

KENSINGTON, NEW HAMPSHIRE TOWN REPORT 2021



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INCORPORATED 1737

DEDICATION

The 2021 Town Report is dedicated to all the employees and volunteers who have served the Town of Kensington with patience, tenacity, and public spirit through the challenges of the COVID-19 pandemic.

Thank you all for your service!



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Selectmen's Report

Select Board Annual Report, 2021

2021 was a year of transitions for the town of Kensington. The year began with the election of Bob Gustafson to the Board, replacing Vanessa Rozier. We thank Vanessa for her service, and are pleased that the town continues to profit from her efforts on the Planning Board. There were changes to senior staff as well, with the hirings of Matthew Armstrong as our new road manager and Gino Rignoli as our new building inspector and code enforcement officer. Our gratitude goes to Dave Buxton and Norm Giroux for their years of service and wish them well in retirement. Kensington native Andrew Clarke joined the administrative staff, and our Police and Fire Departments welcomed several new faces as well.

During the summer and fall, the town moved to automated curbside pickup for trash and recycling. Well aware that such a change included new challenges for some of our residents, the Board and town staff did our best to work collaboratively to seek solutions for everyone. The same was true as all of us continued to face the ongoing COVID-19 pandemic. Town Clerk Sarah Wiggin, Assessing Clerk Kathleen Felch, Office Clerk Linda Buxton and Tax Collector Carlene Wiggin went to great lengths to ensure that our neighbors continued to receive outstanding service even as safety protocols evolved throughout the year. The expertise and leadership of Fire Chief Jon True and Police Chief Scott Cain were critical as the Town constantly evaluated public safety requirements. We reopened the building and resumed in-person hours as soon as possible, and after many months of virtual Board meetings, we were able to reconvene in the Town Hall. Throughout all of these changes, the residents of Kensington sustained their usual cheerful resolve and optimism.

The Board continues to work on revising town personnel policies, ensuring that compensation for our employees is equitable and competitive, and that our workplace procedures reflect modern realities. Work also continues on the future needs of the Town. Facilities for both fire and police are inadequate and will have to be addressed sooner rather than later. So too, the Library will require upgrades and possible expansion in the coming years. The Board is extremely mindful of the potential financial impact of any capital projects, and will carefully assess any and all options for their value to the taxpayers of Kensington.

Our thanks go to all of the town staff for their hard work this past year. We are also grateful to all of our residents for their support and all they do every day to make Kensington such a special community.

Kensington Select Board

Joe Pace, Chairman

Bob Solomon

Bob Gustafson

TOWN OFFICIALS

SELECT BOARD

Joe Pace, Chairman	Exp 3/22
Robert Solomon	Exp 3/23
Robert Gustafson	Exp 3/24

TAX COLLECTOR

Carlene Wiggins	Exp 3/22
Barbara Clark, Deputy	at will

SUPERVISORS OF THE CHECKLIST

Pamela Schwotzer	Exp 3/22
Mary Jane Solomon	Exp 3/24
Donna Carter	Exp 3/26

CEMETERY TRUSTEES

Norman DeBoisbriand	Exp 3/22
Nancy Roffman	Exp 3/23
Jackie Benson	Exp 3/24

TRUSTEES OF THE SAWYER KENSINGTON TRUST

Bruce Cilley	Appointee
Mike Del Sesto	Appointee
Glenn Greenwood	Exp 3/22
Janet Bunnell	Exp 3/22
Donna Carter	Exp 3/24

FIRE CHIEF and FIRE WARDEN

Jonathan True, Fire Chief	Exp 6/2022
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EMERGENCY MANAGEMENT

Jonathan True, Director

ROAD MANAGER

Matthew Armstrong	Exp 6/2022
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TOWN CLERK

Sarah Wiggins	Exp 3/2024
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TREASURER

Sara Belisle	Exp 3/22
Mike Schwotzer, Deputy	at will

MODERATOR

Harold Bragg	Exp 3/23
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LIBRARY TRUSTEES

Susan Bascom	Exp 3/22
Heather Ritter	Exp 3/23
Lauri Murphy	Exp 3/24

TRUSTEES OF THE TRUST FUNDS

Kenneth Leonard	Exp 3/22
Chris Mertinooke	Exp 3/23
Susan Cannon	Exp 3/24

GRANGE HALL TRUSTEES

Carol Beers-Witherell	Exp 3/22
Holly McCann	Exp 3/23
Frank Whittemore	Exp 3/24

POLICE DEPARTMENT

Scott Cain, Police Chief	
Toni Capozzi-Gorski, Admin Asst	Full Time
Atty. William Hart	Part Time
Jerrald Heywood, Lieutenant	Full Time
Dennis Gorski, Corporal	Part Time
William Paskowski, Detective	Full Time
Brad Von Haden, Officer	Full Time
Justin Meidico, Officer	Full Time
Joseph Scutellaro, Officer	Full Time
Michael Sielicki, Officer	Part Time
Chester Felch, Officer	Part Time
Christopher Maguire, Officer	Part Time
Julie Noyes, Animal Control	Perm
Seth Noyes, Asst. Animal Control	

JOINT LOSS COMMITTEE

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

HIGHWAY SAFETY

Board of Selectmen
School Board Chairman
Chief of Police

BOARD OF HEALTH

Karl Singer, MD
Board of Selectmen
Chief of Police

HEALTH OFFICERS

Joe Pace
Robert Solomon

BUILDING INSPECTOR

Angelo Rignoli Exp 4/22

ELECTRICAL INSPECTOR

Robert Fee Jr Exp 10/23

TOWN ENGINEER

Beal's Associates

PLANNING BOARD

Vanessa Rozier, Chairperson	Exp 4/24
Mary Smith, Vice Chair	Exp 4/23
Michael Schwotzer	Exp 4/23
Christine Ouellette	Exp 4/24
Josh Preneta	Exp 4/22
Justin McLane	Exp 4/22
Glenn Ritter, ALT	Exp 4/23
Andy Clarke, Clerk / Scribe	
Matthew Armstrong, Driveway Approval	
Glenn Greenwood, Planning Rep	

ZONING BOARD OF ADJUSTMENT

Michael Schwotzer	Exp 4/24
Joan Skewes	Exp 4/24
Bill Ford	Exp 4/22
Mark Craig	Exp 4/22
Janet Bunnell	Exp 4/23
Therese Wallaga, ALT	Exp 4/24

CONSERVATION COMMISSION

Sydnee Goddard, Chair	Exp 4/22
Joan Skewes	Exp 4/24
Robert Gustafson	Exp 4/23
Pam Holland	Exp 4/23
Courtney Preneta	Exp 4/23
Andrew Roberts	Exp 4/23

RECREATION AND SOCIAL COMMITTEE

Elaine Bodwell	Exp 4/23
Jessica Minghella	Exp 4/23
Donna Carter	Exp 4/24
Lili Spinosa	Exp 4/24

HERITAGE COMMISSION

Lynne Monroe, Chair	Exp 4/22
Steven Mallory	Exp 4/22
Meghan Gross	Exp 4/24
Bob Gustafson	Exp 4/24
Joni Praded	Exp 4/24
Elaine Kaczmarek, ALT	Exp 4/22
Frank Whittemore, ALT	Exp 4/24
Alan Tuthill, ALT	Exp 4/24

TRAILS COMMITTEE

Joe Hickey	Exp 4/24
Mason Holland	Exp 4/23
Timothy Estey	Exp 4/23
Michael Gross	Exp 4/22
Robert Chase	Exp 4/22
Alec Lager	Exp 4/24
Christopher Carr	Exp 4/22

WELFARE DIRECTOR

Kathleen T. Felch

BOARD SCRIBE

Andrew Clarke

SEPTIC INSPECTORS

Rockingham County Conservation District

SOUTHEAST REGIONAL SOLID WASTE REP

Alfred Felch

Alan Tuthill

BOUNDARY WALKER

Vacant

TOWN AUDITORS

Vachon, Clukay and Co.

DEPARTMENT MEETINGS:

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

Town Office Contact Information

Kathleen T. Felch <i>Office Administrator</i> Linda Buxton <i>Office Staff</i> Andrew Clarke <i>Planning Board/ZBA Clerk</i>	Carlene Wiggin <i>Tax Collector</i>	Sarah Wiggin Town Clerk
Selectmen's Office Assessing Office Planning Board Zoning Board of Adjustment Building and Electrical Permits Intent to Cut Intent to Excavate General Town Information Town Permits Exemptions and Tax Credits Historical Barn Easements Welfare Office Hours: Monday – Thursday 8:30am to 1:30pm	Collector of Town Taxes Tax Information Payoff Amounts Timber Tax Gravel Tax Payments Liens General Town Information Office Hours: Monday, Wednesday & Thursday 9:00am to 12:00pm AND Wednesday Nights 6:30 to 8:00	Vehicle Registrations Title Applications Dog Licenses Vital Records Marriage Licenses Register to Vote Voter Checklist Filing for Office Absentee Ballots Election Results General Town Information Pole Licenses Office Hours: Wednesday 4:00pm to 8:00pm Thursday 9:00am to 5:00pm Friday 9:00am to 1:00pm

Tel: 603-772-5423 x 3 & x 4

Fax: 603-772-6841

assessor@kensingtontown.com
kensington@kensingtontown.com
acclarkekensington@gmail.com

Tel: 603-772-5423 x 2

Fax: 603-772-6841


taxcollector@kensingtontown.com

Tel: 603-772-5423 x 1

Fax: 603-772-6841

townclerk@kensingtontown.com

2021 Town Meeting Results

 ABSENTEE BALLOT AND OFFICIAL BALLOT ANNUAL TOWN ELECTION TOWN OF KENSINGTON, NEW HAMPSHIRE MARCH 9, 2021		BALLOT 1 OF 2
INSTRUCTIONS TO VOTERS A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ● B. Follow directions as to the number of candidates to be marked for each office. C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.		
BOARD OF SELECTMEN <small>for 3 years</small> JANAN ARCHIBALD 159 ● ROBERT E. GUSTAFSON 171 ● KYLE KIAUNIS 20 ● Blank 21 Norman DeBorja 2	MODERATOR <small>for 2 years</small> HAROLD BRAGG 323 ● Blanks 45 Russell Perry 2	CEMETERY TRUSTEE <small>for 3 years</small> JACQUELYN BENSON 297 ● Blanks 76
TOWN CLERK <small>for 3 years</small> SARAH WIGGIN 341 ● Blank 29 Carol Peers Witherell 3	SUPERVISOR OF THE CHECKLIST <small>for 8 years</small> DONNA CARTER 300 ● Blanks 67 Individual unknown 6	SAWYER KENSINGTON TRUST <small>for 3 years</small> DONNA CARTER 297 ● Blanks 70 Individual unknown 6
TAX COLLECTOR <small>for 1 year</small> CARLENE WIGGIN 334 ● Blanks 38 Carol Peers Witherell 1	TRUSTEE OF THE TRUST FUNDS <small>for 3 years</small> SUSAN CANNON 308 ● Blanks 65	GRANGE TRUSTEE <small>for 3 years</small> FRANK WHITEMORE 313 ● Blanks 60
TREASURER <small>for 1 year</small> SARA BELISLE 311 ● Blanks 62		LIBRARY TRUSTEE <small>for 3 years</small> LAURI A. MURPHY 295 ● Blanks 78
ARTICLES		
Article 02: Operating Budget Shall the Town of Kensington raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$2,144,917 (two million one hundred forty-four thousand nine hundred and seventeen dollars)? Should this article be defeated, the default budget shall be \$2,107,121 (two million one hundred and seven thousand one hundred and twenty-one dollars). The governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.		
The board unanimously recommends this appropriation. YES ● NO ○		
The proposed operating budget is an increase of \$186,751 from the budget adopted last year of \$1,958,165. The net estimated impact is \$.476 per thousand dollars of valuation. (forty-seven point six cents per thousand dollars of valuation.)		
YES ● NO ○		
Article 03: Accept Tannery Way as Town Road To see if the town will vote to accept Tannery Way as a town road. The road has been inspected by the Town Engineer and Road Manager and meets the design and construction specifications in the town regulations. If accepted the road will be maintained by the town.		
The board unanimously recommends this article. YES ● NO ○		
There is no tax impact for this warrant article. YES ● NO ○		
TURN BALLOT OVER AND CONTINUE VOTING		

ARTICLES CONTINUED

Article 04: Establish Police Public Safety Revolving Fund

To see if the town will vote to establish a POLICE PUBLIC SAFETY REVOLVING FUND under the provisions of RSA 35-B:2 II for purchase police department items and related services. This will be funded by police operating revenue and/or appropriations of monies by warrant article. The balance of the funds will be allowed to accumulate from year to year and shall not be considered part of the town's general fund balance. The town treasurer shall have custody of all moneys in the fund and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend.

The board unanimously recommends this article.

There is no tax impact from this warrant article.

Y-293

YES ☒

N-67

NO ☐

Article 05: Road Reconstruction

To see if the town will vote to raise and appropriate the sum of \$130,000 (one hundred thirty thousand dollars) for road reconstruction and maintenance of town roads. This will be a non-lapsing appropriation as per RSA 32.7, VI and will not lapse until December 31, 2022. This is in addition to the operating budget article.

The board unanimously recommends this appropriation.

The tax impact of this article will be an increase of \$0.331 per \$1,000 valuation. (thirty-three point one cents per thousand dollars of valuation.)

Y-285

YES ☒

N-75

NO ☐

Article 06: Appropriate funds from fund balance for Fire and Emergency Services CRF

To see if the Town will vote to raise and appropriate \$50,000 (fifty thousand dollars) to be placed in the Fire and Emergency Services Capital Reserve Fund. This amount is to come from Unassigned Fund Balance. These funds will be earmarked for the purchase, repair, upgrade, overhaul and/or retrofit of fire vehicles.

The board unanimously recommends this appropriation.

There will be no tax impact from this appropriation.

Y-320

YES ☒

N-41

NO ☐

Article 07: Appropriate to Fire and Emergency Services CRF

To see if the Town will raise and appropriate \$25,000 (twenty-five thousand Dollars) to be placed in the Fire and Emergency Services Capital Reserve Fund. These funds are earmarked to be used for upkeep, installation, and repair of hydrants and cisterns used for fire suppression activities in Kensington.

The board unanimously recommends this appropriation.

The tax impact of this article will be an increase of \$0.63 per \$1000 valuation. (six point three cents per thousand dollars of valuation.)

Y-300

YES ☒

N-59

NO ☐

Article 08: Police Department Vista Body Camera Replacement

To see if the Town will vote to raise and appropriate the sum of \$17,555 (seventeen thousand five hundred fifty-five dollars) to purchase 8 (eight) WatchGuard Vista HD extended capacity body cameras with ballistic vest camera mounts and Wi-Fi docking station. These cameras will replace 8 (eight) WatchGuard Vista body cameras that were purchased in 2016, the serviceable life expectancies of which have expired.

The board unanimously recommends this appropriation.

The tax impact of this article will be an increase of \$0.44 per \$1000 valuation. (four point four cents per thousand dollars of valuation.)

Y-255

YES ☒

N-104

NO ☐

Article 09: Grange Hall Maintenance and Repairs

To see if the Town will vote to raise and appropriate a sum of up to \$15,000 (Fifteen Thousand Dollars) for needed maintenance on the Grange Hall. This amount is to come from unassigned fund balance. The funds will be used for, but not limited to, replacing the shingles on the shed roof, doing necessary heating system maintenance, exterior painting, carpentry needed to replace rotten boards, exterior foundation work to improve pest control, and addressing items cited in the Safety Committee Report dated September 23, 2019.

The board unanimously recommends this appropriation.

There will be no tax impact for this article.

Y-308

YES ☒

N-52

NO ☐

GO TO NEXT BALLOT AND CONTINUE VOTING



ABSENTEE BALLOT AND OFFICIAL BALLOT
ANNUAL TOWN ELECTION
TOWN OF KENSINGTON, NEW HAMPSHIRE
MARCH 9, 2021

BALLOT 2 OF 2

INTERIM TOWN CLERK

ARTICLES CONTINUED

Article 10: Add to Revaluation Capital Reserve Fund

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

YES ☒
NO ☐

The board unanimously recommends this appropriation.

The tax impact of this article will be an increase of \$0.16 per \$1,000 valuation. (one point six cents per thousand dollars of valuation.)

Article 11: Build Out Analysis

To see if the town will vote to raise and appropriate the sum of \$6,000 (six thousand dollars) for the purpose of the governing body conducting a build out analysis for the town. This analysis would be a tool in the growth management process and would help the Town to be sufficiently prepared for potential future development.

The board unanimously recommends this appropriation.

The tax impact of this article will be an increase of \$0.15 per \$1,000 valuation. (one point five cents per thousand dollars of valuation.)

Article 12: Purchase Police Department Storage Shed

To see if the Town will vote to raise and appropriate the sum of \$4,595 (four thousand five hundred ninety-five dollars). To purchase a 12-foot x 16-foot woodshed for storage needed at the Kensington Police Department for equipment needed on site. The cost of the woodshed is \$3095.00 and additional \$1500.00 for land excavation for leveling the ground where the shed will be placed. The Town of Kensington would consult with The Seacoast School of Technology for construction of the storage shed by students for the Town of Kensington Police.

The board unanimously recommends this appropriation.

The tax impact of this article will be an increase of \$0.11 per \$1000 valuation. (one point one cents per thousand dollars of valuation.)

Article 13: Appropriation to Fire and Emergency Services CBE

To see if the Town will vote to raise and appropriate \$1077 (one thousand seventy-seven dollars) to be placed in the Fire and Emergency Services Capital Reserve Fund. This amount is to come from Unassigned Fund Balance and represents the total of all permit fees and inspections received by Kensington Fire Rescue throughout 2020. These funds will be earmarked for the purchase, repair, upgrade, overhaul and/or retrofit of fire vehicles.

The board unanimously recommends this appropriation.

There is no tax impact on this article.

Article 14: Social Services Request for Richie McFarland Children's Center

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

The board unanimously recommends this appropriation.

The tax impact of this article will be an increase of \$0.005 per \$1,000 valuation. (zero point five cents per thousand dollars of valuation.)

YES ☒
NO ☐

TURN BALLOT OVER AND CONTINUE VOTING

ARTICLES CONTINUED

Article 15: Social Services Request for Rockingham Community Action

To see if the town will vote to raise and appropriate the sum of \$1,500 (one thousand five hundred dollars) to Rockingham Community Action for the purpose of providing financial assistance, budgeting education & support to Kensington residents in crisis to move them toward self-sufficiency. This is a special warrant article.

The board unanimously recommends this appropriation.

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

Y-299
N-58

YES ☒
NO ☐

Article 16: Social Service Request for Meals on Wheels

To see if the town will vote to raise and appropriate the sum of \$250 (two hundred and fifty dollars) to Meals on Wheels for the purpose of providing meals and safety services to qualified Kensington residents. This is a special warrant article.

The board unanimously recommends this appropriation.

The tax impact of this article will be an increase of \$.0006 per \$1000 valuation. (zero point zero six cents per thousand dollars of valuation.)

Y-325
N-31

YES ☒
NO ☐

of registered voters = 1974

of Ballots Cast = 373

% of voters = 5.3 %

Official Results

John F. Wells
Kensington Town Clerk

YOU HAVE NOW COMPLETED VOTING THIS BALLOT

Deliberative Session Procedures

DELIBERATIVE SESSION RULES OF PROCEDURE

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

The first session, in early February, is termed the deliberative session, the second is the annual ballot vote, occurring on March 8, 2022, the second Tuesday in March.

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

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

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

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

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

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

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

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

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

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

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

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

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

After the discussion, debate and amendments are complete, the warrant, presented as written, or amended by the voters present, will be presented to the March 8, 2022 Ballot vote.

2021 Deliberative Session Minutes

Kensington Town Deliberative Session
February 3, 2021 – 6:30pm
Talbot Gymnasium, 30 Linden Street, Exeter NH 03833

In attendance: Selectman Joe Pace, Selectwoman Vanessa Rozier, Selectman Bob Solomon

At 6:38pm, Town Moderator Harold Bragg opened the Deliberative Session. The rules and format of the Deliberative Session were explained to the crowd.

Article 01: Elect Officials

To choose all necessary Town Officials for the year ensuing.

There was no discussion on Article 01.

Article 02: Operating Budget

Shall the Town of Kensington raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$2,144,917 (two million one hundred forty-four thousand nine hundred and seventeen dollars)? Should this article be defeated, the default budget shall be \$2,107,121 (two million one hundred and seven thousand one hundred and twenty-one dollars). The governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

The Board unanimously recommends this appropriation.

The proposed operating budget is an increase of \$186,751 from the budget adopted last year of \$1,958,165. The net estimated impact is \$.476 per thousand dollars of valuation. (forty-seven point six cents per thousand dollars of valuation.)

Chairman Pace explained that there is close to a 9% increase in the budget, a significant portion of which is due to items out of the Board's control including health insurance, trash and recycling, contract changes, and contributions to the state retirement system. The MS636 shows the breakouts of the numbers.

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

Article 03: Accept Tannery Way as Town Road

To see if the town will vote to accept Tannery Way as a town road. The road has been inspected by the Town Engineer and Road Manager and meets the design and construction specifications in the town regulations. If accepted the road will be maintained by the town.

The Board unanimously recommends this article.

There is no tax impact for this warrant article.

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

Article 04: Establish Police Public Safety Revolving Fund

To see if the town will vote to establish a POLICE PUBLIC SAFETY REVOLVING FUND under the provisions of RSA 35-B:2 II for purchase police department items and related services. This will be funded by police operating revenue and/or appropriations of monies by warrant article. The

balance of the funds will be allowed to accumulate from year to year and shall not be considered part of the town's general fund balance. The town treasurer shall have custody of all moneys in the fund and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend.

The Board unanimously recommends this article.

There is no tax impact from this warrant article.

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

Article 05: Road Reconstruction

To see if the town will vote to raise and appropriate the sum of \$130,000 (one hundred thirty thousand dollars) for road reconstruction and maintenance of town roads. This will be a non-lapsing appropriation as per RSA 32.7, VI and will not lapse until December 31, 2022. This is in addition to the operating budget article.

The Board unanimously recommends this appropriation.

The tax impact of this article will be an increase of \$0.331 per \$1,000 valuation. (thirty-three point one cents per thousand dollars of valuation)

There were no objections to David Buxton, Road Manager, speaking on this Article.

Jonathan Lavelle of 7 Palmer Drive asked for an explanation of how the funds for road reconstruction are used.

Mr. Buxton briefly explained the road reconstruction program for the upcoming year and that funds left over from his budget were used to lower the amount in the warrant article.

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

Article 06: Appropriate funds from fund balance for Fire and Emergency Services CRF

To see if the Town will vote to raise and appropriate \$50,000 (fifty thousand dollars) to be placed in the Fire and Emergency Services Capital Reserve Fund. This amount is to come from Unassigned Fund Balance. These funds will be earmarked for the purchase, repair, upgrade, overhaul and/or retrofit of fire vehicles.

The Board unanimously recommends this appropriation.

There will be no tax impact from this appropriation.

Chairman Pace explained that any excess funds from the operating budget are moved to fund balance at the end of the year, but funds in the fund balance cannot be access unless by an action of the voters at the Town Meeting. The Board had decided that using fund balance for this article and the others the fund balance is used for, allows for the funds to continue to be saved for specific purpose, but without tax impact.

Taylor Florence of 3 Palmer Drive asked what the current balance of the fund balance is. Fund balance is currently approximately \$801,000.00.

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

Article 07: Appropriate to Fire and Emergency Services CRF

To see if the Town will raise and appropriate \$25,000 (twenty-five thousand Dollars) to be placed in the Fire and Emergency Services Capital Reserve Fund. These funds are earmarked to be used for upkeep, installation, and repair of hydrants and cisterns used for fire suppression activities in Kensington.

The Board unanimously recommends this appropriation.

The tax impact of this article will be an increase of \$.063 per \$1000 valuation. (six point three cents per thousand dollars of valuation.)

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

Article 08: Police Department Vista Body Camera Replacement

To see if the Town will vote to raise and appropriate the sum of \$17,555 (seventeen thousand five hundred fifty-five dollars) to purchase 8 (eight) WatchGuard Vista HD extended capacity body cameras with ballistic vest camera mounts and Wi-Fi docking station. These cameras will replace 8 (eight) WatchGuard Vista body cameras that were purchased in 2016, the serviceable life expectancies of which have expired.

The Board unanimously recommends this appropriation.

The tax impact of this article will be an increase of \$.044 per \$1000 valuation. (four point four cents per thousand dollars of valuation.)

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

Article 09: Grange Hall Maintenance and Repairs

To see if the Town will vote to raise and appropriate a sum of up to \$15,000 (Fifteen Thousand Dollars) for needed maintenance on the Grange Hall. This amount is to come from unassigned fund balance. The funds will be used for, but not limited to, replacing the shingles on the shed roof, doing necessary heating system maintenance, exterior painting, carpentry needed to replace rotten boards, exterior foundation work to improve pest control, and addressing items cited in the Safety Committee Report dated September 23, 2019.

The Board unanimously recommends this appropriation.

There will be no tax impact for this article

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

Article 10: Add to Revaluation Capital Reserve Fund

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

The Board unanimously recommends this appropriation.

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

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

Article 11: Build Out Analysis

To see if the town will vote to raise and appropriate the sum of \$6,000 (six thousand dollars) for the purpose of the governing body conducting a build out analysis for the town. This analysis would be a tool in the growth management process and would help the Town to be sufficiently prepared for potential future development.

The Board unanimously recommends this appropriation.

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

Selectwoman Rozier explained that the purpose of a Build Out Analysis is to assist in the growth management process for the Town and to understand the potential implications of growth taking current regulations into consideration and could help to advise the Town as to how to change regulations to manage the potential growth.

Andy Roberts of 5 Wild Pasture Rd asked what the analysis entails. It was explained that it is a multi-tiered process that would evaluate the open land in town using GIS maps with different overlays such as wetlands, conservation areas, and other topography.

Peter Merrill of 275 North Haverhill Rd asked if the potential for ADUs would be included in the analysis as that would also have an impact on growth. It was noted the analysis does take into consideration current regulations and ADU's are permitted by current regulations, however it was not known specifically how the ADU potential would be factored in.

Dawn Frost of 129 South Rd asked if any type of Build Out Analysis been done in the past. To the Board's knowledge, there has not been a Build Out Analysis completed in the past.

Kyle Kiaunis of 6 Weare Rd asked if a vendor has already been selected. The Board explained the \$6,000.00 was based on a December 2019 proposal from the Rockingham Planning Commission.

Bob Hall of 101 Drinkwater Rd asked if there was any dialogue or agreements between other surrounding towns for similar projects. The Board explained this is only a study that would pertain to Kensington and would not take neighboring towns into consideration.

Dan Herring of 2 Trimble Trail asked why some articles have a tax impact and others do not because funds would come from the Fund Balance. Chairman Pace explained what the Fund Balance is and that the Board had to carefully consider what to use Fund Balance for as it should be kept above a certain level to be used in the event of an emergency. The articles the Board chose to utilize fund balance to fund were mainly ongoing investments and much of the money that went to fund balance this year was due to grants from Emergency Management, so the funds were applied to related articles.

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

Article 12: Purchase Police Department Storage Shed

To see if the Town will vote to raise and appropriate the sum of \$4,595 (four thousand five hundred ninety-five dollars). To purchase a 12-foot x 16-foot woodshed for storage needed at the Kensington Police Department for equipment needed on site. The cost of the woodshed is \$3095.00 and additional \$1500.00 for land excavation for leveling the ground where the shed will be placed. The Board unanimously recommends this appropriation.

The tax impact of this article will be an increase of \$.011 per \$1000 valuation. (one point one cents per thousand dollars of valuation.)

Cindy Heal of 47 Osgood Rd asked about the location of the shed. Chief Cain addressed the question, with permission from the voters, and explained this would be a prefabricated shed and the ground it is placed on would need to be leveled. He explained why the additional storage is needed and that the Heritage Commission had been consulted

Bob Hall of 101 Drinkwater Rd stated that as the Kensington representative to the Cooperative School Board, he suggests that Chief Cain look into having the Seacoast School of Technology students built the shed.

Jackie Benson of 156 Amesbury Rd asked that the Cemetery Trustees be kept informed as the location is very close to the cemetery.

*Bob Hall of 101 Drinkwater Rd made a motion to amend the article to include the following language, "The Town of Kensington would consult with The Seacoast School of Technology for construction of the storage shed by students for the Town of Kensington Police." Jen Macek of 8 Hidden Pasture Rd seconded. Moderator Bragg called a vote. The amendment passes and Article 12 will move to ballot as follows: **To see if the Town will vote to raise and appropriate the sum of \$4,595 (four thousand five hundred ninety-five dollars). To purchase a 12-foot x 16-foot woodshed for storage needed at the Kensington Police Department for equipment needed on site. The cost of the woodshed is \$3095.00 and additional \$1500.00 for land excavation for leveling the ground where the shed will be placed. The Town of Kensington would consult with The Seacoast School of Technology for construction of the storage shed by students for the Town of Kensington Police.***

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

Article 13: Appropriation to Fire and Emergency Services CRF

To see if the Town will vote to raise and appropriate \$1077 (one thousand seventy-seven dollars) to be placed in the Fire and Emergency Services Capital Reserve Fund. This amount is to come from Unassigned Fund Balance and represents the total of all permit fees and inspections received by Kensington Fire Rescue throughout 2020. These funds will be earmarked for the purchase, repair, upgrade, overhaul and/or retrofit of fire vehicles.

The Board unanimously recommends this appropriation.

There is no tax impact on this article.

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

Article 14: Social Services Request for Richie McFarland Child

To see if the town will vote to raise and appropriate the sum of \$2,100 (Two Thousand One 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 three hundred dollars (\$300.00) per child served which is less than five percent (5%) of the annual cost for weekly home-based therapies. This past year RMCC served five (5) Kensington children. This is a special warrant article.

The Board unanimously recommends this appropriation.

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

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

Article 15: Social Services Request for Rockingham Community Action

To see if the town will vote to raise and appropriate the sum of \$1,500 (one thousand five hundred dollars) to Rockingham Community Action for the purpose of providing financial assistance, budgeting education & support to Kensington residents in crisis to move them toward self-sufficiency. This is a special warrant article.

The Board unanimously recommends this appropriation.

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

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

Article 16: Social Service Request for Meals on Wheels

To see if the town will vote to raise and appropriate the sum of \$250 (two hundred and fifty dollars) to Meals on Wheels for the purpose of providing meals and safety services to qualified Kensington residents. This is a special warrant article.

The Board unanimously recommends this appropriation.

The tax impact of this article will be an increase of \$.0006 per \$1000 valuation. (zero point zero six cents per thousand dollars of valuation.)

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

Chief Jon True noted that if anyone had questions pertaining to COVID-19 or COVID-19 vaccines, please contact Emergency Management or the Fire Department.

No additional business was brought forward and the meeting was dismissed at 7:28pm by Moderator Harold Bragg.

Respectfully submitted,
Chelsea Lalime



Article 01 Elect Officials

To choose all necessary Town Officials for the year ensuing

Article 02 Amend definition of non buildable lots

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

Add the following definition to Article II: DEFINITIONS, after the definition of Motor Vehicle Junkyard:

Non-Buildable Lot - As part of subdivision approval, the Kensington Planning Board may, but is not obligated to approve lots not meeting minimum zoning requirements provided such lots are used in perpetuity only as open spaces, buffer zones, reserve spaces, parks, recreation areas, or similar uses, subject to such reasonable terms and conditions as the Planning Board may require.

Article 03 Delete definition of frontage in Article II

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

Delete the current definition for frontage found in Article II.

Article 04 Amend Article IV, 4.2 Driveways- sight distance

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

Amend Article IV, 4.2 Driveways and Other Accesses to the Public Way, 4.2.4.A.2, to read

Unless all season safe sight distance of 200 feet in both directions along the road can be obtained, the Planning Board shall not permit more than one access to a single parcel of land, and this access shall be at the location which the Road Agent determines to be safest. The Planning Board shall not give final approval for use of any additional access unless it has been proven that the 200 foot all season safe sight distance has been provided.

Article 05 Amend Article III Section 3.5B Definitions

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

Amend Article III Section 3.5, B. Definitions by adding the following language to become the final line of the definition for Open Space Subdivision:

The project density may exceed the maximum density allowed by current zoning only for the provision of affordable housing as provided for in Section 3.5, H. below.



Article 06 Amend Article III Section 3.5G

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

Amend Article III Section 3.5, G. by adding the following language to become the final line of the section:

The project density may exceed the maximum density allowed by current zoning only for the provision of affordable housing as provided for in Section 3.5, H. below.

Article 07 Amend Article VII, Section 7.1 B Septic Reserve Area

Are you in favor of the adoption of Amendment number 6 as proposed by the Planning Board for the Town of Kensington zoning ordinance as follows:

Amend Article VII, Section 7.1, B. Definitions by changing the definition of Septic Reserve area to read as follows:

Septic reserve area - is defined as that portion of a lot containing a land area of 4,000 square feet as required by state regulation for leach system sizing, reserved exclusively for the location and operation of a septic system, and the duplicate area for replacement.

