations.

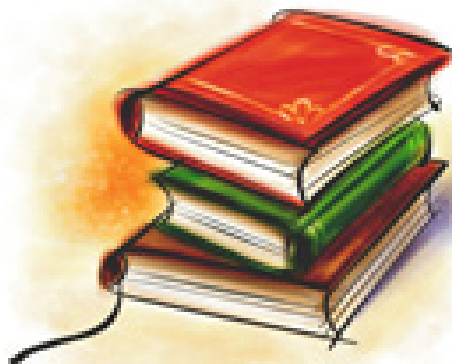


# 2014 Public Library Treasurer's Report

## KENSINGTON PUBLIC LIBRARY

### TREASURER'S REPORT FOR YEAR ENDING 12/31/14

<b>Expenses</b>	
Professional Fees & Expenses	1,057.85
Library Materials	14,019.24
Supplies & Equipment	3,653.20
Heat & Light	12,584.49
Programs	490.11
Other Services	6,120.36
Payroll	60,143.60
<b>TOTAL EXPENSES</b>	<b>98,068.85</b>
<b>Donations</b>	
Patron Donations	2,150.00
Fees (non-resident, copier, fax, conscience box, etc.)	173.60
Friends donations	546.00
<b>TOTAL DONATIONS</b>	<b>2,869.60</b>



# 2014 Public Library Statistics Report

## KENSINGTON PUBLIC LIBRARY STATISTICS

<b>GENERAL SERVICE</b>	<b>2013</b>	<b>2014</b>
Hours of Service per Week	31	31
Number of Library Cards In Effect	847	900
Total Annual Library Visits	7077	7539
Meeting Room Use	31	30
Public Computer Use	172	101
Online Database Searches	1046	1203
<b>LIBRARY HOLDINGS</b>		
Total Materials in the Collection	14872	14295
“Lost” Materials in the Collection	7	4
<b>CIRCULATION</b>		
KPL Materials Loaned	13735	14969
Items Requested from Other Libraries	1121	1296
Museum Passes Borrowed	69	67
E Books downloaded	663	624
Audio books downloaded	258	362
<b>PROGRAMMING</b>		
Total Programs Sponsored by the Library	26	28
Summer Reading Program Events	9	9

# 2014 County Report



## Rockingham County Commissioners

119 North Road  
Brentwood, New Hampshire 03833

Thomas Tombarello, Chair  
Kevin L. Coyle, Vice Chair  
Kevin St. James, Clerk

### 2015 Budget Proposal

January 15, 2015

To the Towns, City, and Elected Officials of Rockingham County:

Enclosed please find the Rockingham County Commissioners 2015 budget proposal. The budget of \$79,811,912 reflects an increase from last year of \$1,274,288 or a 1.6 percent increase on the County budget. Over half of the increase in the budget relates to additional costs imposed by the State for assistance to the elderly and disabled residents of Rockingham County.

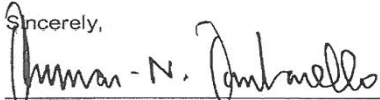
The County's single largest expense of \$17,332,000 is mandated by the legislature and relates to care for the elderly and disabled in Rockingham County. This increased 4.2 percent or \$693,532 over last year appropriations in categorical assistance alone. We don't know yet what the effect of the State's managed care program will be on the nursing home, but any increased costs associated with the implementation of this new program may increase taxes. We are concerned that having to work with multiple Managed Care Organizations will increase our administrative burden. These costs are fixed by the New Hampshire Legislature as part of their biennial budget process; the County has no control over these costs or their increases.

Pay and benefits account for 56 percent of the Rockingham County budget. As part of this year's budget we have included a modest pay increase for our non-union employees. Additionally, during 2014 we successfully completed negotiations with six out of the seven union bargaining units, and hope to resolve a contract with the final bargaining unit in 2015. The County also faces a state imposed increase in employer retirement costs. On the positive side, the County has continued to self-fund its health plan which means cumulative health insurance costs will decrease slightly. The budget maintains the same number of employees.

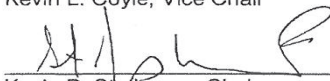
The Commissioners look forward to working with the cities and towns and the legislative Delegation to continue to provide countywide services at reasonable costs. The Commissioners want to thank our department heads and all the state legislators who worked on this budget.

The enclosed attachment provides the details of our budget. Please know your ideas and thoughts are always appreciated and encouraged.

Sincerely,

  
Thomas N. Tombarello, Chair

  
Kevin L. Coyle, Vice Chair

  
Kevin P. St. James, Clerk

Enclosed: Attachments

Telephone: 603-679-9350  
Facsimile: 603-679-9354

[www.co.rockingham.nh.us](http://www.co.rockingham.nh.us)  
[commissioners@co.rockingham.nh.us](mailto:commissioners@co.rockingham.nh.us)

# 2014 County Proposed Budget

## PROPOSED BUDGET AND ESTIMATE OF REVENUE - COUNTY

For County of: ROCKINGHAM

Date of Convention: 3/3/2015

Fiscal Year Ending: 12/31/15

Mailing Address: 119 North Road, Brentwood NH 03833

Phone #: 603-679-9330

Fax #:

E-Mail:

Prepared by: Katherine C. Nikitas, Deputy Finance Officer

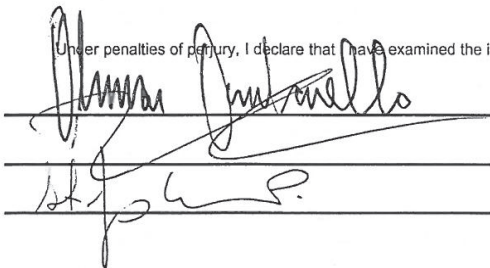


Use this form to prepare the county budget for delivery to each member of the county convention who will be in office on the date of appropriation vote and to the chairman of the board of selectmen or mayor for each city/town within the county, and to the Secretary of State as required by RSA 24:21-a.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

### COMMISSIONERS

Please sign in ink.

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



Thomas Tombarello, Chair

Kevin Coyle, Vice Chair

Kevin St. James, Clerk

FOR DRA USE ONLY

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

# 2014 Proposed Budget Cont.

MS-46

Proposed Budget - County of ROCKINGHAM FY 2015

1	2	3	4	5
Acct.#	APPROPRIATIONS OR EXPENDITURES	Appropriations Previous Fiscal Year	Expenditures Previous Fiscal Year	Proposed Budget Ensuing Year
<b>GENERAL GOVERNMENT</b>				
4110	County Convention Costs	208,489	184,714	167,142
4120	Judicial			
4122	Jury Costs			
4123	County Attorney's Office	3,162,370	2,987,451	3,057,250
4124	Victim Witness Advocacy Program			
4130	Executive	924,210	715,729	841,926
4150	Financial Administration	1,202,463	1,019,541	1,200,099
4151	Treasurer	15,606	14,987	15,506
4153	Other Legal Costs	276,701	255,653	250,000
4155	Personnel Administration	349,565	334,185	502,759
4191	Planning and Zoning for Uninc.Places			
4192	Medical Examiner	58,904	55,519	58,904
4193	Register of Deeds	1,322,494	1,216,129	1,222,150
4194	Maintenance of Government Bldg.	4,725,232	4,514,265	5,035,202
4196	Insurance, Not Otherwise Allocated			
4198	Contingency			
4199	Other (grants; non-county specials; drug court assistance; energy savings)	2,807,371	891,116	2,459,001
<b>PUBLIC SAFETY</b>				
4211	Sheriff's Department	5,368,363	5,218,624	5,602,967
4212	Custody of Prisoners			
4214	Sheriff's Support Services			
4219	Other Public Safety			
<b>CORRECTIONS</b>				
4230	Corrections	12,306,106	11,182,064	12,318,288
4235	Adult Probation and Parole			
<b>COUNTY FARM</b>				
4301	Administration			
4302	Operating Expenditures			
4309	Other County Farm Expenditures			
<b>COUNTY NURSING HOME</b>				
4411	Administration	25,860,471	23,577,778	25,921,657
4412	Operating Expense			
4439	Other Health (assisted living)	1,663,858	1,521,262	1,631,182
<b>HUMAN SERVICES</b>				
4441	Administration			
4442	Direct Assistance	16,638,468	16,359,317	17,332,000
4443	Board and Care of Children			
4446	Diversion Program			
4447	Special Outside Services			
	Other (Specify)			

MS-46  
Rev.10/10



# 2014 County Proposed Budget Cont.

MS-46

Proposed Budget - County of ROCKINGHAM FY 2015

1	2	3	4	5
Acct.#	APPROPRIATIONS OR EXPENDITURES	Appropriations Previous Fiscal Year	Expenditures Previous Fiscal Year	Proposed Budget Ensuing Year
<b>COOPERATIVE EXTENSION</b>				
4611	Administration	386,549	386,549	392,348
4619	Other Conservation			
<b>ECONOMIC DEVELOPMENT</b>				
4651	Administration			
4652	Economic Development			
4659	Other Economic Development			
<b>DEBT SERVICE</b>				
4711	Principal Long-Term Bonds/Notes	525,000	525,000	985,000
4721	Interest Long-Term Bonds/Notes	347,800	347,800	268,200
	Other (bond anticipation expense)	1	0	1
<b>INTERGOVERNMENTAL TRANSFERS</b>				
4800	Intergovernmental Transfers			
<b>CAPITAL OUTLAY</b>				
4901	Land and Improvements (detail below)	545,536	525,431	550,330
4902	Machinery			
4903	Buildings (detail below)			
4904	Improvements Other than Bldg.			
<b>INTERFUND OPERATING TRANSFERS</b>				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Proprietary Funds			
4915	To Capital Reserve Funds			
4916	To Trust and Fiduciary Funds			
<b>TOTAL APPROPRIATIONS</b>		<b>78,695,557</b>	<b>71,833,114</b>	<b>79,811,912</b>

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

ACCT #	Additional Description	Amount

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# 2014 County Proposed Budget Cont.

MS-46

Proposed Budget - County of ROCKINGHAM FY 2015

1	2	3	4	5
Acct.#	SOURCES OF REVENUES	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year
<b>ASSESSMENTS/TAXES</b>				
3110	Property Taxes Levied for Unincorporated Places	44,809,156	44,809,156	45,681,496
3120	Land Use Change Taxes for Unincorporated Places			
3180	Resident Taxes for Unincorporated Places			
3185	Yield Taxes for Unincorporated Places			
3186	Payments in Lieu of Taxes for Unincorporated Places			
3187	Payments in Lieu of Taxes			
3189	Other Taxes			
3191	Penalties on Delinquent Municipal Assessments			
3200	Licenses, Permits, and Fees			
3319	REVENUE FROM THE FEDERAL GOVERNMENT	1,645,278	1,614,852	1,764,465
<b>REVENUE FROM THE STATE OF NH</b>				
3351	Shared Revenue for Unincorporated Places			
3352	Incentive Funds			
3354	Water Pollution Grants			
3355	Housing and Community Development			
3356	State & Fed. Forest Land Reim. in Unincorporated Places			
3359	Other (escheat, grants, nh recoveries)	2,023,443	346,022	2,048,567
3379	INTERGOVERNMENTAL REVENUES			
<b>REVENUES FROM CHARGES FOR SERVICES</b>				
3401	Sheriff's Department	1,180,563	1,148,825	1,166,118
3402	Register of Deeds	3,090,000	3,024,499	2,720,000
3403	County Corrections	120,000	117,139	95,000
3404	County Nursing Homes	20,660,805	21,146,938	20,804,297
3405	County Farm	23,200	19,347	23,200
3406	Cooperative Extension Service			
3407	Maintenance Department			
3409	Other (county attorney dist court prosecution services)	263,682	162,791	192,319

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Rev.10/10

# 2014 County Proposed Budget Cont.

MS-46

Proposed Budget - County of ROCKINGHAM FY 2015

1	2	3	4	5
Acct.#	SOURCES OF REVENUES	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year
<b>REVENUE FROM MISCELLANEOUS SOURCES</b>				
3501	Sale of County Property			
3502	Interest on Investments	50,001	40,599	50,001
3503	Rents of Property			
3508	Contributions and Donations			
350	Other (misc rev maint, comm, IT, adult diversion, hr/finance, jail)	37,000	369,617	37,003
350	Other (specify)			
<b>OTHER FINANCIAL SOURCES</b>				
3912	Transfer from Special Revenue Funds	56,495	0	51,446
3913	Transfer from Capital Projects Funds			
3914	Transfer from Proprietary Funds			
3915	Transfer from Capital Reserve Funds			
3916	Transfer from Trust and Agency Funds			
3934	Proceeds from Long-Term Notes/Bonds			
REVENUE SUBTOTAL		73,959,623	72,799,785	74,633,912
FUND BALANCE TO REDUCE TAX RATE		4,735,934	4,735,934	5,178,000
<b>TOTAL REVENUES</b>		<b>78,695,557</b>	<b>77,535,719</b>	<b>79,811,912</b>

## BUDGET SUMMARY

Proposed Total Appropriations	79,811,912
Total Estimated Revenues	79,811,912
Proposed Amount to be Raised by Taxes	45,681,496

MS-46  
Rev.10/10



# 2014 Kensington Elementary School Reports

## ANNUAL REPORT

OF OFFICERS OF THE SCHOOL DISTRICT  
OF THE TOWN OF KENSINGTON, NEW HAMPSHIRE  
FOR THE YEAR BEGINNING JULY 1, 2013  
AND ENDING JUNE 30, 2014

### MODERATOR

KEITH JOHNSON - TERM EXPIRES 2017

### CLERK

SUSAN LALIME – TERM EXPIRES 2017

### SCHOOL BOARD MEMBERS

BARBARA DARBY - TERM EXPIRES 2015  
STACY SURPRENANT - TERM EXPIRES 2016  
DENNIS ROFFMAN - TERM EXPIRES 2017

### TREASURER

DONNA HALL - TERM EXPIRES 2016

### AUDITOR

LINDA BLOOD – TERM EXPIRES 2015



# 2015 KES School District Warrant

## School: Kensington Local School New Hampshire Warrant and Budget 2015

To the inhabitants of the town of the School District of the town of Kensington in the County of Rockingham in the state of New Hampshire qualified to vote in school district affairs are hereby notified and warned of the Annual Town Meeting will be held as follows:

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

Date: February 4, 2015

Time: 6:00 pm

Location: Kensington Elementary School

Details:

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

Date: March 10, 2015

Time: 8:00 am – 7:30 am

Location: Kensington Elementary School

**Article 01:**

Shall the District raise and appropriate an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, for the purposes set forth therein, totaling \$2,430,531? Should this article be defeated, the default budget shall be \$2,500,068 which is the same as last year, with certain adjustments required by previous action of the District or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (The School Board recommends \$2,430,531 as set forth on said budget.)

**Article 02:**

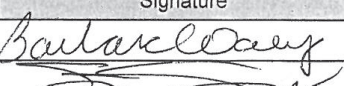
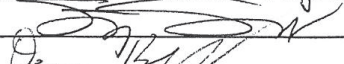
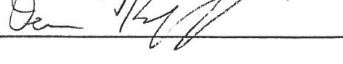
To hear reports of agents, auditors, and committees or officers heretofore chosen.

**Article 03:**

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

**To choose the following School District Officers:**

One School Board Member for a three year term,  
One School District Auditor for a one year term

Given under our hands, January 16, 2015		
We certify and attest that on or before January 16, 2015 we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at SAU 16 office, Town Hall, Town Library, and delivered the original to the School District Clerk.		
Printed Name	Position	Signature
Barbara Darby	School Board Chair	
Stacy Suprenant	School Board Member	
Dennis Roffman	School Board Member	

# 2015 KES Deliberative Session Minutes

## Kensington School Deliberative Session

February 4, 2015

Community members gathered in the Kensington Elementary School Multipurpose Room. School District Moderator, Keith Johnson, called the session to order at 6:06 pm.

Mr. Johnson welcomed community members. He explained that Kensington is an SB2 town which has two sections to the process: the deliberative session, which is the opportunity to amend the warrant and the second session, voting to be held on March 10, 2015.

Mr. Johnson led the meeting in a salute to the flag. He then introduced the School Board members, Barbara Darby, Stacy Surprenant, Dennis Roffman, as well as Associate Superintendent Paul Flynn, Principal Rebecca Ruel, and School District Clerk Susan Lalime.

Mrs. Darby welcomed community members and shared that this was her 3<sup>rd</sup> and final year on the School Board. She read the warrant as follows:

### KENSINGTON SCHOOL DISTRICT WARRANT, 2015-2016

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

You are hereby notified to meet as follows:

**FIRST SESSION:** At the Kensington Elementary School in said Kensington on Wednesday, February 4, 2015 at 6:00 p.m. for explanation, discussion, debate, and possible amendment of the following warrant articles:

1. Shall the District raise and appropriate an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, for the purposes set forth therein, totaling \$2,430,531? Should this article be defeated, the default budget shall be \$2,5006,068 which is the same as last year, with certain adjustments required by previous action of the District or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (The School Board recommends \$2,430,531 as set forth on said budget.)
2. To hear reports of agents, auditors, and committees or officers heretofore chosen.
3. To transact any other business which may legally come before the meeting?

**SECOND SESSION:** At the Kensington Elementary School in said Kensington on Tuesday, March 10, 2015 to choose the following School District Officers: One School Board Member for a three year term, One School District Auditor for a one year term, and vote on article 1 above, as this article may be amended at the First Session; by ballot, the polls to open at 8:00 a.m. and to close no earlier than 7:30 p.m.

Given under our hands at said Kensington on this 16<sup>th</sup> day of January, 2015.



# 2015 Deliberative Session Minutes

KENSINGTON SCHOOL DISTRICT SCHOOL BOARD:

\_\_\_\_\_  
Barbara Darby

\_\_\_\_\_  
Stacy Surprenant

\_\_\_\_\_  
Dennis Roffman

Mrs. Darby highlighted some areas of the budget.

Projected enrollment for SY 2015-2016 is 118 which is down from 128 this year.

She reviewed enrollment numbers for each grade. There will be a single section of grades k thru 4 and 2 sections of grade 5. Special Education students with IEPs make up approximately 10% of the student enrollment.

Two fulltime teaching positions have been eliminated.

Two Special Education positions have been eliminated.

The Library Assistant position has been reclassified to Media Specialist.

The STEM position has been reclassified to a 60% teaching position.

The number of buses has been reduced from three to two, which will be a significant savings.

