

ANNUAL TOWN REPORT 2015



TOWN OF KENSINGTON, NH
WWW.TOWN.KENSINGTON.NH.US

INCORPORATED 1737

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There are a number of boards, committees, and town positions to get involved in. The Town of Kensington has a wonderful community of residents which makes it special, and a great place to live. Thank you from the Board of Selectmen and employees for entrusting us with town operations oversight. It has been, and will continue to be, our pleasure to serve you.

Norman DeBoisbriand, Chairman

Peter Merrill

Robert Wadleigh

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Town Offices Contact Information

KATHLEEN T. FELCH & MICHELLE AIKEN OFFICE STAFF	CARLENE WIGGIN TAX COLLECTOR	DAWN FROST TOWN CLERK
Selectmen's Office Assessing Office Planning Board Zoning Board of Adjustment Permits-Building, Electrical, Burner Intent to Cut and Intent to Excavate General Town Information Stickers Elderly Exemptions Veteran's Tax Credits Historical Barn Easements Hours Monday-Thursday 8:30-1:30pm	Collector of the Town's Taxes Various office duties Tax bill information Payoff amounts Timber and Gravel Tax Payments Liens General Town Information Stickers Hours: Mon, Wed & Thurs. 9:00am- 12:00 Wednesday Night 6:30-8:00pm	Vehicle Registrations Dog Registrations Vital Records Registering to Vote Filing for Office Absentee Ballots General Town Information Stickers Hours: Tues 3:00-7:00pm Wed. 3:00-6:00pm Thurs. 10:00-1:00pm

Tel 603-772-5423x3 & 4
Fax [Fax]603-772-6841
assessor@kensingtontown.com

Tel 603-772-5423x2
Fax 603-772-6841
taxcollector@kensingtontown.com

Tel 603-772-5423x1
Fax 603-772-6841
townclerk@kensingtontown.com

Town Officials

BOARD OF SELECTMEN

Norman DeBoisbriand, Chair	Exp. 3/17
Peter Merrill	Exp. 3/18
Robert Wadleigh	Exp. 3/16

TOWN CLERK

Dawn Frost	Exp. 3/16
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TAX COLLECTOR

Carlene Wiggin	Exp. 3/16
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FIRE CHIEF AND WARDEN

Charles LeBlanc	
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BUILDING INSPECTOR

Norman R Giroux	Exp. 4/16
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ELECTRICAL INSPECTOR

Robert Fee Jr.	Exp. 10/16
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POLICE DEPARTMENT

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

PLANNING BOARD

Michael Schwotzer, Alt.	Exp. 4/18
Robert Solomon	Exp. 4/18
Jim Thompson	Exp. 4/18
T. Kate Mignone	Exp. 4/16
Joan Whitney	Exp. 4/16
Steve Wilson, Alt.	Exp. 4/16
Glenn Ritter	Exp. 4/17
Peter Merrill	Selectmen's Rep.

BOARD OF HEALTH

Karl Singer, MD
Board of Selectmen
Police Chief

ZONING BOARD OF ADJUSTMENT

John Andreasse	Exp. 4/18
Joan Skewes	Exp. 4/18
Elliot Fixler, Alt.	Exp. 4/16
Richard Powers	Exp. 4/16
Janet Bunnell	Exp. 4/17
Michael Schwotzer, Alt.	Exp. 4/17

CONSERVATION COMMISSION

Sydnee Goddard, Chair	Exp. 4/17
Joan Skewes	Exp. 4/18
Robert Gustafson	Exp. 4/17

SUPERVISOR OF THE CHECKLIST

Donna Carter	Exp. 3/21
Susan Herney	Exp. 3/20
Mary Jane Solomon	Exp. 3/19

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MODERATOR

Harold Bragg Exp. 3/17

LIBRARY TRUSTEES

John Herney Exp. 3/16
Heather Ritter Exp. 3/17
Janet Seeger Exp. 3/18

CEMETERY TRUSTEES

Carlton Rezendes Exp. 3/18
Joan Webber Exp. 3/17
Richard Bates Exp. 3/16

TREASURER

Michael Schwotzer, Exp. 3/16
Deputy
Sara Belisle-at will

TOWN ENGINEER

Beal's Associates

SEPTIC INSPECTORS

Rockingham County Cons. District

SAWYER/KEN. TRUST TRUSTEES

Bruce Cilley Exp. 3/18
Donna Carter Exp. 10/18
Michael DelSesto Exp. 7/16
David Macek Exp. 10/16
Keith Palmer Exp. 10/17

EMERGENCY MANAGEMENT

Robert Gustafson, Director

JOINT LOSS COMMITTEE

Dan Barrette, Dave Buxton, Susan Gilbert
Chief Charles LeBlanc, Norman DeBoisbriand
Carl Rezendes, Chief Scott Sanders

HIGHWAY SAFETY

Board of Selectmen
School Board Chairman
Chief of Police

TRUSTEES OF TRUST FUNDS

Ann Smith Exp. 3/18
Jim Webber Exp. 3/17
Carl Rezendes Exp. 3/16

ROAD MANAGER

David Buxton

SOUTHEAST REGIONAL SOLID WASTE REP.

Alfred Felch & Alan Tuthill

ROCKINGHAM PLANNING COMM. REP.

Peter Merrill Exp. 4/18
Joan Whitney Exp. 4/17

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TOWN AUDITORS

Vachon, Clukay and Co.

BOUNDARY WALKER

Vacant

GRANGE HALL COMMITTEE

Carlton Rezendes	Exp. 3/18
Joan Webber	Exp. 3/17
Nancy Roffman, Appointed	Exp. 3/17

RECREATION COMMITTEE

Leslie DelSesto	Exp. 4/18
Donna Carter	Exp. 4/16
Jodi Lefebvre	Exp. 4/16
Janet Bunnell	Exp. 4/17
Jeffrey Gleason	Exp. 4/17
Sarah Hoffmaster	Exp. 4/17

DEPARTMENT MEETINGS

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

Town Board meetings will resume at the Kensington Town Hall after the Construction is finished.

2015 Town Meeting Results

SAMPLE BALLOT

Total Ballots Cast 485

BALLOT 1 OF 2

OFFICIAL BALLOT
ANNUAL TOWN MEETING
TOWN OF KENSINGTON, NEW HAMPSHIRE
MARCH 10, 2015

Parvula J. Nelson
TOWN CLERK

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

SELECTMEN <small>Vote for not more than ONE</small> for 3 years PETER MERRILL <i>220</i> <input type="radio"/> <i>5</i> <small>(Write-in)</small>	TREASURER <small>Vote for not more than ONE</small> for 1 year MICHAEL SCHWOTZER <i>238</i> <input type="radio"/> <i>4</i> <small>(Write-in)</small>	TRUSTEE OF TRUST FUNDS <small>Vote for not more than ONE</small> for 3 years ANN (NANCY) SMITH <i>229</i> <input type="radio"/> <i>4</i> <small>(Write-in)</small>
SELECTMEN <small>Vote for not more than ONE</small> for 1 year ROBERT WADLEIGH <i>226</i> <input type="radio"/> <i>5</i> <small>(Write-in)</small>	MODERATOR <small>Vote for not more than ONE</small> for 2 years HAROLD BRAGG <i>251</i> <input type="radio"/> <i>2</i> <small>(Write-in)</small>	CEMETERY TRUSTEE <small>Vote for not more than ONE</small> for 3 years CARLTON REZENDES <i>254</i> <input type="radio"/> <i>2</i> <small>(Write-in)</small>
TAX COLLECTOR <small>Vote for not more than ONE</small> for 1 year CARELENE WIGGIN <i>260</i> <input type="radio"/> <i>2</i> <small>(Write-in)</small>	SUPERVISOR OF THE CHECKLIST <small>Vote for not more than ONE</small> for 8 years <i>Dinning Center (1)</i> <i>Carroll Road (2)</i> <i>Robert Loos (3)</i> <i>Kerri Johnson (3)</i> <input type="radio"/> <i>1</i> <small>(Write-in)</small>	GRANGE HALL TRUSTEE <small>Vote for not more than ONE</small> for 3 years CARLTON REZENDES <i>254</i> <input type="radio"/> <i>2</i> <small>(Write-in)</small>
TOWN CLERK <small>Vote for not more than ONE</small> for 1 year DAWN FROST <i>253</i> <input type="radio"/> <i>3</i> <small>(Write-in)</small>	LIBRARY TRUSTEE <small>Vote for not more than ONE</small> for 3 years JANET SEEGER <i>224</i> <input type="radio"/> <i>1</i> <small>(Write-in)</small>	

ARTICLES

Article 2: Other – Amend Zoning Ordinance Definitions
 Are you in favor of the following amendments to the Kensington Zoning Ordinance?

1) Amend existing definitions and add new definitions to the Kensington Zoning Ordinance as follows:

- Clarify current explanation of the Expansion of Use within the Septic Regulations Zoning Ordinance Article VII Health Standards, Section 7.1D(7).
- Replace the current definition of Dwelling Unit within Zoning Ordinance Article II Definitions.
- Add a new definition of Alteration to Zoning Ordinance Article II Definitions.
- Clarify definition and include retaining walls to existing definition of a Structure within Zoning Ordinance Article II Definitions.

Proposed Amendments to Definitions in the Kensington Zoning Ordinance

DWELLING/RESIDENCE Article II Definitions
 A room or group of rooms in a structure designed or used as a place for independent occupancy by person or family without need to use other areas of structure or another structure for meal preparation, sleeping, living or use of sanitary facilities.

ALTERATION Article II Definitions
 Any construction or renovation to an existing structure which requires a permit other than repair or replacement. Also, a change in the mechanical system that involves an extension or change to the arrangement, type or purpose of the existing installation.

ARTICLE 2 CONTINUED

TURN BALLOT OVER AND CONTINUE VOTING

SAMPLE BALLOT

ARTICLES CONTINUED

ARTICLE 2 CONTINUED

EXPANSION OF USE Article VII Health Standards

An increase flow of wastewater into a septic system created by:

- An increased number of bedrooms in a dwelling unit
- An increase in the number of employees in a commercial use.
- An increase in floor area or increased number of seats in any building resulting in increased wastewater flows.
- A change within a structure causing additional flow rates

STRUCTURE Article II Definitions

Anything constructed or erected on or in the ground or in the water or an attachment to something having a fixed location on the ground. Structures include permanent or temporary buildings, signs, carports, porches, swimming pools and other building features, communication towers and antennas, and field or garden walls or embankments retaining walls four (4) feet or greater. Structures do not include sidewalks, fences, driveways, septic systems, boundary markers, field or garden walls and embankments, retaining walls less than four (4) feet, land drainage, sediment and erosion control structure.

Current Definitions in the Kensington Zoning Ordinance

DWELLING UNIT Article II Definitions

Means a single unit providing complete independent living facilities, eating, cooking and sanitation.

ALTERATION Article II Definitions

No definitions; Article 8.3 C (4)

EXPANSION OF USE

Within Septic Regulations as: pg. 122

An increase flow of wastewater into a septic system created by:

- an increased number of bedrooms in a dwelling unit;
- an increase in the number of employees in a commercial use; or
- an increase in floor area or increased number of seats in any building resulting in increased wastewater flows.

YES ☒ 144
NO ☐ 112

STRUCTURE Article II Definitions

Anything constructed or erected on or in the ground or in the water or an attachment to something having a fixed location on the ground, such as buildings, permanent or temporary, signs, carports, porches, swimming pools and other building features, including communication towers and antennas, but not including sidewalks, fences, driveways, septic systems, boundary markers, field or garden walls or embankment, retaining walls, land drainage, sediment and erosion control structure. (Added 03/13/2001)

Article 3: Operating Budget-Town-SB2

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

Selectmen recommend this appropriation unanimously.

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

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

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

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

YES ☒ 240
NO ☐ 37

GO TO NEXT BALLOT AND CONTINUE VOTING

SAMPLE BALLOT



OFFICIAL BALLOT
ANNUAL TOWN MEETING
TOWN OF KENSINGTON, NEW HAMPSHIRE
MARCH 10, 2015

BALLOT 2 OF 2

Samuel A. Hulse
 TOWN CLERK

ARTICLES CONTINUED**Article 4: Equipment Lease With Fiscal Funding Clause (Escape Clause)****Lease Payment #3 for Fire Truck**

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

Selectmen recommend this appropriation unanimously

Estimated Tax Impact: \$ 21 per thousand dollar valuation

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

204
 YES 0
 NO 0
 52

Article 5: Purchase Breathing Apparatus for the Fire Department

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

Estimated Tax Impact: \$ 08 per thousand dollar valuation

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

207
 YES 0
 NO 0
 51

Article 6: Richie McFarland Program- Social Services

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

Estimated Tax Impact: \$ 01 per thousand dollar valuation

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

208
 YES 0
 NO 0
 46

Article 7: Town Hall Study

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

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

Selectmen recommend this appropriation unanimously

Estimated Tax Impact: \$ 10 per thousand dollar valuation

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

208
 YES 0
 NO 0
 69

Article 8: Road Reconstruction

To see if the town will vote to raise and appropriate the sum of \$200,000 (two hundred thousand dollars) for town road reconstruction. This will be a non-lapsing appropriation as per RSA 327:VI and will not lapse until December 31, 2016. This appropriation is in addition to Warrant Article 3, the operating budget article.

Selectmen recommend this appropriation unanimously

Estimated Tax Impact: \$ 67 per thousand dollar valuation

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

193
 YES 0
 NO 0
 46

YOU HAVE NOW COMPLETED VOTING

2015 Special Town Election Results

Town of Kensington, New Hampshire

SAMPLE BALLOT
SPECIAL TOWN MEETING
NOVEMBER 3, 2015

DAWN FROST, Town Clerk

ARTICLE

Article 3SP: Special Town Meeting Appropriation

To see if the Town will vote to raise and appropriate the sum of Seven Hundred and Fifty Thousand Dollars (\$750,000.00) for the purpose of renovating the old Town Hall at 95 Amesbury Rd, Kensington, New Hampshire, also known as Tax Map No. 11, Lot 2 to be utilized by the Town for future location of the Town's Police Department, Emergency Management and Administrative Offices. To authorize the Municipal Officials to raise Seven Hundred and Fifty Thousand Dollars (\$750,000.00) by the use of Six Hundred Thousand Dollars (\$600,000) from unassigned fund balance, with an additional amount of \$150,000 to come from donations.

Selectmen recommend this appropriation unanimously.

Estimated Tax Impact: \$.00 per thousand dollar valuation.

☐ Yes
373

☐ No
46

1 Blank; 420 Voters Passed by 89% of votes cast
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2015 Special Election Deliberative Session Minutes

Town Hall Addition Deliberative Session
Oct 3, 2015
KES Gym

Head Count – Approx. 82

Start Time 4:00 pm, Meeting Adjourned 4:20 pm

Selectman Norman DeBoisbriand, Peter Merrill and Robert Wadliegh all in attendance.

Moderator Keith Johnson read the Warrant Article – Article 3SP, to all in attendance and reminds everyone that official voting will take place on Nov 3, 2015 from 8 am to 7 pm. He then opens the floor to questions and comments

Q1 -Fred Feldman, Rose Petal Ln – Fred states that last year's proposal had a tax impact and how could this have none and how do the voters know that the projections and costs are real and there will not be overruns.

Norman replied the tax impact from the last proposal was due to a bond that was needed to pay for it. The said bond would have incurred \$350,000 in interest and that cost was not part of the initial warrant. The current proposal does not have the interest factor because it will use \$600k from unassigned Fund Balance and \$150,000 in donations. Norm also added the cost per square foot should average \$190 and it takes into consideration that some sq ft will cost more and others less and that there are existing parts of the building that will be utilized for example the heating system and the existing well.

Q2 –Vanessa Rozier, Hidden Pasture – Is there a budget that details the line items of the cost per square foot or is it a guess?

Norman answered that educated advisors were used to arrive at the \$190 per sq ft figure and includes detail of the buildings needs – Parking lot reno, elevator, septic and leach field etc. Norm added that costs of furnishings are not included.

Q3 – Jean Waldron, Cottage Rd – Can meeting hall be used for town meetings and voting?

Norm replied that currently the hall cannot be used because it is not ADA compliant and has limited heat and bathroom facilities. Peter Merrill added the proposed building will definitely be utilized for town meetings and voting and will meet all requirements as well as handicap accessibility.

Q4 – Leslie Artigliere, Kady Lane – What is the square footage of the proposed building.

Norm answered approx. 2000 SqFt

Q5- Russell Perry, Amesbury Rd – What are the next steps if approved and the approx. time frame. Part 2 – Do you have construction companies lined up with bids?

Norman answered the board has the drawings for the septic system so tree removal and septic will start first. The foundation should be complete by the end of November. Framing will be complete by end of December. Looking to stay ahead of the winter. Norman replied that they do not have any bids yet and

Peter Merrill added that they need the plans that the architects are currently working on before they can put them out to bid.

Q6 – Mike Donavan, Osgood Rd – Has lived in town 20+ years and this proposal is the best solution he has seen to accommodate the town offices and he encourages everyone to vote and approve this article.

Q7 – Lynne Monroe, Hobbs Rd – Seconds the endorsement to accept the proposal and support this article. She stated the Town Hall is special to our town and is registered on the State Level as an historic building. She also commends the board on their hard work and believes the proposed addition was very carefully and thoughtfully done. The architecture is excellent and has done many buildings in the state.

Q8 – Matt Smith, Muddy Pond – Is there a general contractor lined up? When will the proposal go out for bid? Is there anything in the works to determine who will manage the project?

Norman sated the board has begun to put together a team of contractors from town who will work together with the board and make recommendations throughout the project. The board is trying not to use a general contractor to keep costs down. A contractor could increase the costs by 15%. There are enough resources in town and the building inspector will be involved. If the article gets approved tonight without any amendments the board will get together the following Monday to start to pull together this volunteer team.

Q9 – Norman Giroux, Weare Rd – States he is a Mass contractor and current building inspector and he will gladly be very involved with the project and offer his services voluntarily where ever they are needed. He also stated he is in support of this plans and believes it to be the right time to do it. Of all the proposals before this one is the best.

Q10 – Fred Feldman, Rose Petal – Fred asks if the choice has been given to residents to use a portion of the unreserved fund balance (\$200,000) to repair the roads and has using the unreserved funds been explained to the voters.

Norman states it has not and Mr Feldman asks if it should be. Norman states that the current road reconstruction is paid by the tax payers yearly at the \$200,000 level without the use of a bond but if the fund balance was used then this building proposal and any future proposal to would be short \$200,000 and therefore be in need of a bond. This bond would incur interest of which the taxpayers would be paying on an ongoing basis, 20+ yrs and incur close to \$100,000 in additional costs. Norman also stated that when the unreserved balance was made available to the selectman they did not even consider it to be sued on anything else but the building addition. He mentions that if there were other considerations the selectmen would have endorsed the proposed building addition above everything else.

Q11 – Beverly DeBoisbriand, Moulton Rideg Rd – Could we save money on our taxes on this project if skilled people from town volunteered their services.

Peter explained that the money to support this project will be from the general fund and there will be no taxation from this project. He stated the article says “up to” \$750,000 and that is what the board is looking to get approved but great if it comes under that and they will work with volunteers to try to do that. He agreed that there are many skilled and talented people in this town and any help that is given will reduce the cost. He added it would not be a “barn raising” for obvious reasons but licensed and skilled contractors will be called upon.

Q12 – Russell Perry, Amesbury Rd – The article does not actually say “up to” and wondered if the board wanted to change that. The article also used the word “renovation” and not “addition”.

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Peter states the board is looking to get the total \$750,000 raised and approved so that it is benchmarked for this project but they do not have to use all of it. Peter also commented that the article was read by legal counsel and the definition of the word renovation includes "addition".

Q13 – Vanessa Rozier, Hidden Pasture – Can you get the \$150,000 in donations in time to start the project in November.

The selectman advised the donation was already received.

Q14 – Sue Sinclair, Kady Ln. – Are you steeling \$200,000 from the road repair budget for this article? If this is approved will tax rate be increased to raise \$200,000 more for next year.

Norman stated the road repair articles are written in December and January and come from the tax base and not the unassigned fund balance because the fund balance is not known at that time. He stated it could be assumed the fund balance would be close to \$600,000 but when the auditors complete their work that number could be less so the selectman do not consider using the fund balance at that time the road repair articles were written. In May the auditors reported the fund balance was actually \$940,000. The selectman also got the approval from the Dept. of Revenue to utilize the \$600,000 and there would still be an appropriate level of "hold back" in the unassigned balance.

Peter states the special election is being done to try to push this project to completion as soon as possible and to complete some portions of it before the winter. We will save on rent @ \$2300 a month and this saving will add directly to our general fund balance.

Q15 – Vanessa Rozier, Hidden Pasture – If construction goes passed the lease expirations will the current landlord allow for month to month leasing?

Norm stated the landlord is aware of the situation and said they would be willing to work with the town.

Q16 – Leslie Artigliere, Kady Ln. – Her concern is the increase in taxes down the road in later years. If we use all of our reserve on this project then it will not be available to offset taxes in the future. Asked if going forward the selectman can say the taxes will not go up.

Norman states that first we are not using all of the money in the reserves and it is recommended to have 2 months operating expenses in the unassigned fund. For our town that would be \$270,000. If we use a portion of our unassigned balance for this project there will still be \$340,000 in the unassigned balance and currently we are operating in a surplus so that will add even more to that fund at the end of the year. Peter added that it is hard to say if taxes will increase or not but it is certain that taxes are reduced when expenses go down and this project will result in a decrease in expense for the town offices and the Police. The savings will be annually was well.

Q17 – Russell Perry, Amesbury Rd - Adds the town's budget uses a small portion of the taxes, 22%, and that is the only portion within the selectman's control.

4:45 pm -Mike Donavon asked if the motion can be accepted and the meeting called. Russell Perry seconded the motion and a vote was called. The article was unanimously passed as written with no amendments. The article will be voted on in November.

No Vote – 4 Yes Vote – approx. 78

Questions and comments continued but were off the record.

Respectfully Submitted, Sara Belisle Pro-Term Town Clerk

2016 Town Warrant & Deliberative Session Minutes

Town of Kensington

New Hampshire

Warrant and Budget

2016

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

First Session of Annual Meeting (Deliberative Session):

Date: Wednesday February 3, 2016

Time: 7:00pm

Location: Kensington Elementary School Gym 122 Amesbury Road, Kensington, NH

Second Session of Annual Meeting (Official Ballot Voting)

Date: Tuesday March 8, 2016

Time: 8:00am-7:30pm

Location: Kensington Elementary School Gym 122 Amesbury Road, Kensington, NH

Details: To vote on all town affairs

Article 01: Elect Officials

To choose all necessary Town Officials for the year ensuing

Article 02: Amend Zoning Ordinance

The Board of Selectmen propose and support the following amendment to Article VII Building Permit Ordinance.

Are you in favor of amending Article VIII: Building Ordinance; Section 8.1 Building Permit with the following changes to A and B:

Article VIII: BUILDING ORDINANCE

SECTION 8.1 BUILDING PERMIT (03/09/1971; 03/16/1978) (Amended 03/1994; 03/1997; 03/13/2001; 12/17/2015) A building permit is required to promote the health, safety, convenience and general welfare of the community.

A. A permit is required for:

1. A new structure, addition, decks, remodeling, or manufactured building when the value exceeds \$2,000. The value shall be based on labor costs - (including the value of self-provided labor), material costs, and other costs, excluding land;
2. The demolition of a structure; and
3. Any swimming pool, except those that are dismantled each season.
4. A free standing structure exceeding 120 square feet, as measured from outside.
5. Wheelchair ramps.

B. A permit is not required for:

1. Minor alterations, repairs and general upkeep of existing buildings under \$2000
2. Replacement of in-kind roofing, windows and siding.

DEFINITION of In Kind

- in the same way; with something similar:

☐ Yes

☐ No

Article 03: Amending zoning ordinance

The Planning Board propose and support the following addition to Article IV.

Are you in favor of amending Article IV General Regulations, by adding Section 4.4 Non-Conforming Uses, Structures and Lots.

SECTION 4.4 NON-CONFORMING USES, STRUCTURES AND LOTS

Section 4.4.1 Non-Conforming Uses and Structures

A. Continuance: Any lawful non-conforming use, structure or building that exists at the effective date or adoption of this ordinance may continue as long as it remains otherwise lawful and subject to other applicable provisions of the zoning ordinance.

B. Reconstruction: In the event of the damage or destruction by natural hazard of any use, structure or building not conforming to the regulations in this ordinance, said structure or building may be rebuilt or refurbished for its former non-conforming condition in the same manner and extent, provided such construction is started within one year of its damage or destruction and is complete within two years. The provisions of the Town of Kensington Building Code, as amended, shall apply to any reconstruction.

C. Expansion: Expansion of a non-conforming use or structure for a purpose or in a manner which is substantially different from the use to which it was put before the alteration is prohibited except by variance granted by the Zoning Board of Adjustment. The non-conforming use or structure, if granted a variance by the Zoning Board of Adjustment, may be physically extended, reconstructed, enlarged or structurally altered but only in conformity with the requirements of the zoning ordinance.

D. Discontinuance: In the event a non-conforming use is discontinued for a period of more than two years, it shall not be permitted to recommence; thereafter the property shall only be in conformity with this ordinance unless permission is granted by the Zoning Board of Adjustment. The marketing and physical maintenance of a building or premises for the continuation of an existing non-conforming use shall be deemed as evidence of intent to continue the use.

Section 4.4.2 Non-Conforming Lots

A. A lot of record which met the requirements of the zoning ordinance for area, frontage and dimensions at the time of its approval and is shown on an approved subdivision plan, if undeveloped, may be developed providing such development meets all of other town and state requirements, and the lot has sufficient and practical frontage to access the property.

B. A lot of record which met the requirements of the zoning ordinance for area, frontage and dimensions at the time of its approval and is shown on an approved subdivision plan, and is developed, may be further developed providing such new development or redevelopment meets all of other town and state requirements, and the lot has sufficient and practical frontage to access the property. Existing non-conforming structures and buildings on such developed lots of record may only be expanded by variance granted from the Zoning Board of Adjustment.

☐ Yes ☐ No

Article 04: Operating Budget

Shall the Town of Kensington raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$1,621,391 (one million six hundred twenty one thousand three hundred and ninety one dollars)? Should this article be defeated, the default budget shall be \$1,623,858.00 (one million six hundred twenty three thousand eight hundred and fifty eight 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 approve this appropriation.