Article 08 Operating Budget

Shall the Town of Kensington raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$2,327,010 (two million three hundred twenty-seven thousand and ten dollars)? Should this article be defeated, the default budget shall be \$2,239,260 (two million two hundred thirty-nine thousand two hundred sixty dollars). The governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

The Board of Selectmen unanimously recommend this article.

The proposed operating budget is an increase of \$182,093 from the budget adopted last year of \$2,144,917. The net estimated impact is \$.454 per thousand dollars of valuation. (forty-five point four cents per thousand dollars of valuation.)



Article 09 To Establish a Wildlife Mitigation Expendable Trust Fund

To see if the town will vote to establish a Wildlife Mitigation Expendable Trust Fund pursuant to RSA 31:19-a for the mitigation of wildlife encroachment within the Town of Kensington, and to raise and appropriate \$10,500 (ten thousand five hundred dollars) to be placed into the Wildlife Mitigation Expendable Trust Fund, with this amount to come from taxation; further to name the Board of Selectmen as agents to expend from said fund. These funds may be expended only for wildlife mitigation purposes due to the significant increased activity by native wildlife which has presented situations where mitigation may be required for maintaining public safety and property protection. These funds will be earmarked for control and management of wildlife to prevent situations where safety of town residents or residents' property are threatened within the Town of Kensington.

The Board of Selectmen unanimously recommend this article.

The tax impact of this article will be an increase of \$.026 per \$1000 valuation. (zero point twenty-six cents per thousand dollars of valuation.)

Article 10 Amend Percentage of LUCT to Conservation Fund

To see if the town will vote to authorize 100% (one hundred percent) of the Land Use Change Tax collected pursuant to RSA 79-A:25 to be deposited into the existing Conservation Fund in accordance with RSA 36-A:5, III. If adopted this article shall take effect April 1st, and shall remain in effect until altered or rescinded by a future vote of the town meeting.

The Board of Selectmen unanimously recommend this article.

There is no tax impact for this article.

Article 11 Road Reconstruction

To see if the town will vote to raise and appropriate the sum of \$200,000 (two hundred thousand dollars) for road reconstruction and maintenance of town roads. This will be a non-lapsing appropriation as per RSA 32.7, VI and will not lapse until December 31, 2023. This is in addition to the operating budget article.

The Board of Selectmen unanimously recommend this article.

The tax impact of this article will be an increase of \$0.499 per \$1,000 valuation. (forty-nine point nine cents per thousand dollars of valuation)



Article 12 Appropriate Funds from the EMS Fund for a New Ambulance

To see if the voters of Kensington will raise and appropriate \$350,000 (three hundred fifty thousand dollars) for the purchase of a new ambulance, with \$150,000 (one hundred fifty thousand dollars) to come from the KENSINGTON EMS FUND created for that purpose and \$200,000 (two hundred thousand) to come from grant funding.

The Kensington EMS Fund is a revolving fund that was created in 2018 that allows the accumulation of money from ambulance billing and can be used for ambulance acquisition. Any expenditure over \$50,000 (fifty thousand dollars) out of this fund requires a majority vote by the legislative body.

These funds will not lapse and shall be available for the purchase of a new ambulance until December 31, 2024.

The Board of Selectmen unanimously recommend this article.

This appropriation will not affect the tax rate.

Article 13 Appropriate Funds for Fire and Emergency Services

To see if the Town will vote to raise and appropriate \$50,000 (fifty thousand dollars) to be placed in the Fire and Emergency Services Capital Reserve Fund. These funds will be earmarked for the purchase, repair, upgrade, overhaul and/or retrofit of fire vehicles, apparatus, equipment, and related services. This is in addition to the operating budget article.

The Board of Selectmen unanimously recommend this article.

The tax impact of this article will be an increase of \$.125 per \$1,000 valuation. (one point twenty-five cents per thousand dollars of valuation)

Article 14 Appropriate to Fire and Emergency Services CRF-Water Fund

To see if the Town will raise and appropriate \$25,000 (twenty-five thousand dollars) to be placed in the Fire and Emergency Services Capital Reserve Fund. These funds are earmarked to the Water Fund to be used for upkeep, installation, and repair of hydrants and cisterns used for fire suppression activities in Kensington.

The Board of Selectmen unanimously recommend this article.

The tax impact of this article will be an increase of \$.062 per \$1000 valuation. (zero point sixty-two cents per thousand dollars of valuation.)

Article 15 Appropriation to Fire and Emergency Services CRF-Earned Revenue

To see if the Town will vote to raise and appropriate \$1,425 (one thousand four hundred and twenty five dollars) to be placed in the Fire and Emergency Services Capital Reserve Fund. This amount is to come from Unassigned Fund Balance and represents the total of all permit fees and inspections received by Kensington Fire Rescue throughout 2021. These funds will be earmarked for the purchase, repair, upgrade, overhaul and/or retrofit of fire vehicles, apparatus, equipment, and related services.

The Board of Selectmen unanimously recommend this article.

This article has no tax impact.



Article 16 Grange Hall Maintenance and Repairs

To see if the Town will vote to raise and appropriate a sum of up to \$11,000 (eleven thousand dollars) to do maintenance on the Grange Hall. The funds will be used for, but not limited to, replacing the shingles on the shed roof, doing annual heating system maintenance, exterior painting, carpentry needed to replace rotten boards, exterior foundation work to improve pest control, and addressing any items cited in annual Safety Inspection Report in 2022.

The Board of Selectmen unanimously recommend this article.

The tax impact of this article will be an increase of \$.027 per \$1,000 valuation. (zero point twenty-seven cents per thousand dollars of valuation)

Article 17 Add to Revaluation Capital Reserve Fund

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

The Board of Selectmen unanimously recommend this article.

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

Article 18 Social Services Request for Richie McFarland Children's Center

To see if the town will vote to raise and appropriate the sum of \$2,100 (Two Thousand One 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 three hundred dollars (\$300.00) per child served which is less than five percent (5%) of the annual cost for weekly home-based therapies. This is a special warrant article.

The Board of Selectmen unanimously recommend this article.

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

Article 19 Social Services Request for Rockingham Community Action

To see if the town will vote to raise and appropriate the sum of \$1,500 (one thousand five hundred dollars) to Rockingham Community Action for the purpose of providing financial assistance, budgeting education & support to Kensington residents in crisis to move them toward self-sufficiency. This is a special warrant article.

The Board of Selectmen unanimously recommend this article.

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



Article 20 Social Services Request for Meals on Wheels

To see if the town will vote to raise and appropriate the sum of \$967 (nine hundred sixty-seven dollars) to Meals on Wheels for the purpose of providing meals and safety services to qualified Kensington residents. This is a special warrant article.

The Board of Selectmen unanimously recommend this article.

The tax impact of this article will be an increase of \$.002 per \$1000 valuation. (zero point zero two cents per thousand dollars of valuation.)

Article 21 Voting Machine Use-Petitioned Warrant Article

To see if the town will vote to ban the use of voting machines in local, state and federal elections.

This article has no tax impact.



New Hampshire
Department of
Revenue Administration

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Proposed Budget Kensington

For the period beginning January 1, 2022 and ending December 31, 2022

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

GOVERNING BODY CERTIFICATION

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

[illegible]

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

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



New Hampshire
Department of
Revenue Administration

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Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Proposed Appropriations for period ending 12/31/2022	
					(Recommended)	(Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	08	\$24,975	\$26,260	\$12,760	\$0
4140-4149	Election, Registration, and Vital Statistics	08	\$54,669	\$54,753	\$70,345	\$0
4150-4151	Financial Administration	08	\$101,944	\$106,269	\$132,062	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0
4153	Legal Expense	08	\$22,071	\$35,000	\$30,000	\$0
4155-4159	Personnel Administration	08	\$311,629	\$335,354	\$361,874	\$0
4191-4193	Planning and Zoning	08	\$25,910	\$33,582	\$27,862	\$0
4194	General Government Buildings	08	\$32,965	\$33,726	\$34,651	\$0
4195	Cemeteries	08	\$10,217	\$22,900	\$26,100	\$0
4196	Insurance	08	\$39,424	\$40,379	\$49,163	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government	08	\$45,817	\$29,886	\$48,696	\$0
General Government Subtotal			\$669,621	\$718,109	\$793,513	\$0
Public Safety						
4210-4214	Police	08	\$580,181	\$584,891	\$664,878	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0
4220-4229	Fire	08	\$101,068	\$134,650	\$136,502	\$0
4240-4249	Building Inspection	08	\$30,413	\$26,700	\$28,200	\$0
4290-4298	Emergency Management	08	\$10,302	\$22,501	\$22,801	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0
Public Safety Subtotal			\$721,964	\$768,742	\$852,381	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	08	\$301,189	\$337,580	\$222,039	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	08	\$1,421	\$2,000	\$2,000	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$302,610	\$339,580	\$224,039	\$0



New Hampshire
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Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Proposed Appropriations for period ending 12/31/2022	
					(Recommended)	(Not Recommended)
Sanitation						
4321	Administration	08	\$1,927	\$2,500	\$2,500	\$0
4323	Solid Waste Collection	08	\$133,712	\$147,906	\$144,351	\$0
4324	Solid Waste Disposal	08	\$72,794	\$76,772	\$76,000	\$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
Sanitation Subtotal			\$208,433	\$227,178	\$222,851	\$0
Water Distribution and Treatment						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0
Electric						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0
Health						
4411	Administration	08	\$300	\$150	\$150	\$0
4414	Pest Control	08	\$28,800	\$29,425	\$24,000	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0
Health Subtotal			\$29,100	\$29,575	\$24,150	\$0
Welfare						
4441-4442	Administration and Direct Assistance	08	\$3,469	\$3,000	\$3,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$3,850	\$3,850	\$0	\$0
Welfare Subtotal			\$7,319	\$6,850	\$3,000	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	08	\$9,000	\$42,000	\$12,000	\$0
4550-4559	Library	08	\$125,453	\$120,109	\$120,944	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	08	\$30,000	\$30,000	\$30,000	\$0
Culture and Recreation Subtotal			\$164,453	\$192,109	\$162,944	\$0



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Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Proposed Appropriations for period ending 12/31/2022	
					(Recommended)	(Not Recommended)
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources	08	\$797	\$1,000	\$1,000	\$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
Conservation and Development Subtotal			\$797	\$1,000	\$1,000	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	08	\$35,000	\$39,787	\$35,000	\$0
4721	Long Term Bonds and Notes - Interest	08	\$4,787	\$9,391	\$8,131	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	08	\$0	\$1	\$1	\$0
Debt Service Subtotal			\$39,787	\$49,179	\$43,132	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0
4903	Buildings		\$10,395	\$15,000	\$0	\$0
4909	Improvements Other than Buildings		\$3,050	\$4,595	\$0	\$0
Capital Outlay Subtotal			\$13,445	\$19,595	\$0	\$0
Operating Transfers Out						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$2,327,010	\$0



Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2022	
			(Recommended)	(Not Recommended)
4312	Highways and Streets	11	\$200,000	\$0
		<i>Purpose: Road Reconstruction</i>		
4445-4449	Vendor Payments and Other	18	\$2,100	\$0
		<i>Purpose: Social Services Request for Richie McFarland Child</i>		
4445-4449	Vendor Payments and Other	19	\$1,500	\$0
		<i>Purpose: Social Services Request for Rockingham Community A</i>		
4445-4449	Vendor Payments and Other	20	\$967	\$0
		<i>Purpose: Social Services Request for Meals on Wheels</i>		
4902	Machinery, Vehicles, and Equipment	12	\$350,000	\$0
		<i>Purpose: Funds from EMS Fund for a New Ambulance</i>		
4915	To Capital Reserve Fund	13	\$50,000	\$0
		<i>Purpose: Appropriate Funds for Fire and Emergency Services</i>		
4915	To Capital Reserve Fund	14	\$25,000	\$0
		<i>Purpose: Appropriate to Fire and Emergency Services CRF-Wat</i>		
4915	To Capital Reserve Fund	15	\$1,425	\$0
		<i>Purpose: Appropriation to Fire and Emergency Services CRF-e</i>		
4915	To Capital Reserve Fund	17	\$8,300	\$0
		<i>Purpose: Add to Revaluation Capital Reserve Fund</i>		
Total Proposed Special Articles			\$637,292	\$0



Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2022	
			(Recommended)	(Not Recommended)
4194	General Government Buildings	16	\$11,000	\$0
		<i>Purpose: Grange Hall Maintenance and Repairs</i>		
4589	Other Culture and Recreation	09	\$10,500	\$0
		<i>Purpose: To Establish a Wildlife Mitigation Expendable Trust</i>		
Total Proposed Individual Articles			\$21,500	\$0



New Hampshire
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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2021	Estimated Revenues for period ending 12/31/2021	Estimated Revenues for period ending 12/31/2022
Taxes					
3120	Land Use Change Tax - General Fund		\$63,580	\$63,580	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	08	\$0	\$0	\$500
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	08	\$248	\$248	\$200
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	08	\$6,614	\$4,301	\$15,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$70,442	\$68,129	\$15,700
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	08	\$568,979	\$505,496	\$500,000
3230	Building Permits	08	\$34,987	\$24,450	\$15,000
3290	Other Licenses, Permits, and Fees	08	\$51,665	\$39,736	\$33,000
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$655,631	\$569,682	\$548,000
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	08	\$158,336	\$158,336	\$150,000
3353	Highway Block Grant	08	\$49,971	\$56,404	\$55,000
3354	Water Pollution Grant		\$6,418	\$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)	08	\$28,875	\$29,175	\$20,000
3379	From Other Governments	12	\$17,994	\$17,994	\$200,000
State Sources Subtotal			\$261,594	\$261,909	\$425,000
Charges for Services					
3401-3406	Income from Departments		\$2,238	\$1,986	\$0
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$2,238	\$1,986	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	08	\$1,284	\$700	\$600
3503-3509	Other	08	\$32,352	\$2,439	\$500
Miscellaneous Revenues Subtotal			\$33,636	\$3,139	\$1,100



New Hampshire
Department of
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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2021	Estimated Revenues for period ending 12/31/2021	Estimated Revenues for period ending 12/31/2022
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	12	\$0	\$0	\$150,000
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
Interfund Operating Transfers In Subtotal			\$0	\$0	\$150,000
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	15	\$76,077	\$76,077	\$1,425
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$76,077	\$76,077	\$1,425
Total Estimated Revenues and Credits			\$1,099,618	\$980,922	\$1,141,225

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New Hampshire
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Budget Summary

Item	Period ending 12/31/2022
Operating Budget Appropriations	\$2,327,010
Special Warrant Articles	\$637,292
Individual Warrant Articles	\$21,500
Total Appropriations	\$2,985,802
Less Amount of Estimated Revenues & Credits	\$1,141,225
Estimated Amount of Taxes to be Raised	\$1,844,577

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New Hampshire
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Default Budget of the Municipality

Kensington

For the period beginning January 1, 2022 and ending December 31, 2022

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: _____

GOVERNING BODY OR BUDGET COMMITTEE CERTIFICATION

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

[illegible]

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

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



New Hampshire
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MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$26,260	\$0	\$0	\$26,260
4140-4149	Election, Registration, and Vital Statistics	\$54,753	\$0	\$0	\$54,753
4150-4151	Financial Administration	\$106,269	\$2,426	\$0	\$108,695
4152	Revaluation of Property	\$0	\$0	\$0	\$0
4153	Legal Expense	\$35,000	\$0	\$0	\$35,000
4155-4159	Personnel Administration	\$335,354	\$26,520	\$0	\$361,874
4191-4193	Planning and Zoning	\$27,582	\$0	\$0	\$27,582
4194	General Government Buildings	\$33,726	\$0	\$0	\$33,726
4195	Cemeteries	\$22,900	\$0	\$0	\$22,900
4196	Insurance	\$40,379	\$4,867	\$0	\$45,246
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$29,886	\$0	\$0	\$29,886
General Government Subtotal		\$712,109	\$33,813	\$0	\$745,922
Public Safety					
4210-4214	Police	\$567,336	\$67,002	\$0	\$634,338
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$134,650	\$0	\$0	\$134,650
4240-4249	Building Inspection	\$26,700	\$0	\$0	\$26,700
4290-4296	Emergency Management	\$22,501	\$0	\$0	\$22,501
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$751,187	\$67,002	\$0	\$818,189
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$0	\$0	\$0	\$0
4312	Highways and Streets	\$207,580	\$5,000	\$0	\$212,580
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$2,000	\$0	\$0	\$2,000
4319	Other	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$209,580	\$5,000	\$0	\$214,580



New Hampshire
Department of
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**2022
MS-DTB**

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Administration	\$2,500	\$0	\$0	\$2,500
4323	Solid Waste Collection	\$147,906	\$0	\$0	\$147,906
4324	Solid Waste Disposal	\$76,772	\$0	\$0	\$76,772
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$227,178	\$0	\$0	\$227,178
Water Distribution and Treatment					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0
Electric					
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0
Health					
4411	Administration	\$150	\$0	\$0	\$150
4414	Pest Control	\$29,425	(\$5,425)	\$0	\$24,000
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$0	\$0	\$0
Health Subtotal		\$29,575	(\$5,425)	\$0	\$24,150
Welfare					
4441-4442	Administration and Direct Assistance	\$3,000	\$0	\$0	\$3,000
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$3,000	\$0	\$0	\$3,000
Culture and Recreation					
4520-4529	Parks and Recreation	\$12,000	\$0	\$0	\$12,000
4550-4559	Library	\$120,109	\$0	\$0	\$120,109
4583	Patriotic Purposes	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	\$30,000	\$0	\$0	\$30,000
Culture and Recreation Subtotal		\$162,109	\$0	\$0	\$162,109



New Hampshire
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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$1,000	\$0	\$0	\$1,000
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$1,000	\$0	\$0	\$1,000
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$35,000	\$0	\$0	\$35,000
4721	Long Term Bonds and Notes - Interest	\$14,178	(\$6,047)	\$0	\$8,131
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$1	\$0	\$0	\$1
Debt Service Subtotal		\$49,179	(\$6,047)	\$0	\$43,132
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0
Operating Transfers Out					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0
Total Operating Budget Appropriations		\$2,144,917	\$94,343	\$0	\$2,239,260



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4150-4151	tax map contract
4220-4229	building contract maint.
4312	plowing contracts
4196	contractual
4721	decrease in interest
4711	decrease in principal
4155-4159	added full time PD more retirement
4414	reduction in contract-new vendor
4210-4214	contractual and lease

2022 Final Budget Detailed

DEPARTMENT	Account Title	2021 Actual	2021 Budget	2022 Department	COMMITTEE CHG (more) or less	FINAL just minutes	Default Budget
4130 - GENERAL GOVERNMENT	GEN GOV EXEC - PART-TIME WAGES-Minutes-4101	\$16,221.07	\$16,660.00	\$17,116.00	\$14,056.00	\$3,060.00	\$16,660.00
4134	GEN GOV EXEC - ELECTED OFFICIALS - SELECTMEN	\$4,500.00	\$4,500.00	\$4,500.00		\$4,500.00	\$4,500.00
4400	GEN GOV EXEC - ADVERTISING	\$1,114.41	\$1,800.00	\$1,800.00		\$1,800.00	\$1,800.00
4525	GEN GOV EXEC - DUES/MEMBERSHIPS	\$2,324.00	\$2,300.00	\$2,400.00		\$2,400.00	\$2,300.00
4552	GEN GOV EXEC - OTHER CHARGES & EXPENSES	\$270.00	\$500.00	\$500.00		\$500.00	\$500.00
4710	GEN GOV EXEC - OFFICE SUPPLIES	\$545.04	\$500.00	\$500.00		\$500.00	\$500.00
		\$24,974.52	\$26,260.00	\$26,816.00	\$14,056.00	\$12,760.00	\$26,260.00
4140 - ELECTION, REGISTRATION	TOWN CLERK - REGULAR WAGES - FULL-TIME-4100	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
4101	TOWN CLERK - PART-TIME WAGES	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
4137	TOWN CLERK - ELECTED OFFICIALS - TOWN CLERK	\$43,831.00	\$44,917.00	\$45,929.00		\$45,929.00	\$44,917.00
4229	TOWN CLERK - MEETINGS & TRAINING	\$0.00	\$0.00	\$541.00		\$541.00	\$0.00
4530	TOWN CLERK - ELECTION DAY EXPENDITURES	\$7,613.55	\$6,545.00	\$17,688.00		\$17,688.00	\$6,545.00
4552	TOWN CLERK - OTHER CHARGES & EXPENSES	\$2,819.24	\$1,893.00	\$3,328.00		\$3,328.00	\$1,893.00
4710	TOWN CLERK - OFFICE SUPPLIES	\$404.99	\$1,398.00	\$2,859.00		\$2,859.00	\$1,398.00
		\$ 54,668.78	\$ 54,753.00	\$ 70,345.00	\$ -	\$ 70,345.00	\$ 54,753.00
4150 - FINANCIAL ADMINISTRATION	FINANCE ADM - PT REFUNDS - CURRENT-3013	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
4100	FINANCE ADM - REGULAR WAGES - FULL-TIME	\$41,058.67	\$43,929.00	\$46,565.00		\$46,565.00	\$43,929.00
4101	FINANCE ADM - PART-TIME WAGES-Office Clerk	\$0.00	\$195.00	\$195.00	-\$17,056.00	\$17,251.00	\$195.00
4136	FINANCE ADM - ELECTED OFFICIALS - TAX COLLECTOR	\$18,345.95	\$18,000.00	\$18,000.00		\$18,000.00	\$18,000.00
4138	FINANCE ADM - ELECTED OFFICIALS - TREASURER	\$1,315.38	\$1,200.00	\$1,200.00		\$1,200.00	\$1,200.00
4229	FINANCE ADM - MEETINGS & TRAINING	\$460.00	\$1,153.00	\$1,098.00		\$1,098.00	\$1,153.00
4303	FINANCE ADM - ASSESSING SERVICES	\$18,539.50	\$18,561.00	\$18,696.00		\$18,696.00	\$18,561.00
4304	FINANCE ADM - AUDITING SERVICES	\$18,750.00	\$15,000.00	\$15,500.00		\$15,500.00	\$15,000.00
4344	FINANCE ADM - IT SUPPORT SERVICES	\$2,769.38	\$2,200.00	\$5,000.00		\$5,000.00	\$2,200.00
4470	FINANCE ADM - TAX MAPS	\$0.00	\$0.00	\$2,426.00		\$2,426.00	\$2,426.00
4525	FINANCE ADM - DUES/MEMBERSHIPS	\$50.00	\$700.00	\$700.00		\$700.00	\$700.00
4710	FINANCE ADM - OFFICE SUPPLIES	\$4,584.67	\$5,331.00	\$5,626.00		\$5,626.00	\$5,331.00
		\$ 105,873.55	\$ 106,269.00	\$ 115,006.00	\$ (17,056.00)	\$ 132,062.00	\$108,695.00
4153 - LEGAL EXPENSES	LEGAL - LEGAL PROFESSIONAL SERVICES-4350	\$22,070.86	\$35,000.00	\$35,000.00	\$5,000.00	\$30,000.00	\$35,000.00
4155 - PERSONNEL ADMINISTRATION	PERSONNEL ADM - HEALTH INSURANCE-4201	\$158,393.99	\$175,971.00	\$161,293.00		\$161,293.00	\$161,293.00
4212	PERSONNEL ADM - RETIREMENT II	\$118,062.95	\$120,640.00	\$152,984.00		\$152,984.00	\$152,984.00
4218	PERSONNEL ADM - DISABILITY INSURANCES	\$2,744.18	\$2,530.00	\$2,924.00		\$2,924.00	\$2,924.00
4260	PERSONNEL ADM - PAYROLL TAXES	\$28,121.00	\$32,413.00	\$40,673.00		\$40,673.00	\$40,673.00
4366	PERSONNEL ADM - PROFESSIONAL SERVICES - PAYROLL	\$4,307.00	\$3,800.00	\$4,000.00		\$4,000.00	\$4,000.00
		\$ 311,629.12	\$ 335,354.00	\$ 361,874.00	\$ -	\$ 361,874.00	\$ 361,874.00

DEPARTMENT	Account Title	2021 Actual	2021 Budget	2022 Department	COMMITTEE CHG	FINAL	Default Budget
4191 - PLANNING AND ZONING	PLAN/ZONE - PART-TIME WAGES-4101	\$8,485.75	\$0.00	\$12,402.00		\$12,402.00	\$0.00
4314	PLAN/ZONE - CONTRACT SERVICES	\$11,760.00	\$11,760.00	\$11,600.00		\$11,600.00	\$11,760.00
4362	PLAN/ZONE - OTHER SERVICES - MISCELLANEOUS	\$135.00	\$12,890.00	\$500.00		\$500.00	\$12,890.00
4400	PLAN/ZONE - ADVERTISING	\$279.25	\$800.00	\$800.00		\$800.00	\$800.00
4525	PLAN/ZONE - DUES/MEMBERSHIPS	\$2,131.00	\$2,131.00	\$2,059.00		\$2,059.00	\$2,131.00
4745	PLAN/ZONE - SUPPLIES - MISCELLANEOUS	\$119.00	\$0.00	\$500.00		\$500.00	\$0.00
6000	PLAN/ZONE - GRANT EXPENDITURES	\$0.00	\$1.00	\$1.00		\$1.00	\$1.00
		\$ 22,910.00	\$ 27,582.00	\$ 27,862.00	\$ -	\$ 27,862.00	\$ 27,582.00
4194 - GENERAL GOVERNMENT	GEN GOVE BLDGS - PART-TIME WAGES-4101	\$10,225.00	\$10,000.00	\$10,000.00		\$10,000.00	\$10,000.00
4810	GEN GOVE BLDGS - BLDG. MAINTENANCE - TOWN OFFICE	\$22,740.24	\$23,725.00	\$24,650.00		\$24,650.00	\$23,725.00
4814	GEN GOVE BLDGS - GRANT EXPENDITURES	\$0.00	\$1.00	\$1.00		\$1.00	\$1.00
		\$ 32,965.24	\$ 33,726.00	\$ 34,651.00	\$ -	\$ 34,651.00	\$ 33,726.00
4195 - CEMETERIES	CEMETERIES - OUTSIDE SERVICE CONTRACTS-4443	\$968.00	\$15,400.00	\$16,600.00		\$16,600.00	\$15,400.00
4816	CEMETERIES - CEMETERY MAINTENANCE	\$9,248.83	\$7,500.00	\$9,500.00		\$9,500.00	\$7,500.00
		\$ 10,216.83	\$ 22,900.00	\$ 26,100.00	\$ -	\$ 26,100.00	\$ 22,900.00
4196 - INSURANCE	INS NOT ALLOC - UNEMPLOYMENT COMPENSATION-4	\$438.02	\$438.00	\$500.00		\$500.00	\$500.00
4255	INS NOT ALLOC - WORKMENS' COMPENSATION	\$18,429.32	\$18,430.00	\$23,235.00		\$23,235.00	\$23,235.00
4335	INSURANCE PREMIUM HOLIDAY (new)	\$3,259.15	\$0.00	\$0.00		\$0.00	\$0.00
4338	INS NOT ALLOC - INSURANCE PROPERTY/LIABILITY	\$17,297.65	\$21,511.00	\$25,428.00		\$25,428.00	\$21,511.00
		\$ 39,424.14	\$ 40,379.00	\$ 49,163.00	\$ -	\$ 49,163.00	\$ 45,246.00
4199 - OTHER GENERAL	OTH GEN GOV - OTHER SERVICES - MISCELLANEOUS-4	\$1,972.88	\$500.00	\$700.00		\$700.00	\$500.00
4478	OTH GEN GOV - UTILITIES	\$23,688.52	\$16,000.00	\$19,000.00		\$19,000.00	\$16,000.00
4710	OTH GEN GOV - OFFICE SUPPLIES	\$12,493.17	\$4,500.00	\$10,000.00		\$10,000.00	\$4,500.00
4717	OTH GEN GOV - POSTAGE	\$2,941.33	\$2,500.00	\$4,000.00		\$4,000.00	\$2,500.00
4745	OTH GEN GOV - SUPPLIES - MISCELLANEOUS	\$4,721.15	\$6,385.00	\$20,845.00	\$5,850.00	\$14,995.00	\$6,385.00
6000	OTH GEN GOV - GRANT EXPENDITURES	\$0.00	\$1.00	\$1.00		\$1.00	\$1.00
		\$ 45,817.05	\$ 29,886.00	\$ 54,546.00	\$ 5,850.00	\$ 48,696.00	\$ 29,886.00

DEPARTMENT	Account Title	2021 Actual	2021 Budget	2022 Department	COMMITTEE CHG	FINAL	Default Budget
4210 - PUBLIC SAFET	POLICE - REGULAR WAGES - FULL-TIME-4100	\$379,706.30	\$334,154.00	\$419,046.00		\$419,046.00	\$386,247.00
	4101 POLICE - PART-TIME WAGES	\$26,625.65	\$29,500.00	\$15,000.00		\$15,000.00	\$29,500.00
	4102 POLICE - STAFF SUPPORT	\$52,576.38	\$50,417.00	\$53,422.00		\$53,422.00	\$50,417.00
	4103 POLICE - OVERTIME PAY	\$17,951.80	\$32,500.00	\$32,500.00	\$7,500.00	\$25,000.00	\$32,500.00
	4112 POLICE - PD - ANIMAL CONTROL OFFICER	\$1,416.48	\$3,300.00	\$3,300.00		\$3,300.00	\$3,300.00
	4117 POLICE - PD - TRAINING	\$5,555.39	\$9,500.00	\$9,500.00		\$9,500.00	\$9,500.00
	4119 POLICE - PD - PROSECUTOR	\$16,206.19	\$15,900.00	\$15,900.00		\$15,900.00	\$15,900.00
	4206 POLICE - LIFE INSURANCE	\$750.00	\$750.00	\$750.00		\$750.00	\$750.00
	4331 POLICE - WEAPON MAINTENANCE	\$2,991.26	\$2,250.00	\$2,250.00		\$2,250.00	\$2,250.00
	4332 POLICE - EQUIPMENT MAINTENANCE	\$7,095.60	\$9,900.00	\$9,900.00		\$9,900.00	\$9,900.00
	4344 POLICE - IT SUPPORT SERVICES	\$7,052.75	\$16,500.00	\$20,000.00		\$20,000.00	\$16,500.00
	3457 POLICE- SERT PROGRAM	\$0.00	\$0.00	\$5,000.00		\$5,000.00	\$0.00
	4435 POLICE - LEASES - VEHICLES	\$0.00	\$0.00	\$14,909.00		\$14,909.00	\$14,909.00
	4710 POLICE - OFFICE SUPPLIES	\$19,179.79	\$25,000.00	\$26,500.00		\$26,500.00	\$25,000.00
	4722 POLICE - RADIO/PAGERS	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
	4760 POLICE - UNIFORMS	\$6,798.98	\$6,500.00	\$6,500.00		\$6,500.00	\$6,500.00
	4762 POLICE - UNLEADED GAS	\$17,393.66	\$22,664.00	\$33,600.00	\$4,200.00	\$29,400.00	\$22,664.00
	4917 POLICE - OUTSIDE VEHICLE MAINTENANCE	\$6,035.77	\$8,500.00	\$8,500.00		\$8,500.00	\$8,500.00
	6000 POLICE - GRANT EXPENDITURE	\$0.00	\$1.00	\$1.00		\$1.00	\$1.00
		\$ 567,336.00	\$ 567,336.00	\$ 676,578.00	\$ 11,700.00	\$664,878.00	\$ 634,338.00