Buses will no longer stop "door to door" on side streets, bus stops will be created with the assistance of District Transportation Coordinator.

The budget has been reduced by 7% compared to 4.3% last year, and 9% the year before.

Mrs. Darby reviewed specific items by page.

On page 1 she spoke to the reduction in Special Education which includes the elimination of Special Education Aide positions and she shared that an out of district placement is no longer necessary.

Mrs. Darby reviewed changes on pages 4, 5, and 6. She noted that under the Maintenance Salary line the savings is attributed to benefit savings using two part time people instead of one full time person. Health insurance rate changes and teachers paying more into their benefits also attribute to savings.

## **Mrs. Darby asked for questions from the floor:**

Mr. Douglas Almon – Wild Pasture Rd., Asked why enrollment is going down.

Mrs. Darby explained that Kensington is not an inexpensive town for young families, but also those families moving in to town seem to be those with very young children or students at the middle or high school. She shared that Exeter hired a demographer to analyze trends, and that she could not speak to exactly why families weren't buying in Kensington. He also asked if people are working only part time in Kensington, where they working the rest of the day?

Mrs. Darby could not reply other than her knowledge of those employed at KES.

## 2015 KES Deliberative Session Minutes

Mrs. Kathy Felch – Amesbury Rd., asked how many students were in each class.

Mrs. Darby said the School Board likes to see class size average 14-17 students.

There are:

3 Preschoolers

18 Kindergarteners

19 Grade 1

14 Grade 2

17 Grade 3

21 Grade 4

14 Grade 5 Section 1

13 Grade 5 Section 2

The Board feels they are making progress in keeping class size down. It was emphasized that the determination of class sizes is not simply based on the number of students in the class, but there is also the dynamic of the students and their needs to consider.

Mrs. Maggie Kilcoyne – Osgood Rd., asked about the allocations for the Charter School. Mrs. Darby said there were none made.

Mrs. Patrice Baker – Amesbury Rd., asked what the STEM position was. Mrs. Darby explained that KES currently uses a paraprofessional to offer STEM to students. It is based on the Common Core and NH Standards. The Board felt it was in the best interest of the school and students to have a certified educator in that position.

STEM = Science, Technology, Engineering, Math.

Mr. Rick Waldron – Cottage Rd., asked what the teacher's certification will be. Mrs. Ruel said someone who has their certification as a technical integrator. There is not an actual STEM certification, but the person needs to hold an elementary teaching certificate and a technical integration certificate.

Mr. Bob Long – French's Lane, asked about science and technology and the Common Core. Mrs. Ruel said they use different models to look at resources with technology.

Mrs. Darby shared that the cost per pupil at KES is \$18,000 compared to \$15,000 in Exeter. This is the highest in the district. The formula used to calculate the cost is not based solely on budgets and enrollment. Also factored in are retirement benefits for teachers and custodians. Mrs. Darby said there are no retirements planned for the upcoming year, so the number should go down.

Mrs. Marilyn Niles – French's Lane, asked what the enrollment numbers were for next year. Mrs. Darby said current projections are 118 with grade 5 being the largest with 27 students.

## 2015 KES Deliberative Session Minutes

The number of kindergarten students coming in to KES is not enough to cover the number of students moving up to CMS. The board is very mindful that enrollments continue to decrease. Mrs. Darby also shared that with fewer students needs for space change, and there are opportunities for revenue such as offering a preschool and charging tuition. Other options include renting space, sharing resources or even administrators. Mrs. Darby said people moving into the community are still drawn to KES and what it has to offer.

There was discussion regarding the 2014 annual report, which should be found on the SAU website, but was not. Mrs. Darby believed it was.

Mrs. Niles also asked whether the school owns the land it is on.

Mrs. Donna Carter –Amesbury Rd., said it is owed by the Kensington School District.

Mrs. Felch asked why the default number is not the same as the past budget. Mrs. Darby explained that it is their best projection using the last year's budget and the additional amounts required by the state to cover mandated increases.

There were no additional questions and no additional discussion.

School District Moderator, Mr. Johnson, accepted the Warrant as proposed for the ballot to be presented on March 10, 2015.

On behalf of the School District, Mrs. Surprenant thanked Mrs. Darby for her hard work and dedication for her service to the Kensington School District. Mrs. Darby was presented a plaque.

On behalf of herself and the KES staff, Mrs. Ruel thanked community members for attending.

The Deliberative Session was adjourned by Mr. Johnson at 6:40pm.

Respectfully Submitted,

Susan M. Lalime  
Kensington School District Clerk

# 2015 KES Proposed Budget



New Hampshire  
Department of  
Revenue Administration

2015  
MS-26

## School Budget Form: Kensington Local School

(RSA 21-J:34)

Appropriations and Estimates of Revenue for the Fiscal Year from:  
July 1, 2015 to June 30, 2016

This form was posted with the warrant on: 1/16/15

For Assistance Please Contact:  
NH DRA Municipal and Property Division  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

### SCHOOL BOARD CERTIFICATION

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

School Board Members	
Printed Name	Signature
Barbara Darby	
Stacy Suprenant	
Dennis Roffman	

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:  
NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
P.O.BOX 487, CONCORD, NH 03302-0487

# 2015 KES Proposed Budget

Appropriations						
Account Code	Purpose of Appropriation	Warrant Article #	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>Instruction</b>						
1100-1199	Regular Programs	01	\$979,422	\$872,190	\$817,958	\$0
1200-1299	Special Programs	01	\$217,826	\$282,042	\$206,167	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$9,510	\$14,650	\$14,100	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
<b>Support Services</b>						
2000-2199	Student Support Services	01	\$173,218	\$184,604	\$193,233	\$0
2200-2299	Instructional Staff Services	01	\$63,446	\$60,745	\$92,193	\$0
<b>General Administration</b>						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$4,201	\$5,240	\$5,240	\$0
<b>Executive Administration</b>						
2320 (310)	SAU Management Services	01	\$56,738	\$57,579	\$49,221	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$182,781	\$145,040	\$147,250	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$185,569	\$178,700	\$169,526	\$0
2700-2799	Student Transportation	01	\$94,458	\$116,257	\$69,762	\$0
2800-2999	Support Service, Central and Other	01	\$621,374	\$646,392	\$615,881	\$0
<b>Non-Instructional Services</b>						
3100	Food Service Operations	01	\$49,924	\$50,000	\$50,000	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction</b>						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
<b>Other Outlays</b>						
5110	Debt Service - Principal		\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0
<b>Fund Transfers</b>						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools		\$0	\$0	\$0	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
<b>Total Proposed Appropriations</b>			<b>\$2,638,467</b>	<b>\$2,613,439</b>	<b>\$2,430,531</b>	<b>\$0</b>



# 2015 KES Proposed Budget

Special Warrant Articles						
Account Code	Purpose of Appropriation	Warrant Article #	Expenditures Prior Year	Current Year as Approved by DRA	Ensuing FY (Recommended)	Ensuing FY (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
Special Articles Recommended						

Individual Warrant Articles						
Account Code	Purpose of Appropriation	Warrant Article #	Expenditures Prior Year	Current Year as Approved by DRA	Ensuing FY (Recommended)	Ensuing FY (Not Recommended)
Individual Articles Recommended						

Revenues						
Account Code	Source of Revenue	Warrant Article #	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues Ensuing Fiscal Year	
Local Sources						
1300-1349	Tuition		\$0	\$0	\$0	
1400-1449	Transportation Fees		\$0	\$0	\$0	
1500-1599	Earnings on Investments	01	\$38	\$50	\$75	
1600-1699	Food Service Sales	01	\$0	\$0	\$40,000	
1700-1799	Student Activities		\$0	\$0	\$0	
1800-1899	Community Services Activities		\$0	\$0	\$0	
1900-1999	Other Local Sources		\$2,228	\$649	\$0	
State Sources						
3210	School Building Aid		\$0	\$0	\$0	
3215	Kindergarten Building Aid		\$0	\$0	\$0	
3220	Kindergarten Aid		\$0	\$0	\$0	
3230	Catastrophic Aid		\$0	\$0	\$0	
3240-3249	Vocational Aid		\$0	\$0	\$0	
3250	Adult Education		\$0	\$0	\$0	
3260	Child Nutrition	01	\$0	\$1,000	\$1,000	
3270	Driver Education		\$0	\$0	\$0	
3290-3299	Other State Sources		\$0	\$0	\$0	
Federal Sources						
4100-4539	Federal Program Grants		\$0	\$0	\$0	
4540	Vocational Education		\$0	\$0	\$0	
4550	Adult Education		\$0	\$0	\$0	
4560	Child Nutrition	01	\$0	\$9,000	\$9,000	
4570	Disabilities Programs		\$0	\$0	\$0	
4580	Medicaid Distribution	01	\$9,247	\$4,000	\$500	
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0	
4810	Federal Forest Reserve		\$0	\$0	\$0	
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		\$0	\$0	\$0	
9999	Fund Balance to Reduce Taxes	01	\$87,094	\$99,647	\$80,000	
Total Estimated Revenues and Credits			\$98,607	\$114,346	\$130,575	



# 2015 KES Proposed Budget

Budget Summary		
Item	Current Year	Ensuing Year
Operating Budget Appropriations Recommended	\$2,613,439	\$2,430,531
Special Warrant Articles Recommended	\$0	\$0
Individual Warrant Articles Recommended	\$0	\$0
TOTAL Appropriations Recommended	\$2,613,439	\$2,430,531
Less: Amount of Estimated Revenues & Credits	\$132,575	\$130,575
Less: Amount of State Education Tax/Grant	\$185,674	\$187,341
Estimated Amount of Taxes to be Raised	\$2,295,190	\$2,112,615

# 2015 KES Default Budget



New Hampshire  
Department of  
Revenue Administration

2015  
MS-DS

## DEFAULT BUDGET OF THE SCHOOL

Default Budget for the Fiscal Year from **July 1, 2015 to June 30, 2016**

**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: 1/16/15

### Instructions

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

### For Assistance Please Contact:

**NH DRA Municipal and Property Division**  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

### ENTITY'S INFORMATION ?

School District: Kensington 239S  
Municipalities Served: Kensington

### SCHOOL BOARD OR BUDGET COMMITTEE MEMBERS ?

First Name:	<u>Barbara</u>	Last Name:	<u>Darby</u>
First Name:	<u>Stacy</u>	Last Name:	<u>Suprenant</u>
First Name:	<u>Dennis</u>	Last Name:	<u>Roffman</u>
<input type="button" value="Add Member"/>			



New Hampshire  
Department of  
Revenue Administration

2015  
MS-DS

## 2015 KES Default Budget

APPROPRIATIONS						
INSTRUCTION ?						
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET	
1100-1199	Regular Programs ?	\$872,190	\$3,509			\$875,699
1200-1299	Special Programs ?	\$282,042	(\$46,800)			\$235,242
1300-1399	Vocational Programs ?					
1400-1499	Other Programs ?	\$14,650				\$14,650
1500-1599	Non-Public Programs ?					
1600-1699	Adult/Continuing Ed. Programs ?					
1700-1799	Community/Jr.College Ed. Programs ?					
1800-1899	Community Service Programs ?					
Instruction Subtotal		\$1,168,882	(\$43,291)			\$1,125,591
SUPPORT SERVICES ?						
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET	
2000-2199	Student Support Services ?	\$184,604				\$184,604
2200-2299	Instructional Staff Services ?	\$60,745	(\$28,446)			\$32,299
Support Services Subtotal		\$245,349	(\$28,446)			\$216,903
GENERAL ADMINISTRATION ?						
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET	
2310 (840)	School Board Contingency ?					
2310-2319	Other School Board ?	\$5,240				\$5,240
General Administration Subtotal		\$5,240				\$5,240

MS-DS v1.10.2015

Page 2 of 7





New Hampshire  
Department of  
Revenue Administration

2015  
MS-DS

# 2015 KES Default Budget

## APPROPRIATIONS

### EXECUTIVE ADMINISTRATION ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
2320 (310)	SAU Management Services ?	\$57,579	(\$8,358)		\$49,221
2320-2399	All Other Administration ?				
2400-2499	School Administration Service ?	\$145,040	(\$1,000)		\$144,040
2500-2599	Business ?				
2600-2699	Operation and Maintenance of Plan ?	\$178,700	(\$13,974)		\$164,726
2700-2799	Student Transportation ?	\$116,257	(\$24,895)		\$91,362
2800-2999	Support Service Central & Other ?	\$646,392	\$6,593		\$652,985
	Executive Administration Subtotal	\$1,143,968	(\$41,634)		\$1,102,334

### NON-INSTRUCTIONAL SERVICES ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
3100	Food Service Operations ?	\$50,000			\$50,000
3200	Enterprise Operations ?				
	Non-Instructional Services Subtotal	\$50,000			\$50,000



New Hampshire  
Department of  
Revenue Administration

2015  
MS-DS

## 2015 KES Default Budget

### APPROPRIATIONS

#### FACILITIES ACQUISITION AND CONSTRUCTION (?)

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4100	Site Acquisition (?)				
4200	Site Improvement (?)				
4300	Architectural/Engineering (?)				
4400	Educational Specification Develop. (?)				
4500	Building Acquisition/Construction (?)				
4600	Building Improvement Services (?)				
4900	Other Facilities Acquisition and Construction Services (?)				
Water Distribution and Treatment Subtotal					

#### OTHER OUTLAYS (?)

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
5110	Debt Service - Principal (?)				
5120	Debt Service - Interest (?)				
Other Outlays Subtotal					





# 2015 KES Default Budget

APPROPRIATIONS					
FUND TRANSFERS ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
5220-5221	To Food Service ?				
5222-5229	To Other Special Revenue ?				
5230-5239	To Capital Projects ?				
5254	To Agency Funds ?				
5300-5399	Intergovernmental Agency Allocations ?				
	Supplemental Appropriation ?				
	Deficit Appropriation				
	<b>Fund Transfers Subtotal</b>				
<b>Operating Budget Total</b>					
		\$2,613,439	(\$113,371)		\$2,500,068

## EXPLANATION FOR INCREASES AND REDUCTIONS

Use this section of the form to explain why any increase of reduction was applied to the estimated appropriation for an account code. Supply an explanation for each individual increase or reduction on its own line. You can use the "Add New Line" button to insert a new line. The "Remove Line" button will remove that line from the form.

Account #	Explanation for Increase or Reduction	Add New Line
1100-1199	per collective bargaining/change in staff/student requirements	Remove Line
1200-1299	per collective bargaining/student requirements	Remove Line
2200-2299	change in staff	Remove Line
2320 (310)	per assessment	Remove Line
2400-2499	change in contract	Remove Line



New Hampshire  
Department of  
Revenue Administration

2015  
MS-DS

## 2015 KES Default Budget

2600-2699	change in staff/ change in contracts	Remove Line
2700-2799	reduction in bus	Remove Line
2800-2999	per collective bargaining/per contract	Remove Line

# 2015 KES Default Budget



New Hampshire  
Department of  
Revenue Administration

2015  
MS-DS

Kensington (2395)

## PREPARER'S CERTIFICATION

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

Preparer's First Name

Amy

Preparer's Last Name

Ransom

*Amy Ransom*  
Preparer's Signature and Title

Jan 15, 2015

Date

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

## SCHOOL BOARD (OR BUDGET COMMITTEE PER RSA 40:14-B) 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.

*Don L. Ransom*  
School Board or Committee Member's Signature and Title

School Board or Committee Member's Signature and Title

*Barbara Conway*  
School Board or Committee Member's Signature and Title

School Board or Committee Member's Signature and Title

*[Signature]*  
School Board or Committee Member's Signature and Title

School Board or Committee Member's Signature and Title

School Board or Committee Member's Signature and Title

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School Board or Committee Member's Signature and Title

School Board or Committee Member's Signature and Title

School Board or Committee Member's Signature and Title

School Board or Committee Member's Signature and Title

School Board or Committee Member's Signature and Title

Submit

Print

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

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

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

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

# 2015 KES Principal's Report

## *Kensington Elementary School*

---

122 Amesbury Road · Kensington, NH 03833 · Phone (603) 772-5705 · Fax (603) 775-0502

### **Report of the Principal 2014**

It is with great pride that I submit this letter on behalf of the Kensington Elementary School. This past year was one of significant change at KES as the school said goodbye to several dedicated and long-standing staff members. I am excited to welcome the nine new staff members that have joined the KES family and appreciate the energy, enthusiasm and innovative ideas they bring with them to school everyday. Please welcome - Michelle Aiken (Administrative Assistant), Matt Andrews (Director of Building and Grounds), Sarah Dawson (Grade 3), Cheri Eastwood (Library Assistant), Ruel Alkuino (Evening Custodian), Wayne Felch (Evening Custodian), Deb Marelli (Kitchen Assistant), Kate Satow (Paraprofessional) and Tanya Simard (ESOL Teacher).

In 2014, Kensington Elementary School was honored to receive the Blue Ribbon Award from the New Hampshire Partners in Education for the 20th consecutive year. This award is given annually to schools in New Hampshire that demonstrate extraordinary achievements through the efforts of school volunteers. The students at KES are fortunate to have such dedicated parents, family members, friends, and other community residents who graciously donate their time each week to share their passions and expertise with our young, inquisitive minds. The care and compassion that is modeled by our volunteers continues to inspire our school to give back to our local community. In 2014, the students and families of KES contributed to many local charities and organizations including *The Exeter Children's Chamber Fund*, *Jeans for Teens*, *St. Vincent dePaul's*, *UNICEF*, and *End 68 Hours of Hunger* to name just a few.

The students at Kensington Elementary School continue to achieve high levels of academic success as evidenced through their performance on both local and state assessments. There have been significant shifts in our curriculum expectations with the adoption of *New Hampshire's College and Career Ready Standards* which include three main components; knowledge, skills, and work study practices. Teachers at KES are cognizant of these curricular changes and are ensuring that students are readily acquiring the attributes they need to be successful learners and able to collaborate, communicate, think critically and solve problems in the world around them. Teachers and students are also preparing for the *Smarter Balanced Assessment* which will be administered for the first time in New Hampshire public schools this spring.