The proposed operating budget is a decrease of \$2,770 from the budget adopted last year of \$1,624,161. The net estimated impact is negative \$(0.009) per thousand dollars of valuation. (negative nine tenths of a cent per thousand dollars of valuation.)

☐ Yes ☐ No

Article 05: Lease Payment #4 for Fire Truck

To see if the Municipality will vote to authorize the Selectmen to enter into the fourth year of a seven year lease agreement for three hundred and eighty thousand dollars (\$380,000.), for the purpose of leasing a new fire truck and to raise and appropriate the sum of sixty thousand seven hundred and forty dollars (\$60,740.00) for the fourth year's payment for that purpose. This lease agreement contains an escape clause (majority vote required). In subsequent years, if the annual appropriation is not approved, the lease terminates and the truck will be returned. If this lease is approved for each of the seven years, a warrant article will be set forth to expend nineteen thousand dollars (\$19,000) from the fire department equipment capital reserve fund to offset the final payment only.

The board of selectmen unanimously approve this article

The tax impact of this article will be \$0.203 per \$1,000 valuation (twenty point three cents per thousand dollars of valuation).

☐ Yes ☐ No

Article 06: Purchase Person & Car Cameras Police Department

To see if the town will vote to raise and appropriate the sum of twenty nine thousand, one hundred and fifty two dollars (\$29,152.00) for the purpose of purchasing seven (7) Watch Guard VISTA body-worn cameras and three (3) Watch Guard 4RE in-car camera systems. This sum will also include the upgrading of the police department's server and related infrastructure required to support the implementation of the camera systems, which will allow for the safe and proper management of the videos as required by legislation and rules of evidence.

The Board of Selectmen unanimously approve this article.

The tax impact of this appropriation is \$0.097 per \$1,000 valuation (nine point seven cents per \$1,000 of valuation)

☐ Yes ☐ No

Article 07: Social Services: Richie McFarland Program

We, the residents of the Town of Kensington, petition to raise and appropriate the sum of Two Thousand Four Hundred Dollars (\$2,400.00) 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 eight (8) children.

The Board of Selectmen unanimously support this article.

The net estimated tax impact of this appropriation is \$.008 per \$1,000 valuation (eight tenths of a cent per thousand dollars of valuation.)

☐ Yes ☐ No

Article 08: Social Services: Rockingham Nutrition & Meals on Wheels

We, the undersigned residents of Kensington, Petition the Town of Kensington to support the Rockingham Nutrition & Meals on Wheels Program by appropriating the funds requested in the amount of six hundred ninety six dollars (\$696), to enable Rockingham Nutrition & Meals on Wheels Program to continue to provide the meal service to elder, homebound, and disabled Kensington Residents.

The Board of Selectmen unanimously approve this appropriation.

The tax impact of this article will be \$0.002 per \$1,000 valuation (two tenths of a cent per thousand dollar valuation).

☐ Yes ☐ No

Article 09: Social Services: Rockingham Community Action

To request the Town appropriate the sum of fifteen hundred dollars (1500.00) to Rockingham Community Action for the purpose of providing financial assistance, budgeting education & support to Kensington residents in crisis and move them toward self-sufficiency.

The Board of Selectmen unanimously recommend this appropriation.

The tax impact of this article will be \$0.005 per \$1,000 valuation. (five tenths of a cent per thousand dollars of valuation)

☐ Yes ☐ No

Article 10: Road Reconstruction

To see if the town will vote to raise and appropriate the sum of \$200,000 (two hundred thousand dollars) for town road reconstruction. This will be a non-lapsing appropriation as per RSA 32:7, VI and will not lapse until December 31, 2017. This appropriation is in addition to Warrant Article 6, the operating budget article.

The Board of Selectmen unanimously approve this warrant article.

The tax impact of this article will be \$0.667 per \$1,000 valuation. (sixty six point seven cents per thousand dollars of valuation)

☐ Yes ☐ No

Article 11: Trustee of Trust Funds to pay services from capital reserves

To see if the town will vote, pursuant to NH RSA 35:9-a-II, to authorize the Trustees of the Trust Funds to pay for the capital reserve fund investment management services, and any other expenses incurred, from capital reserve funds income. No vote by the town to rescind such authority shall occur within five years of the original adoption of this article.

The article is recommended by the Board of Selectmen.

There is no tax impact associated with this article.

☐ Yes ☐ No

Article 12: Fire Chief appointed yearly- correction of 2012 article

To see if the Town will vote, pursuant to RSA 154:5 I., effective immediately, to define the fire chief appointment term not previously defined in the Town 2012 Warrant Article and designate that the position of Fire Chief shall be appointed by the Board of Selectmen for a definite term of one-year, which shall end on June 30th and commence on July 1st, with no limit to the number of reappointment terms, at the discretion of the Board of Selectmen.

Recommended unanimously by the Board of Selectmen.

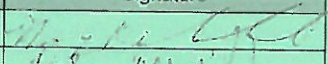
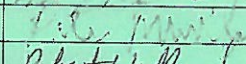
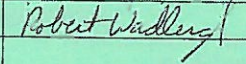
The article will have no tax impact.

☐ Yes ☐ No

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Given under our hands, January 25, 2016

We certify and attest that on or before January 25, 2016, we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at the Town Offices, and delivered the original to the Town Clerk.

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

Town of Kensington New Hampshire Deliberative Session Minutes Wednesday February 3, 2016

Moderator Harold Bragg addressed all present on how the meeting would proceed. He informed them that this is the first session in the SB2 town election process. The second session will be held on March 9, 2016, and that the voters will vote on the following articles and how they are amended or presented tonight.

Second Session of Annual Meeting (Official Ballot Voting)

Date: Tuesday March 8, 2016

Time: 8:00am-7:30pm

Location: Kensington Elementary School Gym 122 Amesbury Road, Kensington, NH

Details: To vote on all town affairs

Mr. Bragg explained that Article 1 will be voted on election day and moved on to Article 2.

Article 01: Elect Officials

To choose all necessary Town Officials for the year ensuing

Article 02: Amend Zoning Ordinance

The Board of Selectmen proposes and supports the following amendment to Article VII Building Permit Ordinance.

Are you in favor of amending Article VIII: Building Ordinance; Section 8.1 Building Permit with the following changes to A and B:

Article VIII: BUILDING ORDINANCE

SECTION 8.1 BUILDING PERMIT (03/09/1971; 03/16/1978) (Amended 03/1994; 03/1997; 03/13/2001; 12/17/2015) A building permit is required to promote the health, safety, convenience and general welfare of the community.

A. A permit is required for:

1. A new structure, addition, decks, remodeling, or manufactured building when the value exceeds \$2,000. The value shall be based on labor costs - (including the value of self-provided labor), material costs, and other costs, excluding land;
2. The demolition of a structure; and
3. Any swimming pool, except those that are dismantled each season.
4. A free standing structure exceeding 120 square feet, as measured from outside.
5. Wheelchair ramps.

B. A permit is not required for:

1. Minor alterations, repairs and general upkeep of existing buildings under \$2000
2. Replacement of in-kind roofing, windows and siding.

DEFINITION of In Kind

- In the same way; with something similar:

☐ Yes

☐ No

Mr. Bragg explained that Article 2 is a selectman submitted article and has been presented as part of a public hearing and cannot be amended tonight. He explained that it was not going to be discussed, unless anyone present had questions about it. There were no questions posed so he moved on to Article 3.

Article 03: Amending zoning ordinance

The Planning Board propose and support the following addition to Article IV.

Are you in favor of amending Article IV General Regulations, by adding Section 4.4 Non-Conforming Uses, Structures and Lots.

SECTION 4.4 NON-CONFORMING USES, STRUCTURES AND LOTS

Section 4.4.1 Non-Conforming Uses and Structures

A. **Continuance:** Any lawful non-conforming use, structure or building that exists at the effective date or adoption of this ordinance may continue as long as it remains otherwise lawful and subject to other applicable provisions of the zoning ordinance.

B. **Reconstruction:** In the event of the damage or destruction by natural hazard of any use, structure or building not conforming to the regulations in this ordinance, said structure or building may be rebuilt or refurbished for its former non-conforming condition in the same manner and extent, provided such construction is started within one year of its damage or destruction and is complete within two years. The provisions of the Town of Kensington Building Code, as amended, shall apply to any reconstruction.

C. **Expansion:** Expansion of a non-conforming use or structure for a purpose or in a manner which is substantially different from the use to which it was put before the alteration is prohibited except by variance granted by the Zoning Board of Adjustment. The non-conforming use or structure, if granted a variance by the Zoning Board of Adjustment, may be physically extended, reconstructed, enlarged or structurally altered but only in conformity with the requirements of the zoning ordinance.

D. **Discontinuance:** In the event a non-conforming use is discontinued for a period of more than two years, it shall not be permitted to recommence; thereafter the property shall only be in conformity with this ordinance unless permission is granted by the Zoning Board of Adjustment. The marketing and physical maintenance of a building or premises for the continuation of an existing non-conforming use shall be deemed as evidence of intent to continue the use.

Section 4.4.2 Non-Conforming Lots

A. A lot of record which met the requirements of the zoning ordinance for area, frontage and dimensions at the time of its approval and is shown on an approved subdivision plan, if undeveloped, may be developed providing such development meets all of other town and state requirements, and the lot has sufficient and practical frontage to access the property.

B. A lot of record which met the requirements of the zoning ordinance for area, frontage and dimensions at the time of its approval and is shown on an approved subdivision plan, and is developed, may be further developed providing such new development or redevelopment meets all of other town and state requirements, and the lot has sufficient and practical frontage to access the property. Existing non-conforming structures and buildings on such developed lots of record may only be expanded by variance granted from the Zoning Board of Adjustment.

☐ Yes ☐ No

Mr. Bragg explained that Article 3 was presented by the Planning Board and the public hearing was held on this article as well. This article is not subject to amendments, and asked if there were any questions. No questions so he moved on to Article 4.

Article 04: Operating Budget

Shall the Town of Kensington raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$1,621,391 (one million six hundred twenty one thousand three hundred and ninety one dollars)? Should this article be defeated, the default budget shall be \$1,623,858.00 (one million six hundred twenty three thousand eight hundred and fifty eight dollars) the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of

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a revised operating budget only.

The Board of Selectmen unanimously approve this appropriation.

The proposed operating budget is a decrease of \$2,770 from the budget adopted last year of \$1,624,161. The net estimated impact is negative \$(0.009) per thousand dollars of valuation. (negative nine tenths of a cent per thousand dollars of valuation.)

Mr. Bragg read the following article to all present. He asked the wishes of the operating budget. Richard Waldron of Cottage Road asked to present an amendment. Jim Thompson from Osgood Road seconded the motion. Mr. Waldron presented a written amendment which was read by the moderator.

Shall the Town of Kensington raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations votes separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$1,459,250 (one million four hundred fifty nine thousand two hundred and fifty dollars)? Should this article be defeated, the default budget shall be \$1,623,858.00 (one million six hundred twenty three thousand eight hundred and fifty eight 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.

Motion to accept the amendment by Richard Waldron, Cottage Road; Seconded by Ben Cole of North Haverhill Road.

Leslie Lavelle of 7 Palmer Drive, asked Richard to explain the amendment. Richard explained that in November there was a special town meeting for the renovation of the Town Hall, between 2012-2013 the town had raised \$191,765 over and above what the town spent. 2013-2014 the town had raised an extra \$268,268 which was 16% above the town budget. He would like to return the town budget to a realistic amount of money. He is asking for 10% reduction in the 2016 budget, and believes that we would still meet the amount needed by the DRA. Mr. Bragg explained that with this amendment the Board of Selectmen has purview of where the amounts will be deducted. Jim Thompson, Osgood Road asked if the Selectmen could address Mr. Waldron's comments. Selectmen DeBoisbriand explained that the surplus is made up of a number of different items. When the board prepares the budget they project a historical average of what is normally spent. Last year was different due to the snow plowing needed, but FEMA was able to help out with some of those expenses. Some of the surplus is from gasoline, if the price drops from what you have budgeted for then there is a surplus. They try to budget as close as possible and manage the department heads. In regards to the Town Hall that was able to be done with no tax impact to the town. He also explained that the town currently has no town server or IT. The board has put in money to be able to upgrade the town IT, website and server. Mr. Merrill added that there was a large amount of money at the end of one of those years due to the fact that the board of selectmen at that time had frozen spending in the town in anticipation of spending money to build the Town Offices. There was a substantial amount of money put into the surplus that year. Mr. Waldron commented that this is an El Nino year and that this year's budget seems to be over. Ben Cole, what happens to the extra money at the end of the year? Mr. Merrill explained that it is sometimes used to buy down the tax rate.

Mr. Bragg asked for all present to act on the amendment presented. He called for all in favor of the amendment to say I.

Amendment defeated by voice vote.

Mr. Bragg asked if there were any other questions or discussion on Article 4. Being none he moved on to Article 5.

☐ Yes ☐ No

Article 05: Lease Payment #4 for Fire Truck

To see if the Municipality will vote to authorize the Selectmen to enter into the fourth year of a seven year lease agreement for three hundred and eighty thousand dollars (\$380,000.), for the purpose of leasing a new fire truck and to raise and appropriate the sum of sixty thousand seven hundred and forty dollars (\$60,740.00) for the fourth year's

2 - 57

payment for that purpose. This lease agreement contains an escape clause (majority vote required). In subsequent years, if the annual appropriation is not approved, the lease terminates and the truck will be returned. If this lease is approved for each of the seven years, a warrant article will be set forth to expend nineteen thousand dollars (\$19,000) from the fire department equipment capital reserve fund to offset the final payment only.

The board of selectmen unanimously approve this article

The tax impact of this article will be \$0.203 per \$1,000 valuation (twenty point three cents per thousand dollars of valuation).

Mr. Bragg read the article above to all present. He asked for a motion to accept. Charles LeBlanc Cottage Road, seconded by Robert Gustafson of Muddy Pond Road. Mr. Bragg asked Charles LeBlanc if he as the Fire Chief would like to comment on the article. Mr. LeBlanc stated that this is the 4th year of the lease. No discussion or amendments.

☐ Yes ☐ No

Article 06: Purchase Person & Car Cameras Police Department

To see if the town will vote to raise and appropriate the sum of twenty nine thousand, one hundred and fifty two dollars (\$29,152.00) for the purpose of purchasing seven (7) Watch Guard VISTA body-worn cameras and three (3) Watch Guard 4RE in-car camera systems. This sum will also include the upgrading of the police department's server and related infrastructure required to support the implementation of the camera systems, which will allow for the safe and proper management of the videos as required by legislation and rules of evidence.

The Board of Selectmen unanimously approve this article.

The tax impact of this appropriation is \$0.097 per \$1,000 valuation (nine point seven cents per \$1,000 of valuation)

Mr. Bragg read the article above to all those present. Motion to accept Peter Merrill, North Haverhill Road, Seconded by Kathleen Felch, Pevear Lane. Mr. Bragg asked all present if they would allow Chief Sanders to speak to the article. There were no objections. Chief Sanders explained there is legislation coming in the near future that will require all states to have cameras. He believes that this will benefit and protect the town and the officers. He has no problem with putting cameras on his officers and letting the town see what the officers have to deal with on a daily basis. There are complaints filed and they are frivolous and this will help to discourage that. If the officers do something that is inappropriate then he can address it. There are people that they stop that do record them with their cell phones and it would be good for the officers to have a copy of the stop as well. Mr. Thompson asked about the expense of the cameras. Chief Sanders explained that he attended a conference in Chicago and compared a few different vendors and found this one to be the best, with the least overall expenses and information is not stored on their systems, it will be in house. The ease of use, clarity, durability, storage capacity and battery life are the major reasons for choosing this particular brand. Glenn Greenwood, Amesbury Road, asked about the ability to use future grants to purchase these for the department. Chief explained that NH is not eligible for some of the Federal Grants because we do not have a seatbelt law. There is no certainty that there would be a grant for these in the future, and these are going to be implemented as soon as they are purchased. Mr. Greenwood commented that Chief Sanders had really done his due diligence in researching these cameras. No further questions or comments so Mr. Bragg moved onto the next article.

☐ Yes ☐ No

Article 07: Social Services: Richie McFarland Program

We, the residents of the Town of Kensington, petition to raise and appropriate the sum of Two Thousand Four Hundred Dollars (\$2,400.00) 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 eight (8) children.

The Board of Selectmen unanimously support this article.

The net estimated tax impact of this appropriation is \$.008 per \$1,000 valuation (eight tenths of a cent per thousand dollars of valuation.)

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☐ Yes
Yes

☐ No
No

Mr. Bragg read the article above to all those present. Motion to accept by Leslie Lavelle Palmer Drive, Seconded by Jean Waldron, Cottage Road. No discussion or question. Moved on to Article 8.

Article 08: Social Services: Rockingham Nutrition & Meals on Wheels

We, the undersigned residents of Kensington, Petition the Town of Kensington to support the Rockingham Nutrition & Meals on Wheels Program by appropriating the funds requested in the amount of six hundred ninety six dollars (\$696), to enable Rockingham Nutrition & Meals on Wheels Program to continue to provide the meal service to elder, homebound, and disabled Kensington Residents.

The Board of Selectmen unanimously approve this appropriation.

The tax impact of this article will be \$0.002 per \$1,000 valuation (two tenths of a cent per thousand dollar valuation).

Mr. Bragg read the above article. Motion to accept by Peter Merrill, North Haverhill Road, Seconded by Kathleen Felch, Pevear Lane. Jean Waldron asked how many people were served in Kensington by Meals on Wheels. Mr. Bragg asked if there was anyone able to speak on the subject. There was no one present from Meals on Wheels to discuss. No further questions, so the article will pass to the voters.

☐ Yes

☐ No

Article 09: Social Services: Rockingham Community Action

To request the Town appropriate the sum of fifteen hundred dollars (1500.00) to Rockingham Community Action for the purpose of providing financial assistance, budgeting education & support to Kensington residents in crisis and move them toward self-sufficiency.

The Board of Selectmen unanimously recommend this appropriation.

The tax impact of this article will be \$0.005 per \$1,000 valuation. (five tenths of a cent per thousand dollars of valuation)

Mr. Bragg read the article above to all those present. Motion to accept by Robert Wadleigh, Amesbury Road, seconded by Jim Thompson, Osgood Road. Mr. Bragg asked if there was anyone there to speak on this article. Keith Bates from Rockingham Community Action was allowed to speak on the article. He thanked Kathleen for making the copies for the evening that laid out what the services are and how many residents in Kensington have been served. He gave a brief overview of all the programs that they provide to the area communities. They are currently across the street from Wal-Mart in Seabrook, NH. This article will be passed on to the ballot. Mr. Bragg thanked him for presenting and speaking to the article tonight.

☐ Yes

☐ No

Article 10: Road Reconstruction

To see if the town will vote to raise and appropriate the sum of \$200,000 (two hundred thousand dollars) for town road reconstruction. This will be a non-lapsing appropriation as per RSA 32:7, VI and will not lapse until December 31, 2017. This appropriation is in addition to Warrant Article 6, the operating budget article.

The Board of Selectmen unanimously approve this warrant article.

The tax impact of this article will be \$0.667 per \$1,000 valuation. (sixty six point seven cents per thousand dollars of valuation)

Mr. Bragg read the article to all those present. Robert Wadleigh, Amesbury Road motioned to accept the article, Dennis Roffman, Amesbury

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Road seconded. Jean Waldron asked what roads the board was planning on repairing this year. Mr. Wadleigh explained that roughly \$100k of the funds would be going to repair the culverts on Kimball Road. The culverts are in need of repair. The board has already reduced the load limit. The other roads would be the ones that have the first coat on them; the remaining money would be put towards putting the finish coat on the already paved roads. Richard Waldron asked if Cottage Road would be one of those roads, because the sides of the road are washing away. Mr. Wadleigh explained that is normal repair and he would speak to David Buxton and relay the concerns and have him check on it. Mr. Bragg asked if there were other comments, none, this article will pass to ballot.

☐ Yes ☐ No

Article 11: Trustee of Trust Funds to pay services from capital reserves

To see if the town will vote, pursuant to NH RSA 35:9-a-II, to authorize the Trustees of the Trust Funds to pay for the capital reserve fund investment management services, and any other expenses incurred, from capital reserve funds income. No vote by the town to rescind such authority shall occur within five years of the original adoption of this article.

The article is recommended by the Board of Selectmen.

There is no tax impact associated with this article.

Mr. Bragg read the above article to those present. Peter Merrill made the motion to accept, seconded by Robert Wadleigh, Amesbury Road.

There was a need for those present to have the article explained. Peter Merrill explained that the trust funds are funds that have been donated over the years. The Trustees will be given purview over the funds. This is not money that belongs to the day to day usages of the Town. Kathleen Felch explained that Ann Smith had spoken to the board on this article and she was unable to make the meeting. The trust funds are managed by a portfolio company and the funds paid to the company are paid by the tax payers right now. This article would allow the fees to be paid out of the trust funds, and not have any tax impact on the town. There are a lot of towns that have already passed this. Jean Waldron is concerned that people will not understand this article and just vote no. Mr. Bragg explained that there is the option to amend the article. Mr. Bragg explained that there should be someone available voting day to explain the article. This article will be presented to the town as it appears.

☐ Yes ☐ No

Article 12: Fire Chief appointed yearly- correction of 2012 article

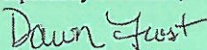
To see if the Town will vote, pursuant to RSA 154:5 I., effective immediately, to define the fire chief appointment term not previously defined in the Town 2012 Warrant Article and designate that the position of Fire Chief shall be appointed by the Board of Selectmen for a definite term of one-year, which shall end on June 30th and commence on July 1st, with no limit to the number of reappointment terms, at the discretion of the Board of Selectmen.

Recommended unanimously by the Board of Selectmen.

The article will have no tax impact.

Mr. Bragg read the above article to all those present. Motion to accept by Ben Cole, seconded by Leslie Leveille Palmer Drive. Chief LeBlanc asked why the board was putting this article forth now. Mr. DeBoisbriand addressed this by stating that the warrant article prepared in 2012 was silent in regards to the chief. The term of the fire chief should be voted on by the legislative body, and this is to correct that. Chief LeBlanc stated that the RSA states that the chief can be an indefinite period of time or one year. Mr. Bragg explained that he is able to amend this. Mr. LeBlanc stated that he has no problem with the article. This article will pass to the town vote.

Respectfully Submitted,


Dawn Frost, Town Clerk

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Appropriations						
Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	04	\$39,449	\$20,818	\$19,250	\$0
4140-4149	Election, Registration, and Vital Statistics	04	\$28,894	\$22,469	\$36,380	\$0
4150-4151	Financial Administration	04	\$80,222	\$87,655	\$95,575	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0
4153	Legal Expense	04	\$20,000	\$30,549	\$20,000	\$0
4155-4159	Personnel Administration	04	\$215,509	\$200,352	\$209,026	\$0
4191-4193	Planning and Zoning	04	\$15,273	\$13,166	\$12,839	\$0
4194	General Government Buildings	04	\$55,512	\$84,261	\$53,602	\$0
4195	Cemeteries	04	\$15,600	\$14,786	\$13,900	\$0
4196	Insurance	04	\$45,179	\$38,859	\$44,564	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government	04	\$21,302	\$24,773	\$25,902	\$0
Public Safety						
4210-4214	Police	04	\$384,869	\$357,242	\$381,876	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0
4220-4229	Fire	04	\$108,400	\$85,708	\$103,300	\$0
4240-4249	Building Inspection	04	\$12,500	\$9,792	\$12,500	\$0
4290-4298	Emergency Management	04	\$6,127	\$13,849	\$6,127	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	04	\$188,980	\$182,865	\$186,290	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	04	\$2,000	\$1,701	\$2,000	\$0
4319	Other		\$0	\$0	\$0	\$0
Sanitation						
4321	Administration	04	\$2,069	\$1,753	\$1,806	\$0
4323	Solid Waste Collection	04	\$92,500	\$92,500	\$92,500	\$0
4324	Solid Waste Disposal	04	\$48,500	\$39,031	\$54,240	\$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
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
Electric						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0

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4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Health						
4411	Administration	04	\$150	\$300	\$150	\$0
4414	Pest Control	04	\$27,925	\$25,455	\$27,925	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$4,240	\$0	\$0
Welfare						
4441-4442	Administration and Direct Assistance	04	\$5,000	\$2,948	\$5,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	04	\$42,305	\$36,916	\$43,225	\$0
4550-4559	Library	04	\$101,412	\$102,336	\$110,950	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources	04	\$520	\$520	\$600	\$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
Debt Service						
4711	Long Term Bonds and Notes - Principal	04	\$40,000	\$40,000	\$40,000	\$0
4721	Long Term Bonds and Notes - Interest	04	\$23,963	\$23,963	\$21,863	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	04	\$1	\$0	\$1	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0
4903	Buildings		\$750,000	\$76,097	\$0	\$0
4909	Improvements Other than Buildings		\$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
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$2,374,161	\$1,634,904	\$1,621,391	\$0

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Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Fund		\$0	\$0	\$0	\$0
4130-4139	Executive	07	\$0	\$0	\$2,400	\$0
Purpose: Richie McFarland Program - Social Services						
4130-4139	Executive	08	\$0	\$0	\$696	\$0
Purpose: Social Services Rockingham Nutrition & Meals on Wheels						
4130-4139	Executive	09	\$0	\$1,500	\$1,500	\$0
Purpose: Social Services Rockingham Community Action						
4210-4214	Police	06	\$0	\$0	\$29,152	\$0
Purpose: Purchase Person Cameras PD						
4312	Highways and Streets	10	\$0	\$189,045	\$200,000	\$0
Purpose: Road Reconstruction						
Special Articles Recommended			\$0	\$190,545	\$233,748	\$0

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4220-4229	Fire	05	\$60,740	\$60,740	\$60,740	\$0
Purpose: Lease Payment #4 for Fire Truck						
Individual Articles Recommended			\$60,740	\$60,740	\$60,740	\$0

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Revenues					
Account Code	Source of Revenue	Warrant Article #	PY Estimated Revenues	PY Actual Revenues	Estimated Revenues Ensuing Fiscal Year
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	04	\$2,202	\$4,884	\$500
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	04	\$50	\$0	\$50
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	04	\$35,000	\$37,851	\$12,000
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	04	\$430,000	\$458,577	\$430,000
3230	Building Permits	04	\$12,000	\$21,647	\$10,000
3290	Other Licenses, Permits, and Fees	04	\$52,000	\$57,968	\$52,000
3311-3319	From Federal Government		\$0	\$0	\$0
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	04	\$101,612	\$101,612	\$101,000
3353	Highway Block Grant	04	\$52,826	\$53,279	\$48,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	04	\$26,000	\$36,694	\$10,500
3379	From Other Governments	04	\$0	\$0	\$10,000
Charges for Services					
3401-3406	Income from Departments	04	\$6,000	\$8,037	\$7,000
3409	Other Charges		\$0	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	04	\$200	\$179	\$100
3503-3509	Other	04	\$174,000	\$190,959	\$10,000
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)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0