DEPARTMENT	Account Title	2021 Actual	2021 Budget	2022 Department	COMMITTEE CHG	FINAL	Default Budget
4220 - FIRE-4101	FIRE - PART-TIME WAGES	\$43,236.13	\$48,500.00	\$50,000.00		\$50,000.00	\$48,500.00
	4142 FIRE - TOWN OFFICIAL - FIRE CHIEF	\$17,803.74	\$19,000.00	\$20,000.00		\$20,000.00	\$19,000.00
	4227 FIRE - MEDICAL	\$476.96	\$1,000.00	\$1,400.00		\$1,400.00	\$1,000.00
	4332 FIRE - EQUIPMENT MAINTENANCE	\$1,506.30	\$7,000.00	\$7,500.00	\$4,500.00	\$3,000.00	\$7,000.00
	4333 FIRE - FORESTRY SUPPLIES	\$95.96	\$500.00	\$500.00		\$500.00	\$500.00
	4362 FIRE -ADMIN- OTHER SERVICES	\$654.96	\$1,500.00	\$2,000.00		\$2,000.00	\$1,500.00
	4425 FIRE - ELECTRICITY	\$2,961.20	\$3,000.00	\$3,100.00		\$3,100.00	\$3,000.00
	4429 FIRE - HEATING FUEL - K-1/OIL/PROPANE	\$3,476.90	\$4,500.00	\$5,000.00		\$5,000.00	\$4,500.00
	4471 FIRE - TELEPHONE SERVICES	\$3,037.84	\$3,400.00	\$3,400.00		\$3,400.00	\$3,400.00
	4483 FIRE - WATER SUPPLY AND REPAIR	\$0.00	\$2,000.00	\$1.00		\$1.00	\$0.00
	4525 FIRE - DUES/MEMBERSHIPS	\$1,931.90	\$2,750.00	\$3,100.00		\$3,100.00	\$2,750.00
	4710 FIRE - OFFICE SUPPLIES	\$787.02	\$1,500.00	\$1,000.00		\$1,000.00	\$1,500.00
	4757 FIRE - TRAINING SUPPLIES	\$607.43	\$2,600.00	\$1,500.00		\$1,500.00	\$2,600.00
	4760 FIRE - FIRE PPE (UNIFORMS)	\$4,812.23	\$6,800.00	\$7,000.00		\$7,000.00	\$6,800.00
	4762 FIRE -FD VEHICLE FUEL-(UNLEADED GAS)	\$2,533.36	\$2,700.00	\$2,700.00		\$2,700.00	\$2,700.00
	4765 FIRE - VEHICLE REPAIRS	\$4,688.23	\$6,000.00	\$7,500.00		\$7,500.00	\$6,000.00
	4812 FIRE - BLDG. MAINTENANCE - FIRE STATION	\$2,484.26	\$4,000.00	\$7,000.00		\$7,000.00	\$4,000.00
	4843 FIRE - FIRE PUMP MAINTENANCE	\$2,702.00	\$2,500.00	\$3,200.00		\$3,200.00	\$2,500.00
	4844 FIRE - RADIO/RADAR MAINTENANCE	\$2,788.00	\$7,000.00	\$7,000.00		\$7,000.00	\$7,000.00
	4945 FIRE - SCBA MAINTENANCE	\$1,470.41	\$3,400.00	\$3,100.00		\$3,100.00	\$3,400.00
	6000 FIRE - GRANT EXPENDITURES	\$0.00	\$0.00	\$1.00		\$1.00	\$2,000.00
	9515 FIRE - EQUIPMENT - GENERAL	\$3,013.04	\$5,000.00	\$6,000.00	\$1,000.00	\$5,000.00	\$5,000.00
		\$ 101,067.87	\$ 134,650.00	\$ 142,002.00	\$ 5,500.00	\$136,502.00	\$ 134,650.00
4240 - BUILDING INS	BLDG INSPECT - PART-TIME WAGES-4101	\$20,769.48	\$20,000.00	\$21,200.00		\$21,200.00	\$20,000.00
	4102 BLDG INSPECT - SALARIES - OTHER/STIPEND	\$8,724.62	\$6,000.00	\$6,000.00		\$6,000.00	\$6,000.00
	4375 BLDG INSPECT - SUPPLIES - GENERAL	\$919.24	\$700.00	\$1,000.00		\$1,000.00	\$700.00
	4651 BLDG INSPECT - FIRE PERMITS	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
	4710 BLDG INSPECT - OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
		\$30,413.34	\$ 26,700.00	\$ 28,200.00	\$ -	\$28,200.00	\$ 26,700.00

DEPARTMENT	Account Title	2021 Actual	2021 Budget	2022 Department	COMMITTEE CHG	FINAL	Default Budget
4290 - EMERGENCY	EMERG MANAGE - PT WAGES-4101	\$92.95	\$3,750.00	\$7,000.00		\$7,000.00	\$3,750.00
	4142 EMERG MANAGE - FIRE CHIEF	\$6,000.00	\$6,000.00	\$6,500.00		\$6,500.00	\$6,000.00
	4176 EMERG MANAGE - COVID - PPE	\$260.36	\$8,500.00	\$3,000.00		\$3,000.00	\$8,500.00
	4229 EMERGENCY MANAGE - TRAINING	\$94.93	\$0.00	\$800.00		\$800.00	\$0.00
	4362 EMERG MANAGE - OTHER SERVICES - MISCELLANEOUS	\$2,054.58	\$2,050.00	\$1,250.00		\$1,250.00	\$2,050.00
	4432 EMERG MANAGE - EQUIPMENT	\$713.70	\$500.00	\$750.00		\$750.00	\$500.00
	4471 EMERG MANAGE - TELEPHONE SERVICES	\$1,085.68	\$1,200.00	\$1,500.00		\$1,500.00	\$1,200.00
	4757 EMERG MANAGE - TRAINING SUPPLIES	\$0.00	\$500.00	\$2,000.00		\$2,000.00	\$500.00
	6000 EMERG MANAGE - GRANT EXPENDITURES	\$0.00	\$1.00	\$1.00		\$1.00	\$1.00
		\$ 10,302.20	\$ 22,501.00	\$ 22,801.00	\$ -	\$22,801.00	\$ 22,501.00
4312 - HIGHWAY AND ROADS/STREETS - PD - DETAIL-4114		\$2,540.00	\$2,500.00	\$3,000.00		\$3,000.00	\$2,500.00
	4144 ROADS/STREETS - TOWN OFFICIAL - ROAD AGENT	\$16,100.51	\$15,980.00	\$15,980.00	-\$959.00	\$16,939.00	\$15,980.00
	4362 ROADS/STREETS - STORM DAMAGE	\$430.00	\$4,500.00	\$4,500.00		\$4,500.00	\$4,500.00
	4442 ROADS/STREETS - ROADSIDE MOWING	\$6,500.00	\$6,500.00	\$6,800.00		\$6,800.00	\$6,500.00
	4452 ROADS/STREETS - RENTALS & LEASES	\$10,000.00	\$10,000.00	\$10,000.00		\$10,000.00	\$10,000.00
	4476 ROADS/STREETS - TREE REMOVAL SERVICE	\$3,500.00	\$11,500.00	\$10,000.00		\$10,000.00	\$11,500.00
	4478 ROADS/STREETS - UTILITIES	\$1,654.19	\$1,800.00	\$1,800.00		\$1,800.00	\$1,800.00
	4730 ROADS/STREETS - ROAD SURFACE MATERIALS	\$3,655.00	\$5,000.00	\$7,500.00		\$7,500.00	\$5,000.00
	4734 ROADS/STREETS - SALT AND SAND	\$17,344.52	\$23,500.00	\$28,500.00		\$28,500.00	\$28,500.00
	4737 ROADS/STREETS - SIGNS	\$1,357.40	\$1,000.00	\$2,500.00		\$2,500.00	\$1,000.00
	4772 ROADS/STREETS - CONTRACTS-WINTER MAINTENANCE	\$110,690.00	\$108,000.00	\$118,800.00		\$118,800.00	\$108,000.00
	4810 ROADS/STREETS - SALT SHED BUILDING	\$10,163.00	\$5,800.00	\$1,200.00		\$1,200.00	\$5,800.00
	4937 ROADS/STREETS - ROAD MAINTENANCE	\$6,997.00	\$11,500.00	\$10,500.00		\$10,500.00	\$11,500.00
	4938 ROADS/STREETS - ROAD PROJECTS	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
		\$ 190,931.62	\$ 207,580.00	\$ 221,080.00	-\$959.00	\$ 222,039.00	\$ 212,580.00
4316 - STREET LIGHT	STREET LIGHTS - STREET LIGHTS - 4468	\$1,421.15	\$2,000.00	\$2,000.00		\$2,000.00	\$2,000.00
4321 - SANITATION: SW-ADMIN	DUES/MEMBERSHIPS-4525	\$1,926.50	\$2,500.00	\$2,500.00		\$2,500.00	\$2,500.00
4323 Solid Waste Co	4475- SW-COLLECTION - TRANSPORTATION - TRASH DISPOSAL	\$89,890.19	\$86,745.00	\$84,660.00		\$84,660.00	\$86,745.00
	4563 SW-COLLECTION - RECYCLING - HAULING	\$43,822.10	\$61,161.00	\$59,691.00		\$59,691.00	\$61,161.00
		\$ 135,638.79	\$ 150,406.00	\$ 146,851.00	\$ -	\$ 146,851.00	\$ 150,406.00
4324 - SOLID WASTE 4373	SW-DISPOSAL - REFUSE DISPOSAL SERVICE	\$72,794.26	\$76,772.00	\$76,000.00		\$76,000.00	\$76,772.00

DEPARTMENT	Account Title	2021 Actual	2021 Budget	2022 Department	COMMITTEE CHG	FINAL	Default Budget
4411 - HEALTH: ADN HEALTH OFFICER - PT WAGES-4101		\$300.00	\$150.00	\$150.00		\$150.00	\$150.00
4411 - HEALTH: ADN CODE/HEALTH OFFICER SERVICES-4312		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
		\$ 300.00	\$ 150.00	\$ 150.00	\$ -	\$ 150.00	\$ 150.00
4414 - PEST CONTROL HLTH-PEST CTRL - PEST CONTROL-4361		\$28,800.00	\$29,425.00	\$24,000.00		\$24,000.00	\$24,000.00
4442 - DIRECT ASSISTANCE WELFARE - GENERAL ASSISTANCE-4535		\$3,468.80	\$3,000.00	\$3,000.00		\$3,000.00	\$3,000.00
4520 -4515 PARKS AND RECREATION - COMMUNITY EVENTS		\$9,000.00	\$12,000.00	\$12,000.00		\$12,000.00	\$12,000.00
4550 - LIBRARY-4100 LIBRARY - REGULAR WAGES-ALL PAYROLL		\$23,968.39	\$77,809.00	\$80,144.00		\$80,144.00	\$77,809.00
	4101 LIBRARY - PART-TIME WAGES	\$55,274.56	\$0.00	\$0.00		\$0.00	\$0.00
	8010 LIBRARY - PUBLIC LIBRARY APPROPRIATION	\$46,209.90	\$42,300.00	\$40,800.00		\$40,800.00	\$42,300.00
		\$ 125,452.85	\$ 120,109.00	\$ 120,944.00	\$ -	\$ 120,944.00	\$ 120,109.00
4589 - 4452 OTHER (SAWYER PARK AGREEMENT		\$30,000.00	\$30,000.00	\$30,000.00		\$30,000.00	\$30,000.00
4611 - 9805 CONSERVATION-ADMIN - CONSERVATION COMMISSION		\$796.50	\$1,000.00	\$1,000.00		\$1,000.00	\$1,000.00
4721 - 7001 INTEREST INT-L/T BND/NOT - LOAN PRINCIPAL #1		\$0.00	\$4,787.00	\$4,065.50		\$4,065.50	\$4,065.50
4721 -7051 INTEREST INT-L/T BND/NOT - LOAN INTEREST #1		\$4,787.38	\$9,391.00	\$4,065.50		\$4,065.50	\$4,065.50
		\$ 4,787.38	\$ 14,178.00	\$ 8,131.00	\$ -	\$ 8,131.00	\$ 8,131.00
4790 - 7000 OTHER (TAN (Old 4790)		\$0.00	\$1.00	\$1.00		\$1.00	\$1.00
4790 - 7001 OTHER (DEBT SERVICE - LOAN PRINCIPAL		\$35,000.00	\$35,000.00	\$35,000.00		\$35,000.00	\$35,000.00
TOTALS		\$2,018,060.85	\$2,144,917.00	\$2,351,100.00	\$24,091.00	\$2,327,010.00	\$2,239,260.00
2021							
Actual vs Appropriation		\$126,856.15	Final vs Default	\$87,750.00	difference 2021 vs 2022	\$182,093.00	8%
GRANT EXPENSES		\$21,467.10					
Grants accepted		\$51,467.49					
ARPA funds accepted: Specific Expenditures only \$110,238.10		\$156,856.54	LEFT IN BUDGET WITH GRANT FUNDS ADDED	Increased tax dollars to your property if valued at \$400,000 yearly		\$181.72	

Long Term Bond

2008 SERIES A NON GUARANTEED - AFTER 2016 E REFUNDING



20 YEAR DEBT SCHEDULE FOR

JWN OF KENSINGTON

NEW HAMPSHIRE MUNICIPAL BOND BANK

DATE PREPARED: 11/29/16 Amount of Loan to be Paid \$754,195.00
 BONDS DATED: 07/01/08 08/15/08 Premium \$23,758.00
 INTEREST START DATE: 208 days 07/17/08 Total Proceeds \$777,953.00
 FIRST INTEREST PAYMENT: 02/15/09
 NET INTEREST COST: 4.2400%

DEBT YEAR	PERIOD ENDING	PRINCIPAL OUTSTANDING	PRINCIPAL	RATE	INTEREST	Less 2016 E Refunding	INTEREST after refunding	TOTAL PAYMENT	CALENDAR YEAR TOTAL PAYMENT
	02/15/08				\$20,413.06		\$20,413.06	\$20,413.06	
1	08/15/09	\$754,195.00	\$39,195.00	4.000%	17,665.15		17,665.15	56,860.15	\$77,273.21
	02/15/10				16,881.25		16,881.25	16,881.25	
2	08/15/10	715,000.00	40,000.00	4.000%	16,881.25		16,881.25	56,881.25	73,762.50
	02/15/11				16,081.25		16,081.25	16,081.25	
3	08/15/11	675,000.00	40,000.00	5.000%	16,081.25		16,081.25	56,081.25	72,162.50
	02/15/12				15,081.25		15,081.25	15,081.25	
4	08/15/12	635,000.00	40,000.00	5.000%	15,081.25		15,081.25	55,081.25	70,162.50
	02/15/13				14,081.25		14,081.25	14,081.25	
5	08/15/13	595,000.00	40,000.00	5.250%	14,081.25		14,081.25	54,081.25	68,162.50
	02/15/14				13,031.25		13,031.25	13,031.25	
6	08/15/14	555,000.00	40,000.00	5.250%	13,031.25		13,031.25	53,031.25	66,062.50
	02/15/15				11,981.25		11,981.25	11,981.25	
7	08/15/15	515,000.00	40,000.00	5.250%	11,981.25		11,981.25	51,981.25	63,962.50
	02/15/16				10,931.25		10,931.25	10,931.25	
8	08/15/16	475,000.00	40,000.00	5.250%	10,931.25		10,931.25	50,931.25	61,862.50
	02/15/17				9,881.25		9,881.25	9,881.25	
9	08/15/17	435,000.00	40,000.00	5.250%	9,881.25	(646.00)	9,235.25	49,235.25	59,116.50
	02/15/18				8,831.25	(646.00)	8,185.25	8,185.25	
10	08/15/18	395,000.00	40,000.00	5.250%	8,831.25	(646.00)	8,185.25	48,185.25	56,370.50
	02/15/19				7,781.25	(646.00)	7,135.25	7,135.25	
11	08/15/19	355,000.00	40,000.00	5.000%	7,781.25	(1,252.00)	6,529.25	46,529.25	53,664.50
	02/15/20				6,781.25	(1,252.00)	5,529.25	5,529.25	
12	08/15/20	315,000.00	35,000.00	4.125%	6,781.25	(1,456.00)	5,325.25	40,325.25	45,854.50
	02/15/21				6,059.38	(1,456.00)	4,603.38	4,603.38	
13	08/15/21	280,000.00	35,000.00	4.125%	6,059.38	(1,272.00)	4,787.38	39,787.38	44,390.76
	02/15/22				5,337.50	(1,272.00)	4,065.50	4,065.50	
14	08/15/22	245,000.00	35,000.00	4.250%	5,337.50	(1,272.00)	4,065.50	39,065.50	43,131.00
	02/15/23				4,593.75	(1,272.00)	3,321.75	3,321.75	
15	08/15/23	210,000.00	35,000.00	4.250%	4,593.75	(1,272.00)	3,321.75	38,321.75	41,643.50
	02/15/24				3,850.00	(1,272.00)	2,578.00	2,578.00	
16	08/15/24	175,000.00	35,000.00	4.250%	3,850.00	(1,272.00)	2,578.00	37,578.00	40,156.00
	02/15/25				3,106.25	(1,272.00)	1,834.25	1,834.25	
17	08/15/25	140,000.00	35,000.00	4.375%	3,106.25	(1,272.00)	1,834.25	36,834.25	38,668.50
	02/15/26				2,340.63	(1,272.00)	1,068.63	1,068.63	
18	08/15/26	105,000.00	35,000.00	4.375%	2,340.63	(1,272.00)	1,068.63	35,068.63	37,137.26
	02/15/27				1,576.00	(1,272.00)	303.00	303.00	
19	08/15/27	70,000.00	35,000.00	4.500%	1,576.00	(1,272.00)	303.00	35,303.00	35,606.00
	02/15/28				787.50	(787.50)	0.00	0.00	
20	08/15/28	35,000.00	35,000.00	4.500%	787.50	(488.50)	299.00	35,299.00	35,299.00

TOTALS \$754,195.00 \$356,065.73 (\$25,812.00) \$330,253.73 \$1,084,448.73 \$1,084,448.73
 25 TRIANGLE PARK DRIVE, SUITE 102 - CONCORD, NEW HAMPSHIRE 03301 - (603) 271-2595 or 1 (800) 393-6422 - FAX (603) 271-3937
 E-MAIL: info@nhmbb.com - WEBSITE: www.nhmbb.org

Balance Sheet

MS-535 FUND BALANCE SHEET

Fund: GENERAL FUND Periods: 2021-01 thru 2021-12 [100% of Year] Include: Balance Sheet -

(DRA Section - DRA Account)	Starting Balance	Ending Balance
	28,594.00	28,594.00
	28,594.00	28,594.00
<u>1000 - CURRENT ASSETS</u>		
1010 - CASH AND EQUIVALENTS	4,185,141.00	3,218,165.61
1080 - TAXES RECEIVABLE	255,749.00	190,891.57
1110 - TAX LIENS RECEIVABLE	30,663.00	13,684.84
1150 - ACCOUNT RECEIVABLE	1,121.00	1,121.00
1310 - DUE FROM OTHER FUNDS	(226,180.00)	183,160.13
1670 - TAX DEEDED PROPERTY (SUBJECT TO RESALE)	(10,000.00)	(10,000.00)
1000 - CURRENT ASSETS	4,236,494.00	3,597,023.15
<u>2000 - CURRENT LIABILITIES</u>		
2020-2029 - WARRANTS & ACCOUNTS PAYABLE	29,033.00	35,679.44
2050 - CONTRACTS PAYABLE	(3,378.00)	(3,378.00)
2070 - DUE TO OTHER GOVERNMENTS	0.00	0.00
2075 - DUE TO SCHOOL DISTRICTS	2,983,163.00	1,958,840.94
2080 - DUE TO OTHER FUNDS	22,977.00	390,923.09
2220 - DEFERRED REVENUES	34,170.00	34,170.00
2270 - OTHER PAYABLES	5,946.00	9,852.27
2000 - CURRENT LIABILITIES	3,071,911.00	2,426,087.74
<u>2400 - FUND EQUITY</u>		
2490 - ASSIGNED FUND BALANCE	0.00	(159,053.32)
2530 - UNASSIGNED FUND BALANCE	1,135,989.00	1,301,394.73
2400 - FUND EQUITY	1,135,989.00	1,142,341.41

[illegible]

Treasurer's Report

Town of Kensington Investment Accounts New Hampshire Public Deposit Investment Pool - Fund balance Per Bank December 31, 2021

NH General Investment Fund

Balance January 1, 2021	\$ 364,304.38
Add Interest	71.29
Transfer in from Revolving Recreation fund	927.00
Transfer in from Ambulance fund	26,873.45
Transfer out to Conservation fund	(47,831.70)
Transfer out to Police Special Detail fund	(3,517.45)
Statement balance December 31, 2021	364,375.67
Add outstanding transfers from other funds	
Less outstanding transfers to other funds	
Fund Balance December 31, 2021	\$ <u>364,375.67</u>

NH Police Special Detail Fund

Balance January 1, 2021	\$ 36,895.55
Add Interest	8.32
Transfer in from town General fund	3,517.45
Statement balance December 31, 2021	40,421.32
Add 2020 outstanding transfers from General Fund - after Audit	11,079.00
Less 2020 outstanding transfers to General Fund - after Audit	(5,396.00)
Add outstanding transfers from General Fund	206,879.01
Less outstanding transfers to General fund	(199,567.77)
Fund Balance December 31, 2021	\$ <u>53,415.56</u>

NH Conservation Fund

Balance January 1, 2021	\$ 30,957.27
Add Interest	15.45
Transfer in from town General fund	47,831.70
Statement balance December 31, 2021	78,804.42
Add 2020 outstanding transfers from General Fund - after Audit	145.00
Less 2020 outstanding transfers to General fund - after Audit Warrant Article not fund balance	(25,000.00)
Add outstanding transfers from General Fund	15,895.00
Less outstanding transfers to General fund	
Fund Balance December 31, 2021	\$ <u>69,844.42</u>

NH Escrow Fund

Balance January 1, 2021	\$ 20,775.57
Add Interest	4.32
Statement balance December 31, 2021	20,779.89
Add outstanding transfers from General Fund	
Less outstanding transfers to General fund	
Fund Balance December 31, 2021	\$ <u>20,779.89</u>

NH Cemetery Fund

Balance January 1, 2021	\$ 1,560.43
Add Interest	0.35
Statement balance December 31, 2021	1,560.78
Add outstanding transfers from General Fund	
Less outstanding transfers to General fund	
Fund Balance December 31, 2021	\$ <u>1,560.78</u>

NH Recreation Fund

Balance January 1, 2021	\$ 1,162.24
Prior year interest overstated	(7.20)
Prior year interest actual	0.02
Add Interest	0.24
Statement balance December 31, 2021	1,155.30
Add outstanding transfers from General Fund	
Less outstanding transfers to General fund	
Fund Balance December 31, 2021	\$ <u>1,155.30</u>

NH Revolving Recreation Fund

Balance January 1, 2021	\$ 927.37
Transfer out to town General fund	(927.00)
Add Interest	0.02
Statement balance December 31, 2021	0.39
Add 2020 outstanding transfers from General Fund - after Audit	5.00
Add outstanding transfers from General Fund	29,100.00
Less outstanding transfers to General fund	(20,847.52)
Less prior year balance outstanding transfers to General fund	(8,299.00)
Fund Balance December 31, 2021	\$ <u>(41.13)</u>

NH Ambulance Revenue Fund

Statement Balance January 1, 2021	\$ 162,702.45
Add Interest	0.00
Transfer out to town General fund	(26,873.45)
2020 Additional Transfer out to EMS Revolving fund - Interest	(846.00)
2020 Transfer out to EMS Revolving fund	(134,983.00)
Statement balance December 31, 2021	0.00
Add outstanding transfers from Ambulance Revenue Fund	0.00
Less outstanding transfers to General fund	0.00
Fund Balance December 31, 2021	\$ <u>0.00</u>

NH EMS Revolving Fund

Balance January 1, 2021	\$ 134,983.00
Add Interest	28.75
2021 Transfer from Ambulance Revenue fund	846.00
Statement balance December 31, 2021	135,857.75
Less 2020 outstanding transfers from General Fund - after Audit	31,670.00
Add outstanding transfers from General Fund	22,669.00
Less outstanding transfers to General fund	(17,290.72)
Fund Balance December 31, 2021	\$ <u>172,906.03</u>

\$ 683,996.52

2021 Town Expenditures

Town of Kensington NH
Expenditures by account
1/1/2021 thru 12/31/2021

Account #	Account Title	YTD Expended
<u>01 - GENERAL FUND</u>		
<u>4130 - GENERAL GOVERNMENT: EXECUTIVE</u>		
01-4130-4101	GEN GOV EXEC - PART-TIME WAGES	18,221.07
01-4130-4134	GEN GOV EXEC - ELECTED OFFICIALS - SELECTMEN	4,500.00
01-4130-4400	GEN GOV EXEC - ADVERTISING	1,114.41
01-4130-4525	GEN GOV EXEC - DUES/MEMBERSHIPS	2,324.00
01-4130-4552	GEN GOV EXEC - OTHER CHARGES & EXPENSES	270.00
01-4130-4710	GEN GOV EXEC - OFFICE SUPPLIES	545.04
4130 - GENERAL GOVERNMENT: EXECUTIVE		24,974.52
<u>4140 - ELECTION, REGISTRATION AND VITAL STATISTICS</u>		
01-4140-4137	TOWN CLERK - ELECTED OFFICIALS - TOWN CLERK	43,831.00
01-4140-4530	TOWN CLERK - ELECTION DAY EXPENDITURES	7,613.55
01-4140-4552	TOWN CLERK - OTHER CHARGES & EXPENSES	2,819.24
01-4140-4710	TOWN CLERK - OFFICE SUPPLIES	404.99
4140 - ELECTION, REGISTRATION AND VITAL STATISTICS		54,668.78
<u>4150 - FINANCIAL ADMINISTRATION</u>		
01-4150-3013	FINANCE ADM - PT REFUNDS - CURRENT	(3,929.78)
01-4150-4100	FINANCE ADM - REGULAR WAGES - FULL-TIME	41,058.87
01-4150-4101	FINANCE ADM - PART-TIME WAGES	0.00
01-4150-4138	FINANCE ADM - ELECTED OFFICIALS - TAX COLLECTOR	18,345.95
01-4150-4138	FINANCE ADM - ELECTED OFFICIALS - TREASURER	1,315.38
01-4150-4229	FINANCE ADM - MEETINGS & TRAINING	480.00
01-4150-4303	ASSESSING - ASSESSING SERVICES	18,539.50
01-4150-4304	FINANCE ADM - AUDITING SERVICES	18,750.00
01-4150-4344	FINANCE ADM - IT SUPPORT SERVICES	2,769.38
01-4150-4470	ASSESSING - TAX MAPS	0.00
01-4150-4525	FINANCE ADM - DUES/MEMBERSHIPS	50.00
01-4150-4710	FINANCE ADM - OFFICE SUPPLIES	4,584.67
4150 - FINANCIAL ADMINISTRATION		101,943.77
<u>4153 - LEGAL EXPENSES</u>		
01-4153-4350	LEGAL - LEGAL PROFESSIONAL SERVICES	22,070.86
4153 - LEGAL EXPENSES		22,070.86
<u>4155 - PERSONNEL ADMINISTRATION</u>		
01-4155-4201	PERSONNEL ADM - HEALTH INSURANCE	158,393.99
01-4155-4212	PERSONNEL ADM - RETIREMENT II	118,062.95
01-4155-4218	PERSONNEL ADM - DISABILITY INSURANCES	2,744.18
01-4155-4260	PERSONNEL ADM - PAYROLL TAXES	28,121.00
01-4155-4366	PERSONNEL ADM - PROFESSIONAL SERVICES - PAYROL	4,307.00
4155 - PERSONNEL ADMINISTRATION		311,629.12
<u>4191 - PLANNING AND ZONING</u>		
01-4191-4101	PLAN/ZONE - PART-TIME WAGES	8,485.75
01-4191-4314	PLAN/ZONE - CONTRACT SERVICES	11,760.00
01-4191-4362	PLAN/ZONE - OTHER SERVICES - MISCELLANEOUS	135.00
01-4191-4400	PLAN/ZONE - ADVERTISING	279.25
01-4191-4525	PLAN/ZONE - DUES/MEMBERSHIPS	2,131.00
01-4191-4745	PLAN/ZONE - SUPPLIES - MISCELLANEOUS	119.00
01-4191-6000	PLAN/ZONE - GRANT EXPENDITURES	0.00
4191 - PLANNING AND ZONING		22,910.00
<u>4194 - GENERAL GOVERNMENT BUILDINGS</u>		
01-4194-4101	GEN GOVE BLDGS - PART-TIME WAGES	10,225.00
01-4194-4810	GEN GOVE BUILDINGS - WA Grange 2021	0.00
01-4194-4814	GEN GOVE BLDGS - BLDG. MAINTENANCE - TOWN OFFIC	22,740.24
01-4194-6000	GEN GOVE BLDGS - GRANT EXPENDITURES	0.00
4194 - GENERAL GOVERNMENT BUILDINGS		32,965.24
<u>4195 - CEMETERIES</u>		
01-4195-4443	CEMETERIES - OUTSIDE SERVICE CONTRACTS	988.00
01-4195-4816	CEMETERIES - CEMETERY MAINTENANCE	9,248.83
4195 - CEMETERIES		10,216.83
<u>4196 - INSURANCE NOT OTHERWISE ALLOCATED</u>		
01-4196-4246	INS NOT ALLOC - UNEMPLOYMENT COMPENSATION	438.02
01-4196-4255	INS NOT ALLOC - WORKMENS' COMPENSATION	18,429.32
01-4196-4335	INSURANCE PREMIUM HOLIDAY (new)	3,259.15
01-4196-4338	INS NOT ALLOC - INSURANCE PROPERTY/LIABILITY	17,297.65
4196 - INSURANCE NOT OTHERWISE ALLOCATED		39,424.14
<u>4199 - OTHER GENERAL GOVERNMENT</u>		

01-4199-4362	OTH GEN GOV - OTHER SERVICES - MISCELLANEOUS	1,972.88
01-4199-4478	OTH GEN GOV - UTILITIES	23,688.52
01-4199-4710	OTH GEN GOV - OFFICE SUPPLIES	12,493.17
01-4199-4717	OTH GEN GOV - POSTAGE	2,941.33
01-4199-4745	OTH GEN GOV - SUPPLIES - MISCELLANEOUS	4,721.15
01-4199-6000	OTH GEN GOV - GRANT EXPENDITURES	0.00
4199 - OTHER	GENERAL GOVERNMENT	45,817.05
<u>4210 - PUBLIC SAFETY: POLICE</u>		
01-4210-4100	POLICE - REGULAR WAGES - FULL-TIME	379,706.30
01-4210-4101	POLICE - PART-TIME WAGES	26,625.65
01-4210-4102	POLICE - STAFF SUPPORT	52,576.38
01-4210-4103	POLICE - OVERTIME PAY	17,951.80
01-4210-4112	POLICE - PD - ANIMAL CONTROL OFFICER	1,416.48
01-4210-4117	POLICE - PD - TRAINING	5,555.39
01-4210-4119	POLICE - PD - PROSECUTOR	16,206.19
01-4210-4206	POLICE - LIFE INSURANCE	750.00
01-4210-4331	POLICE - WEAPON MAINTENANCE	2,991.26
01-4210-4332	POLICE - EQUIPMENT MAINTENANCE	7,095.60
01-4210-4344	POLICE - IT SUPPORT SERVICES	7,052.75
01-4210-4362	POLICE - OTHER SERVICES - MISCELLANEOUS	0.00
01-4210-4710	POLICE - OFFICE SUPPLIES	19,179.79
01-4210-4760	POLICE - UNIFORMS	6,798.98
01-4210-4762	POLICE - UNLEADED GAS	17,393.66
01-4210-4917	POLICE - OUTSIDE VEHICLE MAINTENANCE	6,989.19
01-4210-6000	POLICE - GRANT EXPENDITURE	0.00
4210 - PUBLIC	SAFETY: POLICE	568,289.42
<u>4220 - FIRE</u>		
01-4220-4101	FIRE - PART-TIME WAGES	43,236.13
01-4220-4142	FIRE - TOWN OFFICIAL - FIRE CHIEF	17,803.74
01-4220-4227	FIRE - MEDICAL	476.96
01-4220-4332	FIRE - EQUIPMENT MAINTENANCE	1,506.30
01-4220-4333	FIRE - FORESTRY SUPPLIES	95.96
01-4220-4362	FIRE - ADMIN- OTHER SERVICES	654.96
01-4220-4425	FIRE - ELECTRICITY	2,961.20
01-4220-4429	FIRE - HEATING FUEL - K-1/OIL/PROPANE	3,476.90
01-4220-4471	FIRE - TELEPHONE SERVICES	3,037.84
01-4220-4483	FIRE - WATER SUPPLY AND REPAIR	0.00
01-4220-4525	FIRE - DUES/MEMBERSHIPS	1,931.90
01-4220-4710	FIRE - OFFICE SUPPLIES	787.02
01-4220-4757	FIRE - TRAINING SUPPLIES	607.43
01-4220-4760	FIRE - FIRE PPE (UNIFORMS)	4,812.23
01-4220-4762	FIRE -FD VEHICLE FUEL-(UNLEADED GAS)	2,533.36
01-4220-4765	FIRE - VEHICLE REPAIRS	4,688.23
01-4220-4812	FIRE - BLDG. MAINTENANCE - FIRE STATION	2,484.26
01-4220-4843	FIRE - FIRE PUMP MAINTENANCE	2,702.00
01-4220-4933	FIRE - RADIO/RADAR MAINTENANCE	2,788.00
01-4220-4945	FIRE - SCBA MAINTENANCE	1,470.41
01-4220-6000	FIRE - GRANT EXPENDITURES	0.00
01-4220-9515	FIRE - EQUIPMENT - GENERAL	3,013.04
4220 - FIRE		101,067.87
<u>4240 - BUILDING INSPECTION</u>		
01-4240-4101	BLDG INSPECT - PART-TIME WAGES	20,769.48
01-4240-4102	BLDG INSPECT - SALARIES - OTHER/STIPEND	8,724.62
01-4240-4375	BLDG INSPECT - SUPPLIES - GENERAL	919.24
01-4240-4710	BLDG INSPECT - OFFICE SUPPLIES	0.00
4240 - BUILDING INSPECTION		30,413.34
<u>4290 - EMERGENCY MANAGEMENT</u>		
01-4290-4101	EMERG MANAGE - PT WAGES	92.95
01-4290-4142	EMERG MANAGE - FIRE CHIEF	6,000.00
01-4290-4176	EMERG MANAGE - COVID - PPE	260.36
01-4290-4229	EMERGENCY MANAGE - TRAINING	94.93
01-4290-4362	EMERG MANAGE - OTHER SERVICES - MISCELLANEOUS	2,054.58
01-4290-4432	EMERG MANAGE - EQUIPMENT	713.70
01-4290-4471	EMERG MANAGE - TELEPHONE SERVICES	1,085.68
01-4290-4757	EMERG MANAGE - TRAINING SUPPLIES	0.00
01-4290-6000	EMERG MANAGE - GRANT EXPENDITURES (\$21,467)- Not included in Town Budget reporting	0.00
4290 - EMERGENCY MANAGEMENT		10,302.20
<u>4312 - HIGHWAY AND STREETS</u>		
01-4312-4114	ROADS/STREETS - PD - DETAIL	2,540.00
01-4312-4144	ROADS/STREETS - TOWN OFFICIAL - ROAD AGENT	16,100.51
01-4312-4362	ROADS/STREETS - OTHER SERVICES - MISCELLANEOUS	430.00
01-4312-4442	ROADS/STREETS - ROADSIDE MOWING	6,500.00
01-4312-4452	ROADS/STREETS - RENTALS & LEASES	10,000.00
01-4312-4476	ROADS/STREETS - TREE REMOVAL SERVICE	3,500.00