Having worked in several other schools in New Hampshire towns, I can assure you that Kensington Elementary School is a special and unique place. From the moment you enter the building, the positive energy and sense of true community is immediately evident here at KES. It is a school where everyone is committed to taking care of each other, everyday. I recently



## 2015 KES Principal's Report Cont.

asked the students at KES what made this such a great school. Here were their responses:

*"Everyone is kind to each other and everyone gets along."* - 3rd grader

*"We learn new things everyday and we get to play with each other."* - 3rd grader

*"In my opinion, KES is the greatest because the teachers help us and you learn so much."* - 5th grader

*"I get to see Mrs. Lawler everyday."* - 2nd grader

I would also like to extend my sincerest thank you to the members of the Kensington School Board and all of the local town agencies and organizations who have extended a warm welcome to me this past fall as I began my new role as principal of KES. I look forward to continuing positive relationships with the Kensington Public Library, Police Department, Fire Department, KYAA, and Kensington Recreation Department as we all have a shared commitment and desire to serve the families and children of Kensington. Together, we can, and will provide a high quality, comprehensive education in a safe and secure learning environment for our students.

Respectfully submitted,

Becky Ruel, Ed.S.  
Principal



# 2014 KES Statement of Expenditures

## 2014 KES Statement of Expenditures

Statement of Expenditures  
July 1, 2013 to June 30, 2014

### INSTRUCTION

Regular Programs		
Salaries	936,043.76	
Benefits	385,690.87	
Purchased	15,104.59	
Supplies	27,311.91	
Property	961.53	
TOTAL		1,365,112.66
Special Programs		
Salaries	200,178.55	
Benefits	125,377.34	
Purchased	14,647.70	
Supplies	2,567.03	
Property	433.20	
TOTAL		343,203.82
Other Instructional Programs		
Salaries	3,300.00	
Other	6,209.99	
TOTAL		9,509.99

### SUPPORT SERVICES

Student		
Salaries	157,222.01	
Benefits	43,498.74	
Purchased	15,369.88	
Supplies	475.92	
Property	150.00	
TOTAL		216,716.55
Instructional Staff		
Salaries	12,218.50	
Benefits	1,246.29	
Purchased	26,422.98	
Supplies	15,225.97	
Property	9,578.17	
TOTAL		64,691.91
General Administration		
Salaries	3,000.00	
Benefits	1,272.21	
Purchased	57,938.54	
TOTAL		62,210.75

## 2014 KES Statement of Expenditures Cont.

### 2014 KES Statement of Expenditures

Statement of Expenditures

July 1, 2013 to June 30, 2014

School Administration		
Salaries	171,257.84	
Benefits	43,028.88	
Purchased	9,150.07	
Supplies	1,873.21	
Other	500.00	
TOTAL		225,810.00
Operation/Maintenance of Plant		
Salaries	87,141.00	
Benefits	21,259.30	
Purchased	19,367.12	
Supplies	79,061.06	
TOTAL		206,828.48
Student Transportation		
Purchased		94,457.99
TOTAL ELEMENTARY		2,588,542.15

# 2014 KES Treasurer's Report

Form F4

NEW HAMPSHIRE STATE DEPARTMENT OF EDUCATION  
COMPUTER & STATISTICAL SERVICES  
**CONCORD**

Kensington  
District

Please follow the  
accompanying instructions  
carefully.

REPORT OF SCHOOL DISTRICT TREASURER  
for the School District of Kensington  
Fiscal Year July 1, 2013\_\_ to June 30, 2014

## SUMMARY

Cash on Hand July 1, 2013__ (Treasurer's bank balance)	<u>294,421.43</u>
Received from Selectmen (Include only amounts actually received)	<u>2,403,908.00</u>
Current Appropriation	<u>                    </u>
Deficit Appropriation	<u>                    </u>
Balance of Previous Appropriations	<u>                    </u>
Advance on Next Year's Appropriations	<u>                    </u>
Revenue from State Sources	<u>207,543.95</u>
Revenue from Federal Sources	<u>                    </u>
Received from Tuitions	<u>                    </u>
Received as income from Interest	<u>38.32</u>
Received from Sale of Notes and Bonds (Principal only)	<u>                    </u>
Revenue from Capital Reserve Funds	<u>                    </u>
Revenue from all Other Sources	<u>65,885.04</u>
<b>TOTAL RECEIPTS</b>	<u><b>2,677,375.31</b></u>
<b>TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR (Balance and Receipts)</b>	<u><b>2,971,796.74</b></u>
<b>LESS SCHOOL BOARD ORDERS PAID</b>	<u><b>(2,669,185.90)</b></u>
<b>BALANCE ON HAND JUNE 30, 2014__ (Cash &amp; Investment Balance)(Treasure's Bank Balance)</b>	<u><b>302,610.84</b></u>

July 18, 2014  
Date

Donna J. Hall  
District Treasurer

## AUDITOR'S CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Kensington of which the above is a true summary for the fiscal year ending June 30, 2014, and find them correct in all respects.

Oct. 20, 2014  
Date

Auditors

Linda B Blood

## 2014 KES Contracts

### Kensington Contracts, 2013-2014

Name	Position	Total Contract
Beauchemin, Annie	Art 50%	\$26,683.00
Beland-Mosher, Jenn	Special Education, 50%	\$28,266.50
Calias, Jeanne	Speech 85%	\$63,606.35
Carrier, Angela	Nurse	\$55,789.00
Culver, Christine	Gr. 3	\$76,991.00
D'Agostino, Tammy	Gr. 5	\$62,441.00
Danusis, Amy	Reading Specialist	\$74,831.00
Gagnon-Mosher, Elizabeth	Gr. 1	\$66,242.00
Greenwood, Barbara	Kindegarten	\$77,639.00
Haug, Susan	Gr. 4	\$73,323.00
Kilcoyne, Magaret	Gr. 4	\$77,855.00
King, Jennifer	Gr. 3	\$46,200.00
Lawler, Wendy	Gr. 2	\$78,179.00
Plourde, Kelsey	Gr. 2	\$43,597.00
Prince, Rebekah	Gr. 5	\$46,846.00
Schwartz, Whitney	Special Education	\$70,407.00
Sperry, Felicia	20% Guidance, 20% Psychologist	\$29,932.40
Spinosa, Lili	Physical Education	\$67,242.00
Switzer, Barbara	Principal	\$92,708.00
Vallone, Christine	Music 50%	\$35,453.50

# 2014 Special Education Report

## KENSINGTON SCHOOL DISTRICT

### SPECIAL EDUCATION PROGRAMS

PREVIOUS TWO FISCAL YEARS PER RSA 32:11-a

<b><u>SPECIAL EDUCATION EXPENSES</u></b>		<b>2012-2013</b>	<b>2013-2014</b>
1210	Special Programs	209,112	217,826
1430	Summer School	0	0
2140	Psychological Services	14,559	14,966
2139	Vision Services	0	0
2150	Speech and Audiology	61,874	63,606
2159	Speech-Summer School	0	0
2160	Physical Therapy	0	0
2150	Occupational Therapy	25,775	22,860
2722	Special Transportation	4,384	17,585
2729	Summer School Transportation	0	0
<b>Total Expenses</b>		<b>315,704</b>	<b>336,843</b>

### **SPECIAL EDUCATION REVENUE**

1950	Services to other LEAs	0	0
3110	Special Ed. Portion Adequacy funds	45,472	30,112
3110	Foundation Aid	0	0
3111	Catastrophic Aid	0	0
3190	Medicaid	3,259	9,247
<b>Total Revenues</b>		<b>48,731</b>	<b>39,359</b>

<b><u>ACTUAL DISTRICT COST FOR SPECIAL EDUCATION</u></b>	<b>266,973</b>	<b>297,484</b>
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# 2014 KES Pupil Statistics

**2014 KES Pupil Statistics**  
**Table III**  
**Kensington Pupils**  
**Statistics for ten years ending June 2014**

	wks/yr	boys	girls	total	Average Attendance	Average Absence	Average Membership	% of Attendance
2004-2005	38	112	86	198	176.1	5.6	181.7	97
2005-2006	38	91	117	208	189	6.1	195.1	96.8
2006-2007	38	99	117	216	187.7	7.2	194.9	96.3
2007-2008	38	102	112	214	187.8	6	193.8	96
2008-2009	38	104	112	216	187.7	7.2	194.9	96.3
2009-2010	38	100	99	199	176	5.7	181.7	97
2010-2011	38	101	84	185	173.8	6.4	180.2	96
2011-2012	38	99	85	184	172.8	7.4	180.2	96
2012-2013	38	90	77	167	158	6.5	164.5	96
2013-2014	38	66	71	137	129.5	7.4	134.4	96

# 2014 KES Enrollment

**Table I**

**Kensington Pupils  
Total Enrollment**

<b>January 1, 2014</b>	<b>2013 Comparison</b>
<b>K- 17</b>	<b>K- 18</b>
<b>1- 13</b>	<b>1- 21</b>
<b>2- 16</b>	<b>2- 27</b>
<b>3- 23</b>	<b>3- 25</b>
<b>4- 27</b>	<b>4- 28</b>
<b>5- 27</b>	<b>5- 47</b>
<b>Total- 123</b>	<b>Total- 166</b>

**Table II**

**Perfect Attendance for Entire Year 2013-2014**

Oliver Berardino  
Cody Bonitatibus  
Aubrey Carter  
Sydney Lavelle  
Quinn O'Brien  
Sarah Perry  
Daniel Sedler  
Paige Sweet  
Claire Thurlow

# 2014 KES Deliberative Session

## Kensington School Deliberative Session February 6, 2014

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

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

Mr. Solomon read the Warrant as follows:

1. Shall the district raise and appropriate an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, for the purposes set forth therein, totaling \$2,613,439? Should this article be defeated, the default budget shall be \$2,774,379 which is the same as last year, with certain adjustments required by previous action of the District or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.  
(The School Board recommends \$2,613,439 as set forth on said budget.)

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

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

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

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

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

# 2014 KES Deliberative Session Minutes

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

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

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

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

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

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

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

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

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

Respectfully Submitted,



Susan M. Lalime  
Kensington School District Clerk

*February 12, 2014*

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

THE EXETER REGION  
COOPERATIVE  
SCHOOL DISTRICT  
  
**ANNUAL REPORT**

For the Year Ending June 30, 2014  
For the Proposed 2015-2016 Budget



# 2014 Exeter Region Cooperative School District

## EXETER REGION COOPERATIVE SCHOOL DISTRICT

### SUPERINTENDENT'S OFFICE

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

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

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

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

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

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

# 2015 ERCSD Members & Officers

## EXETER REGION COOPERATIVE SCHOOL DISTRICT

### BOARD MEMBERS AND DISTRICT OFFICERS

Chair of the School Board: Helen Joyce

NAME	TERM EXPIRES	TOWN
Maggie Bishop	2015	Exeter
Darrell Chichester	2016	Exeter
James Firmin	2017	Stratham
Linda Garey	2016	Brentwood
Denny Grubbs	2015	Exeter
Alicia Heslop	2015	Newfields
Deborah Hobson	2017	Stratham
Helen Joyce	2015	East Kingston
Paul Staller	2015	Kensington

School District Website: [www.sau16.org](http://www.sau16.org)

Moderator: Kate Miller

School District Clerk: Susan EH Bendroth

School District Treasurer: Luke Breton

### BUDGET ADVISORY COMMITTEE MEMBERS

Chair of the Budget Advisory Committee: David Pendell

NAME	TERM EXPIRES	TOWN
John Bridle	2016	Exeter
Susan Canada	2015	Stratham
Lucy Cushman	2016	Stratham
Simon Heslop	2016	Newfields
Cheryl McDonough	2017	Kensington
Roy Morrisette	2017	Exeter
David Pendell	2015	East Kingston
Carl Robertson	2015	Exeter
Krista Steger	2017	Brentwood

# 2015 ERCSD Warrant

Regional School: Exeter Coop

New Hampshire

Warrant and Budget

2015

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

First Session of Annual Meeting (Deliberative Session):

Date: February 5, 2015

Time: 7:00 PM

Location: Exeter High School

Details: In the Arthur L. Hanson III Center for the Performing Arts Center

Second Session of Annual Meeting (Official Ballot Voting)

Date: March 10, 2015

Locations:

<u>VOTERS IN TOWN OF</u>	<u>POLLING PLACE</u>	<u>POLLING HOURS</u>
Brentwood	Recreation Center	8:00 AM to 7:00 PM
East Kingston	East Kingston Elementary School Multi-purpose Room	8:00 AM to 7:00 PM
Exeter	Talbot Gym Tuck Learning Campus	7:00 AM to 8:00 PM
Kensington	Kensington Elementary School	8:00 AM to 7:30 PM
Newfields	Newfields Town Hall	8:00 AM to 7:00 PM
Stratham	Stratham Municipal Center	8:00 AM to 8:00 PM

## Article 01:

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 \$55,721,982? Should this article be defeated, the operating budget shall be \$55,962,349, which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (The School Board and Budget Advisory Committee both recommend \$55,721,982 as set forth on said budget.)

# 2015 ERCSD Warrant

## Article 02:

Shall the District approve the cost items included in the collective bargaining agreement reached between the Exeter Region Cooperative School Board and the Exeter Area Paraprofessional Association covering the three-year period from September 1, 2015 to August 31, 2018 which calls for the following increases in salaries and benefits at the current staffing levels:

Year	Estimated Increase
2015-16	\$ 95,242
2016-17	\$ 96,674
2017-18	\$ 97,723

and further raise and appropriate the sum of \$95,242 for the 2015-16 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? Pursuant to RSA 273-A:12, if approved, the terms of this collective bargaining agreement, including the pay plan, but excluding cost of living increases, will continue in force and effect until a new agreement is executed. (The School Board and the Budget Advisory Committee both recommend this appropriation.)

## Article 03:

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

## Article 04:

**(By Citizens Petition)** "Shall the Exeter Region Cooperative School District require the adoption of a policy for the Cooperative Middle School that prohibits student use of personal electronic communication devices during the hours that the Cooperative Middle School is in session? Such a policy would neither prohibit the use of devices provided by the School District that support the teaching and learning environment nor would the policy prohibit personal devices that are identified by school administrators for Individual Education Plans or for accommodations under a Section 504 Plan." (The School Board does not recommend the article.)

## Article 05

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

## Article 06:

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

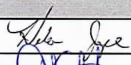
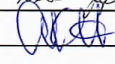
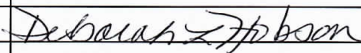

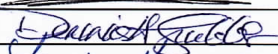
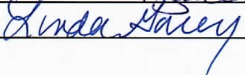
### The following positions are open for School District elections:

School District Moderator	1-year Term Expiring 2016,
School District Board Member (Exeter)	2-year Term Expiring 2017,
School District Board Member (Exeter)	3-year Term Expiring 2018,
School District Board Member (Kensington)	2-year Term Expiring 2017,
School District Board Member (Newfields)	3-year Term Expiring 2018,
School District Board Member (Stratham)	3-year Term Expiring 2018,
Budget Committee Member (Exeter)	3-year Term Expiring 2018,
Budget Committee Member (Stratham)	3-year Term Expiring 2018,
Budget Committee Member (E. Kingston)	3-year Term Expiring 2018

# 2015 ERCSD Warrant

Given under our hands, January 13, 2015

We certify and attest that on or before January 16, 2015 we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at SAU 16, all SAU 16 Schools, and delivered the original to the ERCSD Clerk.

Printed Name	Position	Signature
Helen Joyce	School Board Chair	
Alicia Heslop	School Board Member	
Darrell Chichester	School Board Member	
Deborah Hobson	School Board Member	
Margaret Bishop	School Board Member	
Paul Staller	School Board Member	
James Firmin	School Board Member	
Dennis Grubbs	School Board Member	
Linda Garey	School Board Vice Chair	



# 2015 ERCSD Proposed Budget



New Hampshire  
Department of  
Revenue Administration

2015  
MS-26

## School Budget Form: Exeter Coop

(RSA 21-J:34)

Appropriations and Estimates of Revenue for the Fiscal Year from:  
July 1, 2015 to June 30, 2016

This form was posted with the warrant on: 1/16/2015

**For Assistance Please Contact:**  
**NH DRA Municipal and Property Division**  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

### SCHOOL BOARD CERTIFICATION

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

School Board Members	
Printed Name	Signature
Helen Joyce	
Alicia Heslop	
Darrell Chichester	
Deborah Hobson	
Margaret Bishop	
Paul Staller	
James Firmin	
Dennis Grubbs	
Linda Garey	

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

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

# 2015 ERCSD Proposed Budget

Appropriations						
Account Code	Purpose of Appropriation	Warrant Article #	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>Instruction</b>						
1100-1199	Regular Programs	01	\$12,905,921	\$13,679,331	\$14,360,049	\$0
1200-1299	Special Programs	01	\$5,061,933	\$6,204,538	\$6,292,532	\$0
1300-1399	Vocational Programs	01	\$1,470,592	\$1,604,064	\$1,639,164	\$0
1400-1499	Other Programs	01	\$768,374	\$796,350	\$798,617	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$105,138	\$150,763	\$151,685	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
<b>Support Services</b>						
2000-2199	Student Support Services	01	\$2,107,622	\$2,354,775	\$2,720,865	\$0
2200-2299	Instructional Staff Services	01	\$1,563,563	\$1,890,636	\$1,838,862	\$0
<b>General Administration</b>						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$109,651	\$99,500	\$99,500	\$0
<b>Executive Administration</b>						
2320 (310)	SAU Management Services	01	\$980,032	\$1,062,231	\$1,042,350	\$0
2320-2399	All Other Administration	01	\$82,590	\$95,377	\$46,099	\$0
2400-2499	School Administration Service	01	\$1,730,321	\$1,661,364	\$1,605,801	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$4,135,147	\$4,667,529	\$4,836,710	\$0
2700-2799	Student Transportation	01	\$1,704,485	\$1,874,099	\$1,814,528	\$0
2800-2999	Support Service, Central and Other	01	\$10,120,257	\$12,014,459	\$11,845,432	\$0
<b>Non-Instructional Services</b>						
3100	Food Service Operations	01	\$998,024	\$1,100,000	\$1,100,000	\$0
3200	Enterprise Operations	01	\$620,341	\$818,510	\$818,510	\$0
<b>Facilities Acquisition and Construction</b>						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
<b>Other Outlays</b>						
5110	Debt Service - Principal	01	\$2,541,720	\$2,421,408	\$2,309,977	\$0
5120	Debt Service - Interest	01	\$1,957,158	\$2,072,245	\$2,121,301	\$0
<b>Fund Transfers</b>						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools	01	\$280,000	\$280,000	\$280,000	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
<b>Total Proposed Appropriations</b>			<b>\$49,242,869</b>	<b>\$54,847,179</b>	<b>\$55,721,982</b>	<b>\$0</b>