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Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$600,000	\$600,000	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Total Estimated Revenues and Credits			\$1,491,890	\$1,571,687	\$691,150

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Budget Summary		
Item	Prior Year	Ensuing Year
Operating Budget Appropriations Recommended	\$1,624,161	\$1,621,391
Special Warrant Articles Recommended	\$25,044	\$233,748
Individual Warrant Articles Recommended	\$290,740	\$60,740
TOTAL Appropriations Recommended	\$1,939,945	\$1,915,879
Less: Amount of Estimated Revenues & Credits	\$710,725	\$691,150
Estimated Amount of Taxes to be Raised	\$1,229,220	\$1,224,729

2016 Default Budget



New Hampshire
Department of
Revenue Administration

2016
MS-DT

Default Budget: Kensington

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

This form was posted with the warrant on: January 25, 2016

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

GOVERNING BODY CERTIFICATION

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

Governing Body Certifications		
Printed Name	Position	Signature
Norman DeBoisbriand	Selectmen, Chair	
Peter Merrill	Selectmen	
Robert Wadleigh	Selectmen	

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

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

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-time Appropriations	DEFAULT BUDGET
General Government					
4130-4139	Executive	\$39,449	\$0		\$39,449
4140-4149	Election, Registration, and Vital Statistics	\$28,894	\$0		\$28,894
4150-4151	Financial Administration	\$80,222	\$5,243	\$ 2,000.00	\$85,465
4152	Revaluation of Property	\$0	\$0		\$0
4153	Legal Expense	\$20,000	\$0		\$20,000
4155-4159	Personnel Administration	\$215,509	(\$6,483)		\$209,026
4191-4193	Planning and Zoning	\$15,273	\$1,065		\$16,338
4194	General Government Buildings	\$55,512	\$0		\$55,512
4195	Cemeteries	\$15,600	\$0		\$15,600
4196	Insurance	\$45,179	(\$615)		\$44,564
4197	Advertising and Regional Association	\$0	\$0		\$0
4199	Other General Government	\$21,302	\$0		\$21,302
Public Safety					
4210-4214	Police	\$384,869	\$ (3,153.00)		\$381,716
4215-4219	Ambulance	\$0	\$ -		\$0
4220-4229	Fire	\$108,400	\$ -		\$108,400
4240-4249	Building Inspection	\$12,500	\$ -		\$12,500
4290-4298	Emergency Management	\$6,127	\$ -		\$6,127
4299	Other (Including Communications)	\$0	\$ -		\$0
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$ -		\$0
Highways and Streets					
4311	Administration	\$0	\$ -		\$0
4312	Highways and Streets	\$188,980	\$ -		\$188,980
4313	Bridges	\$0	\$ -		\$0
4316	Street Lighting	\$2,000	\$ -		\$2,000
4319	Other	\$0	\$ -		\$0
Sanitation					
4321	Administration	\$2,069	\$ -		\$2,069
4323	Solid Waste Collection	\$92,500	\$ -		\$92,500
4324	Solid Waste Disposal	\$48,500	\$ 5,740.00		\$54,240
4325	Solid Waste Cleanup	\$0	\$ -		\$0
4326-4328	Sewage Collection and Disposal	\$0	\$ -		\$0
4329	Other Sanitation	\$0	\$ -		\$0
Water Distribution and Treatment					
4331	Administration	\$0	\$ -		\$0
4332	Water Services	\$0	\$ -		\$0
4335	Water Treatment	\$0	\$ -		\$0
4338-4339	Water Conservation and Other	\$0	\$ -		\$0
Electric					
4351-4352	Administration and Generation	\$0	\$ -		\$0
4353	Purchase Costs	\$0	\$ -		\$0
4354	Electric Equipment Maintenance	\$0	\$ -		\$0
4359	Other Electric Costs	\$0	\$ -		\$0
Health					

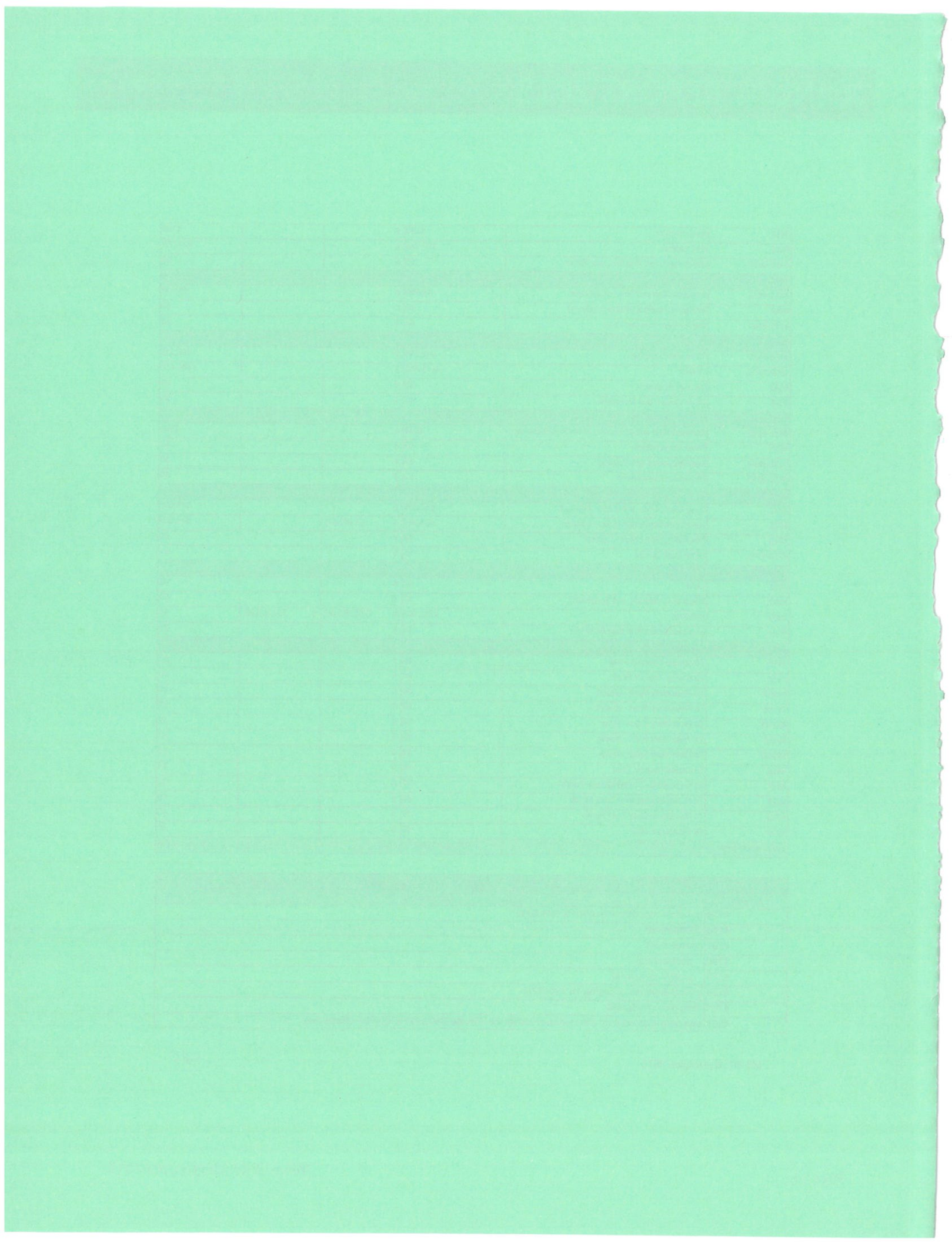
MS-DT: Kensington 2016

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4411	Administration	\$150	\$ -		\$150
4414	Pest Control	\$27,925	\$ -		\$27,925
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$ -		\$0
Welfare					
4441-4442	Administration and Direct Assistance	\$5,000	\$ -		\$5,000
4444	Intergovernmental Welfare Payments	\$0	\$ -		\$0
4445-4449	Vendor Payments and Other	\$0	\$ -		\$0
Culture and Recreation					
4520-4529	Parks and Recreation	\$42,305	\$ -		\$42,305
4550-4559	Library	\$101,412	\$ -		\$101,412
4583	Patriotic Purposes	\$0	\$ -		\$0
4589	Other Culture and Recreation	\$0	\$ -		\$0
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$520	\$ -		\$520
4619	Other Conservation	\$0	\$ -		\$0
4631-4632	Redevelopment and Housing	\$0	\$ -		\$0
4651-4659	Economic Development	\$0	\$ -		\$0
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$40,000	\$ -		\$40,000
4721	Long Term Bonds and Notes - Interest	\$23,963	\$ (2,100.00)		\$21,863
4723	Tax Anticipation Notes - Interest	\$0	\$ -		\$0
4790-4799	Other Debt Service	\$1	\$ -		\$1
Capital Outlay					
4901	Land	\$0	\$ -		\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$ -		\$0
4903	Buildings	\$750,000	\$ (750,000.00)	\$ 750,000.00	\$0
4909	Improvements Other than Buildings	\$0	\$ -		\$0
Operating Transfers Out					
4912	To Special Revenue Fund	\$0	\$ -		\$0
4913	To Capital Projects Fund	\$0	\$ -		\$0
4914A	To Proprietary Fund - Airport	\$0	\$ -		\$0
4914E	To Proprietary Fund - Electric	\$0	\$ -		\$0
4914O	To Proprietary Fund - Other	\$0	\$ -		\$0
4914S	To Proprietary Fund - Sewer	\$0	\$ -		\$0
4914W	To Proprietary Fund - Water	\$0	\$ -		\$0
4915	To Capital Reserve Fund	\$0	\$ -		\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$ -		\$0
4917	To Health Maintenance Trust Funds	\$0	\$ -		\$0
4918	To Non-Expendable Trust Funds	\$0	\$ -		\$0
4919	To Fiduciary Funds	\$0	\$ -		\$0
Total Appropriations		\$2,374,161			\$1,623,858

Explanation for Increases and Decreases	
Account	Explanation
4150	one time mapping expense/contractural
4155	contractural
4191	contractural
4196	contractural
4210	staff/contractural
4324	added expense of paying for recycling
4721	reduction of interest
4903	one time expenditure from unreserved funds. Private Donation \$150,000 offsets this.



2016 Final Budget Detailed

Proposed Town Budget 2016									
2016 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON									
Departmental Worksheet									
A	B	C	D	E	F	G	H	I	J
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	32	33	34	35	36	37	38	39	40
41	42	43	44	45	46	47	48	49	50
51	52	53	54	55	56	57	58	59	60
61	62	63	64	65	66	67	68	69	70
71	72	73	74	75	76	77	78	79	80
81	82	83	84	85	86	87	88	89	90
91	92	93	94	95	96	97	98	99	100
101	102	103	104	105	106	107	108	109	110
111	112	113	114	115	116	117	118	119	120
121	122	123	124	125	126	127	128	129	130
131	132	133	134	135	136	137	138	139	140
141	142	143	144	145	146	147	148	149	150
151	152	153	154	155	156	157	158	159	160
161	162	163	164	165	166	167	168	169	170
171	172	173	174	175	176	177	178	179	180
181	182	183	184	185	186	187	188	189	190
191	192	193	194	195	196	197	198	199	200
201	202	203	204	205	206	207	208	209	210
211	212	213	214	215	216	217	218	219	220
221	222	223	224	225	226	227	228	229	230
231	232	233	234	235	236	237	238	239	240
241	242	243	244	245	246	247	248	249	250
251	252	253	254	255	256	257	258	259	260
261	262	263	264	265	266	267	268	269	270
271	272	273	274	275	276	277	278	279	280
281	282	283	284	285	286	287	288	289	290
291	292	293	294	295	296	297	298	299	300
301	302	303	304	305	306	307	308	309	310
311	312	313	314	315	316	317	318	319	320
321	322	323	324	325	326	327	328	329	330
331	332	333	334	335	336	337	338	339	340
341	342	343	344	345	346	347	348	349	350
351	352	353	354	355	356	357	358	359	360
361	362	363	364	365	366	367	368	369	370
371	372	373	374	375	376	377	378	379	380
381	382	383	384	385	386	387	388	389	390
391	392	393	394	395	396	397	398	399	400
401	402	403	404	405	406	407	408	409	410
411	412	413	414	415	416	417	418	419	420
421	422	423	424	425	426	427	428	429	430
431	432	433	434	435	436	437	438	439	440
441	442	443	444	445	446	447	448	449	450
451	452	453	454	455	456	457	458	459	460
461	462	463	464	465	466	467	468	469	470
471	472	473	474	475	476	477	478	479	480
481	482	483	484	485	486	487	488	489	490
491	492	493	494	495	496	497	498	499	500
501	502	503	504	505	506	507	508	509	510
511	512	513	514	515	516	517	518	519	520
521	522	523	524	525	526	527	528	529	530
531	532	533	534	535	536	537	538	539	540
541	542	543	544	545	546	547	548	549	550
551	552	553	554	555	556	557	558	559	560
561	562	563	564	565	566	567	568	569	570
571	572	573	574	575	576	577	578	579	580
581	582	583	584	585	586	587	588	589	590
591	592	593	594	595	596	597	598	599	600
601	602	603	604	605	606	607	608	609	610
611	612	613	614	615	616	617	618	619	620
621	622	623	624	625	626	627	628	629	630
631	632	633	634	635	636	637	638	639	640
641	642	643	644	645	646	647	648	649	650
651	652	653	654	655	656	657	658	659	660
661	662	663	664	665	666	667	668	669	670
671	672	673	674	675	676	677	678	679	680
681	682	683	684	685	686	687	688	689	690
691	692	693	694	695	696	697	698	699	700
701	702	703	704	705	706	707	708	709	710
711	712	713	714	715	716	717	718	719	720
721	722	723	724	725	726	727	728	729	730
731	732	733	734	735	736	737	738	739	740
741	742	743	744	745	746	747	748	749	750
751	752	753	754	755	756	757	758	759	760
761	762	763	764	765	766	767	768	769	770
771	772	773	774	775	776	777	778	779	780
781	782	783	784	785	786	787	788	789	790
791	792	793	794	795	796	797	798	799	800
801	802	803	804	805	806	807	808	809	810
811	812	813	814	815	816	817	818	819	820
821	822	823	824	825	826	827	828	829	830
831	832	833	834	835	836	837	838	839	840
841	842	843	844	845	846	847	848	849	850
851	852	853	854	855	856	857	858	859	860
861	862	863	864	865	866	867	868	869	870
871	872	873	874	875	876	877	878	879	880
881	882	883	884	885	886	887	888	889	890
891	892	893	894	895	896	897	898	899	900
901	902	903	904	905	906	907	908	909	910
911	912	913	914	915	916	917	918	919	920
921	922	923	924	925	926	927	928	929	930
931	932	933	934	935	936	937	938	939	940
941	942	943	944	945	946	947	948	949	950
951	952	953	954	955	956	957	958	959	960
961	962	963	964	965	966	967	968	969	970
971	972	973	974	975	976	977	978	979	980
981	982	983	984	985	986	987	988	989	990
991	992	993	994	995	996	997	998	999	1000
1001	1002	1003	1004	1005	1006	1007	1008	1009	1010
1011	1012	1013	1014	1015	1016	1017	1018	1019	1020
1021	1022	1023	1024	1025	1026	1027	1028	1029	1030
1031	1032	1033	1034	1035	1036	1037	1038	1039	1040
1041	1042	1043	1044	1045	1046	1047	1048	1049	1050
1051	1052	1053	1054	1055	1056	1057	1058	1059	1060
1061	1062	1063	1064	1065	1066	1067	1068	1069	1070
1071	1072	1073	1074	1075	1076	1077	1078	1079	1080
1081	1082	1083	1084	1085	1086	1087	1088	1089	1090
1091	1092	1093	1094	1095	1096	1097	1098	1099	1100
1101	1102	1103	1104	1105	1106	1107	1108	1109	1110
1111	1112	1113	1114	1115	1116	1117	1118	1119	1120
1121	1122	1123	1124	1125	1126	1127	1128	1129	1130
1131	1132	1133	1134	1135	1136	1137	1138	1139	1140
1141	1142	1143	1144	1145	1146	1147	1148	1149	1150
1151	1152	1153	1154	1155	1156	1157	1158	1159	1160
1161	1162	1163	1164	1165	1166	1167	1168	1169	1170
1171	1172	1173	1174	1175	1176	1177	1178	1179	1180
1181	1182	1183	1184	1185	1186	1187	1188	1189	1190
1191	1192	1193	1194	1195	1196	1197	1198	1199	1200
1201	1202	1203	1204	1205	1206	1207	1208	1209	1210
1211	1212	1213	1214	1215	1216	1217	1218	1219	1220
1221	1222	1223	1224	1225	1226	1227	1228	1229	1230
1231	1232	1233	1234	1235	1236	1237	1238	1239	1240
1241	1242	1243	1244	1245	1246	1247	1248	1249	1250
1251	1252	1253	1254	1255	1256	1257	1258	1259	1260
1261	1262	1263	1264	1265	1266	1267	1268	1269	1270
1271	1272	1273	1274	1275	1276	1277	1278	1279	1280
1281	1282	1283	1284	1285	1286	1287	1288	1289	1290
1291	1292	1293	1294	1295	1296	1297	1298	1299	1300
1301	1302	1303	1304	1305	1306	1307	1308	1309	1310
1311	1312	1313	1314	1315	1316	1317	1318	1319	1320
1321	1322	1323	1324	1325	1326	1327	1328	1329	1330
1331	1332	1333	1334	1335	1336	1337	1338	1339	1340
1341	1342	1343	1344	1345	1346	1347	1348	1349	1350
1351	1352	1353	1354	1355	1356	1357	1358	1359	1360
1361	1362	1363	1364	1365	1366	1367	1368	1369	1370
1371	1372	1373	1374	1375	1376	1377	1378	1379	1380
1381	1382	1383	1384	1385	1386	1387	1388	1389	1390
1391	1392	1393	1394	1395	1396	1397	1398	1399	1400
1401	1402	1403	1404	1405	1406	1407	1408	1409	1410
1411	1412	1413	1414	1415	1416	1417	1418	1419	1420
1421	1422</								

1 of 7

Proposed Town Budget 2016

[illegible]

ANNUAL REPORT 2015

Proposed Town Budget 2016

A	B	C	D	E	F	G	H	I	J
		2016 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON							
			Actual	Submitted	Committee	Final			
		Approp	1/25/2016	Request	Changes	Budget	2016		Default
		2015		2016		2016	Less/(More)	COMMENTS	
93	DEPARTMENT								
94	4199 Gen Gov Operations								
95	4199G Grants	1	-	1	-	1	-	offset by income	1
96	4199I Insurance Claim	-	-	0	-	-	-	offset by income	-
97	4199M Utilities for Trailers-account trans to	1	-	1	-	1	-		1
98	4199P Misc	2,500	2,603	2,500	-	2,500	-		2,500
99	4199OCS Office / Comp equipment / software	1,500	1,184	1,500	8,500	10,000	(8,500)		1,500
100	4199S Postage	2,000	853	400	-	400	(400)		-
101	4199T Supplies	15,300	2,108	3,000	-	3,000	(1,000)		2,000
102	4199U Utilities	15,300	18,314	15,300	(5,300)	10,000	5,300		15,300
103	Total Gen Gov Operations:	21,302	24,773	22,702	3,200	25,902	(4,600)		21,302
104							21.6%		
105	4210 Police Department								
106	4210A Animal Control	3,300	2,631	3,300	-	3,300	-		3,300
107	4210C Cruiser Lease	17,600	14,447	14,447	-	14,447	-	contract	14,447
108	4210G Cruiser Maintenance	7,500	3,817	7,500	(2,500)	5,000	2,500		7,500
109	4210H Call Out/Overtime	15,000	12,760	15,000	-	15,000	-		15,000
110	4210DWH Dept weapons & holster	500	-	500	-	500	-		500
111	4210E Equipment	6,000	9,546	8,500	-	8,500	(2,500)		6,000
112	4210F Fuel	17,000	10,553	15,000	-	15,000	2,000		17,000
113	4210G Grants	1	-	1	-	1	-	offset by income	1
114	4210H Operating Expenses	15,000	14,594	17,000	-	17,000	(2,000)		15,000
115	4210P Prosecutor	15,900	15,594	15,900	-	15,900	-		15,900
116	4210R Restitution	1	-	1	-	1	-	offset by income	1
117	4210S Full Time Salaries	205,220	183,365	205,219	-	205,219	-		205,220
118	4210T Part Time Salaries	35,000	25,591	32,000	-	32,000	3,000		35,000
119	4210U Staff Support	38,347	39,035	39,508	-	39,508	(1,161)		36,347
120	4210V Training	4,500	2,331	5,500	-	5,500	(1,000)		4,500
121	4210W Term Life Insurance	500	-	500	-	500	-	contract	500
122	4210X Uniforms	3,500	6,728	4,500	-	4,500	(1,000)		3,500
123	Witness Fees	-	-	-	-	-	-		-
124	Total Police Department:	384,869	350,892	384,375	(2,500)	381,875	2,993		381,716
125							-0.7%		
126	4220 Fire Department								
127	4220ADS Administrative support	1,000	916	1,000	-	1,000	-		1,000
128	4220ARR Amb. Equip. Replace & Repair	2,000	2,216	1,500	-	1,500	500		2,000
129	4220AS Amb/Rescue Supplies	3,000	1,384	2,000	(500)	1,500	1,200		3,000
130	4220AT Amb. Training	2,000	1,165	3,000	(1,200)	1,800	(1,000)		2,000
131	4220BRR Building Repair	2,000	762	3,000	-	3,000	(500)		2,100
132	4220E Electricity	2,100	2,454	2,600	-	2,600	500		2,100
133	4220ERR Equip - Repair & Replace	2,500	81	2,500	(1,000)	1,500	1,000		2,500
134	4220F Fuel/heat	2,700	2,006	3,200	-	3,200	(500)		2,700
135	4220FF Forest Fire	400	-	400	(400)	-	400		400
136	4220FT Fire Training	3,000	189	3,000	(1,000)	2,000	1,000		3,000
137	4220HS Hepatitis Shots	200	-	200	-	200	-		200
138	4220M Misc.	1,000	1,160	1,000	-	1,000	-		1,000

ANNUAL REPORT 2015

Proposed Town Budget 2016

	A	B	C	D	E	F	G	H	I	J
1		1/2/2016 16:12	2016 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON							
2			Departmental Worksheet							
3										
4		DEPARTMENT	Approp. 2016	Actual 1/25/2016	Submitted Request 2016	Committee Changes	Final Budget 2016	2016 Less(More)	COMMENTS	Default
138	4220NE	New Equipment	8,900	7,406	8,900	-	8,900	-		8,900
139	4220P	Phones	3,600	2,988	3,000	-	3,000	600		3,600
140	4220P&R	Pager & Radio - Repair & Replace	5,000		3,000	-	3,000	2,000		5,000
141	4220PLT	Pump/Ladder Testing	2,500		2,500	-	2,500	1,000		2,500
142	4220S	Salaries	50,000	49,984	50,000	(1,000)	50,000	-		50,000
143	4220S&D	Subscriptions & Dues	2,000		2,000	-	2,000	-		2,000
144	4220SCB	S.C.B.A. Repair & Replace	2,000	2,335	2,600	-	2,600	(600)		2,000
145	4220TEU	Turnout Equip & Uniforms	4,000	3,700	4,000	-	4,000	-		4,000
146	4220VF	Vehicle Fuel	2,000	1,381	2,000	-	2,000	-		2,000
147	4220VR	Vehicle Repair	6,000	2,006	6,000	-	6,000	-		6,000
148	4220WHR	Water Hole Repair	1,000	479	1,000	-	1,000	-		1,000
149		Total Fire Department:	108,400	85,409	108,400	(5,100)	103,300	5,100		108,400
150								-4.7%		
151										
152		4240 Building Inspection								
153	4240SBI	Building Inspector Permit share	12,000	2,087	12,000	-	12,000	-	offset by income	12,000
154	4240BP	Burner Inspections		1,300		-			pd only on % of fees collected	
155	4240EL	Electric Inspections		6,330		-				
156	4240S	Supplies	500		500	-	500	-		500
157		Total Building Inspection	12,500	9,717	12,500	-	12,500	-		12,500
158								0.0%		
159										
160		4290 Emergency Management								
161	4290EM	Equipment Maintenance	1,250		1,750	-	1,750	(500)		1,250
162	4290G	Grants			1	-	1	-	offset by income	1
163	4290P	Phone	3,300	7,770	3,300	-	3,300	-		3,300
164	4290T	Training & drills	1	1,971	1	-	1	-		1
165	42900	EM Other	1,575	4,000	1,075	-	1,075	500		1,575
166		Total Emergency Management:	6,127	13,742	6,127	-	6,127	-		6,127
167								0.0%		
168										
169		4312 Highways and Streets								
170		Winter:								
171	4312LR	Loader Rental	10,000	10,000	10,000	-	10,000	-	contract	10,000
172	4312M	Misc. (Storm Cleanup, etc.)	6,000	1,323	6,000	(2,000)	4,000	2,000		6,000
173	4312PS	Plowing/Sanding	95,000	114,963	106,000	(11,000)	95,000	-		95,000
174	4312SS	Sand and Salt	23,450	23,660	27,500	(4,500)	23,000	450		23,450
175		Winter subtotal:	134,450	149,946	149,500	(17,500)	132,000	2,450		134,450
176		Summer:								
177	4312BTR	Brush & Tree Removal	12,350	4,360	6,500	-	6,500	5,850		12,350
178	4312CRR	Culvert Repair/Replacement	3,500	878	12,500	-	12,500	(9,000)		3,500
179	4312DSW	Ditching & shoulder work	6,000		4,500	-	4,500	1,500		6,000
180	4312HS	Highway Shed (Mat, Supplies, etc)	2,475	254	700	-	700	1,775		2,475
181	4312P	Patching	5,100	2,710	5,100	-	5,100	-		5,100
182	4312RM	Road side mowing	6,400	8,670	6,600	-	5,600	800		6,400