01-4312-4478	ROADS/STREETS - UTILITIES	1,654.19
01-4312-4730	ROADS/STREETS - ROAD SURFACE MATERIALS	3,655.00
01-4312-4734	ROADS/STREETS - SALT AND SAND	17,344.52
01-4312-4737	ROADS/STREETS - SIGNS	1,357.40
01-4312-4772	ROADS/STREETS - CONTRACTS-WINTER MAINTENANCE	110,690.00
01-4312-4810	ROADS/STREETS - SALT SHED BUILDING	10,163.00
01-4312-4937	ROADS/STREETS - ROAD MAINTENANCE	6,997.00
4312 - HIGHWAY AND STREETS		190,931.62
<u>4316 - STREET LIGHTS</u>		
01-4316-4468	STREET LIGHTS - STREET LIGHTS	1,421.15
STREET LIGHTS - STREET LIGHTS		
4316 - STREET LIGHTS		1,421.15
<u>4321 - SANITATION: ADMINISTRATION</u>		
01-4321-4525	SW-ADMIN - DUES/MEMBERSHIPS	1,926.50
4321 - SANITATION: ADMINISTRATION		1,926.50
<u>4323 - SOLID WASTE COLLECTION</u>		
01-4323-4475	SW-COLLECTION - TRANSPORTATION - TRASH DISPOSAL	89,890.19
01-4323-4563	SW-COLLECTION - RECYCLING - HAULING	43,822.10
4323 - SOLID WASTE COLLECTION		133,712.29
<u>4324 - SOLID WASTE DISPOSAL</u>		
01-4324-4373	SW-DISPOSAL - REFUSE DISPOSAL SERVICE	72,794.26
4324 - SOLID WASTE DISPOSAL		72,794.26
<u>4411 - HEALTH: ADMINISTRATION</u>		
01-4411-4101	HEALTH OFFICER - PT WAGES	300.00
01-4411-4312	CODE/HEALTH OFFICER SERVICES	0.00
4411 - HEALTH: ADMINISTRATION		300.00
<u>4414 - PEST CONTROL</u>		
01-4414-4361	HLTH-PEST CTRL - PEST CONTROL	28,800.00
4414 - PEST CONTROL		28,800.00
<u>4442 - DIRECT ASSISTANCE</u>		
01-4442-4535	WELFARE - GENERAL ASSISTANCE	3,468.80
4442 - DIRECT ASSISTANCE		3,468.80
<u>4520 - PARKS AND RECREATION</u>		
01-4520-4515	PARK/REC - COMMUNITY EVENTS	9,000.00
4520 - PARKS AND RECREATION		9,000.00
<u>4550 - LIBRARY</u>		
01-4550-4100	LIBRARY - REGULAR WAGES - FULL-TIME	23,968.39
01-4550-4101	LIBRARY - PART-TIME WAGES	55,274.56
01-4550-8010	LIBRARY - PUBLIC LIBRARY APPROPRIATION	46,209.90
4550 - LIBRARY		125,452.85
<u>4589 - OTHER CULTURE AND RECREATION</u>		
01-4589-4452	OTH CULT/REC - RENTALS & LEASES	30,000.00
4589 - OTHER CULTURE AND RECREATION		30,000.00
<u>4611 - CONSERVATION: ADMINISTRATION</u>		
01-4611-9805	CSV-ADMIN - CONSERVATION COMMISSION	796.50
4611 - CONSERVATION: ADMINISTRATION		796.50
<u>4721 - INTEREST - LONG-TERM BONDS AND NOTES</u>		
01-4721-7051	INT-L/T BND/NOT - LOAN INTEREST #1	4,787.38
4721 - INTEREST - LONG-TERM BONDS AND NOTES		4,787.38
<u>4790 - OTHER DEBIT SERVICE CHARGES</u>		
01-4790-7001	DEBIT SERVICE - LOAN PRINCIPAL	35,000.00
4790 - OTHER DEBIT SERVICE CHARGES		35,000.00
<u>4931 - TAXES ASSESSED FOR COUNTY</u>		
01-4931-8005	COUNTY APPROPRIATION (\$355,529) - Not included in Town Budget reporting	0.00
4931 - TAXES ASSESSED FOR COUNTY		0.00
<u>4933 - TAXES ASSESSED FOR SCHOOL DISTRICTS</u>		
01-4933-8000	SCHOOL DISTRICT APPROPRIATION (\$6,008,487)- not included in Town Budget reporting	0.00
4933 - TAXES ASSESSED FOR SCHOOL DISTRICTS		0.00
01- GENERAL FUND		2,015,144.49

Vendors

Town Of Kensington New Hampshire Vendor Payments

Jan-Dec 2021

AAA POLICE SUPPLY	859.00
ADA TRAFFIC CONTROL	16,900.00
ADAMSON INDUSTRIES CORP.	32,084.55
AFLAC	7,945.58
ALPHAGRAPHS	286.46
ANCORA PSYCHOLOGICAL, LLC	800.00
Andrew Clarke-Reimbursement	214.16
ARCSOURCE INC	203.00
ARJAY ACE HARDWARE	876.88
ARTHUR WIGGIN- REIMBURSEMENT	96.53
AT&T MOBILITY	2,675.16
ATLANTIC CLOSING & ESCROW, LLC	1,166.50
ATLAS PYROVISION PRODUCTIONS, INC.	9,000.00
AVITAR ASSOCIATES OF N E INC	22,813.36
B & S DISPOSAL	97,060.00
BEAL'S ASSOCIATES PLLC	2,061.50
BELL & FLYNN INC	110,257.03
BEN'S UNIFORMS	5,628.20
BERGERON PROTECTIVE CLOTHING	17,445.69
BINETTE, KELLY A & DONALD T.-Overpayment of taxes	31.85
BOSWELL, DELLA-Elections	43.50
BOUND TREE MEDICAL	575.95
BRIAN G ROZE AND IRENE GREENBERG	17.16
C P BUILDING SUPPLY INC	19.98
Cambridge Trust	2,777.00
CARLENE WIGGIN, REIMBURSEMENT	294.25
CAROL BEERS-WITHERELL-REIMBURSEMENT	231.35
CASELLA WASTE MGMT. OF MASSACHSETTS, INC.	163,046.62
CATHERINE BANNISTER-REIMBURSEMENT	184.33
CATHERINE ESMONDE- Elections	43.50
CELTIC ELECTRIC LLC	8,245.00
CENTER FOR OCCUPATIONAL & EMPL HEALTH	1,141.20
CENTRAL SQUARE TECHNOLOGIES	3,867.75
CENTRAL SQUARE	
TRITECH SOFTWARE SYSTEMS	566.76
CHAMBERLIN ELECTRIC	95.00
Christopher Barlow	1,000.00
CITIZENS BANK-CREDIT CARD	10,539.93

CITIZENS BANK-CREDIT CARD PD	14,468.70
CIVICPLUS	1,653.75
CIVIL CONSTRUCTION MANAGEMENT INC	975.00
COASTAL MECHANICAL, LLC	3,800.00
COMCAST	11,870.97
COMPUTER CRITICAL CARE, LLC	5,678.42
COMSTAR	1,121.33
CONSOLIDATED COMMUNICATIONS	8,704.51
CONVENIENTMD LLC STRATHAM	480.00
CONWAY TECHNOLOGY GROUP	2,542.55
CORE LOGIC	214.00
CORELOGIC, INC	29.51
DIANE DAVIS-Overpayment of taxes	186.57
DONAHUE, TUCKER & CIANDELLA PLLC	7,746.36
DOWN TO EARTH LANDSCAPES	2,250.00
E & J AUTO PARTS	40.04
E&J AUTO PARTS	256.60
Earl G. Merrill Electrical Contracttor, Inc.	805.50
EARTHLINK CUSTOMER SERVICE	39.90
EARTHLLNK INC	255.45
EAST COAST EMERGENCY OUTFITTER	1,250.00
EAST KINGSTON FIRE DEPARTMENT	1,000.00
EASTERN GARAGE DOOR, INC.	1,070.00
EMS ABOUNDS	1,100.00
EPPING FIREMEN'S ASSOCIATION	100.00
ESRLAC	100.00
EXETER HOSPITAL EMS EDUCATION	73.02
EXETER HOSPITAL-PATIENT ACCOUNTS	1,582.69
EXETER REGION COOPERATIVE SCHOOL DISTRICT	2,145,462.06
EXETER REGIONAL COOPERATIVE SCHOOL D	1,334,098.00
FIDELITY	184,391.00
FIRSTNET/ATT	2,870.20
FOSS MOTORS	72,753.04
GALLAGHER, CALLAHAN & GARTRELL	14,464.50
Gannon Built, LLC	1,030.00
GKG Planning LLC	11,760.00
GLADYS FELCH	300.00
GRANITE STATE SECURITY, SURVEILLANCE, LLC	8,424.00
GRAVESTONE SERVICES OF NE, LLC	5,500.00
GREENBEE TECHNOLOGIES, LLC	1,846.60
HAROLD BRAGG-Moderator	75.00
Health Insurance Surplus	738.53
HEALTH TRUST	173,657.72

HIGGINS OFFICE PRODUCTS	96.24
HIGH FLYING FLAG CO.	281.00
IACP	190.00
IAMRESPONDING.COM	1,200.00
IIA FIRE DEPARTMENT TESTING	
FAIL SAFE	2,702.00
IMPACT FIRE SERVICES, LLC	324.00
INCLUSION SOLUTIONS, LLC	3,476.30
INDUSTRIAL PROTECTION SERVICES, LLC	1,094.43
INTERWARE DEVELOPMENT COMPANY, INC.	1,016.00
J.CARNES & SON ROOFING	12,000.00
JAMES FARLEY- REIMBURSEMENT	286.73
JANE B. SANDERS	85.00
JANE BANNISTER-Election Worker	43.50
JANE HUBBARD	4,000.00
JEAN WALDRON-Election Worker	43.50
JOHN LEBEL- REIMBURSEMENT	336.00
JONATHAN TRUE-REIMBURSEMENT	4,692.82
JORDAN SIGNATURE HEATING	180.00
JULI NOYES- MILEAGE	96.88
Julianna Mullen and Steffan Clark	1,982.56
KATHLEEN FELCH- REIMBURSEMENT	3,757.89
KENSINGTON AUTOWORKS, LLC	2,576.49
KENSINGTON PUBLIC LIBRARY	43,102.35
KENSINGTON SCHOOL DISTRICT	3,158,701.00
KEY HEATING & AIR CONDITIONING, INC.	733.59
KNIPSTEIN/CONNER ENTERPRISES	1,792.00
Labadi Lawn Care, LLC	400.00
LEAF	840.00
LEONARD, JENNIFER-Election Worker	43.50
LEXIPOL	915.00
LHS ASSOCIATES, INC.	1,820.00
LIFESAVERS, INC.	2,547.00
LISA PERRAULT-Election Worker	43.50
MAPPING & PLANNING SOLUTIONS	200.00
MARK A. HEITZ	990.00
MATRIX PAVING AND EXCAVATING	47,155.00
MATTHEW AND DEBORAH SMITH	90.00
MCCANN, HOLLY- REIMBURSEMENT	222.93
MCFARLAND FORD SALES, INC.	5,861.85
MCGREGOR INSTITUTE OF EMS	2,800.00
MERCADANTE, HEZ-Election Worker	108.75

MERRILL, PETER-Election Worker	87.00
MICHAEL AND SUSAN MELLO	300.00
MIDWAY OIL	8,774.19
MINUTEMAN PRESS	1,764.55
MINUTEMAN SIGNS	296.50
MORTON SALT, INC.	14,015.00
MUNICIPAL RESOURCES-FINANCE LLC	28,750.00
Nancy Roffman, Reimbursement	189.71
NATIONAL FIRE PROTECTION ASSN	212.05
NATIONAL PEN	98.94
NaviTabs	76.50
NE VEGETATION & MOSQUITO CONTROL	2,400.00
NEW ENGLAND BARRICADE, SIGN & SAFETY	1,242.17
NEW ENGLAND LOCK AND SAFE	125.00
NEW ENGLAND STATE POLICE INFO NETWORK	100.00
New England Truck Center	243.93
NH ASSOC. OF CHIEFS OF POLICE INC	200.00
NH ASSOC. OF ASSESSING OFFICIALS	20.00
NH ASSOC. OF CONSERVATION COMMISSIONS	525.00
NH ASSOC. OF FIRE CHIEFS INC.	100.00
NH CPR, LLC	3,756.89
NH DEPARTMENT OF SAFETY	80.00
NH DEPARTMENT OF SAFETY-DMV	16.00
NH HEALTH OFFICERS ASSOC.	45.00
NH LAW ENFORCEMENT ADM. PROFESIONALS	125.00
NH LOCAL WELFARE ADMINISTRATORS ASSN	30.00
NH MUNICIPAL ASSOCIATION	2,279.00
NH MUNICIPAL BOND BANK	44,390.76
NH RETIREMENT SYSTEM	175,186.54
NH STATE FIREMEN'S ASSOCIATION	560.00
NH TAX COLLECTORS ASSOCIATION	20.00
NHMA	55.00
NHTCA	50.00
NOLL, ANN-Election worker	43.50
NORTH CONWAY GRAND HOTEL	390.00
NORTH EAST VEGETATION & MOSQUITO CONTROL	26,400.00
NORTH OF BOSTON MEDIA GROUP	240.98
NORTHERN SAFETY AND INDUSTRIAL	312.08
NOYES, SETH D-mileage	19.60
OTIS ELEVATOR COMPANY	3,747.54
OVERPAYMENT	3,797.98
P&W Paging and Wireless Service Center	1,788.00
PITNEY BOWES	841.98

PITNEY BOWES, INC.	125.00
PLOURDE SAND & GRAVEL C., INC.	3,329.52
PRIMEX	36,164.99
PROPERTY PROTECTION MONITORING	174.00
PURCHASE POWER	3,745.77
REFUND BI	50.00
REFUND- MV	178.00
RICHIE MCFARLAND CHILDREN'S CENTER	2,100.00
ROBERTO SANTOS, DBA TERRIFIC LANDSCAPES LLC	7,270.00
ROCKINGHAM COMMUNITY ACTION PROGRAM, INC	1,500.00
ROCKINGHAM COUNTY CHIEFS OF POLICE ASSOC	50.00
ROCKINGHAM COUNTY REGISTRY OF DEEDS	233.15
ROCKINGHAM COUNTY TREASURER	355,529.00
ROCKINGHAM NUTRITION & MEALS ON WHEELS	250.00
ROCKINGHAM PLANNING COMMISSION	5,250.00
RUSSELL PERRY-Election worker	108.75
RYAN VACIAVIK	305.00
SANDERS SEARCHES LLC	120.00
SAWYER KENSINGTON TRUST	30,000.00
SBS TRUCK AND TRAILER REPAIR INC	1,092.95
SCOTT CAIN-REIMBURSEMENT	750.00
SCOTT H MACDOUGALL-REIMBURSEMENTS	81.00
SEACOAST BUSINESS MACHINES	169.46
SEACOAST CHIEF FIRE OFFICERS MUTUAL AID	740.00
SEACOAST EMERGENCY RESPONSE TEAM	
C/O MICHAEL J WALLACE, CHIEF	1,500.00
SEACOAST MEDIA GROUP	4,050.84
SEACOAST SCHOOL OF TECHNOLOGY	
BUILDING DEPARTMENT	3,050.00
SEACOAST TECHNICAL ASSISTANCE RESPONSE TE	871.90
SEVAN MANCILIKLI, TRUSTEE	85.89
SEWALL ENTERPRISES	6,500.00
SIG SAUER INC	1,142.26
SIGNATURE ESCROW & TITLE SERVICES LLC	182.02
Smart Sign	0.00
SOUTHEAST LAND TRUST	125.00
SOUTHEAST REGIONAL REFUSE DISTRICT 53B	1,926.50
STAPLES CREDIT PLAN	547.62
Staples Credit Plan	38.28
STAPLES-COMMERCIAL ACCOUNT-PD	227.55
STAPLES-COMMERCIAL ACCOUNT-TOWN	163.87

STATE CHEMICAL SOLUTIONS	202.36
STATE OF NH DEFERRED COMP PLAN	422.88
STOPTECH	419.00
STRYKER MEDICAL	1,425.00
SULLIVAN TIRE	4,758.37
Tammy P. Michaud	31.36
TARBELL & BRODICH PROF ASSOC	249.02
TD BANK	158.18
TECHPRINT INC	2,105.90
TIMOTHY RIEL CONSULTING	5,000.00
TMDE CALIBRATION LABS, INC.	280.00
TONI CAPOZZI-GORSKI-REIMBURSEMENT	33.39
TOP COPY	59.00
TREASURER STATE OF NEW HAMPSHIRE	150.00
TREASURER STATE OF NH - DEPT. OF LABOR	50.00
TREASURER STATE OF NH- CRIMINAL RECORDS	200.00
TREASURER, STATE OF NEW HAMPSHIRE	318.00
TREASURER, STATE OF NH -VITAL REC	678.00
TREASURER, STATE OF NH- DOG YEARLY	379.00
TRI STATE GENERATOR, LLC	577.83
TRI-STATE STRIPING, INC.	1,825.00
TRUE, JONATHAN M. Reimbursement	249.87
UNITIL	13,648.65
VACHON, CLUKAY & CO, PC	18,750.00
VERIZON WIRELESS	3,032.66
VIKING WELDING & FABRICATION LLC	2,650.00
WALKER, SHARON	96.52
WASTE MANAGEMENT OF TURNKEY LANDFILL	20,691.22
WASTE MANAGEMENT RECYCLE AMERICA	9,440.52
WATCH GUARD VIDEO	44,610.00
WB MASON	1,179.43
WB MASON-PD	2,123.91
WESTON COMMUNICATIONS	660.00
WEX FLEET UNIVERSAL	21,209.97
WIGGIN, SARAH - REIMBURSEMENT	305.07
WIGGIN, ARTHUR JR-REIMBURSEMENT	15.04
WIGGIN, CARLENE-REIMBURSEMENT	255.71
WM CORPORATE SERVICES, INC	15,178.19
	<u>8,823,531.82</u>

Salaries

LAST NAME	FIRST NAME	ANNUAL	PAID BY VENDOR
ANDREWS	JOHN	\$ 2,916.00	
ARMSTRONG	MATTHEW	\$ 10,266.23	
AUGER	JARED	\$ 1,444.50	
BANNISTER	CATHERINE	\$ 5,328.00	
BASSON	JACQUES	\$ 517.50	
BATCHELDER	COURTNEY	\$ 968.00	
BEANE	STEPHANIE	\$ 1,083.50	
BELISLE	SARA	\$ 1,000.00	
BENNETT	NICOLE	\$ 892.50	
BISBEE-BERARDINO	KRISTIN	\$ 12,869.20	
BUXTON	DAVID	\$ 5,662.36	
BUXTON	LINDA	\$ 12,302.53	
CAIN	SCOTT	\$ 85,529.49	\$ 30,035.00
CAPOZZI-GORSKI	TONI-ANN	\$ 52,869.11	
CLARKE	ANDREW	\$ 9,270.75	
COLE	BENJAMIN	\$ 4,922.30	
DELOTTO	DANA	\$ 14,064.34	
DONOVAN	MOLLY	\$ 2,913.44	
ESTEY	TIMOTHY	\$ 720.00	
EATON	TIAH	\$ 112.13	
FARLEY	JAMES	\$ 3,928.35	
FELCH	CHESTER	\$ 940.50	\$ 27,635.00
FELCH	KATHLEEN	\$ 40,702.97	
GILBERT	SUSAN	\$ 41,988.06	
GIROUX	NORMAN	\$ 7,307.78	
GORSKI	DENNIS	\$ 22,955.75	\$ 200.00
GREENE	JASON	\$ 4,248.50	
GUSTAFSON	ROBERT	\$ 75.00	
HAMEL	CHRISTOPHER	\$ 2,721.72	
HART	WILLIAM	\$ 15,900.42	
HEYWOOD	JERALD	\$ 81,518.73	\$ 13,354.00
HOUSTON	HANNAH	\$ 268.95	
HUNT-BRACKET	JANE	\$ 3,396.04	
JOHNSTONE	HEATHER	\$ 728.64	
KIMBALL	MARK	\$ 4,939.38	
KIRBY-MACEK	JENNIFER	\$ 2,840.00	
LALIME	CHELSEA	\$ 2,393.75	
LAWSON, JR	MICHAEL	\$ 78.38	
LAWSON, SR	MICHAEL	\$ 2,716.72	
LEBEL	JOHN	\$ 3,973.63	
LEBLANC	KENNETH	\$ 412.50	
LEONARD	JENNIFER	\$ 75.00	
LEONARD	KENNETH	\$ 75.00	
LONG	DAVIS	\$ 335.25	
MACEK	MARLIE	\$ 246.51	
MACDOUGALL	SCOTT	\$ 4,870.50	
MAGUIRE	CHRISTOPHER	\$ 768.00	\$ 2,730.00
MIEDICO	JUSTIN	\$ 36,046.03	\$ 4,300.00
NOYES	JULI	\$ 666.00	
NOYES	SETH	\$ 333.50	
PACE	JOSEPH	\$ 1,500.00	
PASKOWSKI	WILLIAM	\$ 67,527.62	\$ 15,425.00
PIERCE	KENNEDY	\$ 927.00	
QUIMBY	SARA	\$ 2,464.00	
RIGNOLI	ANGELO	\$ 13,586.70	
RONAN	ALEXA	\$ 2,928.25	
RONAN	CADE	\$ 1,990.00	
ROZIER	VANESSA	\$ 1,500.00	
SCHWOTZER	MICHAEL	\$ 200.00	
SCUTELLARO	JOSEPH	\$ 37,245.82	\$ 11,370.00
SIELICKI	MICHAEL	\$ 1,420.87	\$ 13,512.50
SIMMONS JR	JAMES	\$ 1,111.50	
SINGER	KARL	\$ 150.00	
SMITH	KADEN	\$ 232.50	
SOLOMON	ROBERT	\$ 1,500.00	
TRUE	JONATHAN	\$ 23,363.10	
VONHADEN	BRAD	\$ 68,407.73	\$ 11,472.50
WIGGIN	CARLENE	\$ 17,999.80	
WIGGIN	ARTHUR	\$ 10,225.00	
WIGGIN	SARAH	\$ 43,199.47	
WLASUK	SEAN	\$ 21,983.64	\$ 3,695.00
ZANI-CONKLIN	JOSHUA	\$ 427.50	

Tax Rates



New Hampshire
Department of
Revenue
Administration

2021
\$18.72

Preliminary Tax Rate
Tax Rate not Finalized

Tax Rate Breakdown Kensington

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$1,492,434	\$400,821,101	\$3.72
County	\$355,529	\$400,821,101	\$0.89
Local Education	\$4,884,618	\$400,821,101	\$12.19
State Education	\$729,321	\$379,222,751	\$1.92
Total	\$7,461,902		\$18.72

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

Tax Commitment Calculation	
Total Municipal Tax Effort	\$7,461,902
War Service Credits	(\$36,475)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$7,425,427

Tax Collector's Report

TAX COLLECTOR'S REPORT CARLENE WIGGIN Summary of Tax Accounts Fiscal Year Ended December 31, 2021

	DR.	Levies of
	<u>2021</u>	<u>2020</u>
Uncollected Taxes – Beg. Fiscal Year		
Property Taxes		255,168.61
Land Use Change Tax		580.00
Taxes Committed This Year		
Property Taxes	7,449,045.00	
Land Use Change Tax		63,000.00
Excavation Tax	248.00	
Yield Tax	581.63	
Overpayments		
Credits Refunded	8,972.29	
Interest Collected on Delinquent Taxes		
All taxes	2,430.78	5,124.71
TOTAL DEBITS	\$7,461,277.70	\$323,873.32

	CR.	
	<u>2021</u>	<u>2020</u>
Remitted to Treasurer		
Property Taxes	7,266,976.72	218,850.32
Land Use Change Tax	.00	63,580.00
Yield Tax	581.63	
Excavation Tax	248.00	
Interest	2,430.78	4,491.21
Penalties		633.50
Converted to Liens (Principal only)		36,318.29
Abatements Granted		
Property Taxes	149.00	
Uncollected Taxes End of Year		
Property Taxes	190,891.57	
TOTAL CREDITS	\$7,461,277.70	\$323,873.32

Summary of Tax Lien Accounts Fiscal Year Ended December 31, 2021

	DR.	Levies of	
	<u>2020</u>	<u>2019</u>	<u>2018+</u>
Unredeemed Liens Beginning of The Fiscal Year		22,202.65	8,460.23
Liens Executed	37,791.12		
Interest/Costs Collected	892.20	4,026.22	1,618.90
TOTAL DEBITS	\$38,683.32	\$26,228.87	\$10,079.13
	CR.		
Remittance to Treasurer			
Redemptions	27,089.60	19,219.33	8,460.23
Interest/Costs	892.20	4,026.22	1,618.90
Unredeemed Liens End of Year	10,701.52	2,983.32	
TOTAL CREDITS	\$38,683.32	\$26,228.87	\$10,079.13

Town Clerk's Report

AUTOMOBILE REGISTRATIONS	\$ 562,638.67
DECALS	\$ 9,954.00
TITLES	\$ 990.00
VITAL RECORD COPIES	\$ 735.00
MARRIAGE LICENSES	\$ 600.00
VOTER CHECKLISTS	\$ 450.00
DOG LICENSES	\$ 3877.50
ANIMAL VIOLATIONS, FINES & PENALTIES	\$ 796.00
UCC	\$ 405.00
BAD CHECK FEES.....	\$ 125.00
WETLAND PERMITS	\$ 0
POLE LICENSES	\$ 0
<hr/>	
TOTAL TO TOWN TREASURER	\$ 580,571.17

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

Licensing fees are as follows:

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

Please call the Office of the Town Clerk with any questions, 772-5423 x 1.

Respectfully submitted,
Sarah J. Wiggin
Town Clerk

Vital Statistics for 2021



DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2021 - 12/31/2021

--KENSINGTON, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
RONAN, JOHN FRANCIS	01/13/2021	KENSINGTON	RONAN, JOHN	BALLOU, LORETTA	Y
WALSH, PETER HOWARD	03/25/2021	KENSINGTON	WALSH, JOSEPH	DIMMITT, MARGARET	N
JOHNSON, JOAN N	06/12/2021	KENSINGTON	TREMBLAY, LOUIS	FINNAN, ANNA	N
REYNOLDS, RICHARD MURRAY	07/18/2021	KENSINGTON	REYNOLDS, CHARLES	MURRAY, JOSEPHINE	N
RICHARDSON, JOYCE ELLEN	11/16/2021	EXETER	SMITH, BRADFORD	SPURR, MYRTLE	N
BERNIER JR, NORMAN JOSEPH	12/08/2021	KENSINGTON	BERNIER, NORMAN	LIPSKY, HELEN	N

Total number of records 6

RESIDENT MARRIAGE REPORT

01/01/2021 - 12/31/2021

-- KENSINGTON --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
GOBBI, MATTHEW J STRATHAM, NH	RICHARDSON, SARAH A KENSINGTON, NH	STRATHAM	STRATHAM	02/01/2021
BONNEVIE, CODY D KENSINGTON, NH	L'HUSIER, HAYLEY E KENSINGTON, NH	KENSINGTON	GORHAM	07/14/2021
FARLEY, HANNAH C KENSINGTON, NH	BRYANT, AUSTIN L WEST NEWBURY, MA	KENSINGTON	KENSINGTON	09/25/2021
BAIER III, JOHN L KENSINGTON, NH	WILLIAMS, MEGHAN S KENSINGTON, NH	KENSINGTON	KENSINGTON	10/16/2021

Total number of records 4

RESIDENT BIRTH REPORT

01/01/2021-12/31/2021

--KENSINGTON--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
RAND, FORREST WILLIAM	11/17/2021	EXETER, NH	RAND, JEREMY	RAND, MORGAN

Total number of records 1

Police Department Report



Kensington Police Department



Scott D. Cain
Chief of Police

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

95 Amesbury Road
Kensington, NH 03833

In 2021, the Kensington Police Department responded to 7,215 calls for service, this is 1529 more calls for service than in 2020. Throughout the ongoing pandemic, our agency has taken important steps to keep our response capabilities at their peak level of readiness so that we may continue to provide reliable and uninterrupted police services to the community of Kensington. As this pandemic continues our agency has been responding to more disturbances and mental health issues. This year we increased our directed patrols of town roads and neighborhoods, conducted 2929 motor vehicle stops, and issued 811 summonses and 2118 warnings over the past year. Property crimes and civil matters also had an increase. The theft reports showed an increase due to motor vehicles being fished through and items being stolen. Please lock your vehicles at night, don't leave anything of value inside your vehicle especially firearms. All the reported thefts are from vehicles left unsecured in driveways. We continue to receive many calls of various scams Identity fraud and credit card thefts. If you receive any suspicious calls, emails, or correspondence and you are unsure of the legitimacy please feel free to contact the Police Department for assistance, we can direct you on being financially safe.

We have had several encounters with individuals operating motor vehicles while driving under the influence of drugs. There has been an increase in drug overdoses. The nationwide drug epidemic continues to be a big problem with heroin, fentanyl, and methamphetamines. This year we have a member of this agency serving the Rockingham County Sheriffs Drug Task Force Unit as an investigator. We also became members of the Seacoast Emergency Response Team known as SERT. The Seacoast Emergency Response Team is comprised of highly trained Patrol Officers and Detectives from 14 New Hampshire seacoast police agencies that have been selected to handle incidents that would require operations above and beyond the normal capabilities of regular police functions.

It should not come as a surprise that in the past year it's tough to be a police officer. This country and state have experienced a problem with officer recruitment, selection, and retention of officers. This is one of the most, if not the most important responsibility for law enforcement agencies. I would like to recognize how lucky I am as a police chief to serve this small community and to be surrounded by this incredible team of talented officers and staff working for this police agency. The Kensington Police hold strong values of respect for others, professionalism in the exercise of authority, treating people, victims, and accused alike with dignity, with kindness.

In 2021 we experienced some growing pains but pulled through it stronger with a couple of new faces to the police department. The Kensington Police Department was sad to see Officer Sean Wlasuk's departure in May. Officer Wlasuk had served this community since 2017. Officer Wlasuk was a well-liked ambitious officer whose dedication to the Kensington community and police department will be greatly missed. We wish him well in his new position with the Lynn Massachusetts Police Department.

We are pleased to announce the promotion of Jerry Heywood to the position of Lieutenant. Lt. Heywood has held the position of Patrol Sergeant since 2019. We also are pleased to announce the promotion of Officer Bill Paskowski to Detective. Detective Paskowski is currently one of the Kensington Police Field Training Officers (FTO).

pg. 1



Kensington Police Department



Officer Brad Von Haden attended the 184th full-time New Hampshire Police Academy graduating in April. Officer Von Haden previously worked in Hampton Falls as a part-time police officer before coming over to the Kensington Police Department.

The Kensington Police Department gladly welcomed two (2) full-time police officers in 2021. Officer Joe Scutellaro; his law enforcement experience brings another asset to the Kensington Police Department. Officer Scutellaro worked five (5) years at Kingston Police Department as a full-time patrolman. Officer Justin Miedico attended the 185th New Hampshire Police Academy graduating in August from the 16-week training. He completed the 12-week field training in December.