# 2015 ERCSD Proposed Budget

Special Warrant Articles						
Account Code	Purpose of Appropriation	Warrant Article #	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	03	\$0	\$0	\$50,000	\$0
<b>Special Articles Recommended</b>			<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>

Individual Warrant Articles						
Account Code	Purpose of Appropriation	Warrant Article #	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
0000-0000	Collective Bargaining	02	\$0	\$0	\$95,242	\$0
	Purpose:					
<b>Individual Articles Recommended</b>			<b>\$0</b>	<b>\$0</b>	<b>\$95,242</b>	<b>\$0</b>



# 2015 ERCSD Proposed Budget

Revenues					
Account Code	Source of Revenue	Warrant Article #	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues Ensuing Fiscal Year
<b>Local Sources</b>					
1300-1349	Tuition	01	\$1,054,701	\$950,000	\$950,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$732	\$1,500	\$1,500
1600-1699	Food Service Sales	01	\$734,570	\$910,000	\$910,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$513,469	\$460,575	\$460,575
<b>State Sources</b>					
3210	School Building Aid	01	\$1,621,916	\$1,551,848	\$1,551,848
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	01	\$535,567	\$500,000	\$350,000
3240-3249	Vocational Aid	01	\$1,098,438	\$1,000,000	\$1,000,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$8,588	\$10,000	\$10,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
<b>Federal Sources</b>					
4100-4539	Federal Program Grants	01	\$612,294	\$818,510	\$818,510
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$161,190	\$180,000	\$180,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$171,855	\$200,000	\$150,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	01	\$1,326,904	\$3,201,490	\$1,789,589
<b>Total Estimated Revenues and Credits</b>			<b>\$7,840,224</b>	<b>\$9,783,923</b>	<b>\$8,172,022</b>

# 2015 ERCSD Proposed Budget

Budget Summary		
Item	Current Year	Ensuing Year
Operating Budget Appropriations Recommended	\$54,385,508	\$55,721,982
Special Warrant Articles Recommended	\$0	\$50,000
Individual Warrant Articles Recommended	\$461,671	\$95,242
<b>TOTAL Appropriations Recommended</b>	<b>\$54,847,179</b>	<b>\$55,867,224</b>
Less: Amount of Estimated Revenues & Credits	\$7,495,358	\$8,172,022
Less: Amount of State Education Tax/Grant	\$5,887,442	\$6,175,877
Estimated Amount of Taxes to be Raised	\$41,464,379	\$41,519,325



# 2015 ERCSD Default Budget



New Hampshire  
Department of  
Revenue Administration

2015  
MS-DS

## DEFAULT BUDGET OF THE SCHOOL

Default Budget for the Fiscal Year from **July 1, 2015 to June 30, 2016**

**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: 1-16-15

### Instructions

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

### For Assistance Please Contact:

**NH DRA Municipal and Property Division**  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

### ENTITY'S INFORMATION ?

School District: Exeter Cooperative

04R

Municipalities Served: Brentwood, East Kingston, Exeter, Kensington, Newfields, Stratham

# 2015 ERCSD Default Budget



*New Hampshire*  
Department of  
Revenue Administration

**2015  
MS-DS**

## SCHOOL BOARD OR BUDGET COMMITTEE MEMBERS ?

<input type="checkbox"/>	First Name: Helen	Last Name: Joyce
<input type="checkbox"/>	First Name: Alicia	Last Name: Heslop
<input type="checkbox"/>	First Name: Darrell	Last Name: Chichester
<input type="checkbox"/>	First Name: Deborah	Last Name: Hobson
<input type="checkbox"/>	First Name: Margaret	Last Name: Bishop
<input type="checkbox"/>	First Name: Paul	Last Name: Staller
<input type="checkbox"/>	First Name: James	Last Name: Firmin
<input type="checkbox"/>	First Name: Dennis	Last Name: Grubbs
<input type="checkbox"/>	First Name: Linda	Last Name: Garey

Add Member



# 2015 ERCSD Default Budget

APPROPRIATIONS						
INSTRUCTION ?						
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET	
1100-1199	Regular Programs ?	\$13,679,331	\$517,753			\$14,197,084
1200-1299	Special Programs ?	\$6,204,538	\$519,678			\$6,724,216
1300-1399	Vocational Programs ?	\$1,604,064	\$25,987			\$1,630,051
1400-1499	Other Programs ?	\$796,350	\$879			\$797,229
1500-1599	Non-Public Programs ?					
1600-1699	Adult/Continuing Ed. Programs ?	\$150,763	\$715			\$151,478
1700-1799	Community/Jr.College Ed. Programs ?					
1800-1899	Community Service Programs ?					
Instruction Subtotal		\$22,435,046	\$1,065,012			\$23,500,058
SUPPORT SERVICES ?						
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET	
2000-2199	Student Support Services ?	\$2,354,775	\$326,480			\$2,681,255
2200-2299	Instructional Staff Services ?	\$1,890,636	(\$91,705)			\$1,798,931
Support Services Subtotal		\$4,245,411	\$234,775			\$4,480,186
GENERAL ADMINISTRATION ?						
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET	
2310 (840)	School Board Contingency ?					
2310-2319	Other School Board ?	\$99,500				\$99,500
General Administration Subtotal		\$99,500				\$99,500





**New Hampshire**  
Department of  
Revenue Administration

**2015  
MS-DS**

# 2015 ERCSD Default Budget

## APPROPRIATIONS

EXECUTIVE ADMINISTRATION ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
2320 (310)	SAU Management Services ?	\$1,062,231	(\$19,881)		\$1,042,350
2320-2399	All Other Administration ?	\$95,377			\$95,377
2400-2499	School Administration Service ?	\$1,661,364	(\$13,588)		\$1,647,776
2500-2599	Business ?				
2600-2699	Operation and Maintenance of Plan ?	\$4,667,529	\$128,456		\$4,795,985
2700-2799	Student Transportation ?	\$1,874,099	(\$60,337)		\$1,813,762
2800-2999	Support Service Central & Other ?	\$12,014,459	(\$156,892)		\$11,857,567
	<b>Executive Administration Subtotal</b>	<b>\$21,375,059</b>	<b>(\$122,242)</b>		<b>\$21,252,817</b>
NON-INSTRUCTIONAL SERVICES ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
3100	Food Service Operations ?	\$1,100,000			\$1,100,000
3200	Enterprise Operations ?	\$818,510			\$818,510
	<b>Non-Instructional Services Subtotal</b>	<b>\$1,918,510</b>			<b>\$1,918,510</b>



New Hampshire  
Department of  
Revenue Administration

2015  
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# 2015 ERCSD Default Budget

## APPROPRIATIONS

### FACILITIES ACQUISITION AND CONSTRUCTION ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4100	Site Acquisition ?				
4200	Site Improvement ?				
4300	Architectural/Engineering ?				
4400	Educational Specification Develop. ?				
4500	Building Acquisition/Construction ?				
4600	Building Improvement Services ?				
4900	Other Facilities Acquisition and Construction Services ?				
Water Distribution and Treatment Subtotal					

### OTHER OUTLAYS ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
5110	Debt Service - Principal ?	\$2,421,408	(\$111,431)		\$2,309,977
5120	Debt Service - Interest ?	\$2,072,245	\$49,056		\$2,121,301
Other Outlays Subtotal		\$4,493,653	(\$62,375)		\$4,431,278





New Hampshire  
Department of  
Revenue Administration

2015  
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# 2015 ERCSD Default Budget

## APPROPRIATIONS

### FUND TRANSFERS ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
5220-5221	To Food Service ?				
5222-5229	To Other Special Revenue ?				
5230-5239	To Capital Projects ?				
5254	To Agency Funds ?				
5300-5399	Intergovernmental Agency Allocations ?	\$280,000			\$280,000
	Supplemental Appropriation ?				
	Deficit Appropriation				
	Fund Transfers Subtotal	\$280,000			\$280,000

### Operating Budget Total

Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
\$54,847,179	\$1,115,170		\$55,962,349

## EXPLANATION FOR INCREASES AND REDUCTIONS

Use this section of the form to explain why any increase of reduction was applied to the estimated appropriation for an account code. Supply an explanation for each individual increase or reduction on its own line. You can use the "Add New Line" button to insert a new line. The "Remove Line" button will remove that line from the form.

Account #	Explanation for Increase or Reduction	Add New Line
1100-1199	per collective bargaining agreement	Remove Line
1200-1299	per student need/collective bargaining agreement	Remove Line
1300-1399	per collective bargaining agreement	Remove Line
1400-1499	per collective bargaining agreement	Remove Line
1600-1699	per collective bargaining agreement	Remove Line

# 2015 ERCSD Default Budget



**New Hampshire**  
Department of  
Revenue Administration

**2015  
MS-DS**

2000-2199	per student need/collective bargaining agreement	Remove Line
2200-2299	per student need/collective bargaining agreement	Remove Line
2310-2399	based on assessment	Remove Line
2400-2499	change in staff/per collective bargaining agreement	Remove Line
2600-2699	per contract agreements	Remove Line
2700-2799	per contract agreements	Remove Line
2800-2999	change in staff/per collective bargaining agreement/per contract agreements	Remove Line
5110	per bond schedule	Remove Line
5120	per bond schedule	Remove Line

# 2015 ERCSD Default Budget



New Hampshire  
Department of  
Revenue Administration

2015  
MS-DS

## Exeter Cooperative (04R)

### PREPARER'S CERTIFICATION

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

Preparer's First Name

Preparer's Last Name

Amy

Ransom

Amy Ransom  
Business Administrator

11/01/15

Preparer's Signature and Title

Date

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

### SCHOOL BOARD (OR BUDGET COMMITTEE PER RSA 40:14-B) CERTIFICATION

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

School Board or Committee Member's Signature and Title

\_\_\_\_\_  
School Board or Committee Member's Signature and Title

School Board or Committee Member's Signature and Title

\_\_\_\_\_  
School Board or Committee Member's Signature and Title

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School Board or Committee Member's Signature and Title

Submit

Print

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

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

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

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

# 2014 ERCSD Special Education Report

## EXETER REGION COOPERATIVE SCHOOL DISTRICT SPECIAL EDUCATION EXPENSES/REVENUES

### SPECIAL EDUCATION EXPENSES

	2012-2013	2013-2014
1200/1230 Special Programs	4,159,897	4,872,268
1430 Summer School	33,553	56,636
2140 Psychological Services	149,546	153,110
2150 Speech and Audiology	215,464	256,167
2159 Speech Summer School	0	0
2162 Physical Therapy	17,675	23,438
2163 Occupational Therapy	8,393	6,115
2332 Administration Costs	155,438	133,029
2722 Special Transportation	439,187	367,362
<b>TOTAL EXPENSES</b>	<b>5,179,153</b>	<b>5,868,125</b>

### SPECIAL EDUCATION REVENUES

1950 Service to other LEAs	0	0
3110 Special Ed Portion Adequacy Funds	863,688	802,796
3240 Catastrophic Aid	333,620	535,567
4580 Medicaid	168,531	267,419
<b>TOTAL REVENUES</b>	<b>1,365,839</b>	<b>1,605,782</b>

### **ACTUAL DISTRICT COST FOR SPECIAL EDUCATION**

<b>3,813,314</b>	<b>4,262,343</b>
------------------	------------------



# 2014 ERCSD Auditor's Report



## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

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

### *INDEPENDENT AUDITOR'S REPORT*

To the Members of the School Board  
Exeter Region Cooperative School District  
Exeter, New Hampshire

#### *Report on the Financial Statements*

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Exeter Region Cooperative School District as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

#### *Management's Responsibility for the Financial Statements*

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

#### *Auditor's Responsibility*

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

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

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

#### *Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and aggregate remaining fund information of the Exeter Region Cooperative School District as of June 30, 2014, 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.

#### *Other Matters*

**Required Supplementary Information** - Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3 through 9) and the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 32) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers them to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or



# 2014 ERCSD Auditor's Report

## *Exeter Region Cooperative School District Independent Auditor's Report*

historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information** - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Exeter Region Cooperative School District's basic financial statements. The combining and individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

January 21, 2015

*Plodzik & Sanderson  
Professional Association*

# 2014 ERCSD Deliberative Session

MINUTES OF THE EXETER REGION COOPERATIVE SCHOOL DISTRICT  
FIRST SESSION OF THE 2014 ANNUAL MEETING  
DELIBERATIVE SESSION – THURSDAY, FEBRUARY 6, 2014 – 7:00 PM  
EXETER HIGH SCHOOL ARTHUR HANSON III CENTER

ERCSD BOARD MEMBERS PRESENT:

Kate Segal – Chair – Exeter	Dave Miller – Vice Chair – East Kingston
Mark Portu – Stratham	Linda Garey – Brentwood
Helen Joyce – Stratham	Darrell Chichester – Exeter
Alicia Heslop – Newfields	Maggie Bishop – Exeter
Kathryn Clark – Kensington	

ADMINISTRATION: Michael Morgan, Superintendent  
Amy Ransom – Business Administrator

CHAIR BUDGET ADVISORY COMMITTEE: David Pendell  
ERCSD Clerk: Susan Bendroth

Moderator Kate Miller called the meeting to order at 7PM followed by the Pledge of Allegiance led by CJ Lamline, senior class president. She introduced the board members, administration and other parties. She recognized Kate Segal and Michael Morgan who in turn recognized Kathryn Clark, Mark Portu and Dave Miller thanking them for serving on the board and acknowledging their individual contributions. Moderator Miller reviewed the purpose, rules and procedures for the meeting.

Moderator Miller read Warrant Article #1:

**Warrant Article #1: *Shall the District raise the appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$54,385,508? Should this article be defeated, the operating budget shall be \$53,941,272, which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (The School Board and Budget Advisory Committee both recommend \$54,385,508 as set forth on said budget.)***

Kate Segal, Exeter, motioned the article.

Maggie Bishop, Exeter, seconded.

Amy Ransom, Business Administrator, explain the warrant article reviewing tax impact, default budget, increase in special education and decrease in grants. Krista Steger, Brentwood, asked if student enrollment was taken into account, special education and capital improvements as the increase is hard to swallow.

## 2014 ERCSD Deliberative Session

Kate Segal, Exeter, acknowledged that we are a community that supports all students and indeed the board has gone over the budget with a fine tooth comb to keep the increase at a minimum out of respect for the citizens in the community.

Michael Morgan, Superintendent, stated that over the last 6 years 10 teacher and 2 administrator positions have been eliminated as well as reducing paraprofessional time.

Jim Johnson, Brentwood, questioned the transparency of the board in reference to monies being given back by the Local Government Center.

Bob Mantegair, Brentwood, continued by expressing concern on about the burden placed on the voters and to look at the waste and cut. This budget is not responsible and not sustainable.

Dick Pendell, Budget Chair, and Michel Morgan, Superintendent, both talked about the amount of money that it takes to educate students, where the Coop falls in the state and our size.

Helen Joyce, Stratham, added that the board is looking into alternative ways of educating students at the high school.

Darrell Chichester, Exeter, commented that he has been on the board for only one year and encouraged citizens to attend all meetings so they would understand the whole process and all the considerations.

Craig Steger, Brentwood, questioned why this meeting was scheduled for the same time as Swasey and asked if the monies not spent this year would be rolled over and if so why is there an increase on top of that.

Michael Morgan, Superintendent, responded by saying this meeting was scheduled in advance and the Swasey meeting is a snow date. The budget is almost 97% accurate so there is only about a 2 to 3 % surplus, which he interpreted as having done a pretty good job.

Lucy Cushman, Stratham, wanted the audience to know that not everyone at the meeting is from Brentwood and that this budget represents a proposed 3.2% increase not a 4.1% as alluded to earlier. She reflected on being a part of the Coop from the beginning and continuing to be a member of the budget committee and the need to maintain the buildings. It is never a good time for an increase and is a hard balancing act but it needs to be done.

Chris Suprock, Exeter, made a motion to to flatten the budget total to 50,000,000 with the need to be creative and put our thinking caps on.

Jim Johnson, Brentwood, seconded.

Dave Miller, East Kingston, acknowledged this would knock off almost 4.4% of the budget and have a major impact.

Lucy Cushman, Stratham, stated that the default budget is 53,941,272 so a cut like that would make a serious change on the level of education.

Helen Joyce, Stratham, stated as a retired educator a cut like that would devastate the education at the middle and high school level affecting class sizes, teachers, sports teams and clubs encouraging people to not vote in favor



## 2014 ERCSD Deliberative Session

of this motion.

Chris Suprock, Exeter, argued that it would not devastate our students, it would force us to be more frugal and make some tough decisions. It is not unreasonable but a wise and prudent decision.

Michael Morgan, Superintendent, stated that a lot of our teachers live here.

Arthur Baillargeon, Exeter, asked what a 8 or 9% cut would do.

Michael Morgan, Superintendent, expressed concern about where that would come from.

Dave Miller, East Kingston, expressed his dislike for the motion.

Kathryn Clark, Kensington, acknowledged the frustration that is being expressed but commented that an excellent education can make a difference.

Mark Portu, Stratham, thanked everyone for the discussion but disagreed with the motion. He encouraged the voters to support the board and budget committee model by accepting the budget and continue the process of making changes in the delivery of education but not make those changes without a plan.

Dave Pendell, Budget Chair, stated how irresponsible it would be to vote for this motion without knowing what goes. He felt strongly that it would be burning education for the future.

Chris Suprock, Exeter, stated that you should not keep increasing the budget.

Craig Steger, Brentwood, commented on his recent tour of the high school and how every classroom has some of the most expensive computers.

Bill Ball, Exeter, commented that all the towns demand and depend on our excellence and if you are going to be great there is a cost that goes with that.

Roy Morrisette, called for the vote.

Moderator Kate Miller declared the nays appeared to have it.

Krista Steger, Brentwood, made a motion to reduce the budget by 500,000.00 to 53,885,508.00.

Jim Berlo, Brentwood, seconded.

Lucy Cushman, Stratham, repeated that once again this is less than the default budget and maintenance would be the first to go.

Krista Steger, Brentwood, was not in favor of cutting out the capital reserve but was asking the board the look at line items, start thinking and squeeze a little.

Bob Mantegair, Brentwood, moved to vote.

Jim Berlo, Brentwood, seconded.

Moderator Kate Miller declared the nays appeared to have it.