ANNUAL REPORT 2015

Proposed Town Budget 2016

A	B	C	D	E	F	G	H	I	J
	1/15/2016 16:13	2016 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON		Departmental Worksheet					
1									
2									
3									
4									
183	4312RS	DEPARTMENT							
184	4312SD	Road Signs: Repair & Replace	1,850	1,800	-	1,800	(50)		1,850
185	4312U	Special Details/Flaggers	1,080	1,200	-	1,200	(120)		1,080
186	4312W	Utilities/electricity/lighting	1,775	1,733	-	1,800	(25)		1,775
187		Wages	14,000	13,338	-	14,490	(490)		14,000
188		Summer subtotal:	54,530	54,290	-	54,290	240		54,530
189		Total Highways & Streets:	186,980	203,790	(17,500)	186,290	2,580		186,980
190							-1.4%		
191	4316	4316 Street lighting	2,000	2,000	-	2,000	-		2,000
192							0.0%		
193	4321	4321 Administration/dues							
194	4321	Solid Waste Admin Total	2,069	1,806	-	1,806	263		2,069
195							-12.7%		
196	4323	4323 Solid Waste Collection							
197	4323SWC	Collection/trash pickup-B&S	60,000	60,000	-	60,000	-		60,000
198	4323RC	Recycling with B&S	32,500	32,500	-	32,500	-		32,500
199	4323M	Solid Waste Miscellaneous	-	-	-	-	-		-
200			92,500	92,500	-	92,500	0.0%		92,500
201									
202	4324	4324 Solid Waste Disposal							
203	4324SWD	Solid Waste Disposal-WM slips	48,000	49,440	-	49,440	(1,440)		48,000
204	4324RC	Recycling Costs	500	4,900	-	4,900	(4,300)		500
205			48,500	54,240	-	54,240	(5,740)		48,500
206							11.8%		
207									
208	4411	4411 Health Officer	150	150	-	150	-		150
209									
210	4414	4414 Pest Control	27,925	27,925	-	27,925	0.0%		27,925
211									
212									
213	4442	4442 Welfare	5,000	5,000	-	5,000	0.0%		5,000
214									
215	4520	4520 Parks and Recreation							
216	4520GM	General Maintenance	3,000	3,000	2,000	5,000	(2,000)		3,000
217	4520SE	Special Events / Rec Dept.	5,850	4,540	-	5,850	-		5,850
218	4520SP	Sawyer Park	32,375	32,375	-	32,375	-		32,375
219	4520SD	Special Details	1,080	1,080	(1,080)	-	1,080		1,080
220	4520O	Other, misc	-	-	-	-	-		-
221		Total Parks and Recreation:	42,305	42,305	920	43,225	(920)		42,305
222							2.17%		
223									
224	4550	4550 Library							
225	4550OE	Operating Expenses	37,982	45,300	-	45,300	(7,318)		37,982
226	4550P	Payroll	63,430	65,505	-	65,505	(2,220)		63,430
227		Total Library:	101,412	110,950	-	110,950	(9,538)		101,412

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Town of Kensington, NH 2015

ANNUAL REPORT 2015

Long Term Bond

2008 SERIES A NON GUARANTEED

20 YEAR DEBT SCHEDULE FOR

TOWN OF KENSINGTON

DATE PREPARED:	07/14/08	Amount of Loan to be Paid	\$754,195.00
BONDS DATED: 07/01/08	08/15/08	Premium	\$23,763.00
INTEREST START DATE: 208 days	07/17/07	Total Proceeds	\$777,963.00
FIRST INTEREST PAYMENT:	02/15/09		
NET INTEREST COST:	4.2200%		

DEBT YEAR			PRINCIPAL	RATE	INTEREST		CALENDAR YEAR TOTAL PAYMENT
	02/15/09				\$20,413.06	\$20,413.06	
	08/15/09	\$754,195.00	\$39,195.00	4.000%	17,665.15	56,860.15	
	02/15/10				16,881.25	16,881.25	
2	08/15/10	715,000.00	40,000.00	4.000%	16,881.25	56,881.25	73,762.50
	02/15/11				16,081.25	16,081.25	
3	08/15/11	675,000.00	40,000.00	5.000%	16,081.25	56,081.25	72,162.50
	02/15/12				15,081.25	15,081.25	
	08/15/12	635,000.00	40,000.00	5.000%	15,081.25	55,081.25	70,162.50
	02/15/13				14,081.25	14,081.25	
	08/15/13	595,000.00	40,000.00	5.250%	14,081.25	54,081.25	68,162.50
	02/15/14				13,031.25	13,031.25	
6	08/15/14	555,000.00	40,000.00	5.250%	13,031.25	53,031.25	66,062.50
	02/15/15				11,981.25	11,981.25	
7	08/15/15	515,000.00	40,000.00	5.250%	11,981.25	51,981.25	63,962.50
	02/15/16				10,931.25	10,931.25	
8	08/15/16	475,000.00	40,000.00	5.250%	10,931.25	50,931.25	61,862.50
	02/15/17				9,881.25	9,881.25	
9	08/15/17	435,000.00	40,000.00	5.250%	9,881.25	49,881.25	59,762.50
	02/15/18				8,831.25	8,831.25	
10	08/15/18	395,000.00	40,000.00	5.250%	8,831.25	48,831.25	57,662.50
	02/15/19				7,781.25	7,781.25	
	08/15/19	355,000.00	40,000.00	5.000%	7,781.25	47,781.25	55,562.50
	02/15/20				6,781.25	6,781.25	
	08/15/20	315,000.00	35,000.00	4.125%	6,781.25	41,781.25	48,562.50
	02/15/21				6,059.38	6,059.38	
13	08/15/21	280,000.00	35,000.00	4.125%	6,059.38	41,059.38	47,118.76
	02/15/22				5,337.50	5,337.50	
	08/15/22	245,000.00	35,000.00	4.250%	5,337.50	40,337.50	45,675.00
	02/15/23				4,593.75	4,593.75	
15	08/15/23	210,000.00	35,000.00	4.250%	4,593.75	39,593.75	44,187.50
	02/15/24				3,850.00	3,850.00	
	08/15/24	175,000.00	35,000.00	4.250%	3,850.00	38,850.00	42,700.00
	02/15/25				3,106.25	3,106.25	
17	08/15/25	140,000.00	35,000.00	4.375%	3,106.25	38,106.25	41,212.50
	02/15/26				2,340.63	2,340.63	
	08/15/26	105,000.00	35,000.00	4.375%	2,340.63	37,340.63	39,681.26
	02/15/27				1,575.00	1,575.00	
19	08/15/27	70,000.00	35,000.00	4.500%	1,575.00	36,575.00	38,150.00
	02/15/28				787.50	787.50	
20	08/15/28	35,000.00	35,000.00	4.500%	787.50	35,787.50	36,575.00

TOTALS \$754,195.00 \$356,065.73 \$1,110,260.73 \$1,110,260.73
 25 TRIANGLE PARK DRIVE, SUITE 102 • CONCORD, NEW HAMPSHIRE 03301 • (603) 271-2595 or 1 (800) 393-6422 • FAX (603) 271-3937
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ANNUAL REPORT 2015

Balance Sheet

2:17 PM
01/28/16
Accrual Basis

Town of Kensington Balance Sheet As of December 31, 2015

	Dec 31, 15
ASSETS	
Current Assets	
Checking/Savings	
Concentration Acct-Citizens	3,146,113.51
General Acct - Citizens	-21,485.09
NHPDIP	
Ambulance Fund	64,297.01
Cemetery Fund	1,467.76
Conservation Fund	127,653.05
Escrow Account	19,539.94
General Fund (PDIP account w/MB...	329,546.77
Police Special Detail	14,954.29
Recreation fund(Memorial)	1,086.39
Total NHPDIP	558,545.21
Total Checking/Savings	3,683,173.63
Other Current Assets	
1031 · Investments - Wiggin Bond	3,370.36
1080 · Taxes Receivable	247,196.18
1110 · Tax Liens Receivable	97,763.85
1150 · AccountsReceivable	1,066.00
1311 · Do To/From Rec Revolver (RE...	-35,228.20
1312 · Due To/From Rec Rev Payroll	25,337.67
1316 · DO TO/ FROM AMBULANCE...	-56,798.65
Total Other Current Assets	282,707.21
Total Current Assets	3,965,880.84
TOTAL ASSETS	3,965,880.84
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2020 (LIABILITY MASTER ACCO...	
2020AS · AS (Adopt a visability Si...	5.00
2020BP · BP	1,000.00
2020CD · Conservation District1	130.53
2020DW · Driveway Permit	600.00
2020EL · Elec Permit	2,355.00
2020EMG · Emergency Managem...	-327.39
2020ESC · Escrow	4,077.06
2020M · Misc	249.49
2020RF · Recording Fees	11.18
2020SP · Sign Permits	100.00
2020 (LIABILITY MASTER ACC...	-5,123.46
Total 2020 (LIABILITY MASTER ...	3,077.41
2285 (Recreation Revolving Fund)	
2285CS · Concession & Janitor Re...	9,230.43
2285FF · Field & Facilities/ Rental...	6,593.50
2285MF · Maint Fee	-2,935.42

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ANNUAL REPORT 2015

2:17 PM
01/28/16
Accrual Basis

Town of Kensington Balance Sheet As of December 31, 2015

	Dec 31, 15
2285SC · Summer Camp/Program	652.47
2285WP · Winter Program	175.00
2285 (Recreation Revolving Fund)...	-13,715.98
Total 2285 (Recreation Revolving F...	0.00
1315 · Due to/From Special Detai (S...	25,539.61
1400 · prepaid expenses	5.93
2010 · AccountsPayable	-0.01
2075 · Due to School District	2,651,151.00
2080 · Due To Other Funds (CONS...	
2080CF · Conservation Fund	-3,973.00
2080 · Due To Other Funds (CON...	7,773.00
Total 2080 · Due To Other Funds (C...	3,800.00
2100 · Accrued Payroll (ACCRUED ...	3,567.10
2270 · OUTSTANDING CHECKS (...	124.87
2271 · C P Lumber	12.15
2275 · Felch Pit	0.63
2283 · Hudson Heights	-99.74
2415 · Retirement Withheld	2,512.57
2417 · Health Ins w/h	-3,267.30
2417D · Disability (Short and Long ...	-106.92
2440 · Prev Yrs Contracted	-26,805.92
2450 · Deposits Payable	3,370.36
2530 · Unreserved Fund Balance	186,153.90
2901 · Ambulance Fund offset	64,297.01
2902 · Conservation Fund offset	127,653.05
2903 · Police Special Detail offset	14,954.29
Total Other Current Liabilities	3,055,939.99
Total Current Liabilities	3,055,939.99
Total Liabilities	3,055,939.99
Equity	
32000 · Retained Earnings	841,497.50
Net Income	68,443.35
Total Equity	909,940.85
TOTAL LIABILITIES & EQUITY	3,965,880.84

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Treasurer's Report

Fiscal Year 2015

Submitted by Michael Schwotzer-Treasurer

FUNDS RECEIVED FROM TAX COLLECTOR	\$7,041,498
FUNDS RECEIVED FROM TOWN CLERK	\$517,162
FUNDS RECEIVED FROM SELECTMEN'S OFFICE	\$261,613
INTEREST	\$38,051
TOTAL INCOME/FUNDS RECEIVED FROM DEPT.	\$7,858,323
LESS SELECTMEN'S ORDERS PAID	(\$7,813,641)
NET INCREASE/(DECREASE IN CASH	\$44,683
CASH-BEGINNING BALANCE DECEMBER 31, 2014	\$3,621,706
CASH- BALANCE DECEMBER 31, 2015	\$3,666,389

Investment Accounts

NH General Investment Fund

Balance January 1, 2015	\$	329,546.77
Add Interest		0.00
Add transfers from other funds		
Less Withdrawals		
Balance December 31, 2015	\$	329,546.77

NH Police Special Detail Fund

Balance January 1, 2015	\$	14,996.79
Add Interest		0.00
Add transfers from other funds		
Less Withdrawals		
Balance December 31, 2015	\$	14,996.79

NH Conservation Fund

Balance January 1, 2015	\$	127,653.05
Add Interest		

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Add transfers from other funds		
Less Withdrawals		
Balance December 31, 2015	\$	127,653.05
NH Escrow Fund		
Balance January 1, 2015	\$	19,539.94
Add Interest		
Add transfers from other funds		
Less Withdrawals		
Balance December 31, 2015	\$	19,539.94
NH Cemetary Fund		
Balance January 1, 2015	\$	1,467.76
Add Interest		
Add transfers from other funds		
Less Withdrawals		
Balance December 31, 2015	\$	1,467.76
Investment Accounts		
NH Recreation Fund		
Balance January 1, 2015	\$	1,086.50
Add Interest		
Add transfers from other funds		
Less Withdrawals		
Balance December 31, 2015	\$	1,086.50
NH Revolving Recreation Fund		
Balance January 1, 2015	\$	23,832.38
Add Interest		
Add transfers from other funds		
Less Withdrawals		
Balance December 31, 2015	\$	
NH Ambulance Revenue Fund		
Balance January 1, 2015	\$	64,351.46
Add Interest		
Add transfers from other funds		
Less Withdrawals		
Balance December 31, 2015	\$	64,351.46
		\$ 582,474.65

2015 Profit and Loss Town Accounts

Ordinary Income/Expense

Income

3040 (TAX LIENS REDEEMED)	
3040-1-2 (Lien Redemption)	40,146.93
3040-2-3 (Lien Redemption yr 3)	37,313.59
3040-4 (Lien Redemption yr 4)	666.53
Total 3040 (TAX LIENS REDEEMED)	78,127.05
3051 (OVERPAYMENT OF PROPERTY TAX)	6,055.20
3110 (PROPERTY TAXES)	
3110-1 · Prev Yrs Prop Taxes	247,196.18
3110 (PROPERTY TAXES) - Other	6,650,920.96
Total 3110 (PROPERTY TAXES)	6,898,117.14
3040-2- · 3	463.69
3040 · 1	53,850.80
3185 · TIMBER TAX	4,884.08
3190 · PROPERTY TAX INTEREST	
3190-1 Prev Yrs Interest	10,280.38
3190-2-1-2 (Lien Redemption)	6,588.80
3190-2-1 Previous Years	1,884.56
3190-2-2-3 (Lien Redemption int. yr 3)	15,134.56
3190-2-4 Previous Years (Lien Redemption Interest yr 4)	21.87
3190 · PROPERTY TAX INTEREST - Other	3,940.79
Total 3190 · PROPERTY TAX INTEREST	37,850.96
3220 · MOTOR VEHICLE PERMITS	
3220-0 · Mv Overpayment	74.00
3220 · MOTOR VEHICLE PERMITS - Other	458,502.65
Total 3220 · MOTOR VEHICLE PERMITS	458,576.65
3230 · BUILDING PERMITS	
3230-1 · Septic (for septic)	645.00
3230-2 · Electric Permits	5,845.00
3230-3 · Burner Permits (added 2015 budget)	1,525.00
3230 · BUILDING PERMITS - Other	13,632.40
Total 3230 · BUILDING PERMITS	21,647.40

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3290 · LICENSES, PERMITS AND FEES	
3290-1 · Vital Records	270.00
3290-11 · Dog Licenses	3,182.95
3290-13 · Franchise Fee	42,319.81
3290-14 · Miscellaneous	27.45
3290-2 · Marriage License	206.00
3290-3 · Titles	926.00
3290-4 · Decals	9,647.00
3290-5 · UCCS	491.00
3290-7 · Planning Board Fees	434.11
3290-8 · Zoning Board of Appeals	463.18
Total 3290 · LICENSES, PERMITS AND FEES	57,967.50
3319 · FEMA	19,611.38
3321 · GRANTS (Money Received from Grants)	
3321-2 · Police Department Grants (Federal and State Monies recieved)	4,179.72
3321-3 · Emergency Mgmt Grant (Emergency Management Grant)	12,903.69
Total 3321 · GRANTS (Money Received from Grants)	17,083.41
3352 · ROOMS & MEALS	101,611.97
3353 · HIGHWAY BLOCK GRANT	53,278.94
3401 · INCOME FROM DEPARTMENTS	
3401-5 · Police Dept Income	50.00
3401-6 · License to Carry (Pistol Permits chg name 2014)	560.00
3401-7 · Accident Reports	605.00
3401-8 · Witness Fees	131.90
Total 3401 · INCOME FROM DEPARTMENTS	1,346.90
3404 · SOLID WASTE	
3404-A · Stickers	6,436.00
3404-B · Recycling	10.00
3404 · SOLID WASTE - Other	244.00
Total 3404 · SOLID WASTE	6,690.00
3502 · INTEREST ON INVESTMENTS	200.15
3503 · RENTAL OF TOWN PROPERTY	101.00
3504 · FINES AND PENALTIES	
3504-1 · Animal Violation Tickets	1,490.00
3504-2 · State Registry	10.00

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3504 · FINES AND PENALTIES - Other	250.00
Total 3504 · FINES AND PENALTIES	1,750.00
3506 · INSURANCE DIV & REIMBURSEMENTS	33,816.30
3508 · CONTRIBUTIONS/DONATIONS	3,600.53
3509 · REVENUE/ MISC SOURCES	
3509-1 · Checklists	25.00
3509-2 · Miscellaneous	1,553.19
3509-5 · Photocopies	114.20
Total 3509 · REVENUE/ MISC SOURCES	1,692.39
Total Income	7,858,323.44
Gross Profit	7,858,323.44
Expense	
4150 (FINANCIAL ADMINISTRATION)	
4150-E · Assessing Expenses/ Postage	771.05
4150-OV · Overdraft (OVERDRAFT FEE FROM BANK)	39.00
4150ACS · Assessing Clerk's Salary	33,266.94
4150AS · Assessing Services	
4150GR · Utilites (for utilities expenses)	1,852.50
4150AS · Assessing Services - Other	17,908.70
Total 4150AS · Assessing Services	19,761.20
4150ASP · Assessing Supplies & Expenses	283.00
4150AUD · Auditing Services	12,240.88
4150D&S · Dues & Subscriptions	20.00
4150SS · Software Support	1,770.00
4150TCE · Tax Collector's Supplies & Exp.	4,686.19
4150TCM · Tax Collector's Meetings	616.40
4150TCS · Tax Collector's Salary	12,999.85
4150TS · Treasurer's Salary	1,200.00
Total 4150 (FINANCIAL ADMINISTRATION)	87,654.51
4153 (LEGAL EXPENSES)	
4153- · Utilities	4,679.51
4153-C · Comcast	0.00
4153-DB · Bruce Nadeau Bankruptcy	0.00
4153-E · Executive	23,387.55

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4153-P · Planning/Zoning	102.43
4153PK · PKuegel	87.50
4153T · Teng	2,291.98
Total 4153 (LEGAL EXPENSES)	30,548.97
4155 (PERSONNEL ADMINISTRATION)	
4155-HI · Health Insurance	127,572.07
4155-PS · Payroll Service	3,019.00
4155-PT · Payroll Tax	20,955.53
4155-RS · Retirement System	47,666.98
4155D · ST & LT Disability	1,138.29
Total 4155 (PERSONNEL ADMINISTRATION)	200,351.87
4191 (PLANNING & ZONING)	
4191-H · Hearings	1,227.42
4191BSO · Books, Supplies, Other	672.20
4191CRC · Circuit Rider Contract	9,237.99
4191RPC · Rockingham Planning Comm Dues	2,028.00
Total 4191 (PLANNING & ZONING)	13,165.61
4194R · Reno 2015 (Voted in Nov 2015 600,000)	76,096.90
4194 (GENERAL GOV. BUILDINGS)	
4194-GM · General Maintenance	1,340.00
4194-T · Trailers	44,476.82
4194-W · Wage	9,621.00
4194A · All Gov't Buildings (ALL TOWN BUILDINGS)	28,823.28
Total 4194 (GENERAL GOV. BUILDINGS)	84,261.10
4196 (INSURANCE)	
4196-UI · Unemployment Ins	578.00
4196-WC · Workmen's Comp Ins	12,428.06
4196PLI · Property/Liability Ins	25,853.38
Total 4196 (INSURANCE)	38,859.44
4199 (GENERAL GOV. OPERATIONS)	
4199- · UT	0.00
4199-M · Miscellaneous	2,603.09
4199-P · Postage	563.41
4199-S · Supplies	2,107.58
4199-U · Utilities	18,314.26

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4199OCS · Office/Comp Equipment/Software	1,184.24
Total 4199 (GENERAL GOV. OPERATIONS)	24,772.58
4210 (POLICE)	
4210-AC · Animal Control	2,530.76
4210-CL · Cruiser Lease	14,446.59
4210-CM · Cruiser Maint.	3,817.27
4210-CO · Call Out/Overtime	12,796.54
4210-E · Equipment	9,545.76
4210-F · Fuel	10,553.08
4210-OE · Operations/Support	14,594.35
4210-P · Prosecutor	16,118.44
4210-S · Salaries	197,158.67
4210-SS · Staff Support	40,383.87
4210-T · Training	2,330.67
4210-U · Uniforms	6,728.10
4210SPT · Part- Time Wages (All Part Time Employees in PD)	26,543.60
Total 4210 (POLICE)	357,547.70
4220 (FIRE DEPARTMENT)	
4220ADS · Administrative Support	915.60
4220ARR · Amb.Equip.Replace & Repair	2,215.66
4220AS · Amb/Rescue supplies	1,383.88
4220AT · Ambulance Training	1,164.50
4220BR · Building Repair	752.32
4220E · Electricity	2,668.77
4220ERR · Equip-Repair & Replace	81.00
4220F · Fuel/Heat	2,006.19
4220FT · Fire Training	188.88
4220M · Miscellaneous	1,159.60
4220NE · New Equipment	7,406.36
4220P · Phones	3,072.81
4220PLT · Pump/Ladder Testing	470.00
4220S · Salaries	49,993.62
4220S&D · Subscriptions & Dues	2,329.61
4220SCB · SCBA Repair & Replace	2,334.60
4220TEU · Turnout Equip & Uniforms	3,699.92
4220VF · Vehicle Fuel	1,380.67
4220VR · Vehicle Repair	2,005.52

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4220WHR · Water Hole Repair	478.79
Total 4220 (FIRE DEPARTMENT)	85,708.30
4240 (BUILDING INSPECTION)	
4240-BP · BP (Inspections of Burners)	1,375.00
4240-E · Electrical Permit Fees (For electrical inspections)	6,330.00
4240SBI · Building Permits	2,086.94
Total 4240 (BUILDING INSPECTION)	9,791.94
4290 (EMERGENCY MANAGEMENT)	
4290-O · Other Expense	4,000.00
4290-P · Phone	1,971.45
4290G · Emerg Mgmt Grant Exp	7,877.79
Total 4290 (EMERGENCY MANAGEMENT)	13,849.24
4312 (HIGHWAYS & STREETS)	
4312-HS · Highway Shed(Mat,Supplies,etc)	253.85
4312-LR · Loader Rental	10,000.00
4312-M · Misc (Storm Cleanup etc)	1,323.00
4312-P · Patching	2,709.50
4312-PS · Plowing/Sanding	114,963.00
4312-RM · Roadside Mowing	8,670.00
4312-RS · Road Signs-Repair & Replace	706.68
4312-SS · Sand and Salt	23,660.11
4312-U · Electricity	1,733.48
4312-W · Wages	13,607.69
4312BTR · Brush & Tree Removal	4,510.00
4312CRR · Culvert Repair/Replacement	878.03
Total 4312 (HIGHWAYS & STREETS)	183,015.34
4323 (SOLID WASTE COLLECTION)	
4323-RC · Recycling	33,600.00
4323SWC · Solid Waste Collection	58,899.96
Total 4323 (SOLID WASTE COLLECTION)	92,499.96
4520 (PARKS & RECREATION)	
4520-SE · Special Events	4,539.84
4520-SF · Sawyer Field	32,376.01
Total 4520 (PARKS & RECREATION)	36,915.85
4550 (LIBRARY)	

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4550-OE · Operating Expenses	34,941.12
4550-P · Payroll	67,394.54
Total 4550 (LIBRARY)	102,335.66
4711 (Principal-payment & retirement of long term bonds & notes)	40,000.00
4130 · EXECUTIVE	
4130-LA · Legal Advertisements	1,275.36
4130-OE · Other Expenses	864.04
4130-SS · Selectmen's Salary	5,250.00
4130AAS · Administrative Asst's Salary	11,428.78
4130D&S · Dues & Subscriptions	2,000.00
Total 4130 · EXECUTIVE	20,818.18
4140 · ELECTION/REGISTRATION/VITAL REC	
4140-EE · Election Expenses	3,663.34
4140DCS · Deputy Clerk Salary	1,048.00
4140TCE · Town Clerk's Expenses	3,167.17
4140TCM · Town Clerk's Meetings	652.22
4140TCO · PC & Office Equipment	973.48
4140TCS · Town Clerk's Salary	12,965.13
Total 4140 · ELECTION/REGISTRATION/VITAL REC	22,469.34
4195 · CEMETERY	
4195-EM · Equipment Maintenance	173.91
4195-F · Fuel	163.76
4195-FP · Fence Maintenance	2,490.45
4195-S · Supplies	151.53
4195-TM · Tree Maintenance	1,600.00
4195-W · Wages	10,206.00
Total 4195 · CEMETERY	14,785.65
4316 · STREET LIGHTING	1,700.80
4321 · ADMINISTRATION	1,753.40
4324 · SOLID WASTE DISPOSAL	
4324RCD · Recycling Disposal	2,256.65
4324SWD · 4324 Solid Waste Disposal	36,774.41
Total 4324 · SOLID WASTE DISPOSAL	39,031.06
4411 · ADMINISTRATION-HEALTH	300.00
4414 · PEST CONTROL	25,455.00

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4419 · Insurance Surplus Reimbursement	4,240.21
4442 · WELFARE, DIRECT ASSISTANCE	2,948.07
4611 · CONSERVATION	520.00
4721 · interest pd on long term loan	23,962.50
4810 · Prop tax refunds, abatements	6,568.03
4811 · Motor vehicle reg refunds	229.60
4812 · REFUND (refund of overpayment/permits)	246.00
4931 · Payments to Rock. County	322,603.00
4933 · Payments to School Dist	
4933-E · Exeter Region Coop	3,314,486.00
4933-K · Kensington School District	2,180,563.00
Total 4933 · Payments to School Dist	5,495,049.00
6014TH · TH (Town Hall Article)	26,955.59
6015-FT · tanker/pumper (Approved 3/10/2015 WA 4 60,740)	60,740.00
6015 · WA app 3/10/15	
6015-FD · SCBA (for SCBA purchases 3/10/2015 WA 5 23,544)	23,544.00
6015-RR · Rd Reconstruction (Approved 3/10/15 WA 8 200,000)	189,045.00
6015-SS · Richie McFarland Social Service (1,500 for Richie McFarland WA 6 3/10/2015)	1,500.00
6015-TH · TH Study (Approved 3/10/2015 WA 7 30,000)	28,655.67
Total 6015 · WA app 3/10/15	242,744.67
66900 · Reconciliation Discrepancies	34.28
9999 · Payroll Clearing Account	-499.26
Total Expense	7,790,030.09
Net Ordinary Income	68,293.35
	68,293.35