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

The past year has been difficult for the officers and employees. The selfless dedication and tireless efforts have assisted countless people in the community, personal sacrifices, and kept their families safe in this difficult time. I want to say I'm proud and value everyone for what they bring to this police agency and community.

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

pg. 2

2021 Police Department Statistics

			2017	2018	2019	2020	2021
Calls For Service			5017	6677	7168	5686	7215
911 Hang-up			6	11	7	29	19
ACC			66	70	54	74	58
Alarms			90	74	80	63	40
Alcohol - Minors			8	1	5	8	6
Alcohol - Open Container			1	1	8	17	7
Arrests			80	101	125	139	67
Assist Citizen							180
Assist Other Agency			246	235	51	38	43
House/Business Checks			1918	2676	2664	1946	1525
Burglaries			1	0	1	1	4
Civil Issues			10	1	40	35	54
Criminal Mischief			1	0	1	5	2
Criminal Threatening			4	3	0	1	3
Criminal Trespass			1	3	3	6	9
Death Investigations			1	0	0	0	4
Directed Patrol							551
Disobeying A Police Officer			3	0	1	1	4
Disturbances			7	2	3	4	18
Disabled M/V			26	30	38	48	35
Domestic			16	19	15	14	3
DWI			1	4	4	14	10
Driving After Suspension			18	24	40	61	43
Drug Arrests			14	9	18	36	15
Harassment			11	3	1	1	2
Identity Theft					17	12	9
Incident Reports			70	62	66	87	83
Juvenile Issues			5	2	5	20	4
Medical Aid/KFD			118	98	131	112	114
Missing Persons			1	0	3	5	6
M/V Accidents			69	70	41	28	39
M/V Summonses			339	397	520	334	311
M/V Warnings			1226	1583	2030	1210	2118
M/V Complaints			3	9	15	17	28
OHRV Incidents			0	1	1	0	4
Paperwork Service			44	32	31	29	26
Protective Custody			11	12	8	12	8
Public Assist			115	197	228	118	72
Resisting Arrest			0	0	2	0	1
Road Hazards			55	30	73	55	48
Sexual Assaults			1	0	2	1	1
Simple Assaults			10	1	7	6	3
Suicide Attempt							6
Suspicious Activity			11	18	16	13	31
Suspicious Persons			9	4	7	10	6
Suspicious Vehicles			34	47	51	44	23
Theft			3	4	6	14	32
Vandalism						10	4
VIN Verifications			23	19	14	41	67
Welfare Checks			22	23	16	20	32

Fire Department Report



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



2021 FIRE RESCUE ANNUAL REPORT

Kensington Fire Rescue is a paid-on-call department that provides fire suppression, emergency medical care and transport, fire prevention, rescue, and many other services. Personnel respond from their homes or work to the station and then respond with apparatus to the scene. Our motto is "Honor, Duty and Community", and we strive to provide the best service to you!

Our most important asset is our people. Working as a Firefighter and/or EMT is a considerable commitment, and I applaud those to have and continue to serve the public. We have some great employees that go above and beyond simply responding to calls. We congratulate Jason Greene upon his career retirement from Exeter Fire, Lieutenant John Lebel and FF Mike Lawson who attended advanced EMT classes to provide special skills and medications that can be delivered quickly and save lives. FF/EMT Ben Cole passed advanced Firefighter (FF2) with flying colors and has been promoted to Lieutenant. We welcome new members- FF/EMT Chris Hamel (recently passed his EMT), FF Tim Estey, FF Josh Zani-Conklin, and FF Jessica Minghella, all who will be attending EMT this winter and spring. FF Reed Holland has started with us and will be helping as well. I would also like to thank the members who have served our department in the past.

The first new ambulance the department purchased was in 1988. After lasting almost 28 years, it was failing and needed many repairs. The department purchased a used 2006 ambulance from Kingston in 2018, knowing it would need a replacement in a few years. This year we are asking the voters to release some of the funds we collect from transport billing to purchase a brand-new ambulance that will meet our needs for at least 15-20 years. We are also applying for a federal grant to add to those funds that we have collected, so if we are awarded the grant and the article passes, this purchase will be at no cost to the taxpayers!

In the next few months, the Select Board will be exploring the feasibility of a public safety building. This could house Fire, EMS, Police, Emergency Management, the Building Inspector and Road Agent. Please stay tuned for more information on this endeavor.

Thank you to all surrounding communities who have responded to assist us, Kensington Police, Road Agent, Building Inspector, Boards and Town Hall employees for working together to keep the Town fire safe.

TOTAL CALLS FOR SERVICE- 203 EMS-113 FIRE-82 OTHER-8

MUTUAL AID TO SURROUNDING COMMUNITIES- 21 (supporting their responses)

MUTUAL AID FROM SURROUNDING COMMUNITIES- 34 (supporting our responses)

Fire Chief
Jonathan True

Report of Forest Fire Warden and State Forest Ranger

Kensington Forest Fire Warden/Fire Chief Jonathan True

(603)772-5751 or 24chief1@comcast.net

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

The long-lasting drought effects in Coos County are showing some minor signs of improvement but a good portion of northern Coos remains in the abnormally dry category with the northeastern portion still remaining in moderate drought. While the drought conditions have improved, we expect some areas of the state may still be experiencing abnormally dry or drought conditions this spring. For this reason, we ask everyone to remember Smokey's message about personal responsibility and follow his ABC's: Always Be Careful with fire. If you start a fire, put it out when you are done.

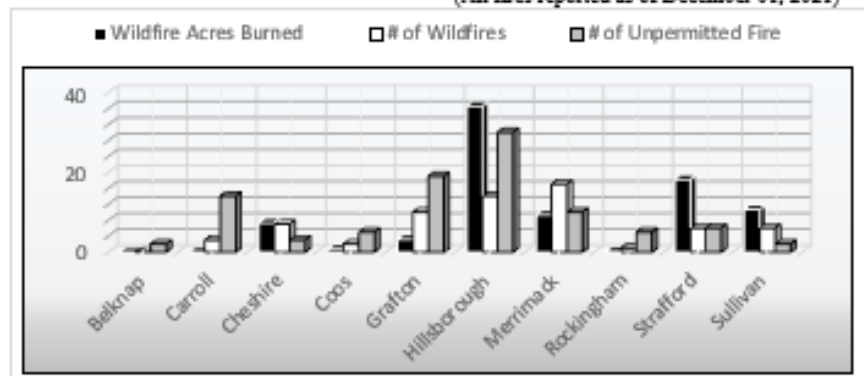
"Remember, Only You Can Prevent Wildfires!"

As we prepare for the 2022 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. Fire permits are available by calling (603) 772-5751 before 4pm the day you want to burn, or available online and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact Kensington Fire Rescue for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nh.gov/nhdfl/. For up to date information, follow us on Twitter and Instagram: @NHForestRangers



2021 WILDLAND FIRE STATISTICS

(All fires reported as of December 01, 2021)



*Unpermitted fires which escape control are considered Wildfires.

Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2021	66	86	96
2020	113	89	165
2019	15	23.5	92
2018	53	46	91
2017	65	134	100

CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.*
1	81	25	0	7	1	4	2	41

*Miscellaneous includes power lines, fireworks, electric fences, etc...

Emergency Management Report



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

2021 Annual Report

Kensington Emergency Management is a response organization that helps to manage local, regional, state and federal responses within our community. We work with all of our partners to create plans, manage resources, and provide support for the Town.

We have approximately 15 members that include representatives from Police, Fire, Elementary School, Select Board, Health, and people trained to handle radiological emergency planning.

We conduct drills that test the towns responses to any number of emergencies to show our preparedness, and secure grants to reduce costs when possible.

A few things we have been working on:

We have been providing logistical support to the Town departments with protective equipment during the pandemic.

We recently updated our Emergency Operations Plan (EOP) and our Radiological Response Plan (REP).

We will begin our Continuity of Operations Plan (COOP) which is designed to prepare to relocate our Town government in case of major fire, weather, or hazardous materials incident.

We are currently testing our REP with simulated drills that occur every two years in December, February and April. Next year we are planning a major response drill involving multiple Police, Fire, EMS and emergency agencies to make sure we are prepared in case of any type of disaster.

You can help us by contacting the Emergency Management office at (603)772-1047 and let us know if any of the following apply to you:

- 1) You wish to be checked on during a storm or power outage.
- 2) Have medical conditions that don't allow to you to easily exit a building or have special equipment or conditions that might need extra care or resources including unable to walk, oxygen machines, etc.
- 3) Hearing, speaking or other communication challenges.
- 4) Any other conditions that you think we need to know about.

This basic information is only shared with Kensington Fire Rescue and Kensington Police. We maintain a database so we can check on and assist anyone from the list above during an event. This also helps us plan in case of an evacuation (fire, hazardous materials, police incident) so we can be better prepared as a community to your needs.

Please feel free to call EMD Jon True at (603)772-1047 or email at 24chief1@comcast.net.

We thank our fellow responders for their service and dedication.

Jonathan True
Emergency Management Director

Library Report

2021 Annual Report for Kensington Public Library

2021 was another challenging year for everyone. COVID was still a concern, so we adapted to provide programs and services for our patrons.

We hosted two virtual events for adults every month (except in the summer) with presenters covering a wide variety of topics: Nature, Cooking, New Hampshire history, art, etc. Also, local author, Fred Feldman, spoke about his memoir, *The Story Keeper*.

We held our annual tomato sale in the school parking lot in May and the Friends' book sale in the fall at the Grange.

Monthly book club continued Tuesday evenings either outdoors, in the Sawyer Room or virtually.

The Sawyer Park Trust members built us a beautiful "Free Lending Library" that they installed at Sawyer Park. We keep it stocked with books for kids and adults.

Thanks to the generosity of Alan Lewis, the Sawyer Room on the third floor of the library now has comfortable leather couches and chairs. Once people can gather inside, this room will be providing a space to work quietly with wi-fi access, hold small meetings, host speakers, show movies, etc.

The library was the recipient of \$1237 in grant funding thanks to federal American Rescue Plan Act (ARPA) and made possible by the Institute of Museum and Library Services (IMLS) and the New Hampshire State Library. With these funds, we purchased a "Meeting OWL Pro" so we can host events in person and virtually simultaneously.

Our children's librarian worked hard to provide activities for the kids. "Take home" activities were distributed throughout the winter months. In the summer she developed both a "story walk" and "trail trivia" at Sawyer Park as well as a treasure hunt at the library. Kids were able to sign up for the Summer Reading Program in person this year and we had over 120 kids, teens, and adults. Prizes were awarded to all ages at the end of the summer.

For families, we had an "Imagination Creation" kit that went out to 25 households with a box of identical objects in each so families could create their own artwork. The results were all different and very creative.

We are very fortunate to be in such a wonderful, caring community and thank all of our patrons for being so patient as we navigated the "new normal" of library service.

LIBRARY STATISTICS	2021
GENERAL SERVICE	
Hours of Service per Week	32
Number of Library Cards In Effect	500**
Total Annual Library Visits	3431
Meetings Held in Library	3
Public Computer Use	0
New patrons in 2021	46
LIBRARY HOLDINGS	
Total Materials in the Collection	17,860
CIRCULATION	
KPL Materials Loaned	9,526
Items Requested from Other Libraries	446
Items sent to other libraries	341
Museum Passes Borrowed	11
E Books downloaded	1056
Audio books downloaded	1133
Movies, tv, music downloaded	112
PROGRAMMING	
Total Programs Sponsored by the Library	15*
Summer Reading Program/ kids Events	5
* not including weekly story times, monthly book club and knitting workshops	
** we reclassified patrons to include only those active in last 3 years	
Statistics for 2021 have improved vastly over 2020	

LIBRARY OPERATING FUND	12/31/2020	12/21/2021
Expenses		
Professional Fees & Expenses	536.99	604.49
Library Materials	14,385.50	12,975.46
Supplies & Equipment	5,189.24	6,393.54
Heat & Light	9,558.52	10,778.72
Programs	1,229.94	2,208.08
Other Services	7,699.58	7,971.03
Payroll	71,668.05	78,322.47
holiday bonuses		600
TOTAL EXPENSES	\$110,267.81	\$119,853.79
Donations		
Fees (non-resident, copier, fax, conscience box, etc.	25	25.00
Grants	7,914.00	1,737.00
Friends donations	1,625.00	412.00
patron donations		550.00
tomato sales		1,068.00
TOTAL DONATIONS	9,864.00*	3,792.00
NOTE: these numbers are unaudited		

Road Manager Report

Road Manager Report

Year 2021 started off with below average precipitation however the weather systems we did get required plowing and a significant amount of sand/salt. Plowing and sanding contracts were provided by B&S Disposal and Matrix Paving & Excavation Inc. who are both on their second year of a three year contract.

As we entered into spring/summer the precipitation became more frequent creating the wettest July on record, postponing our roadside mowing with Sewall Enterprises for a week. In June Matrix Paving & Excavation Inc. was contracted to rebuild the loading dock at the town's salt shed as well as the repair and reroofing of the utility shed. The paving contract was awarded to Bell & Flynn for the overlaying of Hobbs and Shaws Hill Roads in early August and Highland Road in October.

The warm weather persisted into the fall with one of the latest frosts on record. Our winter material contracts for salt and sand were renewed with Morton Salt and Plourde Sand & Gravel. In December Doug's Tree Service was contracted to remove several dead and diseased trees on both Cottage and Stumpfield roads.

Thank you to the residents of Kensington, board of selectmen, and all department heads who have welcomed me into this position, looking forward to another great year.

Respectfully Submitted,
Matthew Armstrong



Moulton Ridge Road July 2021- Road Shoulder Repair

Trustees of the Trust Funds Report

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

Fiscal Year 2021

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

The Town of Kensington Capital Reserve Funds and Common Trust Funds were invested on behalf of the Town by Three Bearings Fiduciary Advisors based on the Trustee of the Trust Funds Investment Policy. During the year ending December 31, 2021, the market value of the Funds increased by \$236,564.31 compared to the balance on December 31, 2020, ending the year with a market value of \$738,090.25.

During the year there were several additions to the Town's Fire & Emergency Services Funds, School Building Repair & Maintenance and Special Education Capital Reserve Funds, as well as income earned and remitted to the John W. & Jesse E. York Scholarship Fund from monies held by Cambridge Trust. Additions were made to several Expendable Reserve Funds Delineated below.

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

The following schedules reflect the calendar year Summary of Activity, and the December 31, 2021 Report of Trust and Capital Reserve Funds prepared by Three Bearings.

Respectively Submitted,

Trustees of the Trust Funds:

Kenneth Leonard, Chair

Chris Mertinooke

Susan Cannon

During Fiscal Year 2021 the Trust Funds Incurred the Following Activity
(not including interest, gains, or fees)

Additions and New Funds:

Fire & Emergency Services	\$178,091.00	
School Board for Building Repairs and Maintenance	\$ 20,000.00	
School Board for Special Education	\$ 20,000.00	
Revaluation Fund	\$ 6,300.00	
John W. & Jesse E. York Scholarship	<u>\$ 3,229.90</u>	
		<u><u>\$ 227,620.90</u></u>

Disbursements:

Highfield Farm Trust	\$ 447.50	
John W. & Jesse E. York Scholarship	\$ 4,999.50	
Bessie B. & Faith N. York Scholarship	\$ 5,625.00	
Purchase of Fire Vehicle	\$ 15,404.22	
		<u><u>\$ 26,476.22</u></u>

Town Of Kensington
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2021

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL		Ending Market Value
				Balance Beginning of Year	Additions- Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Balance End of Year	Principal & Income	
CEMETERY												
1912- 2020	Perpetual Care	Cemetery Minc	Common TF	27,859.94	1,547.24	29,407.18	27,091.33	1,323.78	0.00	28,415.11	57,822.29	66,457.77
1944- 2016	Perpetual Care & For the Good of the Cemetery	Cemetery Minc	Common TF	12,493.90	708.76	13,202.66	12,678.62	606.53	0.00	13,285.15	26,487.81	30,443.66
	Total Cemetery			40,353.84	2,256.00	42,609.84	39,769.95	1,930.31	0.00	41,700.26	84,310.10	96,901.43
GENERAL TRUSTS												
1998	Highfield Farm Trust	Maintenance	Common TF	14,920.76	448.40	15,369.16	1,442.27	386.53	447.50	1,381.30	16,750.46	19,252.08
	Total General Trusts			14,920.76	448.40	15,369.16	1,442.27	386.53	447.50	1,381.30	16,750.46	19,252.08
KENSINGTON SCHOOL DISTRICT												
1992	Educational Trust	Grants	Common TF	8,279.46	306.47	8,585.93	2,605.42	262.28	0.00	2,867.70	11,453.63	13,164.19
2007	John W. & Jessie E. York Scholarship Trust	Scholarships	Common TF	0.00	93.97	93.97	5,391.96	3,334.30	4,999.50	3,726.76	3,820.73	4,391.34
2014	Bessie B. York & Faith N. York Educational Fund	Scholarships	Common TF	208,463.93	5,948.71	214,412.64	8,242.24	5,121.78	5,625.00	7,739.02	222,151.66	255,329.21
	Total Kensington School District			216,743.39	6,349.15	223,092.54	16,239.62	8,718.36	10,624.50	14,333.48	237,426.02	272,884.74
CAPITAL RESERVE FUNDS												
1987	Highway Equipment	Equipmt Purchases	Common CRF	13,066.98	229.16	13,296.14	27,609.02	329.45	0.00	27,938.47	41,234.61	42,780.39
1987	Land & Buildings	Acquisition	Common CRF	6,209.62	58.79	6,268.41	4,226.03	84.51	0.00	4,310.54	10,578.95	10,975.53
1986	Roads	Maintenance	Common CRF	1,907.98	27.14	1,935.12	2,909.32	38.99	0.00	2,948.31	4,883.43	5,066.50
1995	Fire Dept. Equipmt	Purchases	Common CRF	3,635.85	21.79	3,657.64	231.25	31.30	0.00	262.55	3,920.19	4,067.15
2020	Fire & Emergency Services	Equipmt Purchases	Common CRF	0.00	163,634.01	163,634.01	0.00	1,095.03	0.00	1,095.03	164,729.04	170,904.30
1997	Police Cruiser	Purchases	Common CRF	104.64	0.99	105.63	71.63	1.41	0.00	73.04	178.67	185.37
1998	Revaluation	Future Need	Common CRF	12,631.61	6,407.27	19,038.88	117.26	145.95	0.00	263.21	19,302.09	20,325.68
2019	Expendable Trust Funds	School District	Common CRF	50,205.78	40,450.82	90,656.60	391.64	564.52	0.00	956.16	91,612.76	95,047.08
	Total Capital Reserve Funds			87,762.46	210,829.97	298,592.43	35,556.15	2,291.16	0.00	37,847.31	336,439.74	346,352.00
	GRAND TOTALS:			359,780.45	219,883.52	579,663.97	93,007.99	13,326.36	11,072.00	95,262.35	674,926.32	738,990.25

Cemetery Trustees Report

CEMETERY TRUSTEES REPORT 2021

We wish to thank Down to Earth Landscaping for stepping in to assist with cemetery maintenance this year in the absence of a town contract. In addition to mowing, they also helped to remove a stone that risked damage to vehicles using the cemetery access road and eliminated some invasive species that had found their way into the yard.

Gravestone Services of New England did a wonderful job resetting and repairing 20 pre-1900 stones in the Lower Yard cemetery, tidying things up nicely and helping to preserve these historic monuments.

REMINDERS

Artificial flowers are not to be placed at gravesites. Lawnmowers can accidentally cut the wires causing damage to the mower and injury to the person mowing.

Christmas decorations need to be removed by April 15th and Memorial decorations by November 1. The cemetery is closed to traffic and burials during the winter months. If you find the wooden gate closed, that means vehicles are not permitted in the cemetery. Foot traffic is allowed year-round. The wooden gate will reopen in the spring as soon as the road is safe to use. The iron gates are closed all year except for Memorial Day weekend.

BURIAL PROCEDURES

The family of a deceased individual seeking internment in the cemetery should contact the Town Office or one of the Trustees.

A burial permit must be filed with the Town Clerk for all internments.

Every town resident is entitled to a free burial plot at the time of death. There are two whole burial gravesites to a plot for a couple, one whole burial gravesite for a single person.

If the family has not selected a plot, the Trustees will assist them.

CREMATIONS

Standard burial procedures need to be followed:

- A Trustee must be notified before burial of ashes.
- A burial permit must be filed with the Town Clerk.

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

WINTER BURIALS

The cemetery is not open for winter burials. A request for an exception may be considered by the Cemetery Trustees, who will take into account the ground and snow conditions. The town burial vault is available for storage until spring if needed.

PERPETUAL CARE

Many years ago, a Perpetual Care Fund was established to help maintain cemetery monuments. The Trustees urge the families of newly-interred persons to contribute a recommended \$250 per gravesite to this fund. Families who have plots but have not donated to perpetual care are also encouraged to do so.

If there are any questions, please contact one of the Trustees.

Respectfully submitted,

The Cemetery Trustees

Norman DeBoisbriand – 603-778-2731

Nancy Roffman – 603-772-5711

Jacquelyn Benson – 603-744-2033

Grange Hall Trustees Report

The Grange Hall was able to accomplish some important things in 2021. We were able to complete the safety related improvements that were identified by Fire Chief Jon True. Those improvements included:

- Installation of Emergency Lighting.
- Required COVID signage for Hall use.
- Initiating regular pest control applications.
- Completing ductwork repair to the heating system.

Due to COVID related limitations, the Grange was used for only 2 gatherings in 2021. Friends of the Library were able to utilize the Hall as well as, a small post funeral gathering for family and Kensington friends.

Grange Hall Trustees conducted a walk through of the Hall in late fall and identified some maintenance items that will need to be addressed in 2022. These include some building front carpentry work to trim and entrance steps, exterior painting on the north and west sides of the building and kitchen roof treatment or shingle replacement. A warrant article has been submitted to determine if the Town desires to undertake and fund these items.

Respectfully submitted,

Kensington Grange Hall Trustees

Holly McCann

Frank Whittemore

Carol Beers-Witherell

Kensington Recreation and Social Committee Report

Kensington Recreation and Social Committee Annual Report for 2021

Once again due to the unfortunate circumstances of the COVID-19 pandemic, the Recreation and Social Committee were required to keep our activities to a minimum. We look forward to the time when we can offer additional events.

We were able to continue our annual Halloween Pumpkin display. This was a joint effort with the KPD, KFD and the Kensington Congregational Church. Many pumpkins both carved and painted were displayed on our stonewall in front of the Congregational Church/Town Hall for all to enjoy. We had many artistic displays from residents of all ages!

We had our town fireworks display to celebrate both old home days during the summer and the coming of the new year on New Year's Eve. Again, working together with the KFD, KPD and the Sawyer Park Trustees this display was enjoyed by all.

Our summer camp for children going into 1st grade through 5th grade was improved by adding a camp opportunity for those children going into 6th grade through 8th grade. Camp was a wonderful opportunity for children to be together working on arts and crafts as well as sports and enjoying special theme days. COVID did present some obstacles, but the counselors and the children were able to have a great camp experience with a little creative thinking/planning.

This year we were able to start our evening ski program again. It was such a success! The skiing has been awesome. We had 15 children with 5 successful weeks. The children range from 4 years to 5th grade. Some of them were new skiers and some had lots of experience, but they all had fun.

We look forward to coming out of the COVID restrictions and enjoying our traditional activities throughout the year, hopefully soon.

Respectfully submitted by the Kensington Recreation and Social Committee,

Elaine Bodwell
Donna Carter
Jessica Minghella
Sarah Turcott-Hall
Lili Spinosa

Conservation Commission Report

Annual Report for Kensington Conservation Commission

Throughout 2021 the Commission discussed the following issues:

Moulton Ridge Conservation Land - legal documents for the permanent conservation easement were signed. The Commission discussed concerns with allowing hunting on the property. The Commission hoped to have a town meeting to address citizens' concerns. Trails need to be re-blazed.

Hodges Conservation Land – No Hunting signs were placed along the perimeter of the property with the help of the Trails Committee. The Conservation Commission received approval from NH Department of Environmental Services for a wetland disturbance for a foot bridge from Sawyer Park to Hodges. The foot bridge still needs to be constructed. The Rockingham County Conservation District sprayed for invasive species along the border of the fields. Funds from the Hodges Trust Fund were used to pay for the invasive species control. Small stones were placed along the boundary of Hodges where they were removed.

Beavers have been busy throughout Kensington. Beavers have impacted Conservation lands flooding access points, trails, and adjacent properties.

Subdivision and Wetland Disturbance: The Commission discussed subdivision at Hog Hill, O'Keefe, and Felch. In addition, the Commission discussed the engineering plans and after the fact Wetlands Disturbance application at 152 Drinkwater Road. Given that trail construction at the back of the property at 152 Drinkwater Road is permanently impacting prime wetlands, the Commission discussed wetland mitigation such as invasive species control.

Pollinator Pathways -The Commission coordinated with Pollinator Pathways and held a wildflower seed give-a-way at the Grange Hall.

Donated Lands -Paul White donated two parcels to the town, one adjacent to the Hodges parcel and the second in the Great Meadows.

Conservation Next Steps – the Commission is reviewing other parcels of land to protect. Reviewing maps, history of easements, rural character, trails, scenic beauty, connection to other conserved property, risk of development, owner's interest in protecting lands. The Commission discussed a warrant article to increase the percentage the Conservation Commission receives from the Current Use Change Tax from 25% to 100%. SAU 16 property in Kensington has been purchased, 10 acres are to be placed in Conservation by new owners.

Community News – articles have been submitted discussing the Moulton Ridge Conservation Easement, Pollinator Pathways and other issues.

Easement monitor reports – Southeast Land Trust and Rockingham County Conservation District provided easement monitoring reports.

Sawyer Kensington Trust Report

2021 Sawyer Kensington Trust Annual Report

2021 was again a challenging time as we all found ways to regain some normalcy during the continuing pandemic. With a great deal of cooperation and coordination with all users of the park, programs were re-instituted and there was a full slate of baseball, softball and lacrosse at the park last year. The Kensington summer camp program was back in full force as well. The park hosted an Old Home Day celebration in August and fireworks display on New Years Eve.

In cooperation with the Kensington Public Library a new free library was installed at the park in the spring. Feel free to share any books you like with your neighbors; it's located just off the west end of the parking lot at the main park site. As with all things park-related, Bruce Cilley is tireless in making sure projects such as the free library and all other site improvements required to keep the facility the best in the Seacoast are quickly and professionally taken care of.

The Trustees are happy to relate that after a great deal of work by Mike Del Sesto, Hez Marks-Mercadante and Donna Carter our new website is in place with an integrated calendar and electronic forms to make using the park an easier experience for private and group functions. Check it out when you get a moment at www.SawyerKensingtonTrust.org

Finally, it is with sadness that we said goodbye this year to Hez Marks-Mercadante. Hez and her family moved to Tennessee; but her energy, warm sense of humor and determination to make the park the best it could be will be missed. We are happy to report that Janet Bunnell was selected by the Board of Selectmen to fill Hez's position until Town Meeting and Janet has already shared with the Trustees a great deal of her knowledge with respect to public /private outreach and fundraising.

Respectfully;

Trustees of Sawyer Kensington Trust

Bruce Cilley, Kensington Leadership Center Trust

Mike Del Sesto, Kensington Leadership Center Trust

Donna Carter, Town of Kensington

Janet Bunnell, Town of Kensington

Glenn Greenwood, Town of Kensington

Planning Board Report

The Planning Board reviewed and held hearings on eight (8) applications in 2021, all of which were approved with conditions. The following is a summary of the applications by type:

2021 Planning Board Report

- **4 Subdivision:** (Hog Hill Preserve, LLC Map 4 Lot 4 – Approved; Sargent Map 6 Lot 60 – Approved; Welsh Map 11 Lot 30 – Approved; O’Keefe Map 9 Lots 13 – Approved)
- **2 Boundary/Lot Line Adjustment:** Hog Hill Preserve, LLC Map 4 Lots 3 & 7-1 – Approved; O’Keefe Map 9 Lots 13 & 13-1 – Approved
- **1 Conditional Use Permit:** ADU – Dynamis Development, LLC Map 8 Lot 30 – Approved
- **1 Site Plan Review:** Agricultural/Farm Store Use – Parker Feld Map 12 Lot 47 - Approved

In addition to these new applications, the Planning Board continued to monitor compliance with conditions of approval for applications approved in 2021 and in prior years. The Board continued to focus on application process improvement and reviewing regulations with the intent of making recommendations for potential amendments to the Town’s Zoning, Subdivision and Site Plan Review Regulations.

In June the Planning Board recommenced in person meetings following 15 months of virtual meetings due to COVID-19. The Planning Board welcomed Mr. Glenn Greenwood with GKG Planning LLC in July as the Circuit Rider on an annual contractual basis and Mr. Andrew Clarke as our scribe and clerk in February. With regret, the Board accepted Mr. Robert Chases resignation from the Planning Board in October and would like to thank him for his hard work as Chairman during a difficult period of transition due to COVID-19.

After being voted against in 2020, the Planning Board again recommended that the Town allocate \$6,000 for a Build-Out Analysis. This request was supported by the Board of Selectmen and was approved by vote of the townspeople in March 2021. The Build-Out Analysis was completed in December 2021 and its results were presented in the January 2022 Planning Board Meeting. The report will be used to inform the Town’s growth management efforts such that growth can be fairly and effectively managed in concert with the Town’s Master Plan and is available at Town Hall for those who wish to review the report.

We sincerely appreciate the dedicated and diligent efforts of our members, our scribe and clerk, Select Board representative, Circuit Rider, other Town boards, Town staff and the legal and engineering professionals who all help us collectively accomplish our role as the Town’s Planning Board.

Respectfully Submitted,

Vanessa Rozier
Planning Board Chair

Zoning Board of Adjustment Report

Town of Kensington Zoning Board of Adjustment 2021 Annual Report

Members: Michael Schwotzer, Chairman; Joan Skews, Vice-Chair;
Mark Craig, Member; William Ford, Member; Janet Bunnell, Member;
Newly appointed Alternate – Therese Wallaga. **Seats Vacant - 2 Alternates**

Public Hearings by Month:

July: Three Hobbs Road Realty Trust c/o William and Linda Zammer, Trustees for property located at 2 Hobbs Road, Kensington, NH, Map 13, Lot 15, for a special exception and variance regarding the location of a proposed dwelling.

A description of the orientation and setup of the property was discussed. It was noted that the special exception was to construct within a certain distance from Hydric A and Hydric B Soils. The Variance was for the septic system which would be closer than the required minimum distance of 75' from Hydric A and Hydric B soils.

After lengthy discussion, it was determined that input was necessary from the Conservation Commission. A motion was made and passes to continue both applications until August 2, 2021.

Later, the ZBA was informed by letter that the applicant withdrew the applications. Cases closed.

December: Jeffrey Brown of 88 Amesbury Road, Kensington, NH, Map 11, Lot 20, for a special exception for a home occupation in accordance with Article III, Section 3.3C of the Kensington Zoning Ordinance.

Mr. Brown described his application for home occupation which was to offer service to property owners as a handyman business named "Some Assembly Required". His service would offer installations, assemblies, and home maintenance and repairs. He explained that the nature of his work would mostly be on site at the homeowner's or business' location.

Mr. Brown stated he would not like a sign at his property as he doesn't feel that his is a walk-in business. He would like to have the business name and contact information on the side of the vehicle. The floor plan in regard to which room would be used as an office was discussed. The square footage of the office versus the house was discussed and found to be less than 25% of the total area of the house.

M. Craig made a motion to grant the special exception of Mr. Brown for a home occupation with the condition that approximately 2 square feet of sign per side of the vehicle will be in lieu of the 4 square feet of sign being on the premises. J. Skews seconded. All voted in favor.

* * *

Respectfully submitted: Michael Schwotzer, Chairman

Heritage Commission Report

Heritage Commission Report 2021

The Heritage Commission was able to meet virtually every month throughout the year despite the pandemic. The meetings were posted and enabled by the Town Clerk Sarah Wiggin. In the fall the commission was able to return to the Town Hall with members wearing masks and observing social distancing. They voted to change the meeting time from 6:15 back to 7:00, so the commission now meets on the third Wednesday of every month at 7, and we encourage public attendance.

To help townspeople maintain their historic properties, the commission focused on the following areas:

- It featured the town's Barn Easement Program in several publications. The easement program helps owners of historic agricultural buildings abate their taxes, allowing them to maintain the antique barns we all love to see.
- It continued to offer site visits to local property owners who are considering repairs, confronting decisions about, or simply interested in advice about maintaining their historic properties. These visits are made by commission members, including professional preservationists. For instance, this year commission members made a site visit to the owners of an historic barn and made suggestions for repair. We encourage the community to take advantage of this offer for "free advice."

The commission also made plans to offer their services to other town bodies, and other organizations that support preservation, such as:

- Assisting the Planning Board by revising the Historic Resources chapter of the Master Plan when the plan is revised.
- Helping the Conservation Commission identify farmland critical to maintaining the town's agricultural character.
- Working with the Selectmen and Planning Board to review the Plan NH Charrette recommendations for renewed conversations about the Town Center.
- Supporting the Union Meeting House Trustees to save the building and bring it back to usefulness in the town.
- Offering the Trails Committee some interpretive signs for historic trails.
- Working with the Cemetery Trustees on a project to safely clean some of the significant markers.