Liz Faria, Brentwood, made a motion to amend the budget to 54,000,000 with a reference to the money budgeted for GBECS.

Bob Mantegair, Brentwood, seconded.

Mark Portu, Stratham, didn't change the model at GBECS but tried to keep it proportional with the number of students.

Lucy Cushman, Stratham, stated that she is a convert and strong supporter of GBEC. The majority of the students are from our district and it costs about \$8,000

## 2014 ERCSD Deliberative Session

to \$9,000/student. We can pay a little now or a whole lot more later.

Jim Johnson, Brentwood, not in favor of cutting GBECS.

A vote was taken and Moderator Kate Miller declared the nays appeared to have it.

Moderator Miller noted the article would be placed on the ballot as presented without any changes.

Moderator Miller read Warrant Article #2:

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

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

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

Helen Joyce, Stratham, motioned the article.

Linda Garey, Brentwood, seconded.

Helen Joyce, Stratham, addressed the article explaining these negotiations were made with the recommended outcome being fair to the administrators and sensitive to the taxpayers. She reviewed the salary raises, changes in medical coverage and other compensations.

Eric Antisell, Exeter, wanted clarification that this contract was for administration only.

Skip Williamson, Brentwood, questioned the salary and benefits contributions.

Michael Morgan, Superintendent, sees this contract as a savings as the employees are paying more.

Bob Mantegair, Brentwood, asked about the cost difference from last year and whether the board had considered a contract shorter than 3 years with the potential health insurance changes.

Michael Morgan, Superintendent, answered that employees are currently paying 15% and with the new contract it would be 20%. The average salary for a



## 2014 ERCSD Deliberative Session

full time administrator is \$90,000.00 with 7% of the salary by law going into New Hampshire retirement.

Brian West, Brentwood, asked about the \$1,500.00 sum toward a doctorate? Do all administrators need a doctorate?

Linda Garey, Brentwood, responded by saying we encourage our administration to further their education.

Darrell Chichester, Exeter, added that we encourage individuals to do the best that they can.

Dave Miller, East Kingston, acknowledged his point. This is a rare situation affecting only one person and a small amount of money.

Arthur Baillargeon, Exeter, asked if these numbers come back to the voters or are they put into the regular budget.

Kate Miller, Moderator, clarified these numbers are put into the regular budget.

Chris, Suprock, Exeter, stated that even though it is a small amount these small amounts add up.

Jim Berlo, Brentwood, wanted to amend.

Michael Morgan, Superintendent, explained this article was up for discussion only.

Moderator Miller noted the article would be placed on the ballot as presented.

Moderator Miller read Warrant Article #3:

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

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

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

Darrell Chichester, Exeter, motioned the article.

Alicia Heslop, New Fields, seconded.

Dave Miller, East Kingston, explained that the negotiations were at an impasse

## 2014 ERCSD Deliberative Session

and went to mediation. He highlighted the salaries and benefits of the contract agreement.

Nelson Lourenco, Exeter, tried to amend.

Michael Morgan, Superintendent, explained that this article was not amendable due to collective bargaining agreement. The voters have the ultimate say.

Eric Antisell, Exeter, questioned caps on collective bargaining.

Michael Morgan, Superintendent, explained there are no caps. The salary scale treats all teachers in the same realm. There is a grid for bachelors and masters degrees.

Arthur Baillargeon, Exeter, asked about the salary grid, increase percentages and asked about salaries being public information.

Kate Segal, Exeter, stated she would be glad to discuss the salary grid with Arthur anytime.

Moderator Miller noted the article would be placed on the ballot as presented.

Moderator Miller read Warrant Article #4:

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

Dave Miller, East Kingston, motioned the article.

Darrell Chichester, Exeter, seconded.

Dave Miller, East Kingston, explained that removing the cap would allow the board to handle large unexpected ticket items.

Krista Steger, Brentwood, asked if they considered not removing the cap, but increasing the cap.

Dave Miller, East Kingston, responded by saying it is purely a housekeeping task, as any addition money for this fund would have to go before the voters.

Moderator Miller noted the article would be placed on the ballot as presented.

Moderator Miller read Warrant Article #5:

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

Kate Segal, Exeter, motioned the article.

Mark Portu, Stratham, seconded.

Kate Segal, Exeter, addressed the article explaining that it allows us to take care of our students.

Moderator Miller noted the article would be placed on the ballot as presented.



## 2014 ERCSD Deliberative Session

Moderator Miller read Warrant Article #6:

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

Linda Garey, Brentwood, motioned the article.

Kathryn Clark, Kensington, seconded.

Amy Ransom, Business Administrator, explained the article and stated it will not impact any access to school grounds.

Moderator Miller noted the article would be placed on the ballot as presented.

Michael Morgan, Superintendent, encouraged people to come out to vote.

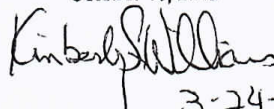
Moderator Miller adjourned the meeting at 9:21 PM with 61 voters from 6 towns present at the meeting.

Respectfully submitted,



Susan E. H. Bendroth, Exeter Region Cooperative School District Clerk  
February 6, 2014

KIMBERLY F. WILLIAMS  
NOTARY PUBLIC  
State of New Hampshire  
My Commission Expires  
October 16, 2018

  
3-24-2014

# 2014 ERCSD Results

## MINUTES OF THE EXETER REGION COOPERATIVE SCHOOL DISTRICT SECOND SESSION OF THE 2014 ANNUAL MEETING VOTING SESSION –MARCH 11, 2014

The polls were open at the polling place at the hours designated below to choose the following District Officers: School District Member (East Kingston), School District Member (Exeter), School District Member (Kensington), School District Member (Stratham), School District Moderator, Budget Committee Member (Brentwood), Budget Committee Member (Exeter), Budget Committee Member (Kensington) and vote by ballot on articles listed 1, 2, 3, 4, 5 and 6.

VOTERS IN TOWN OF	POLLING PLACE	POLLING HOURS
Brentwood	Recreation Center	8:00 AM to 7:00 PM
East Kingston	East Kingston Elementary School Multi-Purpose Room	8:00 AM to 7:00 PM
Exeter	Talbot Gym	7:00 AM to 8:00 PM
Kensington	Kensington Elementary	8:00 AM to 7:30 PM
Newfields	Newfields Town Hall	8:00 AM to 7:00 PM
Stratham	Stratham Municipal Center	8:00 AM to 8:00 PM

Results of the election of Exeter Region Cooperative School District Officers:  
East Kingston Board Member, term ending 2017 election: (write-ins)

**Deborah Hobson 224**      Joni Reynolds 36

Exeter Board Member, term ending 2017 election:

Christopher Suprock 978      **Kate Segal 2,292**

Kensington Board Member, term ending 2017 election:

**Jane Bannister 2,862**

Stratham Board Member, term ending 2017 election:

**James Firmin 2,783**

School District Moderator:

**Katherine B. Miller 2,992**

Brentwood Budget Committee Member, term ending 2017 election:

**Krista Steger 2,754**

Exeter Budget Committee Member, term ending 2017 election:

**Roy Morrisette 3,221**

Kensington Budget Committee Member, term ending 2017 election:

**Cheryl McDonough 2,881**

*Article #1: Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$54,385, 508? Should this article be defeated, the operating budget shall be \$53,941,272, which is the same as last year, with certain*

## 2014 ERCSD Results

adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (The School Board and Budget Advisory Committee both recommend \$54,385,508 as set forth on said budget.)

<b>Yes</b>	<b>2,362</b>	No	1,640
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Article #2: Shall the District approve the cost items included in the collective bargaining agreement reached between the Exeter Region Cooperative School Board and the Exeter Area Administrators' Association covering the three-year period from September 1, 2014 to August 31, 2017 which calls for the following increases in salaries and benefits at the current staffing levels:

Year	Estimated Increase
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2015-16	\$ 34,856
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and further raise and appropriate the sum \$49,613 for the 2014-15 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? Pursuant to RSA 273-A:12, if approved, the terms of this collective bargaining agreement, including the pay plan, but excluding cost of living increases, will continue in force and effect until a new agreement is executed. (The School board and the Budget Advisory Committee both recommend this appropriation.)

<b>Yes</b>	<b>2,487</b>	No	1,909
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Article # 3: Shall the District approve the cost items included in the collective bargaining reached between the Exeter Region Cooperative School Board and the Exeter Education Association covering the three-year period from September 1, 2014 to August 31, 2017 which calls for the following increases in salaries and benefits at the current staffing levels:

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

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

<b>Yes</b>	<b>2,413</b>	No	1,957
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## 2014 ERCSD Results

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

Yes	2,640	No	1,668
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Article #5: Shall the district vote for the removal of the limitation placed on the Special Education Fund (established by the 2002 District meeting under RSA 198:20-c for the purpose of funding unanticipated special education cost); such change would allow the fund to exceed the \$500,000 (including interest) limitation placed on it. (School Board recommends) (Majority vote required)

Yes	2,606	No	1,715
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Article #6: Shall the district vote to authorize the school board to release all claims to a twelve foot wide easement running from the fence by the school track through the Carlisle property to Old Town Farm Road on such terms and conditions as the school board shall determine are in the best interest of the School District? (School Board recommends) (Majority vote required)

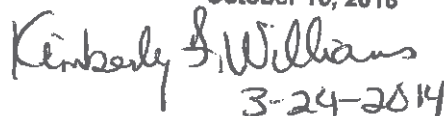
Yes	3,201	No	1,065
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Respectfully submitted,



Susan E. H. Bendroth, Exeter Region Cooperative School District Clerk  
March 21, 2014

KIMBERLY F. WILLIAMS  
NOTARY PUBLIC  
State of New Hampshire  
My Commission Expires  
October 16, 2018



3-24-2014

# 2014 SAU16 Report



Annual Report of SAU 16

For the Year Ending June 30, 2014

For the Proposed 2015-2016 Budget

# 2014 Superintendent's Report

## 2014-2015 REPORT OF THE SUPERINTENDENT OF SCHOOLS

The precipitous drop in oil and gas prices at the end of 2014 and the beginning of 2015, along with the creation of more and more jobs, have helped the local, regional and national economies to rebound significantly since the devastating economic downturn which began in 2008 and 2009 with the collapse of the housing markets. It is our hope that finally many families are beginning to stabilize themselves in anticipation of a much calmer future.

Understanding the relevancy of economic periods is a marvelous study for education. The *Market Basket* drama that unfolded in our area during this past summer exemplified the facets that govern our economic histories – infighting, philosophical differences, greed, personal agendas, court battles, fickle loyalties and dedicated employees/supporters. Our collective efforts in SAU 16 are focused on preparing our students for their future. Keeping learning relevant is crucial in our fast paced technology based environment. That is part of the reason that our Vision Statement and Mission Statement help to drive the services that our six communities provide to students and families.

### SAU 16 VISION STATEMENT

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

### SAU 16 MISSION STATEMENT

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

### HIGHLIGHTS

Curriculum, Communication, Community Service, and Transitions continue to be the focus of student-centered initiatives and work within the six communities of School Administrative Unit (SAU) 16. The successful implementation of the 2010-2015 Strategic Plan has been a cooperative effort of students, staff, administrators, and School Board Members. Monthly reports to the community are published and available at the SAU website ([www.sau16.org](http://www.sau16.org)). Efforts are now underway to develop the next SAU Strategic Plan for 2016-2021. Interested members of the public are invited to join this collaborative effort.

Highlights of the past year include:

1. Continuing implementation of the Common Core State Standards (CCSS) in Language Arts and Math in preparation for the new, required statewide standardized assessment, Smarter Balanced which is scheduled for the spring of 2015
2. Continuing implementation of the NextGen Science standards to advance curriculum work throughout all of the schools in the SAU

## 2014 Superintendent's Report Cont.

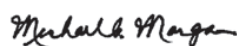
3. The College Board recognized Exeter High School in its 5th Annual AP District Honor Roll — a list of 547 districts across the U.S. and Canada being honored for increasing access to AP<sup>®</sup> course work while simultaneously maintaining or increasing the percentage of students earning scores of three (3) or higher on Advanced Placement exams
4. The SAU 16 Safety and Security Committee was awarded the first-ever *New Hampshire School Emergency Preparedness Award* in 2014 because of the on-going collaboration among schools and police departments in all six SAU communities
5. Increased access to various technology resources throughout the SAU with the goal of a one-to-one device for each student and staff member
6. Offering “dual enrollment courses” so that high school students may simultaneously earn college credit such as General Biology, Introduction to Video Production, Methods of Construction I Theory, and Introduction to C++ at the Seacoast School of Technology
7. The retirements of 16 SAU professional staff members who dedicated a combined total of 352 years of service to our children and their families
8. Three local educators with SAU 16 ties received statewide recognition through the 2014 EDies awards for their impressive work in their respective fields, including Assistant Superintendent Esther Asbell (*Outstanding Service Award* from the NH Association of School Administrators); Swasey Central School teacher Amy Cantone (*The Pat Keyes Technology Educator Award* which is given annually to an individual who has developed effective and innovative instructional units using technology); and former SAU 16 administrator Tony Baldasaro (*The Susan Janosz Technology Impact Award* for his leadership role that advocates the use of educational technologies for improving instruction and who has supported technology within the context of school reform and restructuring)
9. Four Swasey Central School teachers (Lisa Brown, Jody MacBride, Robert “Archie” Schroeder, and Amy Wilson) received national recognition from the Oregon-California Trails Association for their development of an extensive five-week long unit on the westward migration called “The Oregon Trail”
10. The Exeter High School Girls Tennis team captured their first-ever state championship and the Girls Soccer Team won its seventh Division I state championship in nine years
11. The Cooperative Middle School (CMS) girls’ track and field team captured its eighth straight Seacoast Track & Field League championship in May
12. The SAU welcomed three new principals (Becky Ruel in Kensington; Kate Segal in Newfields; Jim Tremblay at Exeter High School); a new assistant principal (David Goldsmith in Stratham); and an interim principal (James Hayes at Lincoln Street School)
13. Dealing with and planning for decreasing K-5 enrollments in Brentwood, East Kingston, Kensington, and Newfields while the other districts have stabilized or slightly increased enrollments
14. Hosting the fifth annual meeting among local state legislators, school board members, and school administrators to discuss educational and financial issues of mutual concern
15. Researching and discussing the implementation of competency-based standards and grading for middle and high school students
16. Implementing more creative and resourceful personalized means for students to learn and complete the requirements of their formal education process that include extended learning opportunities beyond the traditional classroom setting

## 2014 Superintendent's Report Cont.

17. Expansion of the *End 68 Hours of Hunger* that provides weekend backpacks of food for students who are food insecure
18. Using a wide variety of media - including websites, newspapers, cable access television, and blogs - to communicate the schools' mission and service to the community
19. Enhancing the outreach of community service projects that assist in meeting the needs of individuals and organizations
20. Supporting and advancing the role of Advisory Committees which bring together business professionals, guidance counselors, students, farmers, chefs, and a retired principal at the Seacoast School of Technology
21. Continuing to recognize local residents as Champions for Children
22. Completing collective bargaining negotiations for four of the eleven associations within the SAU
23. Supporting the important work of the Unified Arts (music, art, physical education, health) in all SAU schools
24. Stressing the need for more active participation in the business and political affairs of the seven independent school districts within the SAU by strongly encouraging citizens to vote and serve on various Boards and Committees
25. Continuing the strong tradition of volunteerism in our schools by having all of our elementary schools and the Seacoast School of Technology (SST) recognized by NH Partners in Education
26. Reinforcing the need for student and staff awareness in the prevention of student suicides and in dealing with individuals and families who struggle with "grief and loss" issues
27. Recognizing the New Hampshire chapter of the National Education Association (NEA) which posthumously honored Cooperative Middle School (CMS) special education teacher Ed Pease with its *Champion of Human and Civil Rights Award*
28. Supporting the work of the Exeter Adult Education Program, the Exeter High School Alternative Education Program, the Great Bay eLearning Charter School (GBeCS) and the Virtual Learning Academy Charter School (VLACS) as each embraces non-traditional ways of student learning
29. Expanding the variety of educational programming available on Channel 13 to all SAU 16 Comcast subscribers
30. Serving the students, families, and staff entrusted to us

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

Respectfully submitted,



MICHAEL A. MORGAN  
Superintendent of Schools



# 2014 SAU16 Superintendent Salaries

## SAU 16

### Superintendent Salaries

#### SUPERINTENDENT'S PRORATED SALARY

2014-2015

BRENTWOOD	\$8,830.72
EAST KINGSTON	\$5,154.99
EXETER	\$26,118.62
EXETER REGION COOP	\$82,808.56
KENSINGTON	\$4,796.38
NEWFIELDS	\$3,840.09
STRATHAM	\$17,870.63
	\$149,420.00

#### ASSOCIATE AND ASSISTANT SUPERINTENDENT'S SALARIES

(Total reflects 3.0 positions, \$125,922, \$110,777, \$100,940)

2014-2015

BRENTWOOD	\$19,954.46
EAST KINGSTON	\$11,648.55
EXETER	\$59,019.30
EXETER REGION COOP	\$187,119.53
KENSINGTON	\$10,838.21
NEWFIELDS	\$8,677.32
STRATHAM	\$40,381.62
	\$337,639.00