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Vendors

2015 Vendors		2015 Vendors	
243 Newton LLC	10,800.00	Buxton Oil Co. Inc.	813.37
A & B Locksmith Service	184.00	Bytfixx	110.00
AAA Police Supply	570.00	C P Building Supply Inc	948.58
Accurate Title	866.00	Cameron Office Products	730.64
ACOANH	40.00	Candace Climon	50.00
Adamson Industries Corp.	16,926.60	Capital One Bk (USA) NA	208.95
ADT Security Services Inc.	2,028.66	Carlene Wiggins, Reimburse	1,716.09
Advanced Electronics Recycling	600.00	Celtic Electric LLC	1,955.00
Aiken, Michelle A	1,523.77	Center for Occupational & E	888.47
Air Zone, LLC	530.00	Cheez's Landscaping, LLC	1,200.00
Alexis Garrant	22.50	Chevalier Carpentry	4,827.78
Ally Financial Inc.	0.00	CitiFinancial Inc	91.68
Alpha Printer Works, LLC	362.00	Citizens Bank-Credit Card	7,249.30
Al's Automotive Service Center	6,641.54	Citizens Bank-Credit Card P	7,151.85
Amanda Cirillo	37.50	Comac Pump & Well LLC	125.00
Andreas, Robert	285.10	COMCAST	6,275.16
Anita Yarossi	2,151.25	COMSTAR	1,057.00
ArcSource Inc	167.20	CoreLogic, Inc	102.30
Arjay Ace Hardware	328.87	Country Brook Cafe	67.89
Arthur Wiggins- Reimbursement	1,351.71	County Communications	1,016.00
Atlantic Spray Foam Insulation	7,300.00	Creative Touch Designs, Inc.	252.20
Atlantic Tactical	2,668.32	CRIMESTAR	300.00
Atlantic Trucking Materials Division	930.00	Crystal Rock LLC	487.82
Atlas PyroVision Productions, Inc.	4,000.00	Dan Lowry	145.00
Autotronics, LLC	81.32	Daniel Rosenerantz-refund	12.00
Avitar Associates Of NE Inc	23,487.75	Dave Macek-Reimbursement	663.82
B & M Glass Co, LLC	200.00	Dave's Septic Service, Inc	134.05
B & S Disposal	196,055.46	Dawn M Frost- reimbursement	909.18
Bannister Electric	612.37	Dawn Marino-overpayment	1,003.20
Barrette, Daniel	99.28	Deluxe for Business	365.94
Batchelder's Hidden Brook Farm	300.00	Denise Gregson- Reimburse	40.18
Beal's Associates PLLC	1,200.00	Diamond Paving Inc.	3,500.00
Belisle & Son Timber Log & Hardwood	9,180.00	DJ Jay D Entertainment	600.00
Beliveau Communications & Consulting	324.70	DMV Nationwide	28.00
Bell & Flynn Inc	186,745.00	Donahue, Tucker & Ciandelli	27,156.46
Ben's Uniforms	3,156.00	Donald Frost-reimbursement	450.00
Benson Lumber & Hardware Inc.	12,266.92	Donna Carter-Reimbursemen	207.75
Bergeron Protective Clothing	3,683.88	Down To Earth Landscapes	34,376.01
Betty Ann M. Lafrance	17.94	Eagle Point Gun	2,069.55
Bio-Spray, Inc.	140.00	EarthLink Inc	263.45
Blue Ribbon Dry Cleaners Inc	1,134.90	Emergency Medical Products	1,198.69
Bob's Septic Service, LLC	2,430.00	Emergency Services marketin	650.00
Body Armor Outlet, LLC	2,185.00	Emily Greenwood-Reimburse	32.12
Bound Tree Medical	113.56	EMS Abounds	1,000.00
Boyd, James G	3,345.00	Errick & Kristina Johason	128.79
Bradford Ski Area	3,975.00	ESRLAC	150.00

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Exeter Events & Tents	528.74	Lawton Printing Inc	157.50
Exeter Hospital-Patient Accounts	1,385.16	Lea Aquilina	829.59
Express Plumbing & Heating	127.50	Leaf	1,197.90
FairPoint Communications	1,443.44	Leslie DelSesto- Reimburseme	773.56
First Student, Inc	1,787.50	LGC Health Trust, LLC	174,711.69
Fisher Auto Parts	27.98	LGC Property-Liability Trus	25,853.38
Foss Motors	14,446.59	LHS Associates, INC.	1,317.00
Gallo Title Services	244.50	Linear Title and Closing, LTI	0.00
George J Foster & Co., Inc.	225.40	Lowe's Business Account	1,142.22
Granite State Race Services	1,080.00	M.Bradsheer Co. Inc.	4,479.36
Gravestone Services of New England	3,500.00	MAC Tactical LLC	6,953.00
H&H Locksmith Service	215.00	MacKensen & Company	356.96
Hampton Men's Softball	1,000.00	Mark Lufkin Constructon LL	22,500.00
Hartmann Oil & Propane, Co.	1,412.65	Mark R. Sikorski	1,751.50
Haverhill Steel	168.00	Matrix Paving and Excavatin	11,001.50
Hayden Hills Grove Stone Masonry, Inc	1,340.00	Merrill, Peter-Reimbursemen	1,679.33
Higgins Office Products	16.04	Michael Aquilina	662.66
Hillside Landscaping, Inc.	10,030.95	Michael Lyons	1,200.00
Hubbard Consulting LLC	4,000.00	Michael Simmons	50.00
IDS	159.72	Midway Oil	6,151.38
Industrial Protection Services, LLC	32,404.60	Morris, Rossi & Hayes	234.68
Integrated Paper Recyclers, LLC	2,256.65	Morton Salt, INC.	17,260.75
Interware Development Company, Inc.	370.00	MOTORTOWN	12.98
J G B Electric	1,870.00	Motortown Auto Parts	17.98
Jack Farrell	160.00	MSBC Mortgage	0.00
Jackson Lewis	2,890.50	Municipal Pest Management I	25,455.00
JAM Trucking	2,629.68	N H Municipal Association	2,000.00
James R Rosencrantz	347.80	New England Barricade Co	799.89
JC Schultz Enterprises, INC.	91.24	New England Ladder Testing	470.00
Jerry LeClair	400.00	New England Lock and Safe	178.50
Jim Janke-reimbursement	104.20	New England State Police Inf	100.00
Jim Taylor	1,800.00	NH ASA	350.00
Jodi Lefebvre-Reimbursement	760.82	NH Assoc. Of Chiefs of Police	100.00
Joel Clough & Son	8,600.00	NH Assoc. Of Assessing Offici	20.00
Jon True	200.00	NH Assoc. Of Conservation C	270.00
Jonathan & Leslie Lavelle	19.00	NH Chiefs of Police Sec. Asso	75.00
Joshua Wroblewski-Reimbursement	604.31	NH City & Town Clerk Assoc	20.00
Juli Noyes- Mileage	290.96	NH Municipal Association	125.00
Kathleen Felch- Reimbursement	51.00	NH Retirement System	77,334.37
Keith Palmer-Reimbursement	120.00	NH State Firemen's Associati	420.00
Kelsey Plourde-reimbursement	99.00	NH Tax Collectors Associatio	70.00
Kensington Public Library	34,883.12	NHC & TCA/ Seacoast Regio	50.00
Knox Company	550.00	NHCTCA	20.00
Land & Boundary Consultants, Inc.	350.00	NHSP Criminal Records	50.00
Landry Surveying LLC	1,500.00	NHTCA	50.00
Larry Haas	21,230.00	Norman DeBoisbriand- reimb	622.00
Laurie McGee & Robert J Hanson	8.19	Norman Giroux-Reimburseme	2,009.26

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Norman R. Giroux	8,187.94	Seacoast Bounce	1,000.00
Normand (Kip) Berube	285.00	Seacoast Business Machines	930.60
North Conway Grand Hotel	386.00	Seacoast Chief Fire Officers Assn	1,094.61
North of Boston Media Group	257.45	Seacoast Media Group	2,550.27
Northeast Basement Systems	129.00	Seacoast Security	1,294.50
Northeast Shade Tree	1,600.00	Sewall Enterprises	8,670.00
Party Vision, LLC	2,150.00	Shaines & McEachern PA	32.07
Patricia Bonnevie	50.00	SIG SAUER INC	5,758.00
Paul Bannister- Reimbursement	180.00	SigNet Computer Services	201.25
Paul Bunnell-reimbursement	125.46	Signs of the Times	30.00
People's United Bank	63,962.50	SIRCHIE	102.17
Phoebe S Jackson	4.00	Solarcity Corporation	66.00
Physio-Control Inc	3,661.10	Source4	33.91
Pike Industries Inc	634.50	Southeast Land Trust	100.00
Pinnacle Public Finance	60,740.00	Southeast Regional Refuse Disposal	1,753.40
Pitney Bowes	467.29	Staples-Commercial Account-	101.98
Pizza Academy	816.00	Staples-Commercial Account-	1,497.21
PRIMEX	13,006.06	Steven Arthur Jr	1,402.48
Property Protection Monitoring	174.00	Stewart Title Company	619.20
Psychotherapy Associates, Inc.	530.00	Sullivan Tire	1,146.16
Purchase Power	917.96	Susan Willoughby-refund elec	180.00
Red Jacket Mountain View	389.00	Taser International	430.92
Registrar Of Deeds	2.49	Techprint Inc	1,259.10
Registry Of Deeds	228.88	The Country Press, Inc.	1,711.20
Remick & Gendron Funeral Home	750.00	The Farm at Eastman's Corn	278.03
Richard & Anne Cosentino	24.40	The Richie McFarland Childr	1,500.00
Richard Boyer- refund	17.89	Thomas S McAllister	18,972.00
Robert and Barbara Evans	11.68	Tiger's Auto Works	1,442.89
Robert Gustafson-Reimbursement	657.23	Timothy Riel Consulting	1,500.00
Robert Peacock	0.60	TMDE Calibration Labs, Inc.	305.00
Robert Wadleigh-reimbursement	128.75	Toby Hale-reimbursement	327.52
Rockingham County Chiefs Of Police Assn	25.00	TOP COPY	178.00
Rockingham County Registry of Deeds	36.45	Towle Hill Tree & Timber Inc	1,100.00
Rockingham County Treasurer	322,603.00	Town of Hampton Falls	969.00
Rockingham Planning Commission	11,265.99	Treasurer State of NH - Food	225.00
Rockingham Planning Commission-Book	103.00	Treasurer State of NH- Crimi	125.00
Round Hill Enterprises, Inc	6,240.00	Treasurer, State of New Ham	8,739.85
Royal Green Tree Service	8,950.00	Treasurer, State Of NH	225.00
S.E.C. & Associates Inc.	6,453.03	Treasurer, State Of NH -Vita	333.00
Salmon Falls Architecture	34,176.40	Treasurer, State of NH- Dog	825.00
Sam's Club	5,811.30	Treasurer, State Of NH-bus p	235.00
Sam's Club-PD	718.67	Treasurer, State of NH-Sewag	300.00
Sarah Hoffmaster-reimbursement	50.88	Tri State Fire Protection LLC	912.66
Scott Cain-Reimbursement	600.00	Unitil	25,844.84
Scott H MacDougall-reimbursements	42.00	Unitil Energy Systems Inc	44.00
Scott Sanders-Reimbursement	900.00	Upton & Hatfield, LLP	502.01
Seabrook Car Wash	355.00	Vachon, Clukay & Co, PC	12,240.88

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Vadeboncoeur, Donna M	100.00
Verizon Wireless	4,359.59
Waste Management of Turnkey Landfill	35,515.31
Weston Communications	12,952.08
WEX Fleet Universal	1,813.23
Williams Scotsman Inc.	18,014.44

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Salaries

<u>ABATEMENTS</u>		<u>POLICE DEPTMENT</u>		<u>REG/OT PAY</u>	<u>PAID BY VENDORS</u>
Whitten, Janet	\$ 462.83	Boynton, Thomas L Jr.	\$ 3,762.00		
<u>TREASURER</u>		Cain, Scott	\$ 57,512.80	\$ 9135.50	
Michael A. Schwotzer	\$ 1,000.00	Cody, Edward T	\$ 4,350.00	\$ 5745.00	
Sara Belisle	\$ 252.50	Frost, Donald	\$ 31,578.27	\$ 11,866.50	
<u>ROAD MANAGER</u>		George, Dustin	\$ 2,587.50		
Buxton, David W	\$ 13,861.54	Gorski, Dennis	\$ 14,092.00	\$ 180.00	
<u>HEALTH OFFICER</u>		Hart, William	\$ 15,900.04		
Karl Singer	\$ 300.00	Hersey, David	\$ 9,894.41	\$ 770.00	
<u>ADMIN ASST.</u>		Sanders, Scott D	\$ 67,646.04	\$11,297.50	
Bonitatibus, Lynne	\$ 10,904.79	Sielicki, Michael J	\$ 1,311.20		
<u>OFFICE STAFF</u>		Wroblewski, Joshua	\$ 44,230.16	\$ 8,176.75	
Kathleen T Felch	\$ 34,100.97	Young, Eric	\$ 714.00	\$13,078.75	
Michelle Aiken	\$ 2,294.00	<u>ANIMAL CONTROL OFFICER</u>			
<u>FIRE DEPARTMENT</u>		Noyes, Juli	\$ 1,867.30		
Ahearn, Katelyn J	\$ 671.60	<u>SELECTMEN</u>			
Andrews, John	\$ 4,088.70	DeBoisbriand, Norman	\$ 1,500.00		
Andrews, Matthew	\$ 5,295.84	Merrill, Peter	\$ 1,500.00		
Arthur, Steven Jr	\$ 1,518.66	Wadleigh, Robert	\$ 1,500.00		
Bannister, Paul	\$ 1,985.94	<u>TOWN CLERK'S OFFICE</u>			
Barrette, Daniel	\$ 5,364.40	Kehoe, Pamela	\$ 2,884.90		
Dolan, Howard	\$ 194.70	Frost, Dawn Town Clerk	\$ 10,167.55		
Farley, James	\$ 3,270.96	Wallaga, Therese	\$ 178.00		
Greene, Jason	\$ 1,090.32	Bonnevie, Nicole	\$ 137.50		
Heal, Gordon	\$ 506.22				
Holt, Diane	\$ 700.92				
Kimball, Mark	\$ 3,855.06				
Lebel, John R	\$ 2,725.80				
LeBlanc, Charles	\$ 8,403.90				
MacDougall, Scott	\$ 5,023.26				
McCarthy, Scott	\$ 1,285.02				
McGee, Scott	\$ 1,323.96				
Simmons Jr., James	\$ 778.80				
Todd, Jeff	\$ 155.76				

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ELECTIONS

Blood, Linda	\$94.25
Boswell, Della	\$87.00
Donna Carter	\$172.19
Elaine Kacamarek	\$43.50
Evelyn Blaney	\$43.50
Harold Bragg	\$150.00
Heather Curley	\$43.50
Mary Jane Solomon	\$92.44
Sandra DeMaree	\$43.50
Susan J Herney	\$179.44
Clarissa Parsons	\$87.00
Tuttle, Arabella	\$39.88

EMERGENCY MANAGEMENT

Gustafson, Robert	\$	7,425.00
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SCHOOL PAYMENTS

Kensington School District	\$	2,180,563.00
Exeter Region Cooperative School District	\$	3,314,486.00

KENSINGTON LIBRARY STAFF

Donovan, Dana	\$	7,681.63
Donovan, Molly	\$	1,793.00
Gilbert, Susan	\$	37,431.76
Hunt-Brackett, Jane	\$	3,915.04
Powers, Christine	\$	13,244.25
Thurlow, Dawn	\$	16.50

CAMP COUNCELORS

Andreasse, Robert	\$	308.72
Bannister, Catherine	\$	1,294.15
Bonitatibus, Erica	\$	987.62
Greenwood, Emily	\$	7,255.26
Lackey, Christopher	\$	278.38
Plourde, Kelsey	\$	792.00
Quimby, Emma	\$	571.63
Spinosa, Renata	\$	2,409.02
Spinosa, Salvatore	\$	1,103.04

CONCESSION STAND STAFF

Flammini, Brenda	\$	501.50
Flammini, Jenna	\$	40.00
Grabowski, Jocelynn	\$	888.16
Steeves, Terrie Lee	\$	6,857.47

MAINTAINANCE

Wiggin, Arthur	\$	9,475.00
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Special Revenue Funds

Ambulance

Income		
	3422-C · COMSTAR INCOME	<u>23,212.67</u>
Total Income		23,212.67
Expense		
	4220 · PAYMENTS TO COMSTAR	274.93
	4221 · Payments	<u>2,167.23</u>
Total Expense		<u>2,442.16</u>
	Total Income year end	<u><u>20,770.51</u></u>

Special Detail

Income		
	3421 · 3421 Deposits from SD	89,384.63
Total Income		89,384.63
Expense		
	4216 · 4216 Special Detail Expenses	
	4216-P	
	4216-NH · 4216-NHRS	6,022.84
	4216-P · 4216-PSS	1,047.26
	4216-PM · 4216-PMED	693.60
	4216-P - Other	60,092.10
	Total 4216-P	67,855.80
	4216 · 4216 Special Detail Expenses - Other	15,247.59
	Total 4216 · 4216 Special Detail Expenses	83,103.39
Total Expense		83,103.39
	Total Income year end 12-31-15	<u><u>6,281.24</u></u>

Recreation Revolver Accounts

	Jan - Dec 15
Income	
3503	
3503-1 · Field Rentals	4,002.00
3503-2 · User Fees	1,092.50
3503-4 · Concession Stand	6,063.21
3503-4c · Field C Concession Stand	2,857.90
3503-5 · Light usage fees for fields	2,250.00
Total 3503	16,265.61
3508	
3508-2 · Donations	
3508-2W · 3508-2W-Fireworks	2,500.00
3508-2 · Donations - Other	10,035.00
Total 3508-2 · Donations	12,535.00
3508-3 · Events	1,134.75
Total 3508	13,669.75
3509	
3509-1 · Programs	
35091SC · Summer Camp	26,925.00
35091SK · Ski Trip	3,975.00
Total 3509-1 · Programs	30,900.00
3509-SB · Co-ed Softball	7,357.50
Total 3509	38,257.50
3509-E · Events for park	385.00
Total Income	68,577.86

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Expense

4521

4521-E · Electricity	7,962.88
4521-P · Phone	431.91
Total 4521	8,394.79

4522

4522-G · General Maintenance	988.74
4522-I · Irrigation	548.00
4522-T · Turf Care	
4522-T1 · Field Supplies	60.00
4522-T · Turf Care - Other	9,482.95
Total 4522-T · Turf Care	9,542.95

Total 4522	11,079.69
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4524

4524-EF · Field Equipment	60.00
Total 4524	60.00

4525

4525-H · Health	225.00
Total 4525	225.00

4526

4526- J · Janitorial Payroll	3,149.40
4526-C · Concession Stand	5,349.78
4526-CG · Cost of Goods	
4526CG2 · Supplies	601.11
Total 4526-CG · Cost of Goods	601.11
4526-CP · Propane/ Concession Stand	1,412.65
4526-CS · Salaries/Concession Stand	5,177.98
Total 4526	15,690.92

4589

4589-EV · Events	4,720.64
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4589-EX · Summer Camp Expense	1,865.54
4589-fw · Fireworks Expense	2,500.00
4589-SB · Adult Softball Expense	6,973.82
4589SCB · Summer Camp Buses	2,022.50
4589SCP · Summer Camp Payroll	15,209.57
4589SCS · Summer Camp Supplies	1,184.89
4589SKI · Ski Trip	3,975.00
Total 4589	38,451.96
 4155 · PAYROLL TAXES	
4155-m · Medicare	99.32
4155-MJ · Janitorial Med	45.67
4155-sc · summer camp ss	839.59
4155-sj · Janitorial SS	195.25
4155-sm · summer camp med	196.40
4155-ss · Social Security	424.49
Total 4155 · PAYROLL TAXES	1,800.72
 4810 · refund account	137.50
Total Expense	75,840.58
 Net Income	-7,262.72

Concession Stand

Income	
3503	
3503-4 · Concession Stand	6,063.21
3503-4c · Field C Concession Stand	<u>2,857.90</u>
Total 3503	<u>8,921.11</u>
Total Income	8,921.11
Expense	
4526	
4526-C · Concession Stand	5,349.78
4526-CG · Cost of Goods	
4526CG2 · Supplies	<u>601.11</u>
Total 4526-CG · Cost of Goods	601.11
4526-CP · Propane/ Concession Stand	1,412.65
4526-CS · Salaries/Concession Stand	<u>5,177.98</u>
Total 4526	12,541.52
4155 · PAYROLL TAXES	
4155-m · Medicare	99.32
4155-ss · Social Security	<u>424.49</u>
Total 4155 · PAYROLL TAXES	<u>523.81</u>
Total Expense	<u>13,065.33</u>
Net Loss	<u><u>-4,144.22</u></u>

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Summer Camp

Income		
3509		
3509-1 · Programs		
35091SC · Summer Camp	26,925.00	
Total 3509-1 · Programs	26,925.00	
Total 3509	26,925.00	
Total Income	26,925.00	
Expense		
4589		
4589-EX · Summer Camp Expense	1,865.54	
4589SCB · Summer Camp Buses	2,022.50	
4589SCP · Summer Camp Payroll	15,209.57	
4589SCS · Summer Camp Supplies	1,184.89	
Total 4589	20,282.50	
4155 · PAYROLL TAXES		
4155-sc · summer camp ss	839.59	
4155-sm · summer camp med	196.40	
Total 4155 · PAYROLL TAXES	1,035.99	
Total Expense	21,318.49	
Net Income	5,606.51	

Recreation Department Accounts

Income

3508

3508-2 · Donations

3508-2W · 3508-2W-Fireworks 2,500.00

Total 3508-2 · Donations 2,500.00

3508-3 · Events 1,134.75

Total 3508 3,634.75

3509

3509-1 · Programs

35091SC · Summer Camp 26,925.00

35091SK · Ski Trip 3,975.00

Total 3509-1 · Programs 30,900.00

Total 3509 30,900.00

3509-E · Events for park 385.00

Total Income 34,919.75

Expense

4589

4589-EV · Events 4,720.64

4589-EX · Summer Camp Expense 1,865.54

4589-fw · Fireworks Expense 2,500.00

4589SCB · Summer Camp Buses 2,022.50

4589SCP · Summer Camp Payroll 15,209.57

4589SCS · Summer Camp Supplies 1,184.89

4589SKI · Ski Trip 3,975.00

Total 4589 31,478.14

4155 · PAYROLL TAXES

4155-sc · summer camp ss 839.59

4155-sm · summer camp med 196.40

Total 4155 · PAYROLL TAXES 1,035.99

Total Expense 32,514.13

Net Income 2,405.62

Adult Softball

Income			
	3509		
		3509-SB · Co-ed Softball	7,357.50
	Total 3509		7,357.50
Total Income			7,357.50
Expense			
	4589		
		4589-SB · Adult Softball Expense	6,973.82
	Total 4589		6,973.82
Total Expense			6,973.82
Net Income			383.68

Cumulative Total of All Account 2010-2015

Income	
3503	
3503-1 · Field Rentals	74,224.50
3503-2 · User Fees	6,737.50
3503-3 · Other	14,945.75
3503-4 · Concession Stand	94,985.18
3503-4c · Field C Concession Stand	6,269.70
3503-5 · Light usage fees for fields	11,025.00
Total 3503	208,187.63
3508	
3508-1 · Signage	129.00
3508-2 · Donations	
3508-2F · Field Donations	40,051.00
3508-2R · Rec Donations	6,655.00
3508-2W · 3508-2W-Fireworks	9,964.00
3508-2 · Donations - Other	10,385.00
Total 3508-2 · Donations	67,055.00
3508-3 · Events	13,972.26
Total 3508	81,156.26
3509	
3509-1 · Programs	
35091AP · Athletic Programs	1,622.07
35091SC · Summer Camp	96,504.50
35091SK · Ski Trip	29,480.00
Total 3509-1 · Programs	127,606.57
3509-SB · Co-ed Softball	46,051.50
Total 3509	173,658.07
3509-E · Events for park	612.00
3901 · Interest	7.93
Total Income	463,621.89
Expense	
4521	
4521-E · Electricity	39,248.61