When the social distancing days of Covid-19 are behind us and people again feel comfortable having folks in their homes and buildings, the commission plans to:

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

Throughout the year, the commission has discussed how to recognize and thank those property owners who keep our historic buildings and vistas alive and offer historic markers to some properties. As the town loses more and more historic buildings, the commission also decided to reach out to historic property owners more proactively before it is too late. Not everyone who has historically significant property realizes they do and may want to make decisions to preserve it with that knowledge.

Looking back to the future.

Respectfully submitted,
Lynne Monroe, Chair
Meghan Gross
Robert Gustafson
Elaine Kaczmarek
Steven Mallory
Joni Praded
Alan Tuthill
Frank Whitemore

Schedule of Town Property

Kensington Owner Index Sorted by Parcel Location

Map	Lot	Sub	Owner	Parcel Location
000008	000016	000000	KENSINGTON, TOWN OF	AMESBURY REAR
000008	000018	000000	KENSINGTON, TOWN OF	AMESBURY REAR
000009	000009	000000	KENSINGTON, TOWN OF	AMESBURY REAR
000017	000018	000000	KENSINGTON, TOWN OF	AMESBURY REAR
000017	000024	000001	KENSINGTON, TOWN OF	AMESBURY ROAD
000008	000067	000000	KENSINGTON, TOWN OF	0 AMESBURY ROAD
000011	000034	000000	KENSINGTON, TOWN OF	63 AMESBURY ROAD
000011	000002	000000	KENSINGTON, TOWN OF	95 AMESBURY ROAD
000008	000014	000000	KENSINGTON, TOWN OF	109 AMESBURY ROAD
000011	000003	000000	KENSINGTON, TOWN OF	110 AMESBURY ROAD
000008	000028	000000	KENSINGTON, TOWN OF	113 AMESBURY ROAD
000008	000023	000000	KENSINGTON, TOWN OF	126 AMESBURY ROAD
000004	000004	000000	KENSINGTON, TOWN OF	11 BARTLETT ROAD
000010	000015	000000	KENSINGTON, TOWN OF	DEARBORN ROAD
000010	000016	000000	KENSINGTON, TOWN OF	DEARBORN ROAD
000010	000018	000000	KENSINGTON, TOWN OF	DEARBORN ROAD
000017	000026	000000	KENSINGTON, TOWN OF	GREAT MEADOWS
000017	000028	000000	KENSINGTON, TOWN OF	GREAT MEADOWS
000017	000029	000000	KENSINGTON, TOWN OF	GREAT MEADOWS
000017	000034	000000	KENSINGTON, TOWN OF	GREAT MEADOWS
000014	000017	000000	KENSINGTON, TOWN OF	GREAT MEADOWS
000014	000018	000000	KENSINGTON, TOWN OF	GREAT MEADOWS
000011	000040	000020	KENSINGTON, TOWN OF	10 HOOSAC ROAD
000004	000044	000000	KENSINGTON, TOWN OF	37 MUDDY POND ROAD
000013	000007	000000	KENSINGTON, TOWN OF	259 N. HAVERHILL ROAD
000012	000006	000000	KENSINGTON, TOWN OF	6 OSGOOD ROAD
000012	000005	000001	KENSINGTON, TOWN OF	19 OSGOOD ROAD
000005	000012	000000	KENSINGTON, TOWN OF	211 SOUTH ROAD
000007	000019	000023	KENSINGTON, TOWN OF	STUMPFIELD REAR
000007	000020	00002A	KENSINGTON, TOWN OF	39 STUMPFIELD ROAD
000008	000028	000001	KENSINGTON, TOWN OF	12 TRUNDLE BED LANE
000008	000009	000000	KENSINGTON, TOWN OF	15 TRUNDLE BED LANE
000008	000010	000000	KENSINGTON, TOWN OF	18 TRUNDLE BED LANE

Town Audit Report

TOWN OF KENSINGTON, NEW HAMPSHIRE		
Financial Statements		
December 31, 2020		
and		
Independent Auditor's Report		
TOWN OF KENSINGTON, NEW HAMPSHIRE		
FINANCIAL STATEMENTS		
December 31, 2020		
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TOWN OF KENSINGTON, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2020

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Kensington, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Kensington, New Hampshire, as of and for the year ended December 31, 2020, 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, defined outflows of resources, or defined inflows of resources for the Town's single employer other post-employment benefit plan in governmental activities and, accordingly, has not recorded an expense for the current period change. Accounting principles generally accepted in the United States of America require

that other post-employment benefits attributable to employee services already rendered and that are not contingent on a specific event that is outside the control of the employer and employee be accrued as liabilities and expenses as employees earn the rights to the benefits, which would increase the defined outflows of resources, liabilities, and defined inflows of resources, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect the defined outflows of resources, liabilities, defined inflows of resources, 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 above do not present fairly the financial position of the governmental activities of the Town of Kensington, New Hampshire, as of December 31, 2020, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Kensington, New Hampshire, as of December 31, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions on pages i-v and 31-36 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 our standard procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

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

Nelson Chubb & Company PC

Manchester, New Hampshire
January 18, 2022

TOWN OF KENSINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
 Year Ending December 31, 2020

Presented herewith please find the Management Discussion & Analysis Report for the Town of Kensington for the year ending December 31, 2020. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

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

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

Overview of the Financial Statements

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

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

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

Government-Wide Financial Statements

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

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

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

TOWN OF KENSINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
 Year Ending December 31, 2020

Fund Financial Statements

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

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

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

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

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

Fiduciary funds are used to account for resources held for the benefit of individuals, private organizations or other governments. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town's own programs.

Notes to the Basic Financial Statements

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

Required Supplementary Information

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

TOWN OF KENSINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS

Year Ending December 31, 2020

Government-Wide Financial Analysis

Statement of Net Position

Net position of the Town of Kensington as of December 31, 2020 and 2019 is as follows:

	Governmental Activities	
	2020	2019
Current and other assets:		
Capital assets	\$ 2,885,203	\$ 3,090,366
Other assets	1,781,648	1,667,628
Total assets	4,667,051	4,757,994
Deferred outflows of resources	332,683	163,526
Long-term and other liabilities:		
Long-term liabilities	1,490,020	1,265,771
Other liabilities	64,800	137,567
Total liabilities	1,554,820	1,403,338
Deferred inflows of resources	14,951	33,939
Net position:		
Net investment in capital assets	2,885,203	3,026,784
Restricted	131,116	128,188
Unrestricted	413,663	289,271
Total net position	\$ 3,429,982	\$ 3,444,243

Statement of Activities

Change in net position for the years ending December 31, 2020 and 2019 is as follows:

	Governmental Activities	
	2020	2019
Program revenues:		
Charges for services	\$ 178,510	\$ 209,671
Operating grants and contributions	155,920	65,252
General revenues:		
Property and other taxes	1,429,342	1,263,139
Licenses and permits	670,803	658,404
Intragovernmental revenue	126,661	126,944
Interest and investment earnings	14,882	34,599
Miscellaneous	17,664	23,907
Total revenues	2,593,642	2,481,916

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TOWN OF KENSINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS

Year Ending December 31, 2020

	2020	2019
Program expenses:		
General government	646,218	626,803
Public safety	1,013,270	829,285
Highways and streets	420,340	493,031
Sanitation	215,642	184,854
Health and welfare	31,272	27,986
Culture and recreation	193,174	229,889
Conservation	42,015	1,210
Interest and fiscal charges	8,547	10,151
Total expenses	2,570,478	2,409,449
Excess before gain/(loss) on disposal of capital assets	23,364	78,467
Loss on disposal of capital assets	(37,625)	—
Change in net position	(14,261)	78,467
Net position at beginning of year	3,444,243	3,365,776
Net position at end of year	\$ 3,429,982	\$ 3,444,243

Town of Kensington Activities

The Town's net position decreased by \$14,261 during the current year, as result of expenditures in excess of exp and reduction of long-term liabilities

The General Fund shows a fund balance of \$1,137,542. This is an increase of \$179,094 from the prior year resulting from revenues in excess of expenditures.

The total fund balance of \$369,779 in the nonmajor governmental funds is non-spendable, restricted or committed for the purposes of the individually established fund. The total fund balance in the nonmajor governmental funds as of December 31, 2020 increased by \$14,793 from the prior year.

Capital Assets

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

The Town's investment in capital assets for its governmental activities as of December 31, 2020 is \$5,920,681. However, this only includes infrastructure (roads, bridges etc.) acquired since 2004 as those capital asset types acquired prior to that date were not recorded. Accumulated depreciation amounts to \$3,035,455, leaving a net book value of \$2,885,203. This investment in capital assets includes equipment and real property. See Note 4 to the basic financial statements for a detail of activity.

**TOWN OF KENSINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2020**

Long-Term Obligations

During 2020 the Town had a net decrease in general obligation bonds in governmental activities of (\$35,906), as a result of scheduled payments on existing debt and amortization of bond premium. Capital lease obligations in the governmental activities experienced a decrease of (\$23,542), as a result of scheduled payments on existing capital leases. See Note 5 to the basic financial statements for a detail of activity.

General Fund Budgetary Highlights

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

Actual revenues on the budgetary basis were greater than the budgeted amount by \$95,270. The Town brought in additional revenues over budget from licenses and permits of \$70,363, representing the largest portion of the excess revenues.

Actual expenditures and other financing uses were slightly under budget on its total appropriation budget by \$10,605.

Economic Factors

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

In 2020 there was a pandemic.

In 2020 grants were applied for by the town department heads, Chief Scott Cain and Chief Jonathan True. These grants total of \$136,371.40.

In 2020 the Town made the 1st year payment for the Kimball Farm Bond in the amount of \$45,854, including interest. This is a 20-year debt for the town which will make its final payment in 2038.

Emergency Management Grants were awarded for the Seabrook Station Drill totaling \$8,500. One payment for 2019 was received in 2020 totaling \$2,125.

In 2020 a Fire and Emergency Capital Reserve Fund was established by the voters and \$45,091 was approved to be added to the fund from unassigned fund balance. Another \$8,000 was approved to be appropriated from fund balance for the sale of the fire department ambulance and SUV. There was an additional \$50,000 added to the fund that was appropriated by the town.

In 2020 there was a new Municipal Software program that was approved by the town for \$31,337.

In 2020 \$25,000 was appropriated to place a permanent conservation easement on Map 13 Lot 1, further described as 274 North Haverhill Road, to be maintained by the Conservation Commission and Southeast Land Trust of New Hampshire.

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**TOWN OF KENSINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2020**

Contacting the Town of Kensington's Financial Management

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

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EXHIBIT A
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Net Position
December 31, 2020

ASSETS	
Current Assets:	
Cash and cash equivalents	
Investments	
Taxes receivable, net	
Accounts receivable, net	
Total Current Assets	
Noncurrent Assets:	
Capital assets	
Non-depreciable capital assets	
Depreciable capital assets, net	
Total Noncurrent Assets	
Total Assets	
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to OPEB	
Deferred outflows related to pensions	
Total Deferred Outflows of Resources	
LIABILITIES	
Current Liabilities:	
Accounts payable	
Accrued expenses	
Deposits	
Current portion of bonds payable	
Total Current Liabilities	
Noncurrent Liabilities:	
Bonds payable	
OPEB liability	
Net pension liability	
Total Noncurrent Liabilities	
Total Liabilities	
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to OPEB	
Deferred inflows related to pensions	
Total Deferred Inflows of Resources	
NET POSITION	
Net investment in capital assets	
Restricted	
Unrestricted	
Total Net Position	

See accompanying notes to the basic financial statements

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EXHIBIT B
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2020

Functions/Programs	Program Revenues		Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions
Governmental Activities:			
General government	\$ 646,218	\$ 167,357	\$ 93,547
Public safety	1,013,270		60,373
Highways and streets	430,340		
Sanitation	215,642	8,053	
Health and welfare	31,272		
Culture and recreation	193,174	3,100	
Conservation	42,015		
Interest and fiscal charges	8,547		
Total governmental activities	\$ 2,570,678	\$ 178,510	\$ 153,920
Business-type Activities:			
General Revenue			
Property and other taxes			1,429,342
Licenses and permits			670,863
Grants and contributions			
Municipal and			18,068
Rooms and meals tax distribution			108,593
Interest and investment earnings			14,882
Miscellaneous			17,414
Net loss on disposal of capital assets			(37,625)
Contributions to permanent fund			250
Total general revenues, net gain (loss) on disposal of capital assets, and contributions to permanent fund			2,221,787
Change in net position			(14,261)
Net Position at beginning of year			3,444,243
Net Position at end of year			\$ 3,429,982

See accompanying notes to the basic financial statements

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EXHIBIT C
TOWN OF KENSINGTON, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2020

ASSETS	
Cash and cash equivalents	\$ 861,566
Investments	631,922
Taxes receivable, net	77,940
Accounts receivable, net	1,792
Due from other funds	24,373
Total Assets	1,597,393
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	-
Total Assets and Deferred Outflows of Resources	\$ 1,597,393
LIABILITIES	
Accounts payable	\$ 28,594
Accrued expenses	16,372
Due to other funds	185,325
Deposits	15,390
Total Liabilities	243,681
DEFERRED INFLOWS OF RESOURCES	
Unallocated property taxes	34,170
Total Deferred Inflows of Resources	34,170
FUND BALANCES	
Nonspendable	
Restained	23,014
Committed	252,717
Assigned	223,447
Unassigned (deficit)	818,364
Total Fund Balances	1,317,542
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,597,393

See accompanying notes to the basic financial statements

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EXHIBIT C-1
TOWN OF KENSINGTON, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2020

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 1,687,321
Amount reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	2,885,203
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis	34,170
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds	
Deferred outflows of resources related to OPEB liability	8,026
Deferred outflows of resources related to net pension liability	328,657
Deferred inflows of resources related to OPEB liability	(1,196)
Deferred inflows of resources related to net pension liability	(13,735)
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	(283,691)
Accrued interest on long-term obligations	(4,444)
OPEB liability	(106,445)
Net pension liability	(1,099,894)
Net Position of Governmental Activities (Exhibit A)	\$ 3,429,982

See accompanying notes to the basic financial statements

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EXHIBIT D

TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

	General Fund	Major Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 1,437,500	\$ 145	\$ 1,437,645
Licenses and permits	670,863		670,863
Intergovernmental	282,581		282,581
Charges for services	8,808	169,702	178,510
Interest and investment income	8,680	6,202	14,882
Miscellaneous	11,887	5,777	17,664
Total Revenues	2,420,319	181,826	2,602,145
Expenditures:			
Current operations			
General government	626,450		626,450
Public safety	780,199	149,228	929,427
Highways and streets	350,194		350,194
Sanitation	215,642		215,642
Health and welfare	31,272		31,272
Culture and recreation	165,817	1,586	167,403
Conservation	25,796	16,219	42,015
Debt service:			
Principal retirement	35,000		35,000
Interest and fiscal charges	10,855		10,855
Total Expenditures	2,241,253	167,033	2,408,286
Net change in fund balances	179,064	14,793	193,857
Fund Balances at beginning of year	1,130,448	354,986	1,485,434
Fund Balances at end of year	\$ 1,317,542	\$ 369,779	\$ 1,687,321

See accompanying notes to the basic financial statements

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EXHIBIT D-1

TOWN OF KENSINGTON, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2020

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 193,857
Amounts reported for governmental activities in the statement of activities are different because:	
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(8,203)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these 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.	(127,538)
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets reduced by the actual proceeds received from the disposal.	(37,625)
Repayment of principal on bonds and capital leases payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	58,282
Governmental funds report the effect of bond insurance premiums when debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt.	906
In the statement of activities, interest is accrued on outstanding bonds payable and capital leases payable, whereas in governmental funds, an interest expenditure is reported when due.	1,402
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflect the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.	8,050
Net changes in OPEB	(103,622)
Net changes in pension	\$ (14,261)
Change in Net Position of Governmental Activities (Exhibit B)	\$

See accompanying notes to the basic financial statements

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EXHIBIT E
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2020

	Private- Purpose Trust Funds	Carroll Fund
ASSETS		
Cash and cash equivalents	\$ 261,029	\$ 2,784,491
Investments	-	34,321
Taxes receivable	261,029	198,672
Total Assets	\$ 522,058	\$ 3,017,484
DEFERRED OUTFLOWS OF RESOURCES		
Total Deferred Outflows of Resources	-	-
Total	\$ 522,058	\$ 3,017,484
LIABILITIES		
Due to other governments	-	2,983,163
Total Liabilities	\$ -	\$ 2,983,163
DEFERRED INFLOWS OF RESOURCES		
Total Deferred Inflows of Resources	-	-
Total	\$ -	\$ -
NET POSITION		
Restricted for:	261,029	54,321
Individuals and other governments	\$ 261,029	\$ 54,321
Total Net Position	\$ 522,058	\$ 54,321

See accompanying notes to the basic financial statements

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EXHIBIT F
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2020

	Private- Purpose Trust Funds	Carroll Fund
ADDITIONS:		
Investment Earnings:		
Interest	\$ 17,098	\$ 4,321
Total Investment Earnings	\$ 17,098	\$ 4,321
Property tax collections for other governments		6,596,091
Motor vehicle fee collections for other governments		174,099
Miscellaneous receipts		50,000
Total Additions	\$ 17,098	\$ 6,824,511
DEDUCTIONS:		
Beneficiary payments to individuals	16,673	
Payments of property tax to other governments		6,596,091
Payments of motor vehicle fees to other governments		174,099
Total Deductions	\$ 16,673	\$ 6,770,190
Change in net position	\$ 425	\$ 54,321
Net Position at beginning of year	254,694	-
Net Position at end of year	\$ 255,119	\$ 54,321

See accompanying notes to the basic financial statements

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TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

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

Fund Accounting

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

1. **Governmental Funds:**

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

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

2. **Fiduciary Funds:**

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is comprised of private-purpose trust funds and custodial funds. Private-purpose trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town's private-purpose trust funds account for grants and scholarship funds of the School District. Custodial funds are held and administered by the Town for the benefit of others; therefore, assets of the custodial funds are not available to support the Town. The Town's custodial funds consist of property taxes collected on behalf of the Exeter Region Cooperative School District, Kensington School District, and Rockingham County, motor vehicle fees collected on behalf of the State of New Hampshire, and the capital reserve funds of the Kensington School District, which are held by the Town as required by State law.

Measurement Focus

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

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

2. **Fund Financial Statements:**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

The Town of Kensington, New Hampshire (the Town) was incorporated in 1717. The Town operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions authorized by State law.

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

Basis of Presentation

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

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

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

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

2. **Fund Financial Statements:**

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

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

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

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

Basis of Accounting

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

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

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

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

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

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

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

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

2. *Expenses/Expenditures:*

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

Budgetary Data

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

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2020, the Town applied \$100,000 of its unappropriated fund balance to reduce taxes.

Investments

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

Taxes Receivable

Taxes levied during the current year and prior and uncollected at December 31, 2020 are recorded as receivables net of reserves for estimated uncollectibles of \$10,000.

Accounts Receivable

Charges for services billed during the current year and prior and uncollected at December 31, 2020 are recorded as receivables net of reserves for estimated uncollectibles of \$14,000 in the RMS Revolving Fund, a Nonmajor Governmental Fund.

Capital Assets

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

All capital assets, including infrastructure and intangible assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The Town maintains a capitalization threshold of \$5,000. 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.

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

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

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Description	Years
Land improvements	5-20
Buildings and improvements	15-40
Vehicles and equipment	5-20
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 subsequent approval. Unused vacation time accrued during the year will be paid upon termination.

Bond Premium

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

Accrued Liabilities and Long-Term Obligations

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

Postemployment Benefits Other Than Pensions (OPEB)

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

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Net Pension Liability

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

Net Position

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

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

Fund Balance Policy

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

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

As of December 31, 2020 the Town has not adopted a formal fund balance policy.

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

In instances where expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, estimated 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 requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Other Postemployment Benefits

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

Deficit Fund Balance

At December 31, 2020, the Recreation Revolving Fund, a Nonmajor Governmental Fund, had a deficit 'Unassigned' fund balance of (\$3,294) due to program event expenditures in excess of program revenues.

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

NOTE 3—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2020 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 861,566
Investments	808,804
Statement of Fiduciary Net Position:	
Cash and cash equivalents	2,784,491
Investments	315,550
Total deposits and investments	<u>\$ 4,770,211</u>

Deposits and investments as of December 31, 2020 consist of the following:

Deposits with financial institutions	\$ 3,649,435
Investments	1,120,776
Total deposits and investments	<u>\$ 4,770,211</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 (NHPPDP) as external investment pool, in accordance with New Hampshire State law. Responsibility for the investments of the Trust Funds is with the Trustees of Trust Funds. The trust funds are invested under the Prudent Man Rule per NH RSA 31:25-d. Typically, these funds have a long or perpetual time horizon. The portfolio investment objective is to provide a total return consistent with the purpose of that fund that exceeds the long-term rate of inflation.

Interest Rate Risk

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

As of December 31, 2020, the Town's trust fund investments could be broken down into the following remaining maturities:

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Investment Type	Remaining Maturity (in Years)		
	Fair Value	0-1 Years	1-5 Years
Fixed income mutual funds	\$ 329,313	\$ -	\$ 148,728
			\$ 180,385

Credit Risk

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

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

Investment Type	Fair Value	Rating as of Year End	
		Above	Not Rated
Fixed income mutual funds	\$ 329,313	\$ 329,313	
Money market mutual funds	6,298		6,298
State investment pool	619,278	\$ 619,278	
	\$ 954,889	\$ 619,278	\$ 335,611

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town's policy states that full collateralization will be required on nonnegotiable certificates of deposit and repurchase agreements.

Of the Town's deposits with financial institutions at year end, \$3,430,118 was collateralized by securities held by the bank in the bank's name.

As of December 31, 2020, Town investments in the following investment types were held by the same counterparty that was used to buy the securities:

Investment Type	Reported Amount
Exchange traded funds	\$ 119,993
Fixed income mutual funds	329,313
Equity mutual funds	45,894
Money market mutual funds	6,298
	\$ 501,498

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Fair Value Measurement of Investments

The Town categorizes the fair value measurements of its investments within the fair value hierarchy established by accounting principles generally accepted in the United States. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows (in order of priority):

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

As of December 31, 2020, the Town's investments measured at fair value, by type, were as follows:

Investment Type	Fair Value Measurements Using:			Totals
	Level 1	Level 2	Level 3	
Exchange traded funds	\$ 119,993			\$ 119,993
Fixed income mutual funds	329,313			329,313
Equity mutual funds	45,894			45,894
	\$ 495,200	\$ -	\$ -	\$ 495,200

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

Investment in NHPDP

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

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

NOTE 4—CAPITAL ASSETS

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

	Balance 1/1/2020	Addition	Disposal	Balance 12/31/2020
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,066,679	\$ -	\$ -	\$ 1,066,679
Construction in progress		\$ 34,957		\$ 34,957
Total capital assets not being depreciated	\$ 1,066,679	\$ 34,957	\$ -	\$ 1,101,636

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Other capital assets:			
Land improvements	263,367		263,367
Buildings and improvements	1,700,718		1,700,718
Vehicles and equipment	1,114,264	42,079	1,156,343
Infrastructure	1,902,843		1,902,843
Intangible assets	10,750		10,750
Total other capital assets at historical cost	4,991,942	42,079	5,034,021
Less accumulated depreciation for:			
Land improvements	(165,374)	(12,719)	(178,093)
Buildings and improvements	(429,717)	(42,247)	(471,964)
Vehicles and equipment	(601,713)	(82,586)	(684,299)
Infrastructure	(1,774,285)	(65,947)	(1,840,232)
Intangible assets	(7,167)	(1,075)	(8,242)
Total accumulated depreciation	(3,088,255)	(204,574)	(3,292,829)
Total other capital assets, net	1,903,687	(162,495)	1,741,192
Total capital assets, net	\$ 3,050,366	\$ (127,538)	\$ 2,922,828

Depreciation expense was charged to governmental functions as follows:

General government	\$ 26,763
Public safety	81,894
Highways and streets	70,146
Culture and recreation	25,771
	<u>\$ 204,574</u>

NOTE 5—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2020 are as follows:

	Balance 1/1/2020	Additions	Reductions	Balance 12/31/2020	Due Within One Year
Governmental activities:					
Bonds payable	\$ 315,000	\$ -	\$ (35,000)	\$ 280,000	\$ 35,000
Unamortized bond premium	4,597	-	(906)	3,691	-
Total Bonds payable	319,597	\$ -	\$ (35,906)	283,691	35,000
Capital leases payable	23,582	-	(23,582)	-	-
	<u>\$ 343,179</u>	<u>\$ -</u>	<u>\$ (59,488)</u>	<u>\$ 283,691</u>	<u>\$ 35,000</u>

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

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

General Obligation Bonds

Bonds payable at December 31, 2020 is comprised of the following individual issues:

Description	Original Issue	Interest Rate	Maturity Date	Balance at 12/31/2020
2008 Conservation Bond	\$ 754,195	4.22%	August 2028	\$ 283,691
				Sub-total 283,691
				Add: Unamortized bond premium 3,691
				Total Bonds payable \$ 283,691

Debt service requirements to retire general obligation bonds outstanding at December 31, 2020 are as follows:

Year Ending December 31	Principal	Interest	Total
2021	\$ 35,000	\$ 12,119	\$ 47,119
2022	35,000	10,675	45,675
2023	35,000	9,188	44,188
2024	35,000	7,700	42,700
2025	35,000	6,213	41,213
2026-2028	105,000	9,406	114,406
	<u>285,000</u>	<u>55,301</u>	<u>335,301</u>
		3,691	3,691
	<u>\$ 283,691</u>	<u>\$ 55,301</u>	<u>\$ 338,992</u>

Add: Unamortized bond premium

NOTE 6—OTHER POSTEMPLOYMENT BENEFITS

Plan Description

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

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

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

Benefits Provided

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

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

Funding Policy

Per RSA 100-A:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rate for the covered payroll of police officers was 3.60% for the year ended December 31, 2020. Contributions to the OPEB plan for the Town were \$12,492 for the year ended December 31, 2020. Employees are not required to contribute to the OPEB plan.

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

At December 31, 2020, the Town reported a liability of \$106,445 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2019. The Town's proportion of the net OPEB liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately financed specific liabilities of individual employers or NHRS. At June 30, 2020, the Town's proportion was approximately 0.0243 percent, which was a decrease of 0.0016 percentage points from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Town recognized OPEB expense of \$4,443. At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience		\$ 308
Net difference between projected and actual earnings on OPEB plan investments	\$ 398	
Changes of assumptions	684	
Changes in proportion and differences between Town contributions and proportionate share of contributions		888
Town contributions subsequent to the measurement date	5,944	
Totals	\$ 8,026	\$ 1,196

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$6,830. The Town reported \$5,944 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

June 30	
2021	\$ (482)
2022	118
2023	141
2024	160
	\$ (116)

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

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

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

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

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the discount rate from 7.25% to 6.75%
- Reduced wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated demographic assumptions, including mean and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality table)
- Increased the medical subsidy margin for teachers from 0.20% to 0.50%

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

Asset Class	Target Allocation	Weighted Average Long-Term	
		Expected	Real Rate of Return
Domestic equity	30%	3.71	4.15%
Fixed income	25%	0.42	3.68%
International equity	20%	3.96	6.20%
Alternative investments	15%	4.81	7.71%
Real estate	10%		2.95%
Total	100%		

The discount rate used to measure the collective total OPEB liability as of June 30, 2020 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

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

The following presents the Town's proportionate share of the net OPEB liability calculated using the discount rate of 6.75 percent, as well as what the Town's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

	Current	1% Decrease	Discount Rate	1% Increase
		(5.75%)	(6.75%)	(7.75%)
Net OPEB liability	\$ 115,588	\$ 106,445	\$ 98,507	

NOTE 7—DEFINED BENEFIT PENSION PLAN

Plan Description

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

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

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

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Benefits Provided

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

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

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

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

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Changes in Benefits

Ch. 340 laws of 2019 (HB 616) grants a one-time, 1.5% COLA on the first \$50,000 of an annual pension benefit to members who retired on or before July 1, 2014, or any beneficiaries of such member who is receiving a survivorship pension benefit. The COLA will take effect on the retired member's first anniversary date of retirement occurring after July 1, 2020. The adjustment shall become a permanent addition to the member's base retirement allowance.

Funding Policy

Covered police officers are required to contribute 11.55% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rate for the covered payroll of police officers was 24.77% for the year ended December 31, 2020. The Town contributes 100% of the employer cost.

Per RSA-100-A:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ended December 31, 2020 were \$84,544.

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

At December 31, 2020, the Town reported a liability of \$1,099,844 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2019. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately financed specific liabilities of individual employers or NHRS. At June 30, 2020, the Town's proportion was approximately 0.0172 percent, which was an increase of 0.0004 percentage points from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Town recognized pension expense of \$183,166. At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience		
Changes of assumptions	\$ 29,702	\$ 11,810
Net difference between projected and actual earnings on pension plan investments	108,880	
Changes in proportions and differences between Town contributions and proportionate share of contributions	68,029	
Town contributions subsequent to the measurement date	71,131	1,925
Totals	\$ 46,995	\$ 13,735

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as an increase to unrestricted net position in the amount of \$310,922. The Town reported \$46,995 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense for the measurement periods as follows:

June 30,	
2021	\$ 66,196
2022	77,389
2023	65,910
2024	56,432
	\$ 265,927

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2019, using the following actuarial assumptions:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

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

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

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the discount rate from 7.25% to 6.75%
- Reduced wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated demographic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specified by the new public pension plan mortality tables)

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

Asset Class	Target Allocation	Weighted Average Long-Term	
		Expected	Real Rate of Return
Domestic equity	50%	3.71	1.15%
Fixed income	25%	0.42	1.65%
International equity	20%	3.96	6.20%
Alternative investments	15%	4.81	7.71%
Real estate	10%		2.95%
Total	100%		

Discount Rate

The discount rate used to measure the collective pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

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

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Town's proportionate share of the net pension liability	\$ 1,423,902	\$ 1,099,384	\$ 835,118

NOTE 8—RESTRICTED NET POSITION

Net position is restricted for specific purposes at December 31, 2020 as follows:

Permanent Funds - Principal	\$ 49,999
Permanent Funds - Income	39,770
Library operations	15,301
Highfield Farm Maintenance	18,333
Kensington Place	7,713
	<u>\$ 131,116</u>

NOTE 9—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2020 are as follows:

	Fund Balance	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:				
Permanent Funds - Principal			\$ 49,999	\$ 49,999
Restricted for:				
Kensington place	\$ 7,713			7,713
Permanent Funds - Income			39,770	39,770
Highfield farm maintenance			18,333	18,333
Library operations		15,301		15,301
Committed for:				
Continuing appropriations		85,311		85,311
Expendable trusts		166,251		166,251
Recreation		1,155		1,155
Heritage			2,442	2,442
Police special details			46,096	46,096
Conservation commission			53,934	53,934
EMS revolving			167,499	167,499
Assigned for:				
Subsequent appropriations		66,077		66,077
Encumbrances		135,033		135,033
Tax decided property		20,776		20,776
Cemetery		1,561		1,561
Unassigned - General operations		818,364		818,364
Unassigned (deficit) - Recreation revolving fund			(8,294)	(8,294)
	<u>\$ 1,317,542</u>	<u>\$ 369,779</u>	<u>\$ 1,087,321</u>	

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

NOTE 10—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$392,294,316 as of April 1, 2020) and are due in two installments on July 1, 2020 and December 21, 2020. Taxes paid after the due dates accrue interest at 8% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year-end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. Priority tax liens obtained prior to April 1, 2020 accrue interest at 18% per annum. Priority tax liens obtained after April 1, 2020 accrue interest at 14% per annum. If the property is not redeemed within a two year redemption period, the property may be tax sold to the Town.

In accordance with State law, the Town collects taxes for the Exeter Region Cooperative School District, Kensington School District, and Rockingham County, all independent governmental units, which are annexed to them as required by law. The Town also collects State of New Hampshire Education taxes, which are annexed directly to the school districts. Total taxes appropriated during the year were \$6,249,264 for the Exeter Region Cooperative School District and Kensington School District combined, and \$346,827 for Rockingham County. These taxes are recognized in these financial statements within the fiduciary funds only. The Town bears responsibility for uncollected taxes.

NOTE 11—INTERFUND BALANCES AND TRANSFERS

The Town has combined the cash resources of its governmental funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at December 31, 2020 are as follows:

	General Fund	Nonmajor Governmental Funds	Total
General Fund	\$ 185,325	\$ 24,373	\$ 210,698
Nonmajor Governmental Funds	\$ 185,325	\$ 24,373	\$ 210,698
	\$ 370,650	\$ 48,746	\$ 419,396

NOTE 12—RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2020, the Town was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

forfeits 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, 2020.