# 2015 SAU16 Proposed Budget

## SAU#16 PROPOSED BUDGET

FISCAL YEAR 2015-16									
ACCT#	ITEM DESCRIPTION	ACTUAL FY 2011-12	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BUDGET FY 2014-15	PROPOSED FY 2015-16	CHANGE IN \$\$	NOTES	
CENTRAL OFFICE ADMINISTRATION									
11-2320-110	ADMINISTRATIVE SALARIES	398,676.13	403,888.41	408,449.96	419,100.00	431,680.00	12,580.00	3% incr	
11-2320-112	ADJUSTMENTS	0.00	0.00	0.00	10,000.00	10,000.00	0.00		
11-2320-111	TREASURER & BRD MINUTES	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00		
11-2320-113	SPECIAL ED ADMIN SALARIES	92,000.00	94,300.00	22,200.00	99,090.00	97,850.00	(1,240.00)	change in staff	
11-2320-114	ANNUITY	5,000.00	5,000.00	6,000.00	7,000.00	7,000.00	0.00	per contract	
11-2320-115	ADMIN ASSISTANT SALARIES	143,761.44	147,730.45	150,575.00	155,020.00	159,670.00	4,650.00	3% incr	
11-2320-117	HUMAN RESOURCES	58,467.02	59,928.55	61,127.04	62,970.00	64,850.00	1,880.00	3% incr	
11-2320-211	HEALTH INSURANCE	110,469.59	87,070.55	93,784.67	133,490.00	124,500.00	(8,990.00)	1.9 - 3.1% avg inc	
11-2320-212	DENTAL INSURANCE	7,046.03	7,390.05	7,131.19	7,780.00	8,250.00	470.00	per agreement	
11-2320-213	LIFE INSURANCE	1,844.20	1,845.08	1,861.06	1,530.00	2,100.00	570.00	per agreement	
11-2320-214	DISABILITY INSURANCE	2,095.12	1,929.50	2,150.32	2,650.00	2,390.00	(260.00)	per agreement	
11-2320-231	LONGEVITY	3,855.01	3,620.00	5,156.21	3,590.00	4,740.00	1,150.00	per salaries	
11-2320-232	RETIREMENT (11.17%)	59,751.40	61,247.12	73,248.63	81,620.00	86,770.00	5,150.00	per salaries	
11-2320-220	FICA (7.65%)	51,827.81	53,267.58	51,789.85	57,970.00	59,430.00	1,460.00	per salaries	
11-2320-250	WORKERS COMPENSATION	1,638.44	3,832.59	5,944.11	3,640.00	3,730.00	90.00	per salaries	
11-2320-260	UNEMPLOYMENT COMP.	1,523.40	3,748.58	1,484.31	1,230.00	1,230.00	0.00	per staffing	
11-2320-290	CONFERENCES	4,916.72	5,541.82	4,222.21	6,000.00	6,000.00	0.00		
11-2320-270	COURSE REIMBURSEMENTS	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00		
11-2320-320	STAFF TRAINING	16,256.20	15,015.60	7,245.44	12,500.00	12,000.00	(500.00)		
11-2320-371	AUDIT EXPENSE	14,000.00	10,249.50	13,535.00	13,904.00	13,904.00	0.00	per agreement	
11-2320-372	LEGAL EXPENSE	4,618.00	5,399.23	6,189.71	5,000.00	5,000.00	0.00		
11-2320-373	MENTOR TRAINING	5,255.55	2,584.58	4,609.50	6,500.00	5,500.00	(1,000.00)		
11-2320-440	REPAIR & MAINTENANCE	4,899.95	2,555.43	2,330.74	4,795.00	4,500.00	(295.00)		
11-2320-521	PROPERTY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00		
11-2320-531	TELEPHONE/COMMUNICATION	12,526.56	20,684.93	13,635.00	19,225.00	19,225.00	0.00		
11-2320-532	POSTAGE	4,873.09	2,129.41	3,011.70	4,500.00	4,000.00	(500.00)		
11-2320-580	TRAVEL	22,207.50	21,823.47	18,440.72	23,880.00	23,880.00	0.00	per contract	
11-2320-610	SUPPLIES	19,364.72	17,837.98	6,017.11	16,250.00	16,250.00	0.00		
11-2320-611	MAINTENANCE CONTRACTED	4,344.26	5,473.68	52,464.36	4,500.00	4,500.00	0.00		
11-2320-733	LEASED EQUIPMENT	11,577.66	14,916.12	13,920.86	15,500.00	15,500.00	0.00		
11-2320-810	DUES & SUBSCRIPTIONS	3,478.52	17,385.39	3,677.72	13,050.00	13,050.00	0.00		
11-2320-870	CONTINGENCY	5,513.70	2,500.00	4,515.46	5,000.00	5,000.00	0.00		
		1,073,788.02	1,080,895.60	1,046,717.88	1,199,284.00	1,214,495.00	15,215.00		
						% Change 15-16	1.27%		

# 2015 SAU16 Proposed Budget

SAU# 16 PROPOSED BUDGET								
FISCAL YEAR 2015-16								
ACCT#	ITEM DESCRIPTION	ACTUAL FY 2011-12	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BUDGET FY 2014-15	PROPOSED FY 2015-16	CHANGE IN \$\$	NOTES
FISCAL SERVICES ADMINISTRATION								
11-2321-110	BUSINESS ADMINISTRATION	101,000.00	92,250.04	97,000.00	99,910.00	102,910.00	3,000.00	3% inc
11-2321-116	FISCAL SRV MGR/ACCOUNTANT	101,517.00	106,879.80	108,062.24	112,320.00	115,690.00	3,370.00	3% inc
11-2321-130	PAYROLL/A/P SALARIES	161,812.48	166,795.96	173,173.32	180,220.00	193,130.00	12,910.00	3% inc/retirement
11-2321-211	HEALTH INSURANCE	99,171.54	106,857.69	133,322.47	132,740.00	126,040.00	(6,700.00)	1.9 - 3.1% avg inc
11-2321-212	DENTAL INSURANCE	4,445.76	4,439.76	4,177.70	4,710.00	4,710.00	0.00	per agreement
11-2321-213	LIFE INSURANCE	403.08	354.12	422.18	330.00	570.00	240.00	per agreement
11-2321-214	DISABILITY INSURANCE	1,137.93	1,157.63	1,190.88	1,280.00	1,300.00	20.00	per salaries
11-2321-220	FICA (7.65%)	27,923.40	27,945.63	28,495.05	30,500.00	31,900.00	1,400.00	per salaries
11-2321-231	LONGEVITY	5,979.30	6,457.05	7,507.14	6,150.00	5,220.00	(930.00)	per salaries
11-2321-232	RETIREMENT (11.17%)	27,002.44	27,223.20	37,076.46	42,930.00	46,380.00	3,650.00	increased per state
11-2321-250	WORKERS COMPENSATION	1,850.00	1,760.00	2,005.00	1,920.00	2,010.00	90.00	per salaries
11-2321-260	UNEMPLOYMENT COMPENSATION	720.00	0.00	1,140.00	1,080.00	1,080.00	0.00	per staffing
11-2321-290	CONFERENCES	2,806.65	3,037.17	2,152.25	3,000.00	3,000.00	0.00	
11-2321-330	COMPUTER SUPPORT SERVICES	17,386.91	16,261.15	18,307.94	17,500.00	18,500.00	1,000.00	per contract
11-2321-440	REPAIR AND MAINTENANCE	2,007.16	2,600.00	1,599.50	1,500.00	1,500.00	0.00	
11-2321-531	TELEPHONE/COMMUNICATION	600.00	638.88	600.00	600.00	600.00	0.00	
11-2321-580	MILEAGE	1,217.88	979.60	1,476.62	1,750.00	1,750.00	0.00	
11-2321-610	SUPPLIES EXPENSE	2,484.49	2,659.53	3,564.67	3,000.00	3,000.00	0.00	
11-2321-741	EQUIPMENT	449.00	4,484.35	445.00	600.00	600.00	0.00	
	FISCAL SVS TOTALS	559,915.02	572,781.56	621,718.42	642,040.00	660,090.00	18,050.00	
						% Change 15-16	2.81%	

# 2015 SAU16 Proposed Budget

## SAU# 16 PROPOSED BUDGET

FISCAL YEAR 2015-16									
ACCT#	ITEM DESCRIPTION	ACTUAL FY 2011-12	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BUDGET FY 2014-15	PROPOSED FY 2015-16	CHANGE IN \$\$	NOTES	
TECHNOLOGY									
2820-110	TECHNICAL ASSISTANCE SALARIES	47,798.91	40,207.97	41,578.72	47,850.00	44,370.00	(3,480.00)	change in staff	
2820-321	TECHNICAL CONSULTANT	15,290.74	11,498.54	1,768.20	19,500.00	7,500.00	(12,000.00)	reduction of service	
2820-329	TECHNICAL TRAINING	16,235.93	19,771.84	3,603.00	3,850.00	3,850.00	0.00		
2320-531	TELEPHONE/COMMUNICATION	69.43	796.22	1,276.03	1,380.00	1,920.00	540.00		
2320-580	MILEAGE	5,211.16	5,168.78	5,522.02	4,300.00	4,300.00	0.00		
2820-610	SUPPLIES	2,453.61	7,068.20	1,229.47	4,000.00	4,000.00	0.00		
2820-611	SHIPPING	0.00	0.00	0.00	0.00	0.00	0.00		
2820-641	BOOKS AND PERIODICALS	426.00	0.00	43.54	0.00	0.00	0.00		
2820-650	SOFTWARE	15,324.78	8,589.47	15,011.13	18,900.00	34,150.00	15,250.00		
2820-738	REPLACEMENT OF EQUIPMENT	1,831.82	3,848.98	0.00	3,500.00	3,500.00	0.00		
2820-739	EQUIPMENT	5,184.95	11,171.91	2,679.35	5,500.00	5,500.00	0.00		
2900-211	HEALTH INSURANCE	16,755.04	19,467.61	22,171.45	23,720.00	22,300.00	(1,420.00)	1.9 - 3.1% avg inc	
2900-212	DENTAL INSURANCE	541.68	1,060.27	460.90	510.00	510.00	0.00	0% increase	
2900-213	LIFE INSURANCE	28.56	21.42	30.80	30.00	50.00	20.00	per agreement	
2900-214	DISABILITY INSURANCE	149.52	106.24	150.12	160.00	150.00	(10.00)	per salaries	
2900-220	FICA (7.65%)	4,722.49	3,032.70	3,021.21	3,670.00	3,400.00	(270.00)	per salaries	
2900-221	RETIREMENT (11.17%)	4,067.98	3,538.35	4,478.00	5,160.00	4,960.00	(200.00)	per salaries	
2900-250	WORKERS COMPENSATION	400.00	330.00	290.00	280.00	270.00	(10.00)	per salaries	
2900-260	UNEMPLOYMENT COMP.	200.00	0.00	120.00	160.00	160.00	0.00	per salaries	
	TECHNOLOGY TOTAL	136,692.60	135,678.50	103,433.94	142,470.00	140,890.00	(1,580.00)		
							% Change 15-16	-1.11%	
							% Change 15-16	1.60%	
	TOTAL - Central Office, Fiscal Services and Technology	1,770,395.64	1,789,355.66	1,771,870.24	1,983,794.00	2,015,479.00	31,685.00		
	Savings Returned from Prior Years Budget	(87,610.00)	(100,000.00)	(175,000.00)	(75,000.00)	(175,000.00)	(100,000.00)		
	Revised SAU Total to be raised from Tax	1,682,785.64	1,689,355.66	1,596,870.24	1,908,794.00	1,840,479.00	(68,315.00)		
							% Change in 15-16 Assessment	-3.58%	

**SAU# 16 PROPOSED BUDGET**  
**FISCAL YEAR 2015-16**

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# 2015 SAU16 Equalized Budget

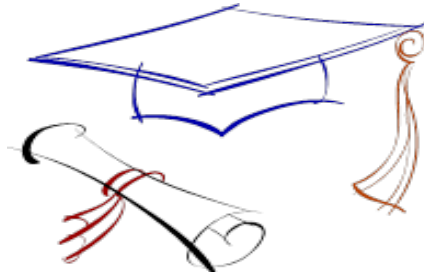
SAU #16 Budget - FY 2015-16

Town	2013-2014 Equalized val.	Valuation Percentage	# Pupils ADM 13-14	Pupil %	Combined Percentage	FY 2015-16 Assessment	Change from 14-15 %	Change from 14-15 \$
Brentwood	\$ 200,314,454	4.72%	328.78	6.120%	5.42%	\$ 99,765	-9.66%	\$ (10,662)
East Kingston	117,206,757	2.76%	163.91	3.051%	2.91%	\$ 53,498	-11.70%	\$ (7,090)
Exeter	775,487,588	18.28%	959.55	17.863%	18.07%	\$ 332,559	-1.82%	\$ (5,479)
Kensington	120,853,902	2.85%	134.33	2.501%	2.67%	\$ 49,221	-14.51%	\$ (8,358)
Newfields	90,113,166	2.12%	138.99	2.587%	2.36%	\$ 43,353	-3.76%	\$ (1,891)
Stratham	535,127,525	12.61%	605.22	11.267%	11.94%	\$ 219,732	-6.45%	\$ (15,154)
Co Op	2,404,165,086	56.66%	3,041.06	56.611%	56.63%	\$ 1,042,350	-1.87%	\$ (19,881)
<b>TOTAL</b>	<b>\$ 4,243,268,478</b>	<b>100.00%</b>	<b>5,371.84</b>	<b>100.00%</b>	<b>100.00%</b>	<b>\$ 1,840,479</b>	<b>-3.58%</b>	<b>\$ (68,315)</b>

Assessment

1/12/15

# 2014 Exeter High School Graduates



Addario	Anthony
Andreasen	Morgan
Ash	Alexandra
Barrette	Wade
Batchelder	Trevor
Belisle	Allison
Bernardy	Castine
Brockelbank	Scott
Carignan	Patrick
Corcoran	Christine
Curl	Thomas
Eaton	Jaylyn
Felch	Brandan
Finniss	Morgan
Gray	Shannon
Houston	Brie
Lalime	Chadd
Lalime	Peter
Lupo	Spencer
Mello	Brian
Merrill	Haley
Merrill	Wyatt
Milbury	Isaac
Noyes	Erin
Nute	Lauren
O'Donnell	Ryan
Peterson	Graham
Pierce	Kennedy
Pine	Makayla
Pine	Patrick
Powers	Ian
Quimby	Emma
Richardson	Collin
Roberts	Alexander
Rocha	Timothy
Romens	Lindsay
Rummo	Travis
Sawyer	Matthew
Scott	Casey
Spinosa	Renata
Swift	Emily
Taylor	Morgan

# 2015-2016 SAU16 Calendar

## SAU 16 CALENDAR 2015-2016

Approved  
10/27/14

2015 JULY							Days
S	M	T	W	T	F	S	Student
			1	2	3	4	0
5	6	7	8	9	10	11	Staff
12	13	14	15	16	17	18	0
19	20	21	22	23	24	25	
26	27	28	29	30	31		

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

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

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

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

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

### Symbol Key

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

2016 JANUARY							Days
S	M	T	W	T	F	S	Student
					(1)	2	19
3	4	5	6	7	8	9	Staff
10	11	12	13	14	15	16	19
17	(18)	19	20	21	22	23	
24/31	25	26	27	28	29	30	

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

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

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

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

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

Totals
Student
180
Staff
185

### Important Dates

2015	NS = No School	
<b>August</b>		
Teacher In-Service	NS	Aug 27-28
School Opens - All Students		Aug 31
School Days		1
<b>September</b>		
Friday before Labor Day	NS	Sept 4
Labor Day	NS	Sept 7
School Days		20
<b>October</b>		
Columbus Day	NS	12
School Days		21
<b>November</b>		
Teacher In-Service	NS	Nov 6
Veterans' Day	NS	Nov 11
Thanksgiving Recess	NS	Nov 25-27
School Days		16
<b>December</b>		
Holiday Break	NS	Dec 24-31
School Days		17
<b>2016</b>		
<b>January</b>		
Holiday Break	NS	Jan 1
MLK, Jr. Day	NS	Jan 18
School Days		19
<b>February</b>		
Winter Vacation	NS	Feb 22-26
School Days		16
<b>March</b>		
Teacher In-Service	NS	March 18
School Days	NS	22
<b>April</b>		
Spring Vacation	NS	Apr 25-29
School Days		16
<b>May</b>		
Memorial Day	NS	May 30
School Days		21
<b>June</b>		
Last day for students		June 15**
Teacher In-service	NS	June 16
School days		11
<b>Graduation - to be announced after February vacation</b>		

# **2013 Auditor's Report**

**TOWN OF KENSINGTON, NEW HAMPSHIRE**

**Financial Statements**

**December 31, 2013**

**and**

**Independent Auditor's Report**

# 2013 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2013

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# 2013 Auditor's Report



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

## INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen  
Town of Kensington, New Hampshire

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the major fund and the aggregate remaining fund information of the Town of Kensington, New Hampshire, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

#### *Management's Responsibility for the Financial Statements*

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

#### *Auditor's Responsibility*

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

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

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

#### *Basis for Adverse Opinion on Governmental Activities*

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

# 2013 Auditor's Report

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

## *Adverse Opinion*

In our opinion, because of the significance of the matter described in the “Basis for Adverse Opinion on Governmental Activities” paragraph, the financial statements referred to previously do not present fairly the financial position of the governmental activities of the Town of Kensington, New Hampshire, as of December 31, 2013, or the changes in financial position thereof for the year then ended.

## *Unmodified Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and the aggregate remaining fund information of the Town of Kensington, New Hampshire, as of December 31, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## *Other Matters*

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages i-vi and 22-23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.


### *Other Information*

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

The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and

## 2013 Auditor's Report

reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

A handwritten signature in black ink that reads "Jackson Oakley & Company PC". The signature is written in a cursive, flowing style.

Manchester, New Hampshire  
July 28, 2014

# 2013 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS

Year Ending December 31, 2013

Presented herewith please find the Management Discussion & Analysis Report for the Town of Kensington for the year ending December 31, 2013. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

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

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

### **Overview of the Financial Statements**

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

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

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

### **Government-Wide Financial Statements**

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

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

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

# 2013 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2013

### **Fund Financial Statements**

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

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

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

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

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

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

### **Notes to the Basic Financial Statements**

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

### **Government-Wide Financial Analysis**

#### **Statement of Net Position**

Net position of the Town of Kensington as of December 31, 2013 is as follows:



# 2013 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2013

	Governmental Activities	
	<u>2013</u>	<u>2012</u>
Current and other assets:		
Capital assets	\$ 3,386,393	\$ 3,588,723
Other assets	<u>4,103,484</u>	<u>3,937,848</u>
Total assets	<u>7,489,877</u>	<u>7,526,571</u>
Deferred outflows of resources	<u>-</u>	<u>-</u>
Long term and other liabilities:		
Noncurrent liabilities	805,238	898,175
Other liabilities	<u>2,953,299</u>	<u>3,030,054</u>
Total liabilities	<u>3,758,537</u>	<u>3,928,229</u>
Deferred inflows of resources	<u>-</u>	<u>-</u>
Net position:		
Net investment in capital assets	3,056,151	3,191,755
Restricted	84,954	72,411
Unrestricted	<u>590,235</u>	<u>334,176</u>
Total net position	<u>\$ 3,731,340</u>	<u>\$ 3,598,342</u>

### Statement of Activities

Change in net position for the year ending December 31, 2013 is as follows:

	Governmental Activities	
	<u>2013</u>	<u>2012</u>
Program revenues:		
Charges for services	\$ 192,710	\$ 145,052
Operating grants and contributions	80,354	72,268
Capital grants and contributions	<u>4,272</u>	
General revenues:		
Property and other taxes	1,362,213	1,058,394
Licenses and permits	448,913	423,552
Intergovernmental revenue	94,268	94,617
Interest and investment earnings	5,079	7,279
Miscellaneous	<u>39,220</u>	<u>79,164</u>
Total revenues	<u>2,227,029</u>	<u>1,880,326</u>

# 2013 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2013

Program expenses:		
General government	534,142	582,538
Public safety	623,205	552,735
Highways and streets	511,425	472,667
Sanitation	137,526	135,904
Health and welfare	25,405	24,879
Culture and recreation	225,645	219,656
Conservation	12,138	
Interest and fiscal charges	24,545	32,360
Total expenses	<u>2,094,031</u>	<u>2,020,739</u>
Excess (deficiency) before before contributions to permanent fund principal	132,998	(140,413)
Contributions to permanent fund principal		<u>1,000</u>
Change in net position	<u>132,998</u>	<u>(139,413)</u>
Net position - beginning of year	<u>3,598,342</u>	<u>3,737,755</u>
Net position - ending of year	<u>\$ 3,731,340</u>	<u>\$ 3,598,342</u>

### Town of Kensington Activities

The Town's net position decreased by \$132,998 during the current year.