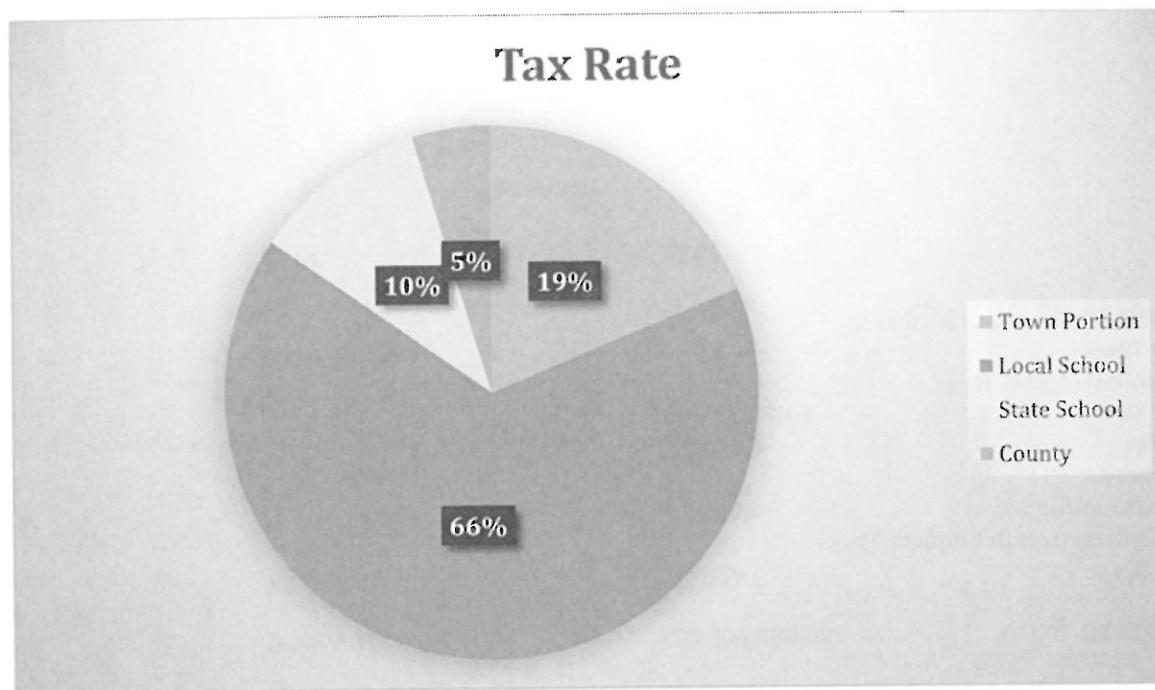
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4521-P · Phone	2,375.27
Total 4521	41,623.88
4522	
4522-G · General Maintenance	26,741.75
4522-I · Irrigation	4,560.85
4522-M · Mowing/ Trimming	11,610.00
4522-T · Turf Care	
4522-T1 · Field Supplies	2,040.75
4522-T · Turf Care - Other	45,020.75
Total 4522-T · Turf Care	47,061.50
Total 4522	89,974.10
4523	3,106.75
4524	
4524-EF · Field Equipment	1,231.58
4524-ER · Recreation Equipment	338.00
Total 4524	1,569.58
4525	
4525-H · Health	1,350.00
4525-W · Water	405.00
Total 4525	1,755.00
4526	
4526- J · Janitorial Payroll	19,855.20
4526-C · Concession Stand	28,103.59
4526-CG · Cost of Goods	
4526CG1 · Vendors	590.00
4526CG2 · Supplies	12,763.96
4526-CG · Cost of Goods - Other	4,946.92
Total 4526-CG · Cost of Goods	18,300.88
4526-CP · Propane/ Concession Stand	4,628.31
4526-CS · Salaries/Concession Stand	34,787.40
Total 4526	105,675.38
4589	
4589-AP · Athletic Programs	322.95
4589-EV · Events	19,703.00
4589-EX · Summer Camp Expense	4,568.63
4589-fw · Fireworks Expense	15,244.61

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4589-SB · Adult Softball Expense	35,089.47
4589SCB · Summer Camp Buses	11,759.25
4589SCP · Summer Camp Payroll	57,939.17
4589SCR · Summer Camp Refunds	1,438.00
4589SCS · Summer Camp Supplies	4,889.49
4589SKI · Ski Trip	29,480.00
Total 4589	180,434.57
4155 · PAYROLL TAXES	
4155-m · Medicare	452.71
4155-MJ · Janitorial Med	229.45
4155-sc · summer camp ss	2,900.73
4155-sj · Janitorial SS	981.25
4155-sm · summer camp med	678.39
4155-ss · Social Security	1,935.44
Total 4155 · PAYROLL TAXES	7,177.97
4810 · refund account	970.00
Total Expense	432,287.23
Balance	31,334.66

Tax Rate 2015



Town of Kensington 2015 Tax Rate

TOWN	4.33
County	1.08
Local School	15.24
State	2.46
Total Tax Rate	23.11
2014 TAX RATE	23.86
2013 TAX RATE	24.55
2012 TAX RATE	20.08
2011 TAX RATE	18.87

Tax Collector's Report

CARLENE WIGGIN
Summary of Tax Accounts
Fiscal Year Ended December 31, 2015

DR.		Levies of
	2015	2014
Uncollected Taxes – Beg. Fiscal Year		
Property Taxes		247,196.18
Taxes Committed This Year		
Property Taxes	6,872,725.00	
Timber Tax	4,884.08	
Overpayments		
Credits Refunded	6,055.20	
Interest Collected on Delinquent Taxes		
All taxes	3,940.79	10,280.38
TOTAL DEBITS	\$6,887,605.07	\$257,476.56
CR.		
	2015	2014
Remitted to Treasurer		
Property Taxes	6,656,976.16	175,831.21
Timber Yield Taxes	4,884.08	
Interest	3,940.79	9,525.38
Penalties		755.00
Converted to Liens (Principal only)		71,364.97
Abatements Granted		
Property Taxes	239.00	
Uncollected Taxes End of Year		
Property Taxes	221,565.04	
TOTAL CREDITS	\$6,887,605.07	\$257,476.56

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Summary of Tax Lien Accounts

Fiscal Year Ended December 31, 2015

DR.

	<u>2014</u>	Levies of <u>2013</u>	<u>2012+</u>
Unredeemed Liens Beginning of The Fiscal Year		55,738.37	42,025.48
Liens Executed	75,777.83		
Interest/Costs Collected	1,884.56	6,588.80	15,156.43
TOTAL DEBITS	\$77,662.39	\$62,327.17	\$57,181.91

CR.

Remittance to Treasurer			
Redemptions	53,850.80	40,146.93	38,443.81
Interest/Costs	1,884.56	6,588.80	15,156.43
Unredeemed Liens End of Year	21,927.03	15,591.44	3,581.67
TOTAL CREDITS	\$77,662.39	\$62,327.17	\$57,181.91

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Town Clerk's Report

2015 Town Clerk's Report

Town Clerk's Report

2015

Dawn Frost, Town Clerk

Year Ending December 31, 2015

Automobile Registrations	\$ 458,502.65
Decals	9,647.00
Titles	926.00
453 Dog Licenses & 3 groups	3,182.95
Animal Violations Tickets	1,490.00
Marriage licenses and copies of Vital Records	476.00
UCC Filings	491.00
Bad Check Fees	25.00
Voter Check Lists	25.00
Petty Cash	200.00
Motor Vehicle Overpayment	74.00
Wet Land Permits	0.00
Pole Licenses	0.00
<u>Total receipts</u>	<u>\$ 475,039.60</u>
<u>Total to Treasurer</u>	<u>\$ 475,039.60</u>

Respectfully Submitted,
Dawn Frost, Town Clerk

Dog Licensing

Each owner of a dog four months old or over must license the dog with the Town Clerk before May 1st of each year. By law, dogs age 4-7 months old must receive a Rabies Vaccination. The certificate of vaccination is to be presented to the Town Clerk at the time of licensing.

Male	\$9.00	Female	\$9.00
Neutered Male	\$6.50	Spayed Female	\$6.50

Senior Citizen's Discount: (Residents 65 and older) \$2.00 for first dog only

Penalties:

- \$25.00 Fine after June 1
- \$7.00 fine for handling per RSA
- \$1.00 fine each month dog is unregistered

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Vital Statistics for 2015

Births

CHILD'S NAME	BIRTH DATE	BIRTH PLACE	FATHERS NAME	MOTHERS NAME
Harrington, Alaina Mae	01/29/2015	Exeter, NH	Harrington, Chad	Silvestri, Maeghan
French, Scottie Olivia	06/24/2015	Exeter, NH	French II, Robert	French, Heather
Lebel, Madeline Leigh	07/30/2015	Exeter, NH	Lebel, John	Lebel, Linn
Morrill, Harper Belle	11/24/2015	Manchester, NH	Morrill, Jonathan	Morrill, Amanda

Deaths

DECEDENT'S NAME	DATE OF DEATH	DEATH PLACE	FATHER/PARENTS NAME	MOTHER/PARENTS NAME	MILITARY
Steeves, Cynthia	01/23/2015	Kensington	Robinson, George	Quinn, Helen	N
Holland, Vera	02/27/2015	Kensington	Romano, Frank	Lanza, Rose	N
Brockelbank, Ruth	05/01/2015	Durham	Smith, Harold	Lee, Cecelia	N
Moore, Neil	06/21/2015	Exeter	Moore, Roger	Richards, Muriel	Y
McNamara, Melanie	08/16/2015	Kensington	Glover, Harold	McCormick, Mary	Y
Gaumond, Carolyn	10/02/2015	Exeter	Berry, Henry	Drouin, Edna	N
Marshall, Tammy	10/17/2015	Exeter	Mann, William	Falconer, Jean	N
Tuttle, Arabella	10/28/2015	Kensington	Taylor, Samuel	Nichols, Nora	N
Bloomberg, Deborah	12/13/2015	Exeter	McKinley, Charles	Martinello, Janet	N
Welsh, Richard	12/17/2015	Exeter	Welsh, Joseph	Brewer, Edith	Y
Sowers, Walker	12/17/2015	Hampton	Sowers, William	Morgan, Estelle	Y

Marriages

PERSON A NAME/RESIDENCE	PERSON B NAME/RESIDENCE	TOWN OF ISSUE	PLACE OF MARRIAGE	DATE OF MARRIAGE
Auld, Kyle W Reno, NV	McNamara, Kerry M Kensington, NH	Exeter	Exeter	05/23/2015
Blanchette, Brian R Lewiston, ME	Kady, Susan M Kensington, NH	Kensington	Exeter	09/12/2015
Aylward, Michael Boston, MA	Lewis, Charlotte R Boston, MA	Kensington	Kensington	06/27/2015

Police Department Report



Kensington Police Department



Scott D. Sanders

Chief of Police

TEL: (603) 772-2929

FAX: (603) 778-4949

Email: ssanders@kensingtonpd.com

95 Amesbury Road

Kensington, NH 03833

2015 was a very busy year for the Kensington Police Department. With over a thousand calls for service increase in 2015 we have had our busiest year to date. Drug arrests, for instance increased 176% from 2014. We responded to several overdoses this year and one of which resulted in a fatality. Kensington and the rest of our State have experienced an increase of drug related problems, specifically with heroin and other opioids. The Kensington Police Department is committed to continue working with other agencies to combat this epidemic.

On a more positive note, property crimes (burglaries, thefts, criminal mischief) as a whole have been decreasing over the past few years and that trend continued in 2015. This is partly due to the hard work of the officers on the street everyday conducting enforcement duties and the stronger relationship we've built through communication with the residents of this community. By using tools like Nixle we have been able to provide information that's allowed us to feel better connected to the people we serve. We now often receive calls from residents passing along information about suspicious activity they may not have thought much about previously. We greatly appreciate this increased level of communication and it helps us to perform our duties more efficiently.

I want to take this opportunity to commend the members of this agency for their hard work and professionalism they display daily. At a time where an enormous amount of scrutiny is directed toward law enforcement in our country they have continued to provide a professional and dependable police service to the residents of Kensington. I implemented an award/recognition program this year as a way to recognize specific acts of exemplary service. At an awards presentation in September, Officer Wroblewski was presented a Life Saving Award, Officer Gorski was presented a Meritorious Service Award, and Sergeant Cain was presented with a Letter of Commendation.

Lastly I want to thank the Board of Selectmen and the residents for their commitment to finding a permanent location for the police department. We are excited and looking forward to moving into our new home, a far more secure, functional, and safe work place.

Chief Scott D. Sanders

ANNUAL REPORT 2015

			2011	2012	2013	2014	2015
Calls For Service			3248	3557	3759	3501	4654
911 Hang-up			13	18	18	14	18
ACO			101	116	80	52	47
Alarms			67	83	120	107	87
Alcohol - Minors			8	3	0	4	7
Alcohol - Open Container			9	2	2	0	3
Arrests			75	75	79	90	130
Assist Other Agency			171	185	130	153	243
House/Business Checks			316	521	773	822	1162
Burglaries			9	10	11	5	5
Civil Issues			18	22	24	14	5
Criminal Mischief			12	11	24	2	3
Criminal Threatening			2	4	4	2	4
Criminal Trespass			5	8	7	1	0
Death Investigations			1	0	0	0	0
Disobeying A Police Officer			6	2	2	1	3
Disturbances			3	13	19	4	3
Disabled M/V			190	37	35	25	39
Domestics			12	16	13	10	16
DWI			15	13	18	10	9
Driving After Suspension			18	20	18	23	30
Drug Arrests			27	39	24	17	47
Harassment			9	5	4	3	0
Incident Reports			126	141	123	76	110
Juvenile Issues			5	2	8	5	10
Medical Aid/KFD			102	61	66	93	100
Missing Persons			4	5	0	2	0
M/V Accidents			43	39	40	55	54
M/V Summonses			325	352	230	242	355
M/V Warnings			908	1295	1063	1138	1361
M/V Complaints			14	25	19	36	10
OHRV Incidents			2	4	3	2	3
Paperwork Service			63	37	55	38	39
Protective Custody			1	0	5	8	7
Public Assists			53	64	43	21	99
Resisting Arrest			2	6	7	2	4
Road Hazards			65	62	25	63	49
Sexual Assaults			2	0	3	0	0
Simple Assaults			7	6	4	5	4
Suspicious Activity			20	34	38	19	17
Suspicious Persons			13	13	14	20	10
Suspicious Vehicles			24	49	66	49	58
Theft			14	17	10	8	6
VIN Verifications			19	30	17	19	26
Welfare Checks			17	8	27	18	25

Fire Department Report

2015 Kensington Fire & Rescue

Annual Report

Kensington Fire & Rescue responded to 146 calls during the year of 2015, the majority of these calls are EMS and Vehicle accidents. While the number of calls was down from average, the Fire Department will continue to train and be ready for any emergency. We are at the station every Thursday evening doing truck checks, equipment repair and maintenance, driver training, EMS and Fire training. Also our dedicated members have participated in numerous trainings at Exeter Hospital and surrounding towns.

I am happy to inform the townspeople that all of our SCBA's (self-contained breathing apparatus) have been or are in the process of being replaced. This will greatly insure that your firefighters have reliable up to date equipment as they enter a burning building or Haz-mat incident. Thank you for your support in purchasing this vital equipment.

We had two new members that joined in the last year; they are currently finishing up EMT class, both are ready to help out with their newly acquired skills.

As always membership is the area that "you" the townspeople can help us with. If you want to help and serve your community we are always recruiting new members for fire, ambulance or both and will provide the training.

Thank you Kensington residents for your continued support,

Chief Charles LeBlanc

And members of Kensington Fire and Rescue

TYPE OF INCIDENT	# OF INCIDENTS
Fire, other	3
Building fire	3
Cooking fire confined to contents	1
Fuel burner/boiler malfunction	2
Trash or rubbish fire	1
Vehicle fire	1
Brush fire	1
Rescue, emergency medical call	1
EMS calls	92
Vehicle accident with injuries	9
Gas leak (natural or LPG)	1
Oil leak	1
Carbon monoxide incident	1
Arcing, shorted electrical equipment	1
Service call	1
Lockout	1
Water problem	1
Mutual Aid	3
Dispatched cancelled en route	3
Odor of smoke	2
False Alarm	16
Special type of incident, other	1
Total for all incidents	146

Report of Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. The ability to obtain fire permits on line was initiated in 2015. Approximately 120 towns participated in the online system with over 4,000 permits issued. To obtain a permit on line visit www.NHfirepermit.com. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 603-271-3503 or www.des.nh.gov for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdfil.org.

This past fire season burned **661 acres** which was the most recorded since 1989 when 629 acres burned. The fire season began in early April with the first reported fire occurring on April 8th. The largest fire was the 275 acre Bayle Mountain fire in Ossipee. This fire started on May 5th and burned for several days. The Bayle Mt. fire was also the largest individual fire in NH in over 25 years. There were also a number of other sizable fires in May which definitely kept NH's wildland firefighting resources stretched to the limit. These larger fires increased the average wildland fire size to 5.12 acres. As usual our higher fire danger days correlated well with the days that there were fires actually reported. The statewide system of 16 fire lookout towers continues to operate on Class III or higher fire danger days. Our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting capability was supplemented by the NH Civil Air Patrol when the fire danger was especially high. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2015 season threatened structures, and a few structures were burned, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

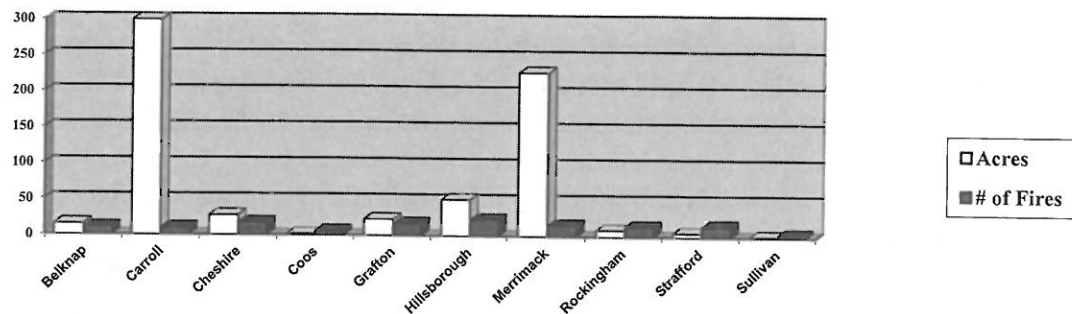
ANNUAL REPORT 2015

2015 FIRE STATISTICS

(All fires reported as of November 2015)

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

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	15.3	11
Carroll	299.5	10
Cheshire	27.6	18
Coos	1.6	6
Grafton	22.6	17
Hillsborough	50.6	23
Merrimack	228	16
Rockingham	9.2	14
Strafford	5.5	15
Sullivan	1.1	4



CAUSES OF FIRES REPORTED

		Total	Fires	Total Acres
Arson	7	2015	134	661
Debris	17	2014	112	72
Campfire	13	2013	182	144
Children	3	2012	318	206
Smoking	12	2011	125	42
Railroad	0			
Equipment	6			
Lightning	5			
Misc.*	71 (*Misc.: power lines, fireworks, electric fences, etc.)			

ONLY YOU CAN PREVENT WILDLAND FIRE

Emergency Management

2015 Annual Report

Emergency Management

Kensington, New Hampshire

Summary:

2015 was a busy year for the Emergency Management (EM) organization within the Town of Kensington. A new Local Emergency Operations Plan (LEOP) was completed, winter storms severely impacted the town budget for snow removal, and the testing cycle for the next mandated Seabrook exercise started.

Staffing:

The staffing level for Emergency Management is still in need of additional personnel. We have had an increase in volunteer participation, but do not have the adequate depth of personnel to properly respond to a significant situation. Fire Chief Charles LeBlanc has volunteered to become the Deputy Emergency Management Director. While this helps, the result of having inadequate staffing requires reaching out to neighboring communities and/or the state of New Hampshire for assistance when the Emergency Operations Center (EOC) is activated, resulting in a loss of ability to quickly respond to events that affect the community.

Significant Achievements:

2015 Emergency Management activities are as follows.

A new LEOP has been completed and implemented. This replaces the LEOP that was last developed and implemented in 1991. Having a current LEOP in place that works in conjunction with the Federal Emergency Management Agency (FEMA) mandated Hazard Mitigation Plan provides a mechanism for the town to apply for grants to help pay for projects that would remove or decrease significant hazards (such as flooding, etc.). The plan lays out the process for the activation of the EOC, which translates into the staffing levels required and the interactions needed to support first responders dealing with the emergencies that may occur. The EOC becomes the resource center the Incident Commanders in the field use to request support for their activities during an event. The EOC provides the interaction with other local communities, state EOC, and federal agencies as required for emergency situations. This is all detailed in the LEOP and is the operational emergency plan for the town. It works in conjunction with the Police Department Operational Plan, the Fire Department Operational Plan, and the elementary school operational plan. The plan was funded by a Grant from Homeland Security and Emergency Management (HSEM). A committee was formed consisting of the Emergency Management Director, the Police Chief, the Fire Chief, the Road Manager, a former Selectman, and the elementary school Principal. A consultant was hired through the Grant for the purpose of building the document. The committee met with the consultant over a series of weeks providing input into a predefined format, and then edited the results that provided the final plan. As a result of the completion of this plan, Kensington is now in position to apply for Hazard Mitigation Grants that were not available to the town before this and is in compliance with FEMA and HSEM plans.

The winter of 2014 – 2105 saw some of the most significant snowfall in southern NH in many years. While the road crews did a tremendous job keeping the roads open, there was a negative impact on the town snow removal budget. In particular, Storm Juno from 1/26/15 through 1/28/15 had the biggest impact. On the 29th of January, Emergency Management was asked to provide an estimate to HSEM on the cost of snow removal and road clearance. This was provided, and in conjunction other communities across the state, HSEM was able to present a case to Washington and President Obama that lead to the declaration of a Snow Emergency for the state, making funds available to the communities for snow relief if proper

ANNUAL REPORT 2015

documentation was made available. EM worked with accounting to provide the proper documentation, resulting in the community receiving a refund of \$19,611.18 from FEMA.

The Kensington Emergency Management staff participated in the first and second of a series of information and practice sessions for the upcoming Seabrook Graded Exercise scheduled for April 5th. A second practice drill will be held on February 10th.

EM attended regular quarterly briefings provided by Seabrook Station and done in conjunction with HSEM.

EM attended regular quarterly meetings of the Seacoast Public Health Region planning sessions.

Robert Gustafson

Emergency Management Director,

Town of Kensington, NH

Library Report

Kensington Public Library 2015 Annual Report

Highlights of the Year:

- Began work on a 5-year strategic plan to improve existing resources and evaluate what we could be doing more effectively to meet the changing needs of the community in the 21st century. We are grateful for the participation of members from different organizations in the community who have donated their time to this endeavor.
- Construction of path between library and school with lights donated by Northeast Lantern.
- 5 parking slots in school lot given to library for use by patrons
- Re-organization of nonfiction section which created space for a reading area with chair and coffee maker
- Library visits up again from last year
- Circulation of materials remained fairly consistent with last year
- Audio books downloaded increased from last year while e-books decreased
- Very successful summer reading program for kids, teens and adults
- Increased participation at town events and collaboration with other Kensington groups and businesses
- Increased borrowing of museum passes over last year

Activities and events for community:

For adults:

- Monthly book clubs facilitated by a staff member
- Presentation by Michael Tougias, author of *The Finest Hours*.
- Talk by Anthony Amore, security director at the Isabella Stewart Gardner Museum, in conjunction with other Seacoast Libraries
- Display by local hand felting artist, Carolyn Cali
- Talk by Dennis Robinson, author of multiple books about Portsmouth and environs, on the Isle of Shoals.
- Slide show and talk on the architecture of barns by New Hampshire historian, John Porter
- Talk by local resident Marina Kirsch, author of *Flight of Remembrance*.

For children:

- Two events at the school to kick off our summer reading program: puppeteer for grades K-3 and the State Police Canine unit demonstration for grades 4 and 5.
- Teddy bear sleepover
- Summer reading craft events: perler beads and superhero diorama
- Museum of Science presentation
- Entertainer at Kensington's Home Day in July
- Ice Cream Social at Sawyer Park to conclude summer reading program and celebrate our local heroes...over 100 people attended.
- Table with crafts at Eastman's Corner's spring and fall festivals and town holiday fair
- Movie afternoons for children on early release days from school
- After school movies for kids
- Annual Santa Claus PJ Party
- Preschool story and craft time on Tuesdays at 10:30 am and Thursdays at 1:00 pm.
- "Maker Space" program in collaboration with Kensington Elementary School

Ongoing activities:

- Regular acquisition of new titles as well as weeding of collection
- One-on-one technology assistance for patrons when needed
- Interlibrary Loan service
- Weekly Knitting circle
- Continued collaboration with *Womenade* of Greater Squamscott to decorate downtown Exeter with knitted objects for the month of April. Donations were made to *Womenade* to support people in the Seacoast area with short term financial assistance.
- Continued patron use of borrowing e-books and audiobooks from Overdrive service

ANNUAL REPORT 2015

Workshops Attended by Staff:

NH Small Library Conference
 Children's Librarians of New Hampshire Annual Meeting
 Maker Space Training offered through the NH State Library

Friends of the Library Contributions:

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

We are very appreciative of the work and commitment of our Friends organization. Without them, we would not be able to offer as many wonderful events to Kensington's children.

Citizen Participation:

Thanks to Harold Bragg who was instrumental in organizing and working on the construction of the path to the school. Harold also grades the parking area in the front of the library. Skip Heal generously donated the two beautiful lights that grace the new path to the school. Thanks also to Jim Webber for doing so many carpentry jobs around the library. Thanks to him, we have a nice new seating area. And a big thanks to Santa Claus for stopping by the library again this year.

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

KENSINGTON PUBLIC LIBRARY STATISTICS

GENERAL SERVICE	2014	2015
Hours of Service per Week	31	31
Number of Library Cards In Effect	900	948
Total Annual Library Visits	7539	7598
Meeting Room Use	30	32
Public Computer Use	101	150
Online Database Searches	1203	994
LIBRARY HOLDINGS		
Total Materials in the Collection	14295	15502
"Lost" Materials in the Collection	4	7
CIRCULATION		
KPL Materials Loaned	14969	14502
Items Requested from Other Libraries	304	311
Museum Passes Borrowed	67	78
E Books downloaded	624	505
Audio books downloaded	362	496
PROGRAMMING		
Total Programs Sponsored by the Library	28	30
Summer Reading Program Events	9	9

Road Manager Report



State of New Hampshire Town of Kensington

95 Amesbury Road
Kensington, NH 03833

REPORT OF THE ROAD MANAGER

The 2015 year brought the following upgrades and issues to Kensington:

- January and February record snowfall and clean up
- FEMA assistance to offset record snowfall expenses
- Managed to stay under budget even with record snowfall
- Drinkwater Road was paved within the Road Reconstruction Article Appropriation and gravel shoulders put in
- Discussions and bids were received for Kimball Road Culvert Replacements
- Weight limit lowered on Kimball Road, due to the culverts
- Driveway permits were issued
- Part of Wild Pasture Road was reconstructed for water flow issues
- Road side mowing was done two times this year
- West School Road had culvert work done

The Road Manager is responsible for approximately 21 miles of road in Kensington, as well as overseeing any relationship to the road maintenance in town.

Respectfully Submitted,

David Buxton

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Trustees of the Trust Funds



New Hampshire
Department of
Revenue Administration

2015
MS-9

KENSINGTON (239)

1. CERTIFY THIS FORM

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

Preparer's First Name

Preparer's Last Name

Date

Ann

Smith

2/2/16

2. SAVE AND EMAIL THIS FORM

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

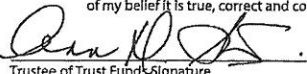
- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlneau: shelly.gerlneau@dra.nh.gov
- Stephanie Derosier: stephanie.derosier@dra.nh.gov

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

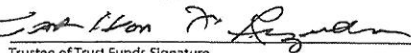
TRUSTEE CERTIFICATION

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.