Property and Liability Insurance

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

Worker's Compensation

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

NOTE 13—CONTINGENCIES

Litigation

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

Federal Grants

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

SCHEDULE 1
TOWN OF KENSINGTON, NEW HAMPSHIRE
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Fund Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 1,398,732	\$ 1,398,732	\$ 1,423,197	\$ 24,465
License and permits	600,300	600,300	670,863	70,563
Intergovernmental	203,123	295,305	282,581	(12,724)
Charges for services	7,670	7,670	8,808	1,138
Interest income	1,650	1,650	3,898	2,248
Miscellaneous	400	400	2,130	1,730
Total Revenues	2,212,075	2,306,257	2,393,577	87,322

Expenditures:				
Current operations:				
General government	664,378	637,923	604,838	33,065
Public safety	767,216	829,516	881,761	(52,245)
Highways and streets	421,664	392,690	390,194	2,496
Sanitation	187,800	187,800	215,642	(27,842)
Health and welfare	36,392	36,392	31,272	5,120
Culture and recreation	44,000	44,000	40,949	3,051
Conservation	25,000	25,000	25,796	(796)
Debt service				
Principal retirement	35,000	35,000	35,000	-
Interest and fiscal charges	10,856	10,856	10,855	1
Total Expenditures	2,193,406	2,200,277	2,196,327	3,950
Excess revenues over (under) expenditures	18,669	105,980	207,250	99,270
Other financing sources (uses):				
Transfers out	(225,734)	(225,734)	(219,079)	6,655
Total Other financing sources (uses)	(225,734)	(225,734)	(219,079)	6,655
Net change in fund balance	(207,065)	(121,754)	(15,829)	105,875
Fund Balance at beginning of year				
- Budgetary Basis	1,031,006	1,031,006	1,051,006	-
Fund Balance at end of year				
- Budgetary Basis	\$ 843,941	\$ 923,252	\$ 1,035,177	\$ 105,875

See accompanying notes to the required supplementary information

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SCHEDULE 2
TOWN OF KENSINGTON, NEW HAMPSHIRE
Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability
For the Year Ended December 31, 2020

Measurement Period Ended	Town's Proportionate Share of the Net OPEB Liability		Town's Proportionate Share of the Net OPEB Liability as a Percentage of the Total OPEB Liability	
	Proportion of the Net OPEB Liability	Town's Covered Payroll	as a Percentage of Covered Payroll	as a Percentage of Total OPEB Liability
June 30, 2020	0.02431837%	\$ 106,445	\$ 308,402	34.52%
June 30, 2019	0.02594665%	\$ 113,753	\$ 288,304	39.37%
June 30, 2018	0.02456036%	\$ 112,451	\$ 264,985	42.44%
June 30, 2017	0.01473281%	\$ 67,455	\$ 226,613	29.77%
June 30, 2016	0.01494335%	\$ 72,342	\$ 226,103	32.00%
				5.21%

Significant Actuarial Assumptions			
Measurement Periods	Inflation	Salary Increases	Investment Rate of Return
June 30, 2020	2.00%	5.00%	6.75%
June 30, 2016 - 2019	2.50%	5.00%	7.25%
June 30, 2013 - 2015	3.00%	3.75-5.00%	7.25%
			Scale AA

See accompanying notes to the required supplementary information

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SCHEDULE 3
TOWN OF KENSINGTON, NEW HAMPSHIRE
Schedule of Town OPEB Contributions
For the Year Ended December 31, 2020

Year Ended	Cost-Sharing Multiple Employer Plan Information Only				
	Contractually Required Contribution	Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Town's Covered Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2020	\$ 12,492	\$ (12,492)	\$ -	\$ 341,316	3.66%
December 31, 2019	\$ 11,166	\$ (11,166)	\$ -	\$ 283,177	3.96%
December 31, 2018	\$ 12,669	\$ (12,669)	\$ -	\$ 308,995	4.10%
December 31, 2017	\$ 8,590	\$ (8,590)	\$ -	\$ 215,828	3.98%
December 31, 2016	\$ 8,797	\$ (8,797)	\$ -	\$ 229,097	3.84%

See accompanying notes to the required supplementary information

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SCHEDULE 4
TOWN OF KENSINGTON, NEW HAMPSHIRE
Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability
For the Year Ended December 31, 2020

Measurement Period Ended	Town's Proportionate Share of the Net Pension Liability	Town's Proportionate Share of the Net Pension Liability (Amount as a Percentage of Covered Payroll)	Plus Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2020	\$ 1,093,384	\$ 303,402	36.64%
June 30, 2019	\$ 808,839	\$ 283,304	280.07%
June 30, 2018	\$ 766,688	\$ 264,385	283.59%
June 30, 2017	\$ 689,042	\$ 226,613	304.06%
June 30, 2016	\$ 756,818	\$ 226,103	334.72%
June 30, 2015	\$ 556,122	\$ 220,591	252.11%
June 30, 2014	\$ 596,607	\$ 241,522	247.02%
June 30, 2013	\$ 664,383	\$ 240,207	276.59%

Significant Actuarial Assumptions

Measurement Period	Inflation	Salary Increases	Investment Rate of Return	Mortality Table	Mortality Scale
June 30, 2020	2.00%	5.60%	6.75%	PUB-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

See accompanying notes to the required supplementary information

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SCHEDULE 5
TOWN OF KENSINGTON, NEW HAMPSHIRE
Schedule of Town Pension Contributions
For the Year Ended December 31, 2020

Year Ended	Contributions in Relation to the			Town's Covered Payroll	Contributions as a Percentage of Covered Payroll
	Contractually Required Contribution	Contractually Required Contribution	Contribution Deficiency (Excess)		
December 31, 2020	\$ 84,544	\$ (84,544)	\$ -	\$ 34,131.6	24.77%
December 31, 2019	\$ 72,370	\$ (72,370)	\$ -	\$ 283,177	25.03%
December 31, 2018	\$ 78,368	\$ (78,268)	\$ -	\$ 303,995	25.33%
December 31, 2017	\$ 51,784	\$ (51,784)	\$ -	\$ 215,828	23.99%
December 31, 2016	\$ 51,639	\$ (51,639)	\$ -	\$ 223,097	23.14%
December 31, 2015	\$ 48,743	\$ (48,743)	\$ -	\$ 221,909	21.97%
December 31, 2014	\$ 49,466	\$ (49,466)	\$ -	\$ 231,692	21.35%
December 31, 2013	\$ 45,220	\$ (45,220)	\$ -	\$ 242,124	18.68%

See accompanying notes to the required supplementary information

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2020

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 actual. Budgetary revenues and other financing sources and expenditures and other financing uses were adjusted for non-budgetary revenues and expenditures, encumbrances, and budgetary transfers out as follows:

	Revenue and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D		
Differences in property taxes meeting		
susceptible to actual criteria	(8,303)	
Non-budgetary revenues and expenditures	(12,489)	(139,754)
Encumbrances – December 31, 2020		135,033
Encumbrances – December 31, 2019		(46,177)
Budgetary transfers in and out		219,079
Per Schedule 1	<u>\$ 2,399,527</u>	<u>\$ 2,415,406</u>

NOTE 2—SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY AND SCHEDULE OF TOWN OPEB CONTRIBUTIONS

In accordance with GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's proportionate share of the net OPEB liability and schedule of Town OPEB contributions. The Town implemented the provisions of GASB Statement #75 during the year ended December 31, 2018. Accordingly, the historical information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

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

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

SCHEDULE A
TOWN OF KENSINGTON, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2020

	Special Revenue Funds	Permanent Funds	Combining Totals
ASSETS			
Investments	\$ 87,113	\$ 89,769	\$ 176,882
Accounts receivable, net	31,945		31,945
Due from other funds	185,325		185,325
Total Assets	304,383	89,769	394,152
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	\$ -	\$ -	\$ -
Total Assets and Deferred Outflows of Resources	\$ 304,383	\$ 89,769	\$ 394,152
LIABILITIES			
Due to other funds	\$ 24,373		\$ 24,373
Total Liabilities	24,373	-	24,373
DEFERRED INFLOWS OF RESOURCES			
Total Deferred Inflows of Resources	\$ -	\$ -	\$ -
FUND BALANCES			
Nonspendable		49,999	49,999
Restricted	18,333	39,770	58,103
Committed	269,971		269,971
Unassigned (deficit)	(8,294)		(8,294)
Total Fund Balances	280,010	89,769	369,779
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 304,383	\$ 89,769	\$ 394,152

FOUNDED 1844
TOWN OF KENSINGTON, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2020

	Reserve Funds	Police Special Fund	Courthouse Construction	State Reserve	Highway Maintenance	Total Nonmajor Special Revenue Funds
ASSETS						
Investments	\$ 97	\$ 34,698	\$ 34,697	\$ 7,893	\$ 14,303	\$ 87,110
Accounts receivable, net		34,325	23,877	18,946		77,148
Due from other funds		34,411	33,044	83,469		151,232
Total Assets	97	103,434	91,618	90,308	14,303	300,756
DEFERRED OUTFLOWS OF RESOURCES						
Total Deferred Outflows of Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Assets and Deferred Outflows of Resources	\$ 97	\$ 103,434	\$ 91,618	\$ 90,308	\$ 14,303	\$ 300,756
LIABILITIES						
Due to other funds	\$ 97	\$ 1,125	\$ -	\$ -	\$ -	\$ 1,222
Total Liabilities	97	1,125	-	-	-	1,222
DEFERRED INFLOWS OF RESOURCES						
Total Deferred Inflows of Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES						
Reserve						
Committed		34,411	33,044	83,469		150,924
Unassigned (deficit)	(6,390)					(6,390)
Total Fund Balances	(6,390)	34,411	33,044	83,469	-	150,534
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 97	\$ 34,411	\$ 33,044	\$ 83,469	\$ 14,303	\$ 165,324

SCHEDULE B
TOWN OF KENSINGTON, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Major Funds
For the Year Ended December 31, 2020

	Special Revenue Funds	Permanent Funds	Combining Totals
Revenues:			
Taxes	\$ 145	\$ 145	
Charges for services	169,702		169,702
Interest and investment income	1,575	\$ 4,627	6,202
Miscellaneous	5,527	250	5,777
Total Revenues	176,949	4,877	181,826
Expenditures:			
Current operations:			
Public safety	149,228		149,228
Culture and recreation	1,586		1,586
Conservation	16,219		16,219
Total Expenditures	167,033	-	167,033
Net change in fund balances	9,916	4,877	14,793
Fund Balances at beginning of year	270,094	84,892	354,986
Fund Balances at end of year	\$ 280,010	\$ 89,769	\$ 369,779

SCHEDULE C-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, 2020

	Reserve Funds	Library Funds	Park Funds	Conservation Funds	Highway Funds	Highway Funds	Highway Funds
Revenues:							
Taxes	\$ 1,140		\$ 163,640	\$ 145			\$ 145
Charges for services			28	193			393,702
Interest and investment income							1,172
Miscellaneous	3,103	\$ 3,441	34,175	338			3,483
Total Revenues	4,243	3,441	197,843	576	2,643	3,975	398,500
Expenditures:							
Current operations:							
Public safety	1,216		164,798				166,014
Culture and recreation				13,546			13,546
Conservation			34,175	338			34,513
Total Expenditures	1,216	3,441	198,973	13,884	2,643	3,975	218,016
Net change in fund balances	3,027		1,865	242			180,484
Fund Balances at beginning of year	\$ 6,213	-	18,712	40,456	147,379	14,804	277,564
Fund Balances at end of year	\$ 9,240	\$ 3,441	\$ 20,577	\$ 41,698	\$ 147,379	\$ 18,284	\$ 298,048

ANNUAL REPORTS
OF THE
SCHOOL DISTRICT
OF
KENSINGTON, NEW HAMPSHIRE
FOR THE FISCAL YEAR
2021-2022

Kensington Elementary
Exeter Region Cooperative
SAU #16

KENSINGTON SCHOOL DISTRICT OFFICERS

SCHOOL BOARD

Alison Roy
2024

Jonathan Lavelle, Chair
2022

Jennifer Leonard
2023

MODERATOR

Harold Bragg
2023

CLERK

Sara Belisle
2023

TREASURER

Mike Schwotzer
2023

AUDITOR

Pamela Rowe
2022

SUPERINTENDENT OF SCHOOLS

David Ryan
775-8653

ASSOCIATE SUPERINTENDENT OF SCHOOLS

Esther Asbell
775-8655

ASSISTANT SUPERINTENDENT FOR CURRICULUM AND ASSESSMENT

Christopher Andriski
775-8679

KENSINGTON SCHOOL DISTRICT**SPECIAL EDUCATION PROGRAMS****PREVIOUS TWO FISCAL YEARS PER RSA 32:11-a**

<u>SPECIAL EDUCATION EXPENSES</u>		2019- 2020	2020- 2021
1210	Special Programs	320,982	229,525
1430	Summer School	0	0
2140	Psychological Services	22,415	4,356
2139	Vision Services	0	0
2150	Speech and Audiology	86,939	90,032
2159	Speech-Summer School	0	0
2160	Physical/Occupational Therapy	34,589	0
2722	Special Transportation	64,672	37,322
2729	Summer School Transportation	0	0
Total Expenses		529,597	361,235

<u>SPECIAL EDUCATION REVENUE</u>			
1950	Services to other LEAs	0	0
	Special Ed. Portion Adequacy		
3110	funds	40,769	37,073
3110	Foundation Aid	0	0
3111	Catastrophic Aid	0	49,413
3190	Medicaid	10,339	8,862
Total Revenues		51,108	95,348

ACTUAL DISTRICT COST FOR SPECIAL EDUCATION		478,489	265,887
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Kensington Elementary School Principal Report

KENSINGTON ELEMENTARY SCHOOL

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

"When we see the face of a child, we think of the future. We think of their dreams about what they might become and what they might accomplish." Desmond Tutu

January 31, 2022

Dear Citizens of Kensington,

How much school has changed since I wrote this letter one year ago! While things may not be completely back to "normal" at KES, we remain open and in-person, inching closer and closer to school as we fondly remember it before the pandemic began nearly two years ago.

Over the past school year, we have ushered in almost an entirely new Related Arts Team at Kensington Elementary School. With the recent retirements of three beloved teachers; Chris Vallone, Annie Beauchemin and Lili Spinosa, our new team has been charged with filling some big shoes in Music, Art and Physical Education! I am pleased to welcome Cheryl Sager, Susan Haight and Ryan Stramel to KES and can say that they are proudly carrying on many of our school traditions with love and excitement. Thanks to the dedication of this new team, we have just successfully completed our annual Cultural Passport journey - a celebration we have had for nearly 20 years at KES!

Last school year ended with our annual Field Day in early June and the day was a huge success for students! This was not something we were able to do the year before due to COVID, so we were mindful to plan a day filled with fun, games and teamwork. The weather cooperated beautifully and students spent all day outside competing in various events and enjoying the carnival-like atmosphere. The playground was busy with activity - parachute games, relay races, water balloon tosses and the ever-popular dunk tank! Field Day is often referred to by students as "The Best Day Ever" and last year was no exception!

With the support of our school board and families, we have been fortunate to resume so many of our in-person events and gatherings here at KES this past year because we know that traditions are important not only for our students, but for our community as well. We are welcoming visitors into our school again and resuming gatherings such as Kindergarten Orientation, Curriculum Night, the Scholastic Bookfair and our annual Halloween Parade. These events are the small steps we are taking to feel connected and get back to that "normal".

In November, we were also pleased to be able to invite our beloved Veterans back into our school as we celebrated Veteran's Day. Our older students prepared songs and recited poems while our younger students designed thank you cards, drawings and banners to honor the 20 brave men and women who joined us during the ceremony here at KES this fall. We showed our gratitude for their service to our country and we were all thankful to be able to honor them again, in person. These kinds of ceremonies are important to our KES community and we are doing our best to keep our traditions alive while also starting some new ones - our Fall Festival and Senior Joy event at Sawyer Park were both well received and will hopefully continue for years to come.

This spring, we will honor the retirement of second grade teacher, Wendy Lawler, who has been a cornerstone at Kensington Elementary School for over 40 years. Wendy began her career at KES in 1981 as a reading and math teacher for students in grades 3, 4 and 5. In the fall of 1983, she began teaching 2 grade and there she stayed for the next 39 years! Without question, Wendy has shown unwavering commitment and dedication to the children of Kensington (as did her dad, Dick Drew, before her) and to say she will be missed is an understatement. While many things in the world of education have changed in her tenure here, one thing has remained constant - the KES family. In a recent conversation Wendy shared, *"I feel so fortunate to be part of this KES family for so many years. This family is a true treasure. Thinking of my time here, I feel blessed to be an important part of so many children's lives."*

Thank you Wendy, and to all of the KES staff who continue to commit themselves and their professional work to helping the children of Kensington grow. And while we all thought this school year was going to be easier, it has been much harder than we expected and I appreciate the dedication of this staff and their ability to find ways to persevere through this ever-shifting pandemic. Your efforts have not gone unnoticed. You all make a difference!

Respectfully submitted,



Becky Ruel, Ed.S.
Principal

Kensington Elementary Contracts

Contracts Issued at KES in 2021

<u>Name</u>	<u>Position</u>	<u>Total Contract</u>	<u>Degree(s) Earned</u>	<u>Years in Education</u>
Antal, Heather	Nurse	\$70,387.00	ASN in Science of Nursing	27 years
Calias, Jeanne	Speech	\$91,703.00	BS in Communication Sciences and Disorders, MA in Communication Sciences and Disorders	25 years
Cole, Shannon	Grade 3	\$78,017.00	BA in Youth Drama, M.Ed in Elementary Education and Early Childhood Education Certification	10 years
Culver, Christine	Grade 3	\$91,703.00	BS in Elementary Education, M.Ed. in Special Education, CAGS in Advanced Educational Leadership	38 years
Curley, Kelsey	Grade 4	\$78,163.00	BA in English/Language Arts Ed., M.Ed Curric. & Instruction, CAGS in Leading & Learning CBS	9 years
D'Agostino, Tammy	Grade 5	\$81,177.00	BA in Elementary Education, MA Ed in Technology in the Classroom	21 years
Danusia, Amy	Literacy Specialist	\$91,703.00	BS in Criminology & Economics, M.Ed in Elementary Education, Reading & Writing Specialist Certification	22 years
Demers, Brooke	Special Education 50%	\$45,851.50	BS in Communication Sciences and Disorders, M.S.Ed in Special Education, Board Certified Behavior Analyst	14 years
Eastwood, Cheryl	Librarian 50%	\$36,336.50	BA in Elementary Education, MA Ed Reading and Writing, MLS in Library and Information Sciences	16 years
Eskeland, Kelsey	School Counselor	\$58,598.00	BA in Music Performance, M.Ed in School Counseling/Certification in Play Therapy, CAGS School Administration	6 years
Gagnon-Mosher, Elizabeth	Grade 2	\$81,177.00	BS in Elementary Education with concentration in Computer Science, M.Ed in Elementary Education	24 years
Greenwood, Barbara	Grade K	\$91,703.00	BA in Psychology & Community Services, M.Ed in Early Childhood Education and Special Education	34 years
Haight, Susan	Art 50%	\$40,588.50	BS in Art Education, MA Early Childhood Education	29 years
Lawler, Wendy	Grade 2	\$91,703.00	BA in Elementary Education, M.Ed in Reading	39 years
McCarthy, Sarah	STEM	\$81,177.00	BS in Biology, M.Ed in Secondary Science	19 years
Pender, Anna	Grade 1	\$60,170.00	BA in Liberal Studies, M.Ed in Reading and Literacy	4 years
Plourde, Kelsey	Grade 4	\$64,501.00	BA in English/Language Arts Ed., M.Ed Curric. & Instruction, CAGS in Leading & Learning CBS	9 years
Ruel, Becky	Principal	\$110,424.00	BA in Russian, MAT in Elementary Education, Ed.S in Educational Administration and Supervision	25 years
Sager, Cheryl	Music 50%	\$45,851.50	BA in Music in Special Education, MA in Curriculum and Instruction	35 years
Schwartz, Whitney	Special Education	\$91,703.00	BS in Outdoor Education and Elementary Education, M.Ed in Special Education	36 years
Stramel, Ryan	Physical Education	\$47,847.00	BS in Health and Physical Education,	1 year

Kensington Elementary School Pupil Statistics

KENSINGTON ELEMENTARY SCHOOL

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

KES Enrollment Comparison

January 1, 2021

Pre-School: 2
Kindergarten: 11
1st Grade: 25
2nd Grade: 27
3rd Grade: 22
4th Grade: 19
5th Grade: 23
Total: 129

January 1, 2022

Pre-school: 8
Kindergarten: 18
1st Grade: 18
2nd Grade: 24
3rd Grade: 28
4th Grade: 22
5th Grade: 17
Total: 135

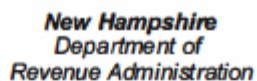
Kensington Elementary School

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

Pupil Statistics for ten years

YEAR	WEEKS	BOYS	GIRLS	TOTAL	AVERAGE ATTENDANCE	AVERAGE ABSENCE	AVERAGE MEMBERSHIP	% OF ATTENDANCE
2011-2012	38	99	85	184	172.8	7.4	180.2	96
2012-2013	38	90	77	167	158	6.5	164.5	96
2013-2014	38	66	71	137	129.5	7.4	134.4	96
2014-2015	38	65	63	128	118	10	123.8	95
2015-2016	38	61	55	116	106	10	109	97
2016-2017	38	55	61	116	106.9	9.1	103.1	96
2017-2018	38	61	62	123	115.6	7.4	112.5	97
2018-2019	38	65	59	124	113.9	10.1	118.22	96
2019-2020	38	76	60	136	131.11	4.9	134.68	97
2020-2021	38	69	63	129	111.3	17.7	117.9	94

2021 Town Report Kensington, NH



2022
WARRANT

Kensington Local School

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

First Session of Annual Meeting (Deliberative Session)

Date: February 9, 2022

Time: 6pm

Location: Talbot Gym -Exeter

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

Date: March 8, 2022

Time:

Location: Town Hall

Details:

GOVERNING BODY CERTIFICATION

We certify and attest that on or before 1/31/22, a true and attested copy of this document was posted at the place of meeting and at the SAU Office and that an original was delivered to the clerk.

Name	Position	Signature
Jonathan Lavelle	Board Chair	[Signature]
Jennifer Leonard	Vice Chair	[Signature]
Alison Roy	School board member	[Signature]



Article 01 Operating Budget

Shall the Kensington School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$3,570,952? Should this article be defeated, the default budget shall be \$3,480,207, which is the same as last year, with certain adjustments required by previous action of the Kensington School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The Kensington School Board Recommends \$3,570,952.

Article 02 Collective Bargaining Agreement

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

Fiscal Year	Estimated Increase
2023	\$106,555
2024	\$112,071
2025	\$74,361
2026	\$71,517

and further to raise and appropriate \$106,555 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The Kensington School Board recommends \$106,555. (Majority vote required)

Article 03 Other

Shall Kensington School District, if article 2 is defeated, authorize the governing body to call one special meeting, at its option, to address article cost items only? (Majority vote)


Article 04 Unanticipated Special Education Expenses

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

Article 05 Building Repairs and Maintenance

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

21 Town Report Kensington, NH



New Hampshire
Department of
Revenue Administration

2022
MS-26

2022
MS-26

Proposed Budget

Kensington Local School

Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2022 to June 30, 2023

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

This form was posted with the warrant on: _____

SCHOOL BOARD CERTIFICATION

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

Name	Position	Signature
Jonathan Lavelle	Board Chair	<i>[Signature]</i>
Jennifer Leonard	Vice Chair	<i>[Signature]</i>
Alison Roy	School board member	<i>[Signature]</i>

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

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

2022 MS-26

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations for period ending 6/30/2022	Appropriations for Appropriations for period ending 6/30/2023 (Not Recommended)
Instructional					
1100-1150	Regular Programs	01	\$1,009,700	\$1,027,027	\$980,395
1200-1250	Special Programs	01	\$327,115	\$369,502	\$327,716
1300-1350	Vocational Programs	01	\$0	\$0	\$0
1400-1450	Other Programs	01	\$6,072	\$9,650	\$11,250
1500-1550	Non-Public Programs	01	\$0	\$0	\$0
1600-1650	Adult/Continuing Education Programs	01	\$0	\$0	\$0
1700-1750	Community/Junior College Education Programs	01	\$0	\$0	\$0
1800-1850	Community Service Programs	01	\$0	\$0	\$0
Instructional Subtotal			\$1,374,887	\$1,407,129	\$1,320,461
Support Services					
2000-2100	Student Support Services	01	\$219,454	\$248,276	\$316,859
2200-2250	Instructional Staff Services	01	\$101,538	\$149,302	\$153,192
Support Services Subtotal			\$320,992	\$397,578	\$470,051
General Administration					
0000-0000	Collective Bargaining	01	\$0	\$0	\$0
2310 (840)	School Board Contingency	01	\$0	\$0	\$0
2310-2310	Other School Board	01	\$6,365	\$11,000	\$13,700
General Administration Subtotal			\$6,365	\$11,000	\$13,700
Executive Administration					
2300 (310)	SAC Management Services	01	\$46,552	\$66,941	\$81,867
2300-2300	All Other Administration	01	\$0	\$0	\$0
2400-2400	School Administration Service	01	\$193,219	\$186,839	\$197,348
2500-2500	Business	01	\$0	\$0	\$0
2600-2600	Plant Operations and Maintenance	01	\$367,725	\$259,141	\$332,283
2700-2700	Student Transportation	01	\$367,126	\$197,708	\$171,720
2800-2800	Support Service, Central and Other	01	\$128,174	\$440,848	\$910,774
Executive Administration Subtotal			\$1,114,195	\$1,253,515	\$1,683,982
Non-Instructional Services					
3100	Food Service Operations	01	\$129,128	\$97,007	\$103,248
3200	Enterprise Operations	01	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$129,128	\$97,007	\$103,248

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Appropriations


Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2022 (Recommended) (Not Recommended)	Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)
Facilities Acquisition and Construction					
4100	Site Acquisition		\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0
4800	Other Facilities Acquisition and Construction		\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$0	\$0
Other Outlays					
9110	Debt Service - Principal		\$0	\$0	\$0
9120	Debt Service - Interest		\$0	\$0	\$0
Other Outlays Subtotal			\$0	\$0	\$0
Fund Transfers					
5220-0221	To Food Service		\$0	\$0	\$0
5225-0229	To Other Special Revenue		\$0	\$0	\$0
5230-0239	To Capital Projects		\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0
5310	To Charter Schools		\$0	\$0	\$0
5350	To Other Agencies		\$0	\$0	\$0
9950	Supplemental Appropriation		\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0
Fund Transfers Subtotal			\$0	\$0	\$0
Total Operating Budget Appropriations				\$1,579,952	\$0

Special Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2022 (Recommended) (Not Recommended)	Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)
5251	To Capital Reserve Fund	04		\$10,000
				\$0
5251	To Capital Reserve Fund	05		\$10,000
				\$0
5251	To Capital Reserve Fund			\$0
5252	To Expendable Trust Fund			\$0
5253	To Non-Expendable Trust Fund			\$0
Total Proposed Special Articles				\$20,000

Individual Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2022 (Recommended) (Not Recommended)	Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)
1100-1199	Regular Programs	02		\$31,451
				\$0
1200-1299	Special Programs	02		\$4,127
				\$0
2000-2199	Student Support Services	02		\$7,520
				\$0
2200-2399	Institutional Staff Services	02		\$5,109
				\$0
2800-2999	Support Service, Central and Other	02		\$35,268
				\$0
Total Proposed Individual Articles				\$106,555




New Hampshire
Department of
Revenue Administration

2022
MS-26

Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2021	Revised Estimated Revenues for Period ending 6/30/2022	Estimated Revenues for Period ending 6/30/2023
Other Financing Sources					
5110-5198	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	04, 05	\$0	\$0	\$20,000
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5999	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Corr.)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reserve Taxes	01	\$0	\$0	\$20,000
Other Financing Sources Subtotal			\$0	\$0	\$20,000
Total Estimated Revenues and Credits			\$271,403	\$117,513	\$187,513

3/14/2023 Kensington Town School 2022 MS-26 1:57:12:02 1:57:50 PM Page 7 of 8




New Hampshire
Department of
Revenue Administration

2022
MS-26

Budget Summary

Item	Period ending 6/30/2023
Operating Budget Appropriations	\$3,570,952
Special Warrant Articles	\$20,000
Individual Warrant Articles	\$106,555
Total Appropriations	\$3,697,507
Less Amount of Estimated Revenues & Credits	\$187,513
Less Amount of State Education Tax/Grant	\$549,844
Estimated Amount of Taxes to be Raised	\$2,960,150

3/14/2023 Kensington Town School 2022 MS-26 1:57:20:52 1:57:50 PM Page 8 of 8



New Hampshire
Department of
Revenue Administration

2022
MS-26

Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2021	Revised Estimated Revenues for Period ending 6/30/2022	Estimated Revenues for Period ending 6/30/2023
Local Sources					
1300-1348	Tuition		\$0	\$0	\$0
1400-1448	Transportation Fees		\$0	\$0	\$0
1500-1598	Earnings on Investments	01	\$623	\$520	\$500
1600-1698	Food Service Sales		\$51,425	\$0	\$0
1700-1798	Student Activities		\$0	\$0	\$0
1800-1898	Community Services Activities		\$0	\$0	\$0
1900-1998	Other Local Sources		\$44,100	\$0	\$0
Local Sources Subtotal			\$97,228	\$520	\$500
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	01	\$49,413	\$24,706	\$24,726
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$2,120	\$417	\$417
3270	Driver Education		\$0	\$0	\$0
3280-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$51,533	\$25,123	\$25,123



New Hampshire
Department of
Revenue Administration

2022
MS-26

Budget Summary

Item	Period ending 6/30/2023
Operating Budget Appropriations	\$3,570,952
Special Warrant Articles	\$20,000
Individual Warrant Articles	\$106,555
Total Appropriations	\$3,697,507
Less Amount of Estimated Revenues & Credits	\$187,513
Less Amount of State Education Tax/Grant	\$549,844
Estimated Amount of Taxes to be Raised	\$2,960,150

3/14/2023 Kensington Town School 2022 MS-26 1:57:20:52 1:57:50 PM Page 6 of 8



New Hampshire
Department of
Revenue Administration

2022
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4700	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal	\$0	\$0	\$0	\$0
Other Outlays					
5110	Debt Service - Principal	\$0	\$0	\$0	\$0
5120	Debt Service - Interest	\$0	\$0	\$0	\$0
	Other Outlays Subtotal	\$0	\$0	\$0	\$0
Fund Transfers					
5220-5221	To Food Service	\$0	\$0	\$0	\$0
5222-5223	To Other Special Revenue	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trust/Hazardity Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5259	To Charter Schools	\$0	\$0	\$0	\$0
5350	To Other Agencies	\$0	\$0	\$0	\$0
9950	Supplemental Appropriation	\$0	\$0	\$0	\$0
9952	Deficit Appropriation	\$0	\$0	\$0	\$0
	Fund Transfers Subtotal	\$0	\$0	\$0	\$0
	Total Operating Budget Appropriations	\$3,479,881	\$0.00	\$0	\$3,479,881



New Hampshire
Department of
Revenue Administration

2022
MS-DSB

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2300 (314)	Mandatory Expense
1200-1209	Mandatory Special Ed
2000-2109	Mandatory Special Ed
2700-2799	Special Ed Transportation

2021 KES Results

ABSENTEE BALLOT AND OFFICIAL BALLOT ANNUAL SCHOOL ELECTION TOWN OF KENSINGTON, NEW HAMPSHIRE MARCH 9, 2021																	
INSTRUCTIONS TO VOTERS A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ● B. Follow directions as to the number of candidates to be marked for each office. C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.		<i>Sanjiv Babbar</i> <small>SCHOOL DISTRICT CLERK</small>															
SCHOOL BOARD MEMBER <small>2 year term</small> <table style="width: 100%;"> <tr> <td style="width: 70%;">TIMOTHY GALITSKI</td> <td style="width: 10%; text-align: center;">156</td> <td style="width: 20%; text-align: center;"><input type="radio"/></td> </tr> <tr> <td>ALISON ROY</td> <td style="text-align: center;">187</td> <td style="text-align: center;"><input checked="" type="radio"/></td> </tr> <tr> <td colspan="3" style="text-align: center;"><small>(Write-in)</small></td> </tr> </table>	TIMOTHY GALITSKI	156	<input type="radio"/>	ALISON ROY	187	<input checked="" type="radio"/>	<small>(Write-in)</small>				SCHOOL DISTRICT TREASURER <small>2 year term</small> <table style="width: 100%;"> <tr> <td style="width: 70%;">MIKE SCHWOTZER</td> <td style="width: 10%; text-align: center;">317</td> <td style="width: 20%; text-align: center;"><input checked="" type="radio"/></td> </tr> <tr> <td colspan="3" style="text-align: center;"><small>(Write-in)</small></td> </tr> </table>	MIKE SCHWOTZER	317	<input checked="" type="radio"/>	<small>(Write-in)</small>		
TIMOTHY GALITSKI	156	<input type="radio"/>															
ALISON ROY	187	<input checked="" type="radio"/>															
<small>(Write-in)</small>																	
MIKE SCHWOTZER	317	<input checked="" type="radio"/>															
<small>(Write-in)</small>																	
ARTICLES																	
Article 01 Operating Budget Shall the Kensington School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$3,470,881? Should this article be defeated, the default budget shall be \$3,526,144, which is the same as last year, with certain adjustments required by previous action of the Kensington School District or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The Kensington School Board Recommends \$3,470,881.																	
			Y - 294 N - 71 YES ● NO ○														
Article 02 Unanticipated Special Education Expenses To see if the Kensington School District will vote to raise and appropriate \$10,000 to be placed in the Special Education Expendable Trust Fund previously established for the unanticipated special education costs at Kensington Elementary School. This sum to come from June 30 fund balance available for transfer on July 1. No additional amount to be raised from taxation. The Kensington School Board Recommends this appropriation. (Majority vote required)																	
			Y - 293 N - 76 YES ● NO ○														
Article 03 Building Repairs and Maintenance To see if the school district will vote to raise and appropriate \$10,000 to be placed in the Repair and Maintenance Expendable Trust Fund previously established for building maintenance costs at Kensington Elementary School. This sum to come from June 30 fund balance available for transfer on July 1. No additional amount to be raised from taxation. The Kensington School Board recommends this appropriation. (Majority vote required)																	
			Y - 299 N - 70 YES ● NO ○														

2021 KES Deliberative Session Minutes

Kensington School District

Deliberative Session

Wednesday February 3rd, 2021 6:00pm

Representatives in Attendance: Tim Galitski, Jenny Leonard, Jonathan Lavelle, Christopher Andriski, Becky Ruel, Molly O'Keefe.