The General Fund shows a fund balance of \$603,631. This is an increase of \$284,552 from the prior year.

The total fund balance of \$355,825 in the other governmental funds is restricted for the purposes of the individually established fund. The total fund balance in the other governmental funds increased \$27,553 from December 31, 2012.

### 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, 2013 is \$5,283,921. However, this only includes infrastructure (roads, bridges etc.) of \$1,902,843 acquired since 2004 as those asset types acquired prior to that date were not recorded. Accumulated depreciation amounts to \$1,897,528, leaving a net book value of \$3,386,393. This investment in capital assets includes equipment and real property. Lease vehicles and equipment before depreciation as of December 31, 2013 was \$439,462.

### Long-Term Obligations

During 2013 the Town had a net decrease in general obligation bonds in governmental activities of \$40,000, as a result of scheduled payments on existing debt. Capital lease obligations in the governmental

# 2013 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2013

activities experienced a decrease of \$66,725, as a result of scheduled payments on existing capital leases. See Note 8 to the basic financial statements for a detail of activity.

### General Fund Budgetary Highlights

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

Actual revenues on the budgetary basis were greater than the budgeted amount by \$117,298. The Town brought in additional revenues from licenses and permits of \$32,555 and in taxes of \$49,432.

The Town underspent its budget by \$71,073. The savings is mostly attributable to the general government function \$54,153.

### Economic Factors

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

In 2013, the board of selectmen placed a halt on unnecessary spending in the last quarter to try and offset the warrant article that was put forth to voters to build a new police department and town office building. Since the article did not pass, the funds were returned to the general fund.

In 2013 the Town made the first payment of \$60,740 on the new fire truck which was put into service in July. Road reconstruction funds allowed us to partially reconstruct Drinkwater Road.

Although we were expecting a decrease in the tax rate with the local Kensington Elementary School bond being paid off in 2013, the 2014 proposed budget remained stable because the Exeter Region Cooperative School District increased their budget.

Three new homes were constructed in 2013 which increased revenue. In 2011 and 2012, the Town only had one new building application per year.

In 2013, the town complied with the five year revaluation process on all properties throughout the Town. Each homeowner's value was affected; however we did not see an increase in abatement applications.

Emergency Management director, Robert Gustafson, applied for and received grants for funding a new computer and software for his department since he did not have a budget.

Police Chief Sielicki also acquired many grants for software and safety for the Town totaling \$9626.03.

In 2013 there was an increase in elderly exemptions which caused the burden to be disbursed amongst the remaining taxpayers.

We anticipate existing revenues will keep our town tax rate stable however there may be a slight decrease with the next tax rate setting since the Town did not put forth a warrant article for road reconstruction in

# 2013 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2013

2014 in hopes of passing the new building warrant article. If this happens, the rate will increase in 2015 when road reconstruction resumes.

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

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

This financial report is to provide our citizens and creditors with a general overview of the Town's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or need to get additional information, contact the Board of Selectmen at, 243 Amesbury Road, Unit #6, Kensington, NH 03833, Telephone number 603-772-5423.

# 2013 Auditor's Report

EXHIBIT A  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Statement of Net Position  
December 31, 2013

	Governmental Activities
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 2,920,733
Investments	755,267
Taxes receivable	415,200
Accounts receivable, net	12,284
Total Current Assets	<u>4,103,484</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,066,679
Depreciable capital assets, net	2,319,714
Total Noncurrent Assets	<u>3,386,393</u>
Total Assets	<u>7,489,877</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Total Deferred Outflows of Resources	<u>-</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	36,170
Accrued expenses	17,038
Due to other governments	2,802,510
Deposits	4,645
Current portion of bonds payable	41,740
Current portion of capital leases payable	51,196
Total Current Liabilities	<u>2,953,299</u>
Noncurrent Liabilities:	
Bonds payable	526,192
Capital leases payable	279,046
Total Noncurrent Liabilities	<u>805,238</u>
Total Liabilities	<u>3,758,537</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Total Deferred Inflows of Resources	<u>-</u>
<b>NET POSITION</b>	
Net investment in capital assets	3,056,151
Restricted	84,954
Unrestricted	590,235
Total Net Position	<u>\$ 3,731,340</u>

See accompanying notes to the basic financial statements



# 2013 Auditor's Report

EXHIBIT B  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Statement of Activities  
For the Year Ended December 31, 2013

					Net (Expense) Revenue and Changes in Net Position
Functions/Programs	Expenses	Program Revenues		Capital Grants and Contributions	Governmental Activities
		Charges for Services	Operating Grants and Contributions		
Governmental Activities:					
General government	\$ 534,142		\$ 4,537		\$ (529,605)
Public safety	623,205	\$ 114,992	13,616	\$ 4,272	(490,325)
Highways and streets	511,425	1,305	62,201		(447,919)
Sanitation	137,526	8,068			(129,458)
Health and welfare	25,405				(25,405)
Culture and recreation	225,645	68,345			(157,300)
Conservation	12,138				(12,138)
Debt service	24,545				(24,545)
Total governmental activities	<u>\$ 2,094,031</u>	<u>\$ 192,710</u>	<u>\$ 80,354</u>	<u>\$ 4,272</u>	<u>(1,816,695)</u>
General revenues:					
Property and other taxes					1,362,213
Licenses and permits					448,913
Grants and contributions:					
Rooms and meals tax distribution					94,268
Interest and investment earnings					5,079
Miscellaneous					39,220
Total general revenues					<u>1,949,693</u>
Change in net position					132,998
Net position - beginning					<u>3,598,342</u>
Net position - ending					<u>\$ 3,731,340</u>

See accompanying notes to the basic financial statements

# 2013 Auditor's Report

EXHIBIT C  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Balance Sheet  
Governmental Funds  
December 31, 2013

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,920,733		\$ 2,920,733
Investments	452,535	\$ 302,732	755,267
Taxes receivable	415,200		415,200
Accounts receivable, net	684	11,600	12,284
Due from other funds		41,493	41,493
Total Assets	<u>3,789,152</u>	<u>355,825</u>	<u>4,144,977</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Total Deferred Outflows of Resources			
Total Assets and Deferred Outflows of Resources	<u>\$ 3,789,152</u>	<u>\$ 355,825</u>	<u>\$ 4,144,977</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 36,170		\$ 36,170
Accrued expenses	3,505		3,505
Due to other governments	2,802,510		2,802,510
Due to other funds	41,493		41,493
Deposits	4,645		4,645
Total Liabilities	<u>2,888,323</u>	<u>\$ -</u>	<u>2,888,323</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unearned tax revenue	<u>297,198</u>		<u>297,198</u>
Total Deferred Inflows of Resources	<u>297,198</u>	<u>-</u>	<u>297,198</u>
<b>FUND BALANCES</b>			
Nonspendable		39,001	39,001
Restricted	7,713	38,240	45,953
Committed	129,730	278,584	408,314
Assigned	90,236		90,236
Unassigned	<u>375,952</u>		<u>375,952</u>
Total Fund Balances	<u>603,631</u>	<u>355,825</u>	<u>959,456</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,789,152</u>	<u>\$ 355,825</u>	
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds			3,386,393
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis			297,198
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			(567,932)
Capital leases payable			(330,242)
Accrued interest on long-term obligations			(13,533)
Net position of governmental activities			<u>\$ 3,731,340</u>

See accompanying notes to the basic financial statements

## EXHIBIT D

## TOWN OF KENSINGTON, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds

For the Year Ended December 31, 2013

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues:</b>			
Taxes	\$ 1,449,334		\$ 1,449,334
Licenses and permits	448,913		448,913
Intergovernmental	178,894		178,894
Charges for services	9,373	\$ 183,337	192,710
Interest and investment income	722	4,357	5,079
Miscellaneous	30,824	8,396	39,220
Total Revenues	<u>2,118,060</u>	<u>196,090</u>	<u>2,314,150</u>
<b>Expenditures:</b>			
Current operations:			
General government	503,832		503,832
Public safety	558,126	81,598	639,724
Highways and streets	397,235		397,235
Sanitation	137,526		137,526
Health and welfare	25,405		25,405
Culture and recreation	134,297	64,051	198,348
Conservation		12,138	12,138
Capital outlay	8,924	10,750	19,674
Debt service:			
Principal retirement	40,000		40,000
Interest and fiscal charges	28,163		28,163
Total Expenditures	<u>1,833,508</u>	<u>168,537</u>	<u>2,002,045</u>
Excess revenues over expenditures	<u>284,552</u>	<u>27,553</u>	<u>312,105</u>
Fund balances at beginning of year, as restated	<u>319,079</u>	<u>328,272</u>	<u>647,351</u>
Fund balances at end of year	<u>\$ 603,631</u>	<u>\$ 355,825</u>	<u>\$ 959,456</u>

See accompanying notes to the basic financial statements

## 2013 Auditor's Report

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, 2013

Net Change in Fund Balances--Total Governmental Funds	\$ 312,105
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.	(202,330)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(87,121)
Repayment of principal on bonds and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	106,726
Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.	1,880
In the statement of activities, interest is accrued on outstanding bonds and capital leases, whereas in governmental funds, an interest expenditure is reported when due.	1,738
Change in Net Position of Governmental Activities	<u>\$ 132,998</u>

# 2013 Auditor's Report

EXHIBIT E  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Statement of Fiduciary Net Position  
Fiduciary Funds  
December 31, 2013

	Private- Purpose Trust Funds
ASSETS	
Investments	\$ 30,485
Total Assets	<u>30,485</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Total Liabilities	<u>-</u>
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	<u>-</u>
NET POSITION	
Held in trust	<u>30,485</u>
Total Net Position	<u>\$ 30,485</u>

See accompanying notes to the basic financial statements

# 2013 Auditor's Report

EXHIBIT F  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
For the Year Ended December 31, 2013

	Private- Purpose Trust Funds
ADDITIONS:	
Contributions:	
Private donations	\$ 2,155
Total Contributions	<u>2,155</u>
Investment earnings:	
Interest	838
Realized (losses) on investments	(277)
Net increase in the fair value of investments	<u>1,179</u>
Total Investment Earnings	<u>1,740</u>
Total Additions	<u>3,895</u>
DEDUCTIONS:	
Total Deductions	<u>-</u>
Change in net position	3,895
Net position - beginning of year	<u>26,590</u>
Net position - end of year	<u>\$ 30,485</u>

See accompanying notes to the basic financial statements



# 2013 Auditor's Report

## **TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS For the Year Ended December 31, 2013**

### **NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

#### ***Financial Reporting Entity***

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

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

#### ***Basis of Presentation***

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

#### **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

# 2013 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2013

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

### *Fund Accounting*

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

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

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

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

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

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

### *Measurement Focus*

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

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

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

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

# 2013 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2013

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

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

### *Basis of Accounting*

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

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

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

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 3). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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

#### **2. Unearned Revenue:**

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as unearned revenue.

# 2013 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2013

### 3. Expenses/Expenditures:

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

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

#### *Budgetary Data*

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

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2013, the Town did not apply fund balance to reduce taxes.

#### *Investments*

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

#### *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 are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair value as of the date received.

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

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

# 2013 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2013

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

### *Compensated Absences*

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

For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period upon the occurrence of employee death or retirement. The entire compensated absence liability, if any, is reported on the government-wide financial statements.

### *Bond Premium*

Bond premiums are deferred and amortized as a component of interest expense over the life of the related bond using the effective interest rate method. Bonds payable are reported in the accompanying financial statements gross of bond premiums. The balance of the bond premium as of December 31, 2013 is \$12,932.

### *Accrued Liabilities and Long-Term Obligations*

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

### *Net Position*

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

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



# 2013 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2013

### *Fund Balance Policy*

GASB Statement 54 established new fund balance classifications and changed the definition of governmental fund types. Under Statement 54, the Town has segregated fund balance into five classifications; Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

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

As of December 31, 2013 the Town has not adopted a fund balance policy.

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

### *Interfund Activity*

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

### *Estimates*

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

# 2013 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2013

### NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

#### Other Post-Employment Benefits

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

### NOTE 3—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$297,326,778 as of April 1, 2013) and are due in two installments on July 1, 2013 and December 9, 2013. Taxes paid after the due dates accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year end).

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

In accordance with State law, the Town collects taxes for the Exeter Region Cooperative School District, Kensington School District and, Rockingham County, all are independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$5,604,736 and \$325,139 for the Exeter Region Cooperative School District and Kensington School District combined, and Rockingham County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

### NOTE 4—RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2013, the Town participated in public entity risk pools (Trusts) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trusts to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2013.

# 2013 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2013

### *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 \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$5,000,000. 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 5—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2013 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 2,920,733
Investments	755,267
Statement of Fiduciary Net Position:	
Investments	30,485
Total deposits and investments	<u>\$ 3,706,485</u>

Deposits and investments as of December 31, 2013 consist of the following:

Deposits with financial institutions	\$ 2,947,403
Investments	759,082
Total deposits and investments	<u>\$ 3,706,485</u>

The Town's policy for Governmental Fund deposits requires that they be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. The Town limits its investments to demand deposits, certificates of deposit, or the New Hampshire Public Deposit Investment Pool (NHPDIP) an external investment pool, in accordance with New Hampshire State law. Responsibility for the investments of the Trust Funds is with the Trustee of Trust Funds. The trust funds are invested under the Prudent Man Rule per NH RSA 31:25-b.

### *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

# 2013 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2013

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.

As of December 31, 2013, the Town's trust fund investments could be broken down into the following remaining maturities:

<u>Investment Type</u>	<u>Remaining Maturity (In Years)</u>			
	<u>Fair Value</u>	<u>0-1 Years</u>	<u>1-5 Years</u>	<u>&gt; 5 Years</u>
U.S. Treasury notes	\$ 20,309		\$ 20,309	
Fixed income mutual funds	91,810		43,988	\$ 47,822
	<u>\$ 112,119</u>	<u>\$ -</u>	<u>\$ 64,297</u>	<u>\$ 47,822</u>

### *Custodial Credit Risk*

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy states that full collateralization will be required on nonnegotiable certificates of deposit and repurchase agreements. Of the Town's deposits with financial institutions at year end, \$2,653,165 was collateralized by securities held by the bank in the bank's name.

As of December 31, 2013, the Trust funds investments in the following investment types were held by the same counterparty that was used to buy the securities:

<u>Investment Type</u>	<u>Reported Amount</u>
US Treasury obligations	\$ 20,309
Fixed income mutual funds	91,810
Equity mutual funds	57,925
Money market funds	6,673
	<u>\$ 176,717</u>

### *Credit Risk*

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Town's investment policy for managing credit risk is to limit investments to the safest types of securities, and to diversify the portfolio in order to limit potential losses on individual securities.

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

# 2013 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2013

Investment Type	Fair Value	Rating as of Year End				
		A	Bbb	Bb	B	Not Rated
Fixed income mutual funds	\$ 91,810	\$ 32,949	\$ 11,039	\$ 41,418	\$ 6,404	
Money market mutual funds	6,673					\$ 6,673
State investment pool	582,366					582,366
	\$ 680,849	\$ 32,949	\$ 11,039	\$ 41,418	\$ 6,404	\$ 589,039

### Investment in NHPDIP

The Town is a voluntary participant in the New Hampshire Public Deposit Investment Pool (NHPDIP). The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials.

Investments in the NHPDIP are not investment securities and, as such, are not categorized by risk. The Town's exposure to derivatives is indirect through its participation in the NHPDIP. The Town's proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares.

### NOTE 6—CAPITAL ASSETS

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

	Balance 01/01/2013	Additions	Disposals	Balance 12/31/2013
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,066,679			\$ 1,066,679
Construction in progress	380,000		\$ (380,000)	-
Total capital assets not being depreciated	<u>1,446,679</u>	<u>\$ -</u>	<u>(380,000)</u>	<u>1,066,679</u>
Other capital assets:				
Land improvements	256,072	7,295		263,367
Buildings and improvements	950,157			950,157
Vehicles and equipment	710,125	380,000		1,090,125
Infrastructure	1,902,843			1,902,843
Intangible assets		10,750		10,750
Total other capital assets at historical cost	<u>3,819,197</u>	<u>398,045</u>	<u>-</u>	<u>4,217,242</u>
Less accumulated depreciation for:				
Land improvements	(70,020)	(14,245)		(84,265)
Buildings and improvements	(202,676)	(23,150)		(225,826)
Vehicles and equipment	(477,515)	(55,407)		(532,922)
Infrastructure	(926,942)	(126,856)		(1,053,798)
Intangible assets	-	(717)	-	(717)
Total accumulated depreciation	<u>(1,677,153)</u>	<u>(220,375)</u>	<u>-</u>	<u>(1,897,528)</u>
Total other capital assets, net	<u>2,142,044</u>	<u>177,670</u>	<u>-</u>	<u>2,319,714</u>
Total capital assets, net	<u>\$ 3,588,723</u>	<u>\$ 177,670</u>	<u>\$ (380,000)</u>	<u>\$ 3,386,393</u>



# 2013 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2013

Depreciation expense was charged to governmental functions as follows:

General government	\$ 30,631
Public safety	48,257
Highways and streets	114,190
Culture and recreation	27,297
	<u>\$ 220,375</u>

The balance of the assets acquired through capital leases as of December 31, 2013 is as follows:

Vehicles and equipment	\$ 380,000
Less accumulated depreciation:	
Vehicles and equipment	(11,083)
	<u>\$ 368,917</u>

### NOTE 7—DEFINED BENEFIT PLAN

#### *Plan Description*

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301.