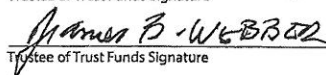
Trustee of Trust Funds Signature

Trustee of Trust Funds Signature



Trustee of Trust Funds Signature

Trustee of Trust Funds Signature



Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Per RSA 31:38, copies of this report must also be provided to the governing body of the municipality and to the Attorney General at the following address:

Department of Justice
Office of the Attorney General
33 Capital Street
Concord, NH 03301-6397

ANNUAL REPORT 2015



New Hampshire
Department of
Revenue Administration

2015
MS-9

REPORT OF TRUST AND CAPITAL RESERVE FUNDS

Form Due Date: **March 1st (Calendar Year), or September 1st (Fiscal Year)**

Instructions

Cover Page

- Select the Municipality name from the pull down menu
- Enter the preparer's information

A hard copy of this form, as well as the signature page, must be sent to:

Department of Justice
Office of the Attorney General
33 Capitol Street
Concord, NH 03301-6397

Reporting:

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

For Assistance Please Contact:

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

ENTITY'S INFORMATION

Municipality: KENSINGTON

County:

ROCKINGHAM

Total of All Funds: 382,796.32

PREPARER'S INFORMATION

First Name

Ann

Last Name

Smith

Street No.

14

Street Name

Lamprey Road

Phone Number

(603) 772-6627

Email (optional)

Esmith5694@aol.com

ANNUAL REPORT 2015

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF KENSINGTON FOR THE CALENDAR YEAR ENDING 12/31/2015

TRUST FUNDS															
PRINCIPAL															
Date Created	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/ Losses	With- drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	TOTAL Principal & Income	MARKET VALUE Unrealized Gain/Loss
Cemetery															
Perpetual Care															
1912	JOHN F. GILL	Cemetery Misc	Common TF	0.55	112.31	0.00	2.34	0.00	114.65	131.95	5.19	0.00	137.14	251.79	-5.51
1916	MARY S. BLAKE	Cemetery Misc	Common TF	0.55	112.31	0.00	2.34	0.00	114.65	131.95	5.19	0.00	137.14	251.79	-5.51
1918	LEZUE OSGOOD	Cemetery Misc	Common TF	0.49	102.05	0.00	2.09	0.00	104.14	115.24	4.60	0.00	119.84	223.58	-4.90
1922	JAMES P. BARTLETT	Cemetery Misc	Common TF	0.49	102.05	0.00	2.09	0.00	104.14	115.24	4.60	0.00	119.84	223.58	-4.90
1922	GEORGE M. GOVE	Cemetery Misc	Common TF	1.14	204.82	0.00	4.87	0.00	209.69	303.75	10.77	0.00	314.52	524.21	-11.48
1925	ELLEN F. BINGHAM	Cemetery Misc	Common TF	0.55	112.31	0.00	2.34	0.00	114.65	131.95	5.19	0.00	137.14	251.79	-5.51
1925	CLARA A. RHODES	Cemetery Misc	Common TF	0.55	112.31	0.00	2.34	0.00	114.65	131.95	5.19	0.00	137.14	251.79	-5.51
1929	WILLIAM H. EATON	Cemetery Misc	Common TF	1.19	205.04	0.00	5.11	0.00	210.15	328.04	11.28	0.00	339.32	524.21	-11.48
1971	ROY S. BROWN, SR.	Cemetery Misc	Common TF	3.73	715.81	0.00	15.99	0.00	731.80	951.28	35.29	0.00	986.57	1,718.48	-37.62
1931	SUSAN L. WEBSTER	Cemetery Misc	Common TF	1.48	256.26	0.00	6.36	0.00	262.62	405.90	14.01	0.00	419.91	697.59	-11.94
1932	ROBERT T. BROWN	Cemetery Misc	Common TF	1.14	204.82	0.00	4.87	0.00	209.69	303.75	10.77	0.00	314.52	524.21	-11.48
1932	FRANK L. WADLEIGH	Cemetery Misc	Common TF	0.49	102.05	0.00	2.09	0.00	104.15	115.23	4.60	0.00	119.83	223.58	-4.90
1937	SARAH A. GREEN	Cemetery Misc	Common TF	0.49	102.05	0.00	2.09	0.00	104.15	115.23	4.60	0.00	119.83	223.58	-4.90
1937	OLIVER CLIFFORD	Cemetery Misc	Common TF	0.54	102.28	0.00	2.32	0.00	104.60	139.96	5.12	0.00	144.68	249.28	-5.46
1940	CLARA E. KIMBALL	Cemetery Misc	Common TF	1.77	307.50	0.00	7.57	0.00	315.07	494.03	16.76	0.00	500.79	815.06	-17.86
1942	MARY JANE SMITH	Cemetery Misc	Common TF	1.19	205.04	0.00	5.11	0.00	210.15	328.04	11.28	0.00	339.32	524.21	-11.48
1944	JOHN S. WADLEIGH	Cemetery Misc	Common TF	2.25	402.70	0.00	9.82	0.00	413.52	613.57	21.67	0.00	635.24	1,054.76	-23.09
1945	MARY EVANS	Cemetery Misc	Common TF	0.87	153.68	0.00	3.72	0.00	157.41	234.46	8.24	0.00	242.70	400.11	-4.76
1947	BENJAMIN LOVERING	Cemetery Misc	Common TF	0.54	102.28	0.00	2.32	0.00	104.60	139.96	5.12	0.00	144.68	249.24	-5.46
1948	FRANK POOR	Cemetery Misc	Common TF	1.14	204.82	0.00	4.87	0.00	209.69	303.75	10.77	0.00	314.52	524.21	-11.48
1952	ARTHUR T. YORK	Cemetery Misc	Common TF	1.14	204.82	0.00	4.87	0.00	209.69	303.75	10.77	0.00	314.52	524.21	-11.48
1952	CHARLES E. FISH	Cemetery Misc	Common TF	1.14	204.82	0.00	4.87	0.00	209.69	303.75	10.77	0.00	314.52	524.21	-11.48
1953	CHARLES N. ROBBE	Cemetery Misc	Common TF	1.14	204.82	0.00	4.87	0.00	209.69	303.75	10.77	0.00	314.52	524.21	-11.48
1957	FANNIE EVANS	Cemetery Misc	Common TF	0.49	102.06	0.00	2.09	0.00	104.15	115.21	4.60	0.00	119.81	223.56	-4.90
1957	FRANK C. CARR	Cemetery Misc	Common TF	1.14	204.82	0.00	4.87	0.00	209.69	303.75	10.77	0.00	314.52	524.21	-11.48
1959	STEWART E. ROWE	Cemetery Misc	Common TF	1.77	307.50	0.00	7.57	0.00	315.07	494.03	16.76	0.00	500.79	815.06	-17.86
1959	JOSEPH BODWELL	Cemetery Misc	Common TF	1.19	205.04	0.00	5.11	0.00	210.15	328.04	11.28	0.00	339.32	524.21	-11.48
1959	MOSES EVANS	Cemetery Misc	Common TF	1.14	204.82	0.00	4.87	0.00	209.69	303.75	10.77	0.00	314.52	524.21	-11.48
1959	JOHN T. BLAKE - MARY E. WARNER	Cemetery Misc	Common TF	6.20	1,023.31	0.00	26.59	0.00	1,052.90	1,749.57	58.77	0.00	1,888.30	2,861.20	-42.64
1962	WILLIAM G. TILTON - GEORGE B. SHAW	Cemetery Misc	Common TF	1.45	256.15	0.00	6.22	0.00	262.37	393.85	13.77	0.00	407.62	689.95	-14.87
1962	JOHN W. YORK	Cemetery Misc	Common TF	2.10	358.90	0.00	9.00	0.00	367.90	579.04	19.83	0.00	598.87	966.77	-21.16
1965	STUART E. BLOGGETT	Cemetery Misc	Common TF	1.14	204.82	0.00	4.87	0.00	209.69	303.75	10.77	0.00	314.52	524.21	-11.48
1966	ELMER N. WADE	Cemetery Misc	Common TF	1.14	204.82	0.00	4.87	0.00	209.69	303.75	10.77	0.00	314.52	524.21	-11.48
1969	HARGOLD B. GREENWOOD	Cemetery Misc	Common TF	4.29	1,018.20	0.00	18.41	0.00	1,036.61	1,749.57	58.77	0.00	1,888.30	2,861.20	-42.64
1970	RUTH P. BALLUM	Cemetery Misc	Common TF	1.14	204.82	0.00	4.87	0.00	209.69	303.75	10.77	0.00	314.52	524.21	-11.48

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ANNUAL REPORT 2015

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF KENSINGTON FOR THE CALENDAR YEAR ENDING 12/31/2015

TRUST FUNDS				PRINCIPAL						INCOME			TOTAL		MARKET VALUE	
Date Cre- ated	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/ Losses	With- drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Cemetery																
Perpetual Care																
1970	JEREMIAH HILLARD	Cemetery Minc	Common TF	1.11	284.70	0.00	4.76	0.00	289.46	281.51	10.52	0.00	302.03	511.49	-11.20	500.29
1972	CHASE-TOWLE	Cemetery Minc	Common TF	1.77	397.52	0.00	7.58	0.00	315.10	484.19	18.76	0.00	500.95	816.05	-17.86	788.19
1974	LEONARD L. LAMPREY	Cemetery Minc	Common TF	1.45	295.17	0.00	6.22	0.00	287.39	393.70	13.76	0.00	407.46	688.85	-14.66	655.19
1974	ERROL & PRISCILLA A. PERRY	Cemetery Minc	Common TF	1.19	205.04	0.00	5.11	0.00	210.15	328.04	11.28	0.00	339.32	537.44	-12.03	537.44
1986	LAURIS GOVE	Cemetery Minc	Common TF	6.42	2,227.23	0.00	27.54	0.00	2,254.77	646.54	60.83	0.00	707.47	2,962.24	-64.85	2,897.39
1988	ARTHUR MOORE	Cemetery Minc	Common TF	0.94	253.99	0.00	4.02	0.00	258.01	168.00	8.86	0.00	174.86	432.87	-9.48	423.39
1989	CHARLES WILLIAMS	Cemetery Minc	Common TF	2.62	711.11	0.00	11.24	0.00	722.35	461.52	24.84	0.00	486.36	1,206.71	-26.46	1,182.25
1990	CHARLES & HELEN EASTMAN	Cemetery Minc	Common TF	1.17	304.94	0.00	5.02	0.00	309.96	217.30	11.04	0.00	228.34	538.30	-11.78	526.52
1991	ALDEN TUTTLE FAMILY	Cemetery Minc	Common TF	1.15	304.88	0.00	4.92	0.00	309.80	205.79	10.89	0.00	220.68	530.48	-11.61	518.87
1992	STANLEY UNDERHILL	Cemetery Minc	Common TF	0.76	203.24	0.00	3.28	0.00	206.52	138.78	7.25	0.00	146.01	352.53	-7.72	344.81
1992	FRANK & JOYCE BROWN	Cemetery Minc	Common TF	1.14	304.81	0.00	4.87	0.00	309.68	204.03	10.78	0.00	146.01	352.53	-7.72	344.81
1993	NATHAN HERRICK	Cemetery Minc	Common TF	0.35	101.50	0.00	1.52	0.00	103.02	56.67	3.35	0.00	60.02	163.04	-3.57	159.47
1994	FRED & LOUISE VINING	Cemetery Minc	Common TF	0.73	203.07	0.00	3.12	0.00	206.19	121.42	6.86	0.00	128.28	327.15	-7.32	327.15
1997	JOHN W. & JESSIE E. YORK	Cemetery Minc	Common TF	0.70	202.96	0.00	3.00	0.00	205.96	110.78	6.66	0.00	117.44	323.40	-7.08	316.32
1997	STEPHEN & ROLAND SAWYER	Cemetery Minc	Common TF	3.52	1,014.92	0.00	15.09	0.00	1,030.01	560.13	33.33	0.00	953.46	1,622.47	-35.54	1,587.93
1997	DONALD & JOAN GROVER	Cemetery Minc	Common TF	0.62	202.65	0.00	2.65	0.00	205.30	74.27	5.85	0.00	80.12	285.42	-6.25	279.17
1998	GEORGE & THERESE GARNEAU	Cemetery Minc	Common TF	0.70	202.94	0.00	2.99	0.00	205.93	108.95	6.60	0.00	115.55	321.48	-7.04	314.44
1998	T. ELLIOTT & VICTORIA T. YOUNG	Cemetery Minc	Common TF	0.69	202.91	0.00	2.94	0.00	205.85	102.50	6.49	0.00	109.99	315.84	-6.91	308.93
1998	ROBERT B. & K. LINDA AMUNDSEN	Cemetery Minc	Common TF	1.88	707.99	0.00	8.08	0.00	716.07	134.62	17.81	0.00	152.43	868.50	-19.01	849.49
2000	ROBERT S. & BARBARA S. KUESEL	Cemetery Minc	Common TF	0.63	202.66	0.00	2.70	0.00	205.36	75.53	5.97	0.00	85.50	290.86	-6.37	284.49
2000	BIGGS FAMILY	Cemetery Minc	Common TF	0.84	303.55	0.00	3.57	0.00	307.12	70.29	7.91	0.00	78.20	385.32	-8.44	376.88
2001	PATRICK LABBE FAMILY	Cemetery Minc	Common TF	1.95	708.31	0.00	8.40	0.00	716.71	169.60	18.61	0.00	188.21	904.92	-18.81	885.11
2001	JOSEPH & JOSEPHINE GAGNE	Cemetery Minc	Common TF	0.28	101.17	0.00	1.18	0.00	102.35	22.20	2.62	0.00	24.82	127.17	-2.78	124.39
2002	BURT & DOT YORK	Cemetery Minc	Common TF	0.69	252.91	0.00	2.94	0.00	255.85	54.13	6.91	0.00	60.64	316.49	-6.93	309.56
2004	BELLA S. MURPHY	Cemetery Minc	Common TF	0.71	253.04	0.00	3.05	0.00	256.09	66.53	6.78	0.00	73.31	329.40	-7.21	322.19
2004	HERMAN & KAREN MCGEE	Cemetery Minc	Common TF	1.42	506.05	0.00	6.11	0.00	512.16	130.85	13.49	0.00	144.34	658.50	-14.37	642.13
2004	GEORGE W. & HELEN L. ROBINSON	Cemetery Minc	Common TF	1.39	505.96	0.00	5.97	0.00	511.93	117.60	13.17	0.00	130.77	642.64	-14.07	626.57
2007	ARTHUR F. & BEATRICE C. WIGGIN	Cemetery Minc	Common TF	1.26	595.41	0.00	5.47	0.00	510.88	66.32	12.11	0.00	78.43	593.31	-12.90	576.41
2008	ROBERT L. & JOAN C. BERRY	Cemetery Minc	Common TF	0.62	252.65	0.00	2.68	0.00	255.33	26.87	5.92	0.00	32.79	268.12	-6.31	261.81
2010	DWIGHT DEARBORN	Cemetery Minc	Common TF	1.86	757.90	0.00	7.57	0.00	765.87	73.71	17.62	0.00	91.33	857.20	-16.77	838.43
2011	ELMER & SHIRLEY DUNN	Cemetery Minc	Common TF	4.96	2,042.04	0.00	21.27	0.00	2,063.31	198.13	46.99	0.00	245.11	2,287.42	-50.07	2,237.35
2011	DAVID & BARBARA BAILEY	Cemetery Minc	Common TF	0.62	252.64	0.00	2.56	0.00	255.20	24.74	5.89	0.00	30.63	285.93	-6.26	279.67

ANNUAL REPORT 2015

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF KENSINGTON FOR THE CALENDAR YEAR ENDING 12/31/2015

TRUST FUNDS																
Cemetery					PRINCIPAL					INCOME			TOTAL		MARKET VALUE	
Date Cre- ated	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/ -Losses	With- drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Perpetual Care																
2011	ROBERT A. & LORRAINE P. O'REEFE	Cemetery Misc	Common TF	2.48	1,010.49	0.00	10.64	0.00	1,021.13	99.08	23.49	0.00	1,022.57	1,143.70	-25.04	1,118.66
2011	GERT E. & LESLIE B. FRANK	Cemetery Misc	Common TF	1.24	505.25	0.00	5.32	0.00	510.57	48.54	11.73	0.00	61.27	571.84	-12.52	559.32
2012	COPE-HACKWICZ	Cemetery Misc	Common TF	1.20	504.92	0.00	5.16	0.00	510.08	33.87	11.40	0.00	45.27	555.35	-12.16	543.19
2014	J. CLARK JACOBS FAMILY TRUST	Cemetery Misc	Common TF	0.58	284.44	0.00	2.48	0.00	286.92	4.45	5.47	0.00	9.92	286.84	-5.84	281.00
2014	GORDON & DORIS SWIFT	Cemetery Misc	Common TF	0.56	250.40	0.00	2.42	0.00	252.82	1.47	5.33	0.00	6.80	256.62	-5.68	253.94
Total Perpetual Care					26,113.77	0.00	428.79	0.00	26,542.56	18,632.28	947.33	0.00	19,579.61	46,127.17	-1,005.72	45,121.45
Perpetual Care & For the Good of the Cemetery																
1944	MARGA D. TILTON*	Cemetery Misc	Common TF	14.26	1,025.72	0.00	28.01	0.00	1,053.73	1,683.74	57.48	0.00	1,746.22	2,797.95	-61.25	2,736.70
1971	EDITH M. KEOUGH*	Cemetery Misc	Common TF	7.16	512.93	0.00	13.07	0.00	526.00	850.25	28.86	0.00	873.11	1,403.11	-30.76	1,373.35
1971	HORACE P. BLODGETT*	Cemetery Misc	Common TF	4.16	307.52	0.00	7.58	0.00	315.10	484.19	16.76	0.00	500.95	916.05	-17.86	798.19
1972	RACHEL S. SMITH*	Cemetery Misc	Common TF	2.67	204.82	0.00	4.87	0.00	209.69	303.75	10.77	0.00	314.52	524.21	-11.48	512.73
1972	YVONNE CHARLTON*	Cemetery Misc	Common TF	1.14	102.05	0.00	2.08	0.00	104.15	116.23	4.60	0.00	119.83	223.98	-4.90	219.08
1972	LEONARD B. MILLER*	Cemetery Misc	Common TF	4.19	307.56	0.00	7.64	0.00	315.20	485.96	16.83	0.00	505.79	920.99	-17.97	903.02
1972	CHRISTINE SCHWEIZER*	Cemetery Misc	Common TF	3.42	255.15	0.00	6.22	0.00	261.37	393.65	13.77	0.00	407.62	558.99	-14.67	553.32
1974	MCKENNA FAMILY*	Cemetery Misc	Common TF	2.67	204.82	0.00	4.87	0.00	209.69	303.75	10.77	0.00	314.52	524.21	-11.48	512.73
1974	DONALD WILLIOUGHBY*	Cemetery Misc	Common TF	2.67	204.82	0.00	4.87	0.00	209.69	303.75	10.77	0.00	314.52	524.21	-11.48	512.73
1975	NOBBS FAMILY*	Cemetery Misc	Common TF	2.67	204.82	0.00	4.87	0.00	209.69	303.75	10.77	0.00	314.52	524.21	-11.48	512.73
1975	KIMBALL-STEVENS*	Cemetery Misc	Common TF	2.67	204.82	0.00	4.87	0.00	209.69	303.75	10.77	0.00	314.52	524.21	-11.48	512.73
1975	JOHN & ETHEL GOURLEY*	Cemetery Misc	Common TF	7.24	513.04	0.00	13.20	0.00	526.24	865.02	29.17	0.00	894.19	1,420.43	-31.10	1,389.33
1979	HOWARD W. COPE*	Cemetery Misc	Common TF	3.47	256.24	0.00	6.34	0.00	262.58	403.95	13.98	0.00	417.93	680.51	-14.90	665.61
1982	PETER M. ATWOOD*	Cemetery Misc	Common TF	3.85	306.96	0.00	7.92	0.00	313.88	426.34	15.53	0.00	441.87	755.85	-16.55	739.30
1982	MARION SCOTT FELCH*	Cemetery Misc	Common TF	6.38	511.49	0.00	11.64	0.00	523.13	702.42	25.71	0.00	728.13	1,251.26	-27.39	1,223.87
2007	JOHN W. ARTHUR T. & JOHN W. & JESSIE E. YORK*	Cemetery Misc	Common TF	31.37	5,055.56	0.00	57.22	0.00	5,113.78	913.63	126.37	0.00	1,040.00	6,153.78	-134.71	6,019.07
Total Perpetual Care & For the Good of the Cemetery					10,160.33	0.00	182.38	0.00	10,342.71	8,851.33	402.91	0.00	9,254.24	19,516.95	-423.46	19,093.49
Total Cemetery					36,294.10	0.00	611.17	0.00	36,905.27	27,483.61	1,350.24	0.00	28,233.85	65,738.12	-1,439.18	64,298.94
General Trusts																
1998	Highfield Farm Trust	Maintenance	Common TF	100.00	10,381.35	0.00	132.09	0.00	10,513.44	1,653.07	2,031.03	0.00	3,694.10	14,207.54	-311.02	13,896.52
Total General Trusts					10,381.35	0.00	132.09	0.00	10,513.44	1,653.07	2,031.03	0.00	3,694.10	14,207.54	-311.02	13,896.52
Kensington School District																
1992	Educational Trust	Grants	Common TF	4.02	8,128.95	0.00	88.89	0.00	8,215.34	916.23	191.48	0.00	1,107.71	9,323.05	-204.09	9,118.96
2007	John W. & Jessie E. York Scholarship Trust	Scholarships	Common TF	6.16	32.77	0.00	153.31	189.08	0.00	18,459.30	3,845.15	8,000.00	14,304.45	14,304.45	-313.14	13,991.31

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MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF KENSINGTON FOR THE CALENDAR YEAR ENDING 12/31/2015

TRUST FUNDS																
Date Created	Name of Trust Fund	Purpose of Fund	How Invested	%	PRINCIPAL					INCOME			TOTAL		MARKET VALUE	
					Beginning Balance	Additions	Capital Gains/-Losses	Withdrawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Kensington School District																
2014	Bessie B. York & Faith N. York Educational Fund	Scholarships	Common TF	69.82	195,203.11	9,807.57	1,947.46	0.00	205,951.14	1,265.49	4,235.40	4,000.00	1,504.89	208,453.03	-4,563.59	203,904.44
Total Kensington School District																
				100	203,399.53	9,807.57	2,190.46	189.08	215,175.48	20,542.02	8,275.03	12,000.00	16,977.05	232,095.53	-5,086.82	227,014.71
					250,044.58	9,807.57	2,833.72	189.08	262,397.19	49,783.70	11,655.30	12,000.00	49,445.00	312,042.19	-6,831.02	305,211.17
GRAND TOTAL: TRUST FUNDS																

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF KENSINGTON FOR THE CALENDAR YEAR ENDING 12/31/2015

CAPITAL RESERVE FUNDS										PRINCIPAL			INCOME			TOTAL		MARKET VALUE	
Date Cre- ated	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/ -Losses	With- drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Unrealized Gain/Loss	Ending Market Value				
Capital Reserve Funds																			
1987	Highway Equipment	Equip Purchase	Common CRF	51.10	11,487.17	0.00	21.06	0.00	11,508.23	24,084.47	593.50	0.00	24,647.97	323.61	35,473.81				
1987	Land & Buildings	Acquisition	Common CRF	13.11	5,894.30	0.00	5.41	0.00	5,903.71	3,322.77	143.55	0.00	3,466.32	83.02	9,359.05				
1986	Roads	Maintenance	Common CRF	6.05	1,720.87	0.00	2.49	0.00	1,723.36	2,492.33	66.27	0.00	2,558.60	4,281.96	4,320.28				
1995	Fire Dept. Equip	Purchases	Common CRF	28.51	19,138.53	0.00	12.16	0.00	19,150.69	1,408.17	323.14	0.00	1,731.31	20,882.00	21,058.89				
1997	Police Cruiser	Purchases	Common CRF	0.22	97.76	0.00	0.09	0.00	97.87	56.36	2.43	0.00	56.79	156.66	158.06				
1998	Revaluation	Future Need	Common CRF	0.00	0.97	0.00	0.00	0.00	0.97	0.31	0.00	0.00	0.31	1.28	1.29				
Total Capital Reserve Funds				100	38,249.62	0.00	41.21	0.00	38,290.83	31,368.41	1,094.89	0.00	32,463.30	70,754.13	71,387.38				
GRAND TOTAL: CAPITAL RESERVE FUNDS					38,249.62	0.00	41.21	0.00	38,290.83	31,368.41	1,094.89	0.00	32,463.30	70,754.13	71,387.38				
GRAND TOTAL: KENSINGTON					288,294.60	9,807.57	2,974.93	189.08	300,888.02	81,157.11	12,751.15	12,000.00	81,998.30	362,795.32	-6,197.77	376,598.55			

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ANNUAL REPORT 2015



New Hampshire
Department of
Revenue Administration

2015
MS-10

KENSINGTON (239)

1. CERTIFY THIS FORM

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

Preparer's First Name

Ann

Preparer's Last Name

Smith

Date

2/2/16

2. SAVE AND EMAIL THIS FORM

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

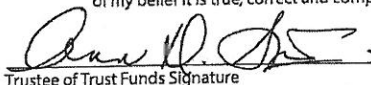
- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlneau: shelly.gerlneau@dra.nh.gov
- Stephanie Derosier: stephanie.derosier@dra.nh.gov

3. PRINT, SIGN, AND UPLOAD THIS FORM

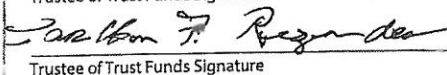
This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

TRUSTEE CERTIFICATION

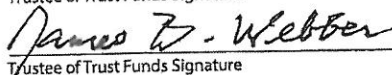
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.


Trustee of Trust Funds Signature

Trustee of Trust Funds Signature


Trustee of Trust Funds Signature

Trustee of Trust Funds Signature


Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Per RSA 31:38, copies of this report must also be provided to the governing body of the municipality and to the Attorney General at the following address:

Department of Justice
Office of the Attorney General
33 Capitol Street
Concord, NH 03301-6397

ANNUAL REPORT 2015



New Hampshire
Department of
Revenue Administration

2015
MS-10

REPORT OF COMMON TRUST FUND INVESTMENTS

Form Due Date: **March 1st (if operating on Calendar Year)**
September 1st (if operating on Fiscal Year)

Instructions

Cover Page

- Select the Municipality name from the pull down menu
- Enter the entities contact information
- Enter the preparer's information

Reporting:

- Please complete all fields as necessary for the *Report of the Common Trust Funds Investments, For the Year Ending, and Principal Only* sections

A hard copy of this form, as well as the
signature page, must be sent to:

Department of Justice
Office of the Attorney General
33 Capitol Street
Concord, NH 03301-6197

For Assistance Please Contact:

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

ENTITY'S INFORMATION

Municipality: KENSINGTON

County: ROCKINGHAM

PREPARER'S INFORMATION

First Name

Ann

Last Name

Smith

Street No.