At 6:08 Harold Bragg called the meeting to order.

Harold explained the process of amending an article to the public in attendance.

Tim Galitski explained the content of the Proposed Budget vs Default Budget (Article 1). There were no questions or discussions raised from the public in attendance regarding Article 1.

Harold Bragg read Article 2 followed by an explanation by Tim Galitski of the use and resources for the funds. There were no questions or discussions raised from the public in attendance regarding Article 2.

Harold Bragg read Article 3 followed by an explanation by Tim Galitski of the use and resources for the funds. There were no questions or discussions raised from the public in attendance regarding Article 3.

The meeting was adjourned at 6:28.

Respectfully submitted,

Sara Belisle

Kensington School District Clerk



New Hampshire
Department of
Revenue Administration

2022
WARRANT

Exeter Coop

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

First Session of Annual Meeting (Deliberative Session)

Date: February 6, 2022

Time: 2pm

Location: Exeter High School

Details:

Second Session of Annual Meeting (Official Ballot Voting)

Date: 3/8/2022

Time: Various

Location: Various

Details: Voting locations and times for Brentwood, East Kingston, Exeter, Kensington, Newfields & Stratham

GOVERNING BODY CERTIFICATION

We certify and attest that on or before 1/31/22, a true and attested copy of this document was posted at the place of meeting and at SAU Office and that an original was delivered to the clerk.

Name	Position	Signature
Michael Joyce	CHAIRPERSON ERCSB	Michael Joyce
Melissa A. Litchfield	Exeter	Melissa A. Litchfield
FATELLIA	Brentwood	FATELLIA
Paul Bauer	East Kingston	Paul Bauer
Travis Thompson	Vine Chair/Newfields	Travis Thompson
Kimberly Meyer	Stretton	Kimberly Meyer
	Exeter	Kimberly Meyer



Article 01 Operating Budget

Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$65,154,643? Should this article be defeated, the operating budget shall be \$64,957,700 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 \$65,154,643 as set forth on said budget. The Budget Advisory Committee does not recommend. (Majority vote required)

Article 02 Collective Bargaining Agreement - Administrator

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

Fiscal Year	Estimated Increase
2023	\$50,564
2024	\$65,996
2025	\$66,752
2026	\$68,737
2027	\$59,082

and further to raise and appropriate \$50,564 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The school board and budget advisory committee recommend \$50,564. (Majority vote required)

Article 03 Collective Bargaining Agreement – Paraprofessional

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

Fiscal Year	Estimated Increase
2023	\$205,169
2024	\$134,260
2025	\$110,931
2026	\$115,230

and further to raise and appropriate \$205,169 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The school board and budget advisory committee recommend \$205,169. (Majority vote required)



Article 04 Collective Bargaining Agreement – Teacher

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

Fiscal Year	Estimated Increase
2023	\$975,011
2024	\$1,197,238
2025	\$1,107,225

and further to raise and appropriate \$975,011 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The school board and budget advisory committee recommend \$975,011. (Majority vote required)

Exeter Cooperative School District MS-26



New Hampshire
Department of
Revenue Administration

2022
MS-26

Proposed Budget Exeter Coop

Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2022 to June 30, 2023

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

SCHOOL BOARD CERTIFICATION

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

Name	Position	Signature
Aileen Joyce	Chairperson	Aileen Joyce
DAVID SUPA	Exeter	David Supa
Travis Thompson	Stratham	Travis Thompson
Paul L. Hare	Kensington	Paul L. Hare
Paul Bauer	Vice Chair/Newfield	Paul Bauer
Melissa A. Litchfield	Brentwood	Melissa A. Litchfield
Kimberly Meyer	Exeter	Kimberly Meyer

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

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



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations for period ending 6/30/2022	Appropriations for period ending 6/30/2023 (Recommended)	Appropriations for period ending 6/30/2023 (Not Recommended)
Instruction						
1100-1199	Regular Programs	01	\$15,311,810	\$15,437,055	\$15,404,233	\$0
1200-1299	Special Programs	01	\$7,256,203	\$8,709,686	\$8,987,249	\$0
1300-1399	Vocational Programs	01	\$2,007,513	\$2,034,791	\$2,094,930	\$0
1400-1499	Other Programs	01	\$744,769	\$914,698	\$920,220	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$164,048	\$203,979	\$199,564	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
Instruction Subtotal			\$25,484,343	\$27,300,209	\$27,606,196	\$0
Support Services						
2000-2199	Student Support Services	01	\$3,014,686	\$3,116,236	\$3,011,806	\$0
2200-2299	Instructional Staff Services	01	\$1,955,771	\$1,759,815	\$2,435,820	\$0
Support Services Subtotal			\$4,970,437	\$4,876,051	\$5,447,626	\$0
General Administration						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$88,462	\$165,550	\$116,550	\$0
General Administration Subtotal			\$88,462	\$165,550	\$116,550	\$0
Executive Administration						
2320 (310)	SAU Management Services	01	\$1,475,539	\$1,482,099	\$1,556,275	\$0
2320-2399	All Other Administration	01	\$0	\$141,830	\$55,953	\$0
2400-2499	School Administration Service	01	\$1,775,889	\$1,898,684	\$1,937,246	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$4,697,453	\$4,982,146	\$4,680,614	\$0
2700-2799	Student Transportation	01	\$1,985,221	\$2,892,508	\$2,973,894	\$0
2800-2999	Support Service, Central and Other	01	\$13,525,656	\$15,318,532	\$14,952,699	\$0
Executive Administration Subtotal			\$23,459,758	\$26,695,799	\$26,156,681	\$0
Non-Instructional Services						
3100	Food Service Operations	01	\$749,008	\$1,155,000	\$1,200,000	\$0
3200	Enterprise Operations		\$0	\$400,000	\$0	\$0
Non-Instructional Services Subtotal			\$749,008	\$1,555,000	\$1,200,000	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations for period ending 6/30/2022	Appropriations for period ending 6/30/2023 (Recommended)	Appropriations for period ending 6/30/2023 (Not Recommended)
Facilities Acquisition and Construction						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$0	\$0	\$0
Other Outlays						
5110	Debt Service - Principal	01	\$2,307,235	\$2,246,927	\$2,170,840	\$0
5120	Debt Service - Interest	01	\$2,293,816	\$2,291,714	\$2,375,500	\$0
Other Outlays Subtotal			\$4,601,051	\$4,538,641	\$4,546,340	\$0
Fund Transfers						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools	01	\$280,000	\$162,500	\$81,250	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$280,000	\$162,500	\$81,250	\$0
Total Operating Budget Appropriations					\$65,154,643	\$0



Special Warrant Articles

Account	Purpose	Article	Appropriations for	Appropriations for
			period ending 6/30/2023 (Recommended)	period ending 6/30/2023 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
Total Proposed Special Articles			\$0	\$0

Individual Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2023 (Recommended)	Appropriations for period ending 6/30/2023 (Not Recommended)
1100-1199	Regular Programs	03 <i>Purpose: Collective Bargaining Agreement – Paraprofessional</i>	\$11,704	\$0
1100-1199	Regular Programs	04 <i>Purpose: Collective Bargaining Agreement – Teacher</i>	\$539,027	\$0
1200-1299	Special Programs	03 <i>Purpose: Collective Bargaining Agreement – Paraprofessional</i>	\$102,801	\$0
1200-1299	Special Programs	04 <i>Purpose: Collective Bargaining Agreement – Teacher</i>	\$99,684	\$0
1200-1299	Special Programs	02 <i>Purpose: Collective Bargaining Agreement - Administrator</i>	\$8,328	\$0
1300-1399	Vocational Programs	03 <i>Purpose: Collective Bargaining Agreement – Paraprofessional</i>	\$6,153	\$0
1300-1399	Vocational Programs	04 <i>Purpose: Collective Bargaining Agreement – Teacher</i>	\$51,965	\$0
1300-1399	Vocational Programs	02 <i>Purpose: Collective Bargaining Agreement - Administrator</i>	\$2,104	\$0
1400-1499	Other Programs	02 <i>Purpose: Collective Bargaining Agreement - Administrator</i>	\$2,298	\$0
2000-2199	Student Support Services	04 <i>Purpose: Collective Bargaining Agreement – Teacher</i>	\$121,195	\$0
2200-2299	Instructional Staff Services	04 <i>Purpose: Collective Bargaining Agreement – Teacher</i>	\$7,972	\$0
2200-2299	Instructional Staff Services	02 <i>Purpose: Collective Bargaining Agreement - Administrator</i>	\$4,437	\$0
2400-2499	School Administration Service	02 <i>Purpose: Collective Bargaining Agreement - Administrator</i>	\$16,800	\$0
2800-2999	Support Service, Central and Other	03 <i>Purpose: Collective Bargaining Agreement – Paraprofessional</i>	\$84,511	\$0
2800-2999	Support Service, Central and Other	04 <i>Purpose: Collective Bargaining Agreement – Teacher</i>	\$156,168	\$0
2800-2999	Support Service, Central and Other	02 <i>Purpose: Collective Bargaining Agreement - Administrator</i>	\$16,597	\$0
Total Proposed Individual Articles			\$1,230,744	\$0



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2021	Revised Estimated Revenues for Period ending 6/30/2022	Estimated Revenues for Period ending 6/30/2023
Local Sources					
1300-1349	Tuition	01	\$1,045,364	\$950,000	\$950,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$14,858	\$12,000	\$12,000
1600-1699	Food Service Sales	01	\$0	\$0	\$0
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$576,835	\$150,000	\$150,000
Local Sources Subtotal			\$1,637,057	\$1,112,000	\$1,112,000
State Sources					
3210	School Building Aid	01	\$1,025,645	\$987,834	\$942,747
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	01	\$653,937	\$400,000	\$400,000
3240-3249	Vocational Aid	01	\$1,122,601	\$1,000,000	\$1,000,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$8,558	\$9,800	\$9,800
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$58,493	\$0	\$0
State Sources Subtotal			\$2,869,234	\$2,397,634	\$2,352,547
Federal Sources					
4100-4539	Federal Program Grants	01	\$58,838	\$50,000	\$50,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education	01	\$277,177	\$350,000	\$400,000
4560	Child Nutrition	01	\$305,083	\$1,050,000	\$1,050,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$181,029	\$123,185	\$123,185
4590-4999	Other Federal Sources (non-4810)		\$675,228	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$1,497,355	\$1,573,185	\$1,623,185



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2021	Revised Estimated Revenues for Period ending 6/30/2022	Estimated Revenues for Period ending 6/30/2023
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	\$0	\$0	\$3,000,000
Other Financing Sources Subtotal			\$0	\$0	\$3,000,000
Total Estimated Revenues and Credits			\$6,003,646	\$5,082,819	\$8,087,732



Budget Summary

Item	Period ending 6/30/2023
Operating Budget Appropriations	\$65,154,643
Special Warrant Articles	\$0
Individual Warrant Articles	\$1,230,744
Total Appropriations	\$66,385,387
Less Amount of Estimated Revenues & Credits	\$8,087,732
Less Amount of State Education Tax/Grant	\$10,546,477
Estimated Amount of Taxes to be Raised	\$47,751,179



New Hampshire
Department of
Revenue Administration

2022
MS-DSB

Default Budget of the Regional School

Exeter Coop

For the period beginning July 1, 2022 and ending June 30, 2023

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

This form was posted with the warrant on: _____

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
AKELD JOYCE	CHAIRPERSON RRC SB	[Signature]
DAVID SLIPW	EXETER	[Signature]
EAT Ed Llong	Earl Kingston	[Signature]
Travis Thompson	Stratham	[Signature]
Robert L. [unclear]	Kensington	[Signature]
Paul Bauer	Vice Chair / Newfells	[Signature]
Melissa A. Litchfield	Brentwood	[Signature]
Kimberly meyer	Exeter	Kimberly Arney

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

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



New Hampshire
Department of
Revenue Administration

2022
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$15,437,055	(\$288,932)	\$0	\$15,148,123
1200-1299	Special Programs	\$8,709,686	\$268,914	\$0	\$8,978,600
1300-1399	Vocational Programs	\$2,034,791	\$0	\$0	\$2,034,791
1400-1499	Other Programs	\$914,698	\$0	\$0	\$914,698
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$203,979	\$0	\$0	\$203,979
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Instruction Subtotal		\$27,300,209	(\$20,018)	\$0	\$27,280,191
Support Services					
2000-2199	Student Support Services	\$3,116,236	(\$106,220)	\$0	\$3,010,016
2200-2299	Instructional Staff Services	\$1,759,815	\$0	\$0	\$1,759,815
Support Services Subtotal		\$4,876,051	(\$106,220)	\$0	\$4,769,831
General Administration					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$165,550	\$0	\$0	\$165,550
General Administration Subtotal		\$165,550	\$0	\$0	\$165,550
Executive Administration					
2320 (310)	SAU Management Services	\$1,462,099	\$94,176	\$0	\$1,556,275
2320-2399	All Other Administration	\$141,830	(\$86,000)	\$0	\$55,830
2400-2499	School Administration Service	\$1,898,684	\$0	\$0	\$1,898,684
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$4,982,146	\$0	\$0	\$4,982,146
2700-2799	Student Transportation	\$2,892,508	\$31,668	\$0	\$2,924,176
2800-2999	Support Service, Central and Other	\$15,318,532	(\$257,355)	\$0	\$15,061,177
Executive Administration Subtotal		\$26,695,799	(\$217,511)	\$0	\$26,478,288
Non-Instructional Services					
3100	Food Service Operations	\$1,155,000	\$0	\$0	\$1,155,000
3200	Enterprise Operations	\$400,000	\$0	\$0	\$400,000
Non-Instructional Services Subtotal		\$1,555,000	\$0	\$0	\$1,555,000



New Hampshire
Department of
Revenue Administration

**2022
MS-DSB**

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal		\$0	\$0	\$0	\$0
Other Outlays					
5110	Debt Service - Principal	\$2,246,927	\$0	\$0	\$2,246,927
5120	Debt Service - Interest	\$2,291,714	\$7,699	\$0	\$2,299,413
Other Outlays Subtotal		\$4,538,641	\$7,699	\$0	\$4,546,340
Fund Transfers					
5220-5221	To Food Service	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5310	To Charter Schools	\$162,500	\$0	\$0	\$162,500
5390	To Other Agencies	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$162,500	\$0	\$0	\$162,500
Total Operating Budget Appropriations		\$65,293,750	(\$336,050)	\$0	\$64,957,700



New Hampshire
Department of
Revenue Administration

2022
MS-DSB

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2320-2399	Position moved to SAU budget
5120	Bond Payments
1100-1199	Staff reduction
2320 (310)	SAU Assessment
1200-1299	special ed - mandatory
2000-2199	Staff reduction
2700-2799	Special Ed - Mandatory

NOTICE

EXETER REGION COOPERATIVE SCHOOL DISTRICT (ERCSD)

The Exeter Region Cooperative School District (ERCSD) filing period is from Wednesday, January 19, 2022, to Friday, January 28, 2022. A candidate must be a registered voter. The following positions are open for Exeter Region School District elections, to be held on Tuesday, March 8, 2022:

One (1) Board Member seat from Kensington for – three (3) year term
One (1) Board Member seat from Brentwood for – three (3) year term
One (1) Board Member seat from Exeter for – three (3) year term
One (1) Board Member seat from East Kingston for – one (1) year term
One (1) School District Moderator from Brentwood/Exeter/East Kingston/
Kensington/Newfields or Stratham for – one (1) year term

AND

Budget Advisory Committee (BAC) Member seats open

One (1) BAC Member seat from Stratham for – three (3) year term
One (1) BAC Member seat from Exeter for – three (3) year term
One (1) BAC Member seat from Newfields for – three (3) year term

Those interested in filing may do so by contacting the receptionist at the SAU 16 Office, 30 Linden Street, Exeter, 775-8400, during the following hours:

Monday through Friday: 7:30 AM to 3:30 PM
Friday, January 28, 2021 - 7:30 AM to 5:00 PM

PLEASE NOTE: A valid photo ID (driver's license) is required at the time of filing.

Exeter Regional Cooperative Reports

THE EXETER REGION
COOPERATIVE
SCHOOL DISTRICT

ANNUAL REPORT

For the Year Ending June 30, 2021
For the Proposed 2022-2023 Budget

EXETER REGION COOPERATIVE SCHOOL DISTRICT

SUPERINTENDENT'S OFFICE

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

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

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

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

Renee Beau regard-Bennett, Ed.D
Director of Student Services
(603) 775-8646
rbennett@sau16.org

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

EXETER REGION COOPERATIVE SCHOOL DISTRICT

BOARD MEMBERS AND DISTRICT OFFICERS

Chair of the School Board: Helen Joyce

NAME	TERM EXPIRES	TOWN
Bill Gauthier	2024	Exeter
Paul Bauer	2024	Newfields
Bob Hall	2022	Kensington
Ted Lloyd	2022	East Kingston
Helen Joyce	2024	Stratham
Melissa Litchfield	2022	Brentwood
Kimberly Meyer	2022	Exeter
David Slifka	2023	Exeter
Travis Thompson	2023	Stratham

School District Website: www.sau16.org

Moderator: Kate Miller - 2022

School District Clerk: Susan EH Bendroth - 2022

School District Treasurer: Michael Schwotzer – 2022

BUDGET ADVISORY COMMITTEE MEMBERS

Chair of the Budget Advisory Committee: Rob Delorie

NAME	TERM EXPIRES	TOWN
Jennifer Scrafford	2024	Stratham
Lucy Cushman	2022	Stratham
Rob Delorie	2022	Exeter
Jenny Ramsay	2023	Kensington
Morgan Lois DeYoung	2023	Brentwood
Roy Morrisette	2023	Exeter
Ami Faria	2024	Exeter
Terrence Waldron	2024	East Kingston
Susan Shanelaris	2022	Newfields

Minutes of Exeter Region Cooperative School District
First Session of the 2021 Annual Meeting
Deliberative Session – Saturday, January 30, 2021 2:00 PM
Exeter High School Arthur Hanson III Center

ERCSD Board Members Present:

Helen Joyce, Chair – Stratham

David Slifka – Exeter

Paul Bauer – Newfields

Melissa Litchfield – Brentwood

Kimberly Meyer – Exeter

Travis Thompson, Vice Chair – Stratham

Bob Hall – Kensington

Kathy O'Neill – East Kingston

Maggie Bishop – Exeter

Administration: David Ryan, Superintendent

Mollie O'Keefe, Executive Director for Finances and Operations

Others: Katherine Miller, Moderator

Gordon Graham, Counsel for the School District

David Pendell, Chair of District's Budget Advisory Committee

Susan Bendroth, ERCSD Clerk

Moderator Miller called the meeting to order at 2:04 PM and asked everyone join her in the Pledge of Allegiance. She thanked everyone for coming out in the midst of the COVID-19 pandemic. She encouraged everyone to practice social distancing and if at all possible to wear a mask. She explained the two locations for voters with masks: the auditorium and outside in the Senior Parking Lot and also the two locations for voters who cannot wear masks: inside Door B-5 on the left side of the building, in the small gym and on the far-left side of the Senior Parking Lot. Each location was equipped with at least one mic, a video monitor and a sound system and a Moderator or Assistant Moderator who was designated to manage the venue and make sure voters who wanted to speak got a chance.

Travis Thompson, Vice Chair of the Coop School Board, thanked the many people that came together to make this meeting a possibility during this unique time. He recognized both Maggie Bishop for her time on the Board and David Pendell for his time on the Budget Advisory Committee as neither one will be running for re-election. He referenced the process and time that went into generating the budget.

Moderator Miller presented an explanation of the meeting which is to debate, discuss and amend the warrant articles as the law allows. She reviewed the rules and the procedure for the meeting. She requested permission to allow David Ryan, Superintendent, who does not live in the District, to speak to the article if necessary. Permission was granted.

A brief recess was taken at 2:18 to address connection to the other locations.

Meeting reconvened at 2:25.

Moderator Miller went on to announce that voting on this warrant article would take place at the polling place for your town on Tuesday, March 9, 2021. She encouraged everyone registered to vote to come to vote on that day.

Warrant Article 01: ERCSD Operating Budget

Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$65,293,750? Should this article be defeated, the default budget shall be \$65,337,663 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 \$65,293,750 as set forth on said budget. (Majority vote required)

Travis Thompson made a motion to take up the Article.

Kimberly Meyer seconded.

Mollie O'Keefe presented an explanation of the budget and tax impact highlighting the drivers, savings and proposed changes.

Discussion and questions between voters, administration and Board members followed addressing retirement, unreserved fund balance, transportation fees, GBCS tuition and legal fees.

Liz Faria, Brentwood, made a motion to reduce the proposed operating budget to \$63,250,000.

Bob Montegari, Brentwood, seconded the motion.

Discussion followed with some participants expressing support for the amendment and others expressing opposition for the amendment.

Vote was taken with 29 in favor of the amendment and 140 opposed. The amendment did not pass.

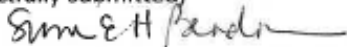
Debra Altschiller, Stratham, moved to restrict reconsideration and Paul Royal, Exeter, seconded.

Vote to restrict passed.

Moderator Miller declared the Article would appear on the ballot as proposed.

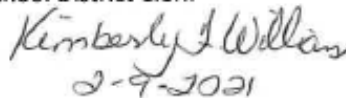
Motion to adjourn the meeting at 4:03 was made by Travis Thompson, Stratham, and seconded by Lucy Cushman, Stratham with 163 registered voters in attendance.

Respectfully submitted,



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

January 30, 2021


2-9-2021

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

SAU Report



Annual Report of SAU 16

For the Year Ending June 30, 2021

For the Proposed 2022-2023 Budget



SAU16 ANNUAL REPORT FOR THE YEAR ENDING 2021

VISION FOR THE GRADUATE

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

School Administrative Unit (SAU) 16 continues to strive to be the state leader in innovative instructional practices, inspiring learning journeys, and efficient use of the precious resources afforded by the community. Our schools thrive in large part due to the support from all six towns while respecting the heavy burden that local property taxes have on residents. It was once stated in a previous annual report that “School board members and administrators are very sensitive to the fact that approximately 80% of SAU 16 households do not have school age children residing in them, while also being very aware that New Hampshire is second only to Florida in its aging average population” (Morgan, 2017). Attention to this sensitivity has not wavered.

As the third largest public school system in the State of New Hampshire, we enjoy a strong reputation of offering a comprehensive career training program that includes intense college preparation, contemporary career and technical education, competitive athletic programs, and multiple experiences in the arts. Our students discover their passion here while building their competency for a bright future. They become our leaders, our caregivers, our communicators, and our neighbors. It is a significant investment of time and money, but given the growth and success of this community over the years, it is worth it.

Our professional educators and staff members throughout the SAU offer a boundless enthusiasm for teaching and learning. As relationships with students are built, so too are the core values of integrity, honesty, trustworthiness, and respect for all human differences. Our professionals are committed to nurturing the children in this community toward adulthood through a high quality curriculum, varied instructional approaches, and social emotional learning experiences.

Last year, we saw a return to in-person learning for all schools and since that time have not returned to any form of remote instruction. Given the impact of the pandemic on school operations all around the nation, we have been very fortunate in being able to remain in person every day. As such, we have turned our primary attention back to advancing our organizational mission of improving instruction for students and engaging stakeholders in advancing student learning.



We have many highlights to share and to maximize efficiency, we encourage all community members to visit our website (www.sau16.org) where up-to-date announcements, celebrations, newsletters, and activities are being reported frequently. Each school website has archived their information for easy access and readers can catch up on all that has happened and is happening in classrooms and on campuses in general.

In this space we do want to welcome new principal **Tonja Neve** (Main Street School in Exeter) and interim principal **Eris Hersey** (Cooperative Middle School) who began their school year on July 1, 2021 at their respective schools. We also want to wish the following SAU 16 members the very best in their retirement as they took that next step at the end of the 2021 academic year. We are so blessed to have had so many years of talent and wisdom, and we are fortunate to have such amazing professionals in our SAU. We will continue to work hard to seek out and hire only the very best educators for our children.

Cooperative Middle School - Renie Carpenter, Susan Garneau, Patricia Glennon, and Catherine Hammond

East Kingston Elementary School - Marne Dohrmann

Exeter High School - Sybille Goldberg-Holzer, Bill Gum, Debra Kimball, Kevin McQueen, and Karlyn Supple

Kensington Elementary School - Lili Spinosa

Lincoln Street School - Cyndy Smith

Main Street School - Lisa Peters

Swasey Central School - Kathy Carson, Mary Johnson, Joanna McBride, Robert Schroeder, and Lisa Swasey

Stratham Memorial School - Diane Griffith, Linda Morrison, Frank Spencer, and Carol Stringham

Maintenance and Facilities - Stephen Pelletier

Finally, we are ever so grateful for the cooperation and collaboration with our towns' mental health and wellness professionals, public health officials, town managers and elected officials, school district employees, and families. We look forward to a banner year in which we celebrate and share more examples of the excellence in our schools.

Respectfully submitted,

David Ryan, Ed.D.
Superintendent of Schools

**SAU 16
SUPERINTENDENT SALARIES
2021-2022**

SUPERINTENDENT PRORATED SALARY

Brentwood	\$ 8,907.45
East Kingston	\$ 4,431.93
Exeter	\$ 30,149.44
Exeter Region Cooperative	\$ 97,957.72
Kensington	\$ 3,887.09
Newfields	\$ 4,218.67
Stratham	\$ 18,763.70
	<u>\$ 168,316.00</u>

**ASSOCIATE AND ASSISTANT SUPERINTENDENT SALARIES
(Total 2 Positions: \$151,497.00, \$133,588.00)**

Brentwood	\$ 15,080.99
East Kingston	\$ 7,497.73
Exeter	\$ 51,058.72
Exeter Region Cooperative	\$ 165,919.47
Kensington	\$ 6,585.46
Newfields	\$ 7,155.63
Stratham	\$ 31,787.00
	<u>\$ 285,085.00</u>

SCHOOL ADMINISTRATIVE UNIT #16
BRENTWOOD, EAST KINGSTON, EXETER, EXETER REGION COOPERATIVE, KENSINGTON, NEWFIELDS, STRATHAM
2022-2023 APPROVED BUDGET

	FY2022 BUDGET	FY2023 APPROVED	CHANGE \$	CHANGE %
Executive Administrative Services	\$1,270,760.40	\$1,389,786.11	\$119,025.71	9.37%
Business Office Services	\$553,261.17	\$563,593.42	\$10,332.25	1.87%
Technology	\$56,500.00	\$32,000.00	-\$24,500.00	-43.36%
Support Services	\$672,069.47	\$771,562.28	\$99,492.81	14.80%
Total Expenditures	\$2,552,591.04	\$2,756,941.81	\$204,350.77	8.01%

**SAU 16
FY 2021-2022
BUDGET ALLOCATION**

Town	FY21 Assessment	EV	EV%	ADM	ADM%	Weighted %	Assessment for FY22	Assessment Change (\$)	Assessment Change (%)
Brentwood	\$134,174	\$244,475,209	4.46%	301	6.00%	5.23%	\$133,547	(\$627)	-0.47%
East Kingston	\$66,757	\$137,532,876	2.51%	133	2.66%	2.58%	\$65,942	(\$815)	-1.22%
Exeter	\$454,140	\$1,027,377,114	18.76%	950	18.94%	18.85%	\$481,171	\$27,031	5.95%
Kensington	\$58,552	\$153,579,220	2.80%	118	2.36%	2.58%	\$65,941	\$7,389	12.62%
Newfields	\$63,545	\$122,860,346	2.24%	104	2.08%	2.16%	\$55,160	(\$8,385)	-13.20%
Stratham	\$282,638	\$643,557,388	11.75%	545	10.87%	11.31%	\$288,732	\$6,093	2.16%
Coop	\$1,475,539	\$3,146,988,441	57.46%	2863	57.09%	57.28%	\$1,462,099	(\$13,440)	-0.91%
Total	\$2,535,346	\$5,476,370,594	100.00%	5,015	100.00%	100.00%	\$2,552,591	\$17,245	0.68%

* EV numbers are from DOE Equalized Valuation report published 12/20/19

* ADM numbers are from the most recent published DOE ADM Report

FY 22 SAU Budget	\$2,554,780.04
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**SAU 16
FY 2022-2023
BUDGET ALLOCATION**

Town	Assessment for FY22	EV	EV%	ADM	ADM%	Weighted %	Assessment for FY23	Assessment Change (\$)	Assessment Change (%)
Brentwood	\$133,547	\$275,851,571	4.75%	302	6.16%	5.45%	\$150,382	\$16,835	12.61%
East Kingston	\$65,942	\$155,837,770	2.68%	134	2.73%	2.71%	\$74,648	\$8,706	13.20%
Exeter	\$481,171	\$1,080,001,392	18.59%	927	18.89%	18.74%	\$516,649	\$35,478	7.37%
Kensington	\$65,941	\$186,016,163	3.20%	135	2.74%	2.97%	\$81,967	\$16,026	24.30%
Newfields	\$55,160	\$124,927,607	2.15%	103	2.10%	2.13%	\$58,641	\$3,480	6.31%
Stratham	\$288,732	\$689,454,796	11.87%	551	11.23%	11.55%	\$318,391	\$29,659	10.27%
Coop	\$1,462,099	\$3,297,156,510	56.76%	2755	56.14%	56.45%	\$1,556,265	\$94,166	6.44%
Total	\$2,552,591	\$5,809,245,809	100.00%	4,908	100.00%	100.00%	\$2,756,942	\$204,351	8.01%

* EV numbers are from DOE Equalized Valuation report published 12/20/20

<https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/equal-pupil19-20.pdf>

* ADM numbers are from the most recent published DOE ADM Report

<https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/attendance-and-enrollment-reports>

SAU Calendar

SAU 16 2022-2023 ACADEMIC CALENDAR

August 2022						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Student	3
Teacher	5

November 2022						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			





Student	17
Teacher	18

February 2023						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

Student	18
Teacher	18

May 2023						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Student	22
Teacher	22

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

September 2022						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Student	20
Teacher	20

December 2022						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Student	17
Teacher	17

March 2023						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Student	19
Teacher	20

June 2023						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Student	9
Teacher	10

Total Days	
Student	180
Teacher	185

October 2022						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Student	20
Teacher	20

January 2023						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Student	20
Teacher	20

April 2023						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Student	15
Teacher	15

Important Dates

Aug 24	In-Service Day (scs&exe)
Aug 25-26	In-Service Day (All)
Aug 29	First Day of School
Sep 2-5	Labor Day Weekend
Oct 10	Indigenous Peoples Day
Nov 8	In-Service Day
Nov 11	Veterans Day
Nov 23-25	Thanksgiving Break
Dec 26-Jan 2	Holiday Break
Jan 16	Martin Luther King Day
Feb 27-Mar 3	Holiday Break
Mar 14	In-Service Day
Apr 24-28	Spring Break
May 29	Memorial Day
June 10	Graduation (Pending Approval)
June 13	Last Day of School
June 14	Teachers Last Day of School

Municipality Information

Population	1970	1980	1990	2000	2010	2013
	1044	1322	1318	1902	2124	2106

Election Districts

US Congress	District 1
Executive Council	District 3
State Senate	District 24
State Representative	District 16, 35 Rockingham County

TOWN OF KENSINGTON

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