#### *Funding Policy*

Covered police employees are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and general employees were 19.95% and 8.8% through June 30, 2013 and 25.30% and 10.77%, respectively, thereafter. The Town contributed 100% of the employer cost for public safety and general employees of the Town.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 2013, 2012, and 2011, were \$46,250, \$39,189, and \$35,215 respectively, equal to the required contributions for each year.

### NOTE 8—LONG-TERM OBLIGATIONS

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

# 2013 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2013

### *Changes in Long-Term Obligations*

The changes in the Town's long-term obligations for the year ended December 31, 2013 are as follows:

	Balance 1/1/2013	Additions	Reductions	Balance 12/31/2013	Due Within One Year
Governmental activities:					
Bonds payable	\$ 595,000		\$ (40,000)	\$ 555,000	\$ 40,000
Unamortized bond premium	14,812		(1,880)	12,932	1,740
Total bonds payable	609,812	\$ -	(41,880)	567,932	41,740
Capital leases payable	396,968		(66,726)	330,242	51,196
Total	<u>\$ 1,006,780</u>	<u>\$ -</u>	<u>\$ (108,606)</u>	<u>\$ 898,174</u>	<u>\$ 92,936</u>

### *General Obligation Bonds*

Bonds payable at December 31, 2013 is comprised of the following individual issue:

\$754,195 2008 Conservation Bonds payable in annual installments of \$35,000 - \$40,000 through August 2028; interest at 4.22%	\$ 555,000
Add: Unamortized bond premium	12,932
	<u>\$ 567,932</u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2013 are as follows:

Year Ending December 31,	Principal	Interest	Total
2014	\$ 40,000	\$ 26,062	\$ 66,062
2015	40,000	23,963	63,963
2016	40,000	21,862	61,862
2017	40,000	19,763	59,763
2018	40,000	17,662	57,662
2019-2023	180,000	61,106	241,106
2024-2028	175,000	23,319	198,319
	555,000	193,737	748,737
Add: Bond premium	12,932		12,932
	<u>\$ 567,932</u>	<u>\$ 193,737</u>	<u>\$ 761,669</u>

As included on the Statement of Activities (Exhibit B), interest for the year ended December 31, 2013 was \$25,512 on general obligation debt for governmental activities.

### *Capital Lease Obligations*

Capital lease obligations represent lease agreements entered into for the financing of vehicle and equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to

# 2013 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2013

meet payment obligations. Amounts are annually budgeted in the applicable function. Following is the individual capital lease obligation at December 31, 2013:

Vehicle lease, due in annual installments of \$60,740  
including interest at 2.89%, through August 2019 \$ 330,242

Debt service requirements to retire capital lease obligations outstanding at December 31, 2013 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2014	\$ 51,196	\$ 9,544	\$ 60,740
2015	52,675	8,065	60,740
2016	54,198	6,542	60,740
2017	55,764	4,976	60,740
2018	57,375	3,365	60,740
2019	59,034	1,706	60,740
	<u>\$ 330,242</u>	<u>\$ 34,198</u>	<u>\$ 364,440</u>

### NOTE 9—INTERFUND TRANSACTIONS AND BALANCES

During the year, the General Fund collected funds on behalf of various nonmajor governmental funds for a range of activities that will be reimbursed to the applicable fund. As of December 31, 2013, the General Fund owes the nonmajor governmental funds \$41,493.

### NOTE 10—RESTRICTED NET POSITION

Net position is restricted for specific purposes at December 31, 2013 as follows:

Permanent Funds - Endowments	\$ 39,001
Permanent Funds - Income	25,887
Highfield Farm Maintenance	12,353
Kensington Place	7,713
	<u>\$ 84,954</u>

### NOTE 11—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2013 are as follows:

# 2013 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2013

<u>Fund Balances</u>	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Funds</u>
<b>Nonspendable:</b>			
Permanent Fund - Endowments		\$ 39,001	\$ 39,001
<b>Restricted for:</b>			
Permanent Fund - Income		25,887	25,887
Kensington place	\$ 7,713		7,713
Highfield farm maintenance		12,353	12,353
<b>Committed for:</b>			
Continuing appropriations	60,740		60,740
Expendable trusts	68,990		68,990
Revolving recreation		39,073	39,073
Ambulance revenue		87,052	87,052
Police special details		28,169	28,169
Conservation commission		124,290	124,290
<b>Assigned for:</b>			
Encumbrances	15,662		15,662
Tax deeded property	19,536		19,536
Cemetery	1,468		1,468
Recreation	1,086		1,086
Library	52,484		52,484
<b>Unassigned</b>			
General operations	375,952		375,952
	<u>\$ 603,631</u>	<u>\$ 355,825</u>	<u>\$ 959,456</u>

### NOTE 12—RELATED PARTIES

During 2013, the Town signed a contract for road maintenance with an asphalt pavement reclamation company. The road agent is an employee this company. Total expenditures incurred during the year ended December 31, 2013 to this outside company were \$258,243.

### NOTE 13—COMMITMENTS AND CONTINGENT LIABILITIES

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

During December 2010, the Town entered into a long-term contract with an independent company to collect and transport rubbish and recycled waste until April 2014. The terms of the agreement include monthly payments of \$7,492, for an annual total of \$89,900. In December 2013, this contract was extended an additional three years, through April 2017.

The Town also has agreed with this company for the rental of a front end bucket loader for four months of the year (January – March and December) through March 2015. The Town will pay \$2,500 per month in rental fees, with additional fees accruing during usage.

The Town has contracted with the same company for snow plowing, sanding equipment and winter operations through 2016.

# 2013 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2013

For the year ended December 31, 2013, the Town expended \$184,030 under the terms of the above agreements.

Minimum future payments under these contracts are as follows:

Year Ending December 31,	Curbside & Recycling <u>Pickup</u>	Bucket Loader <u>Rental</u>
2014	\$ 91,848	\$ 10,000
2015	92,500	7,500
2016	92,500	
2017	23,124	
	<u>\$ 299,972</u>	<u>\$ 17,500</u>

### *Litigation*

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

### NOTE 14—RESTATEMENT OF EQUITY

#### *Governmental Funds*

During the year ended December 31, 2013, it was determined that the Highfield Farm Maintenance Fund, previously reported under the General Fund, should be reported as a separate non-major governmental fund.

The impact on the restatement on the governmental funds is as follows:

	General Fund	Nonmajor Governmental Funds
Fund Balance - January 1, 2013 (as previously reported)	\$ 330,749	\$ 316,602
Amount of restatement due to:		
Reporting of Highfield Farm Maintenance Fund	(11,670)	11,670
Fund Balance - January 1, 2013, as restated	<u>\$ 319,079</u>	<u>\$ 328,272</u>



# 2013 Auditor's Report

SCHEDULE 1  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Budgetary Basis) - General Fund  
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Favorable (Unfavorable)
Revenues:				
Taxes	\$ 1,312,781	\$ 1,312,781	\$ 1,362,213	\$ 49,432
Licenses and permits	416,358	416,358	448,913	32,555
Intergovernmental	164,768	164,768	178,894	14,126
Charges for services	8,270	8,270	9,373	1,103
Interest income	500	500	246	(254)
Miscellaneous	9,517	9,517	29,853	20,336
Total Revenues	<u>1,912,194</u>	<u>1,912,194</u>	<u>2,029,492</u>	<u>117,298</u>
Expenditures:				
Current operations:				
General government	571,276	571,276	517,123	54,153
Public safety	614,891	554,151	554,126	25
Highways and streets	408,106	408,106	397,235	10,871
Sanitation	140,400	140,400	137,526	2,874
Health and welfare	32,530	32,530	25,405	7,125
Culture and recreation	40,215	40,215	39,967	248
Capital outlay	3,500	3,500	8,924	(5,424)
Debt service:				
Principal retirement	40,000	40,000	40,000	
Interest and fiscal charges	28,164	28,164	28,163	1
Total Expenditures	<u>1,879,082</u>	<u>1,818,342</u>	<u>1,748,469</u>	<u>69,873</u>
Excess revenues over expenditures	<u>33,112</u>	<u>93,852</u>	<u>281,023</u>	<u>187,171</u>
Other financing (uses):				
Transfers out	<u>(97,352)</u>	<u>(97,352)</u>	<u>(96,152)</u>	<u>1,200</u>
Total other financing (uses)	<u>(97,352)</u>	<u>(97,352)</u>	<u>(96,152)</u>	<u>1,200</u>
Net change in fund balance	(64,240)	(3,500)	184,871	188,371
Fund balance at beginning of year				
- Budgetary Basis	<u>578,822</u>	<u>578,822</u>	<u>578,822</u>	
Fund balance at end of year				
- Budgetary Basis	<u>\$ 514,582</u>	<u>\$ 575,322</u>	<u>\$ 763,693</u>	<u>\$ 188,371</u>

See accompanying notes to the required supplementary information

# 2013 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION December 31, 2013

### NOTE 1—BUDGET TO ACTUAL RECONCILIATION

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

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 2,118,060	\$ 1,833,508
Difference in property taxes meeting susceptible to accrual criteria	(87,121)	
Non-budgetary revenues and expenditures	(1,447)	(91,865)
Encumbrances, December 31, 2013		15,662
Encumbrances, December 31, 2012		(8,836)
Budgetary transfers		96,152
Per Schedule 1	<u>\$ 2,029,492</u>	<u>\$ 1,844,621</u>

### NOTE 2—BUDGETARY FUND BALANCE

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

<i>Restricted for:</i>	
Kensington Place	\$ 7,713
<i>Assigned for:</i>	
Continuing appropriations	60,740
Tax deeded property (Escrow)	19,536
Cemetery	1,468
Recreation	1,086
<i>Unassigned:</i>	
Unassigned - General operations	673,150
	<u>\$ 763,693</u>

# 2013 Auditor's Report

SCHEDULE A  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Combining Balance Sheet  
Governmental Funds - All Nonmajor Funds  
December 31, 2013

	Special Revenue <u>Funds</u>	Permanent <u>Fund</u>	Combining <u>Totals</u>
ASSETS			
Investments	\$ 237,844	\$ 64,888	\$ 302,732
Accounts receivable, net	11,600		11,600
Due from other funds	41,493		41,493
Total Assets	<u>290,937</u>	<u>64,888</u>	<u>355,825</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources			
Total Assets and Deferred Outflows of Resources	<u>\$ 290,937</u>	<u>\$ 64,888</u>	<u>\$ 355,825</u>
LIABILITIES			
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES			
Total Deferred Inflows of Resources			
FUND BALANCES			
Nonspendable		39,001	39,001
Restricted	12,353	25,887	38,240
Committed	278,584		278,584
Total Fund Balances	<u>290,937</u>	<u>64,888</u>	<u>355,825</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 290,937</u>	<u>\$ 64,888</u>	<u>\$ 355,825</u>

# 2013 Auditor's Report

SCHEDULE A-1  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Combining Balance Sheet  
Governmental Funds - All Nonmajor Special Revenue Funds  
December 31, 2013

	Revolving Recreation Fund	Ambulance Revenue Fund	Police Special Detail Fund	Conservation Commission Fund	Highfield Farm Maintenance Fund	Total Nonmajor Special Revenue Funds
ASSETS						
Investments	\$ 23,827	\$ 64,339	\$ 14,995	\$ 122,330	\$ 12,353	\$ 237,844
Accounts receivable, net		6,221	5,379			11,600
Due from other funds	15,246	16,492	7,795	1,960		41,493
Total Assets	<u>39,073</u>	<u>87,052</u>	<u>28,169</u>	<u>124,290</u>	<u>12,353</u>	<u>290,937</u>
DEFERRED OUTFLOWS OF RESOURCES						
Total Deferred Outflows of Resources	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 39,073</u>	<u>\$ 87,052</u>	<u>\$ 28,169</u>	<u>\$ 124,290</u>	<u>\$ 12,353</u>	<u>\$ 290,937</u>
LIABILITIES						
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES						
Total Deferred Inflows of Resources						
FUND BALANCES						
Restricted					12,353	12,353
Committed	39,073	87,052	28,169	124,290		278,584
Total Fund Balances	<u>39,073</u>	<u>87,052</u>	<u>28,169</u>	<u>124,290</u>	<u>12,353</u>	<u>290,937</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 39,073</u>	<u>\$ 87,052</u>	<u>\$ 28,169</u>	<u>\$ 124,290</u>	<u>\$ 12,353</u>	<u>\$ 290,937</u>

# 2013 Auditor's Report

## SCHEDULE B

### TOWN OF KENSINGTON, NEW HAMPSHIRE

#### Combining Statement of Revenues, Expenditures and Changes in Fund Balances

#### Governmental Funds - All Nonmajor Funds

For the Year Ended December 31, 2013

	Special Revenue <u>Funds</u>	Permanent Fund <u>Fund</u>	Combining <u>Totals</u>
Revenues:			
Charges for services	\$ 183,337		\$ 183,337
Interest and investment income	766	\$ 3,591	4,357
Miscellaneous	8,396		8,396
Total Revenues	<u>192,499</u>	<u>3,591</u>	<u>196,090</u>
Expenditures:			
Current operations:			
Public safety	81,598		81,598
Culture and recreation	64,051		64,051
Conservation	12,138		12,138
Capital outlay	10,750		10,750
Total Expenditures	<u>168,537</u>	<u>-</u>	<u>168,537</u>
Excess revenues over expenditures	<u>23,962</u>	<u>3,591</u>	<u>27,553</u>
Net change in fund balances	23,962	3,591	27,553
Fund balances at beginning of year, as restated	<u>266,975</u>	<u>61,297</u>	<u>328,272</u>
Fund balances at end of year	<u>\$ 290,937</u>	<u>\$ 64,888</u>	<u>\$ 355,825</u>



# 2013 Auditor's Report

SCHEDULE B-1  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds - All Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013

	Revolving Recreation Fund	Ambulance Revenue Fund	Police Special Detail Fund	Conservation Commission Fund	Highfield Farm Maintenance Fund	Total Nonmajor Special Revenue Funds
Revenues:						
Charges for services	\$ 68,345	\$ 15,374	\$ 99,618			\$ 183,337
Interest and investment income	2	6	31	\$ 44	\$ 683	766
Miscellaneous	8,396					8,396
Total Revenues	<u>76,743</u>	<u>15,380</u>	<u>99,649</u>	<u>44</u>	<u>683</u>	<u>192,499</u>
Expenditures:						
Current operations:						
Public safety			79,763			81,598
Culture and recreation	64,051	1,835				64,051
Conservation				12,138		12,138
Capital outlay	<u>64,051</u>	<u>1,835</u>	<u>10,750</u>	<u>12,138</u>	<u>-</u>	<u>10,750</u>
Total Expenditures			<u>90,513</u>			<u>168,537</u>
Net change in fund balances	12,692	13,545	9,136	(12,094)	683	23,962
Fund balances at beginning of year, as restated	<u>26,381</u>	<u>73,507</u>	<u>19,033</u>	<u>136,384</u>	<u>11,670</u>	<u>266,975</u>
Fund balances at end of year	<u>\$ 39,073</u>	<u>\$ 87,052</u>	<u>\$ 28,169</u>	<u>\$ 124,290</u>	<u>\$ 12,353</u>	<u>\$ 290,937</u>

# Emergency Alert System



**Receive community information instantly! Sign up at Nixle.com today! It's quick, easy and secure.**

**The Kensington Police Department would like to invite you to join nixle.com to stay up to date on current issues. With emergency alerts, important advisories, community updates, and traffic information, you will receive up-to-date information impacting the areas near you by cell phone, e-mail and on the web.**

**Go to [www.nixle.com](http://www.nixle.com) and click "sign up free!" or text "Kensington" to 888777.**

If you have any questions please call the Kensington Police Department at 772-2929

No charge, Message & Data rates may apply.



**2011 WINNER  
BEST MASS NOTIFICATION SYSTEM**

**OUTSTANDING PRODUCT  
OF 2012  
LAW OFFICER**  
EXCELLENCE IN TECHNOLOGY

## Chief Sielicki's Retirement



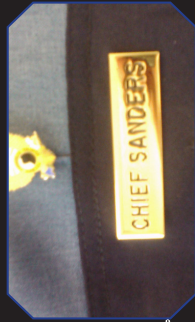
**HAVE A HAPPY**  
  
**RETIREMENT**





## Ceremony for Chief Sanders

*Congratulations  
to our new Police Chief*

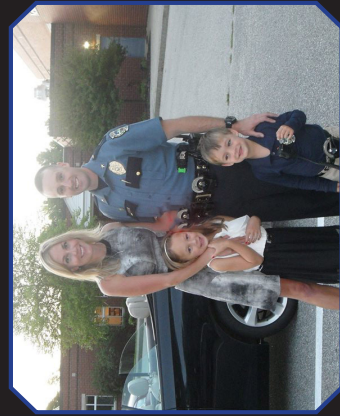


*Chief Scott Sanders  
Sworn  
August 18, 2014*

We are pleased to announce Scott Sanders has been promoted to Police Chief in Kensington, NH.

Scott came to Kensington after serving as a paratrooper in the Army. He started his career in Kensington as a part-time officer in 2008 while also working as a part-time officer in Hampton Falls. Since then he was appointed to full-time in early 2009. Several years later in 2012 he was promoted to the rank of Sergeant. He spent seven months as Acting Chief during our last Chief search. Scott has grown with the department and shown professionalism and bravery in his duties especially in recent events where he has been a first responder in Greenland, Brentwood and here in Kensington.

Please stop by and congratulate him!



# Single-Stream Recycling

Town of Kensington, New Hampshire

## Single-Stream Recycling



**Cardboard & Paper**

**Dairy and juice containers, brown bags, newspaper, magazines, office paper, shredded paper, books (hardcover removed)**



**Plastic Bottles & Containers**



**Glass Bottles & Jars**



**Metal Cans**

**Steel tins, aluminum containers & cans**

**DO NOT INCLUDE: Food Waste, Films, Plastic Bags, Plastic Wrap or Styrofoam.**

Thank you for helping the environment by eliminating waste which also reduces property taxes.