14

Street Name

Lamprey Road

Phone Number

(603) 772-6627

Email (optional)

Esmith5694@aol.com

MS-10 **REPORT OF THE COMMON TRUST FUNDS INVESTMENTS OF THE TOWN OF KENSINGTON**
FOR THE CALENDAR YEAR ENDING 12/31/2015

Description of Investment (See Attached)	PRINCIPAL				INCOME				TOTAL	MARKET VALUE		
	Beginning Balance	Additions	Capital Gains/ -Losses	With- drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
NATC Common TF												
- Perpetual Care												
- Perpetual Care & For the Good of the Cemetery												
- General Trusts												
- Kensington School District												
** Total NATC Common TF	250,044.98	9,807.57	2,933.72	188.08	262,597.19	49,788.70	11,858.30	12,000.00	49,445.00	312,042.19	-6,831.02	305,211.17
NATC Common CRF												
- Capital Reserve Funds												
** Total NATC Common CRF	38,249.62	0.00	41.21	0.00	38,290.83	31,268.41	1,094.89	0.00	32,463.30	70,754.13	633.25	71,387.38
GRAND TOTAL	288,294.60	9,807.57	2,974.93	188.08	300,888.02	81,157.11	12,751.19	12,000.00	81,908.30	382,796.32	-6,197.77	376,598.55

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

1. Name of Investment Advisor: Mackensen & Company, Inc., 380 Lafayette Road, Suite D, Hampton, NH 03842 603-926-1775
2. All assets held at National Advisors Trust Company. See attached 12/31/2015 statements.
3. Investment management fees for Trust Funds in the amount of \$4,565.27 were paid from Trust Funds income.
4. Investment management fees for Capital Reserve Funds in the amount of \$356.96 were paid by the Town per RSA 35:9-a, II.

Town Of Kensington
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2015

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL Principal & Income	Ending Market Value
				Balance Beginning of Year	Additions- Withdrawal Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year		
CEMETERY											
1912- Perpetual Care		Cemetery Minc	Common TF	26,113.77	428.79	26,542.56	18,632.28	947.33	0.00	19,579.61	45,112.45
1944- Perpetual Care & For the Good of the Cemetery		Cemetery Minc	Common TF	10,180.33	182.38	10,362.71	8,851.33	402.91	0.00	9,254.24	19,187.49
Total Cemetery				36,294.10	611.17	36,905.27	27,483.61	1,350.24	0.00	28,833.85	64,299.94
GENERAL TRUSTS											
1998 Highfield Farm Trust		Maintenance	Common TF	10,381.35	132.09	10,513.44	1,663.07	2,031.03	0.00	3,694.10	13,896.52
Total General Trusts				10,381.35	132.09	10,513.44	1,663.07	2,031.03	0.00	3,694.10	13,896.52
KENSINGTON SCHOOL DISTRICT											
1992 Educational Trust		Grants	Common TF	8,128.65	86.69	8,215.34	916.23	191.48	0.00	1,107.71	9,118.96
2007 John W. & Jessie E. York Scholarship Trust		Scholarships	Common TF	32.77	-32.77	0.00	18,459.30	3,845.15	8,000.00	14,304.45	13,991.31
2014 Bessie B. York & Faith N. York Educational Fund		Scholarships	Common TF	195,208.11	11,755.03	206,963.14	1,266.49	4,238.40	4,000.00	1,504.89	203,904.44
Total Kensington School District				203,369.53	11,808.95	215,178.48	20,642.02	8,275.03	12,000.00	16,917.05	227,014.71
CAPITAL RESERVE FUNDS											
1987 Highway Equipment		Equipmt Purchases	Common CRF	11,487.17	21.06	11,508.23	24,088.47	559.50	0.00	24,647.97	36,479.81
1987 Land & Buildings		Acquisition	Common CRF	5,804.30	5.41	5,809.71	3,322.77	143.55	0.00	3,466.32	9,359.05
1966 Roads		Maintenance	Common CRF	1,720.87	2.49	1,723.36	2,492.33	66.27	0.00	2,558.60	4,320.28
1995 Fire Dept. Equipmt		Purchases	Common CRF	19,138.53	12.16	19,150.69	1,408.17	323.14	0.00	1,731.31	21,068.99
1997 Police Cruiser		Purchases	Common CRF	97.78	0.09	97.87	56.36	2.43	0.00	58.79	158.06
1998 Revaluation		Future Need	Common CRF	0.97	0.00	0.97	0.31	0.00	0.00	0.31	1.29
Total Capital Reserve Funds				38,249.62	41.21	38,290.83	31,368.41	1,094.89	0.00	32,463.30	71,387.38
GRAND TOTALS:				288,294.60	12,593.42	300,888.02	81,157.11	12,751.19	12,000.00	81,908.30	376,598.55

Cemetery Trustees Report

Our Cemetery continues in good shape with conscientious attention, mowing and trimming by Toby Hale and final leaf clean up removal by Down To Earth Landscapes. Arthur Wiggin finished scraping and painting the entire fence and did a fine job. This year the storage shed at the rear of the cemetery was repaired and painted, a much needed job. The Old oak tree was tended to as well. And, finally, we were able to straighten and repair more stones and monuments, a necessary and on-going effort. The cemetery is attractive to look at by those passing by.

REMINDERS

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

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

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

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

BURIAL PROCEDURES

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

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

CREMATION

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

A trustee must be notified before burial of ashes.

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

A burial permit must be filed with the town clerk.

WINTER BURIALS

Due to weather, road conditions and frozen or muddy ground, the Dearborn Cemetery will not be open for winter burials. An exception will be considered at the discretion of the cemetery trustees, taking into account the amount of snow and ground condition. The town burial vault is available for storage until spring.

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PERPETUAL CARE

Although the town has an annual budget to maintain the cemetery, it is not adequate to keep individual stones cleaned and in repair. This duty is the responsibility of the family, however, often there is no longer a family member residing in town and the stones fall into disrepair. Perpetual care is a fund established to help with this situation. The cemetery trustees urge families who have plots that do not yet have perpetual care established for them to do so soon. The suggested amount is \$250.00 per gravesite.

PROPOSED 2016 CEMETERY BUDGET

Budget Wages.....	10,000.00
Supplies.....	200.00
Fuel.....	200.00
Equipment Maintenance.....	250.00
Road Maintenance.....	250.00
Tree Maintenance.....	1,500.00
Stone Maintenance.....	1,000.00
Fence Maintenance.....	500.00
Total.....	13,900.00

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

Respectfully submitted,

The Cemetery Trustees

Carl Rezendes – 772-4508 ; Joan Webber – 778-1549 ; Richard Bates – 394-7760

Conservation Commission

Annual Report for Kensington Conservation Commission 2015

The Commission met with Nik Coates from the New Hampshire Association of Conservation Commissions. New Hampshire Association of Conservation Commissions offers technical assistance to Conservation Commissions, offers training sessions and monitors legislative activities in New Hampshire.

The Commission has been investigating phragmites control/removal on town land in the Great Meadow off Route 150. The Commission has contacted several resources, New Hampshire Department of Environmental Services and private entities. Phragmites is an invasive species and spread through its rhizomes. It is difficult to eliminate requiring either application of pesticides or manual removal of the rhizomes. The site off of route 150 is a sensitive area in wetlands and adjacent to a bee keeper. The Commission continues to explore options for control/removal.

South East Land Trust, Society for Protection of New Hampshire Forests and Rockingham Conservation District have provided monitoring reports for the respective conservation easements. There have been no issues of enforcement except for issues with ATV traffic on haying operations on the Hodges Conservation land and erosion along Dearborn Road. ATV traffic has also been an issue on other town lands. Signage describing allowed uses has been posted however some signage has been removed. Any motorized traffic on lands, whether public or private require written land owner permission by state law.

The Commission has agreed to allow cutting of hay once per year on Great Brook conservation land off of Route 108. The hay is cut in late July or August after the ground nesting birds have fledged. The cutting of hay keeps the land open. Brush hogging the field borders will widen the field area and control invasive species.

The Commission has met with the South East Land Trust (SELT) throughout the year. SELT has meet with several land owners in town and offered assistance to the land owners shepherding the land owners through the land protection process. SELT has sought out funding through federal and state grant sources and they have also committed to fundraising. The Conservation Commission has committed funding appraisal costs for particular projects. . SELT announced in November 2015 that 110 acres of the Bodwell dairy farm was awarded \$100,000 from the New Hampshire Land and Community Investment Program (LCHIP.) This funding mechanism derives funds from the New Hampshire conservation license plates.

From the SELT website, News Section: “The Bodwell Farm has provided Kensington and beyond with a steady source of milk and other dairy products for six generations, thanks in large part to the lush pastures and productive farmland soils surrounding the farm. One of only six commercial dairies remaining in Rockingham County, a drive down Stumpfield Road offers a window into New Hampshire’s agrarian past. With the Bodwell family currently managing over 600 acres throughout the community, this one dairy farm is responsible for maintaining a considerable share of open space and wildlife habitat across the landscape. In fact, New Hampshire Fish & Game’s 2015 Wildlife Action Plan ranks the farm among its top three tiers of wildlife habitat. A favorite destination for bird enthusiasts, cross country skiers and more, this farm delivers a wealth of environmental benefits to the surrounding community while still contributing a valuable and increasingly rare resource into the local food system. “

The Commission reviewed “intent to cut” forestry applications and “alteration of terrain” applications which were filed with the town and provided comment to New Hampshire Department of Environmental Services. Concerns were erosion control monitoring given the town does not have a Code Enforcement Officer and relies on the state to monitor.

The Commission also reviewed the town’s application for culvert replacement on Kimball Road. Disturbance should be minimized to avoid invasive species such as phragmites, purple loosestrife and Japanese knotweed. Equipment should be cleaned before entering site and a plan should be in place to monitor for invasive species. The phragmites on Route 150 was introduced when the area was disturbed. The Commission also reviewed and commented on other wetlands disturbance/fill applications.

Submitted by,

Kensington Conservation Commission

Planning Board Report

2015

Honorable Board of Selectmen

Citizens of Kensington

With the assistance of the Rockingham Planning Commission (RPC) the Planning Board has seen various applications during the year:

- Lot Line Adjustments
- Lot Mergers
- Consultations on lot configurations and allowable uses
- Crafting Non-Conforming Uses, and Storm Water Management
- Removal of hazard trees application on scenic roads
- Adding the Telecommunications application and review fees
- Alteration of terrain permits
- Addition of waivers to Subdivision and Site Plan Review regulations
- One in-home business
- Reduced the budget by \$3,000
- We discussed plug in areas for electric cars
- Assisted the brick school house with their grant application for repairs
- Discussed cell tower operations and guidelines

We conducted numerous public hearings for site plan reviews, lot line adjustments, mergers, and the various zoning procedural modifications discussed above. We also reviewed various gravel pit operations and closures. We discussed reducing lot size requirements for home construction but concluded this would not reduce housing costs.

In December 2015 the board accepted the proposed changes to the Subdivision and Site Plan regulations for Storm Water Management and to send the proposed addition of Non-Conforming uses to the March 2016 ballot.

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

Respectfully Submitted on behalf of the Planning Board,

Jim Thompson, Chairman

Historical Society Report

The Historical Society of Kensington NH Inc. celebrated its 45th year in 2015. It was incorporated on November 10, 1970.

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

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

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

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

The Current Officers are:

President:	Lorraine O'Keefe
Vice President:	Elaine Bodwell
Secretary:	Joan Webber
Treasurer:	Holly McCann

Board of Directors:

Carl Rezendes
Janet MacQuarrie
Anna Seitz
Richard Fyler
Rudi Seitz
Frank Whittemore

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Schedule of Town Property

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

Trash and Recycling

Trash & Recycling Pickup is Every Tuesday beginning at 6:30am.

TRASH CONTAINER LIMITS

1. Waste must be contained in plastic bags or trash barrels, not to exceed a capacity of 32 gallons.
 - Cardboard boxes may NOT be used.
2. Waste must be placed at the end of the driveway by 6:30am on Tuesdays.
3. Weight of any container must not exceed 50 pounds.
4. Each 32 gallon container/bag must have a Kensington Trash Sticker affixed to it, or top item in barrel. Stickers are available at the Town Office and Kensington Pubic Library.
5. NO Construction debris, brush or stumps will be picked up and no 55 gallon drums.
6. Residents may dispose of bulky items and other items that cannot be included with trash, such as motor oil, at the

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

Fees and instructions are located on the town website at www.town.kensington.nh.us.

RECYCLING

Recycling is now a comingled program. ♻️

DO NOT INCLUDE: Food Waste, Films, Plastic Bags, Plastic Wrap or Styrofoam.

Do Recycle:

- Cardboard, paper, dairy and juice containers, brown bags, newspaper, magazines, office paper, shredded paper, books (hardcover removed)
- Plastic Bottles & Containers (1,2,3,4,5,6&7)
- Glass Bottles & Jars
- Metal Cans Steel tins, aluminum containers & cans

JUNK CAR REGULATION

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

2014 Audit Report

TOWN OF KENSINGTON, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2014

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CERTIFIED PUBLIC ACCOUNTANTS
608 Chestnut Street • Manchester, New Hampshire 03104
(603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Kensington, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund and the aggregate remaining fund information of the Town of Kensington, New Hampshire, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Basis for Adverse Opinion on Governmental Activities

As discussed in Note 2 to the financial statements, management has not recorded a liability for other post-employment benefits in governmental activities and, accordingly, has not recorded an expense

for the current period change in that liability. Accounting principles generally accepted in the United States of America require that other post-employment benefits attributable to employee services already rendered and that are not contingent on a specific event that is outside the control of the employer and employee be accrued as liabilities and expenses as employees earn the rights to the benefits, which would increase the liabilities, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses of the governmental activities is not reasonably determinable.

Adverse Opinion

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to previously do not present fairly the financial position of the governmental activities of the Town of Kensington, New Hampshire, as of December 31, 2014, or the changes in financial position thereof for the year then ended.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and the aggregate remaining fund information of the Town of Kensington, New Hampshire, as of December 31, 2014, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages i-vi and 22-23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and

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reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Vachon Clukay & Company PC

Manchester, New Hampshire
July 6, 2015

**TOWN OF KENSINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2014**

Presented herewith please find the Management Discussion & Analysis Report for the Town of Kensington for the year ending December 31, 2014. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

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

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

Overview of the Financial Statements

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

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

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

Government-Wide Financial Statements

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

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

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

TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2014

Fund Financial Statements

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

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

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

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

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

Fiduciary funds are used to account for resources held for the benefit of parties outside of the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

Notes to the Basic Financial Statements

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

Government-Wide Financial Analysis

Statement of Net Position

Net position of the Town of Kensington as of December 31, 2014 is as follows:

TOWN OF KENSINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
 Year Ending December 31, 2014

	Governmental Activities	
	<u>2014</u>	<u>2013</u>
Current and other assets:		
Capital assets	\$ 3,229,135	\$ 3,386,393
Other assets	4,269,716	4,103,484
Total assets	<u>7,498,851</u>	<u>7,489,877</u>
Deferred outflows of resources	-	-
Long term and other liabilities:		
Noncurrent liabilities	710,964	805,238
Other liabilities	2,808,456	2,953,299
Total liabilities	<u>3,519,420</u>	<u>3,758,537</u>
Deferred inflows of resources	-	-
Net position:		
Net investment in capital assets	2,950,089	3,056,151
Restricted	85,315	84,954
Unrestricted	944,027	590,235
Total net position	<u>\$ 3,979,431</u>	<u>\$ 3,731,340</u>

Statement of Activities

Change in net position for the year ending December 31, 2014 is as follows:

	Governmental Activities	
	<u>2014</u>	<u>2013</u>
Program revenues:		
Charges for services	\$ 183,153	\$ 192,710
Operating grants and contributions	56,969	80,354
Capital grants and contributions	-	4,272
General revenues:		
Property and other taxes	1,236,157	1,362,213
Licenses and permits	491,284	448,913
Intergovernmental revenue	101,869	94,268
Interest and investment earnings	2,078	5,079
Miscellaneous	77,237	39,220
Total revenues	<u>2,148,747</u>	<u>2,227,029</u>

**TOWN OF KENSINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2014**

	<u>2014</u>	<u>2013</u>
Program expenses:		
General government	607,464	534,142
Public safety	568,619	623,205
Highways and streets	283,187	511,425
Sanitation	140,658	137,526
Health and welfare	26,570	25,405
Culture and recreation	251,215	225,645
Conservation	-	12,138
Interest and fiscal charges	22,943	24,545
Total expenses	<u>1,900,656</u>	<u>2,094,031</u>
Excess (deficiency) before contributions to permanent fund principal	248,091	132,998
Contributions to permanent fund principal	<u> </u>	<u> </u>
Change in net position	<u>248,091</u>	<u>132,998</u>
Net position - beginning of year	<u>3,731,340</u>	<u>3,598,342</u>
Net position - ending of year	<u>\$ 3,979,431</u>	<u>\$ 3,731,340</u>

Town of Kensington Activities

The Town's net position increased \$248,091 during the current year.

The General Fund shows a fund balance of \$839,449. This is an increase of \$235,818 from the prior year.

The total fund balance of \$414,732 in the other governmental funds is restricted for the purposes of the individually established fund. The total fund balance in the other governmental funds increased \$58,907 from December 31, 2013.

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, 2014 is \$5,253,103. However, this only includes infrastructure (roads, bridges etc.) of \$1,902,843 acquired since 2004 as those asset types acquired prior to that date were not recorded. Accumulated depreciation amounts to \$2,023,968, leaving a net book value of \$3,229,135. This investment in capital assets includes equipment and real property. Lease vehicles and equipment before depreciation as of December 31, 2014 was \$380,000.

**TOWN OF KENSINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2014**

Long-Term Obligations

During 2014 the Town had a net decrease in general obligation bonds in governmental activities of \$40,000, as a result of scheduled payments on existing debt. Capital lease obligations in the governmental activities experienced a decrease of \$51,196, as a result of scheduled payments on existing capital leases. See Note 8 to the basic financial statements for a detail of activity.

General Fund Budgetary Highlights

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

Actual revenues on the budgetary basis were greater than the budgeted amount by \$145,383. The Town brought in additional revenues from licenses and permits of \$49,784 and in taxes of \$48,205.

The Town underspent its budget by \$123,402. Significant savings were attributable to the general government and public safety functions.

Economic Factors

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

In 2014, the board of selectmen did not put road reconstruction on the warrant. This made the tax rate decrease due to the \$200,000 not being on the warrant. The 2015 tax rate is expected to increase due to road reconstruction being added back into the warrant.

In 2014 the Town made the second payment of \$60,740 on the 2013 HME SFO Fire Engine which was put into service in July 2013. There were funds that were encumbered each year for the fire truck, but with Town Counsel's advice the board of selectmen did not encumber this amount in December 2014. This amount was in the budget for 2015, so did not need to be encumbered, and was returned to the general fund.

The accounting for the Old Fire Truck sale was not recorded in the Town's financials when the transaction was made. In 2014 it was added to the Fire Department Budget putting them over budget for the year.

Three new homes were constructed in 2014 which increased revenue. One was a modular, one a new home and the other was a replacement of a new home on the same lot.

In 2014 the Police Chief Scott Sanders and the Emergency Management Director, Robert Gustafson acquired many grants for their departments totaling \$7945.36. Thank you for all of your efforts.

In 2014 there was a cruiser incident that was covered by the towns insurance totaling \$9066.30

In 2014 the Local Government Center issued refunds to the Town and Employees participating in the insurance program which totaled \$15,088.41.

ANNUAL REPORT 2015

EXHIBIT A
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Net Position
December 31, 2014

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 3,134,464
Investments	757,669
Taxes receivable	344,960
Accounts receivable, net	32,623
Total Current Assets	<u>4,269,716</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,066,679
Depreciable capital assets, net	<u>2,162,456</u>
Total Noncurrent Assets	<u>3,229,135</u>
Total Assets	<u>7,498,851</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	42,402
Accrued expenses	17,247
Due to other governments	2,651,151
Deposits	3,382
Current portion of bonds payable	41,599
Current portion of capital leases payable	<u>52,675</u>
Total Current Liabilities	<u>2,808,456</u>
Noncurrent Liabilities:	
Bonds payable	484,593
Capital leases payable	<u>226,371</u>
Total Noncurrent Liabilities	<u>710,964</u>
Total Liabilities	<u>3,519,420</u>
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	<u>-</u>
NET POSITION	
Net investment in capital assets	2,950,089
Restricted	85,315
Unrestricted	<u>944,027</u>
Total Net Position	<u>\$ 3,979,431</u>

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, 2014

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities:				
General government	\$ 607,464			\$ (607,464)
Public safety	568,619	\$ 98,847	\$ 7,946	(461,826)
Highways and streets	283,187		49,023	(234,164)
Sanitation	140,658	8,178		(132,480)
Health and welfare	26,570			(26,570)
Culture and recreation	251,215	76,128		(175,087)
Debt service	22,943			(22,943)
Total Governmental Activities	<u>\$ 1,900,656</u>	<u>\$ 183,153</u>	<u>\$ 56,969</u>	<u>(1,660,534)</u>
General Revenues:				
Property and other taxes				1,236,157
Licenses and permits				491,284
Grants and contributions:				
Rooms and meals tax distribution				101,869
Interest and investment earnings				2,078
Miscellaneous				77,237
Total General Revenues				<u>1,908,625</u>
Change in Net Position				248,091
Net Position - beginning				<u>3,731,340</u>
Net Position - ending				<u>\$ 3,979,431</u>

See accompanying notes to the basic financial statements

ANNUAL REPORT 2015

EXHIBIT D TOWN OF KENSINGTON, NEW HAMPSHIRE Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds For the Year Ended December 31, 2014

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds	
Revenues:				
Taxes	\$ 1,216,805	\$ 3,050	\$ 1,219,855	
Licenses and permits	491,284		491,284	
Intergovernmental	158,838		158,838	
Charges for services	9,397	173,756	183,153	
Interest and investment income (loss)	2,174	(96)	2,078	
Miscellaneous	62,805	14,432	77,237	
Total Revenues	<u>1,941,305</u>	<u>191,142</u>	<u>2,132,445</u>	\$ 294,725
Expenditures:				
Current operations:				
General government	553,151		553,151	
Public safety	568,376	48,173	616,549	
Highways and streets	168,997		168,997	16,302
Sanitation	140,658		140,658	
Health and welfare	26,570		26,570	
Culture and recreation	139,582	84,062	223,644	91,196
Capital outlay	42,082		42,082	
Debt service:				
Principal retirement	40,000		40,000	
Interest and fiscal charges	26,069		26,069	
Total Expenditures	<u>1,705,485</u>	<u>132,235</u>	<u>1,837,720</u>	1,740
Net change in fund balances	235,818	58,907	294,725	
Fund balances at beginning of year	603,631	355,825	959,456	1,386
Fund balances at end of year	<u>\$ 839,449</u>	<u>\$ 414,732</u>	<u>\$ 1,254,181</u>	<u>\$ 248,091</u>

Net Change in Fund Balances--Total Governmental Funds \$ 294,725

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period. (157,258)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 16,302

Repayment of principal on bonds and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 91,196

Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. 1,740

In the statement of activities, interest is accrued on outstanding bonds and capital leases, whereas in governmental funds, an interest expenditure is reported when due. 1,386

Change in Net Position of Governmental Activities \$ 248,091

See accompanying notes to the basic financial statements

ANNUAL REPORT 2015

EXHIBIT E
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2014

	Private- Purpose Trust Funds
ASSETS	
Investments	\$ 229,274
Total Assets	<u>229,274</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Total Liabilities	<u>-</u>
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	<u>-</u>
NET POSITION	
Held in trust	<u>229,274</u>
Total Net Position	<u>\$ 229,274</u>

See accompanying notes to the basic financial statements

ANNUAL REPORT 2015

EXHIBIT F
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2014

	Private- Purpose Trust Funds
ADDITIONS:	
Contributions:	
Private donations	\$ 195,000
Total Contributions	<u>195,000</u>
Investment earnings:	
Interest	5,792
Realized (losses) on investments	754
Net increase in the fair value of investments	<u>3,243</u>
Total Investment Earnings	<u>9,789</u>
Total Additions	<u>204,789</u>
DEDUCTIONS:	
Benefits	<u>6,000</u>
Total Deductions	<u>6,000</u>
Change in net position	198,789
Net Position - beginning of year	<u>30,485</u>
Net Position - end of year	<u>\$ 229,274</u>

See accompanying notes to the basic financial statements

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2014

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

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

Basis of Presentation

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

1. Government-Wide Financial Statements:

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

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

2. Fund Financial Statements:

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

**TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

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

Fund Accounting

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

1. Governmental Funds:

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

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

2. Fiduciary Funds:

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

Measurement Focus

1. Government-Wide Financial Statements:

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

2. Fund Financial Statements:

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

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

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

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

Basis of Accounting

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

1. Revenues – Exchange and Non-exchange Transactions:

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

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 3). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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

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

2. Unearned Revenue:

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as unearned revenue.

**TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

3. Expenses/Expenditures:

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

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

Budgetary Data

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

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2014, the Town did not apply fund balance to reduce taxes.

Investments

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

Capital Assets

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

All capital assets, including infrastructure 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 fair value as of the date received.

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

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

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

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

Compensated Absences

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

For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period upon the occurrence of employee death or retirement. The entire compensated absence liability, if any, is reported on the government-wide financial statements.

Bond Premium

Bond premiums are 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. The balance of the unamortized bond premium as of December 31, 2014 is \$11,192.

Accrued Liabilities and Long-Term Obligations

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

Net Position

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

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

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

Fund Balance Policy

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

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

As of December 31, 2014 the Town has not adopted a fund balance policy.

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

Interfund Activity

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

Estimates

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

**TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Other Post-Employment Benefits

The Town did not implement GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions*. Statement 45 requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The provisions of GASB 45 were required to be implemented by the Town during the year ended December 31, 2009.

NOTE 3—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$298,319,275 as of April 1, 2014) and are due in two installments on May 5, 2014 and December 8, 2014. Taxes paid after the due dates accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year end).

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

In accordance with State law, the Town collects taxes for the Exeter Region Cooperative School District, Kensington School District and, Rockingham County, all are independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$5,550,495 and \$321,702 for the Exeter Region Cooperative School District and Kensington School District combined, and Rockingham County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

NOTE 4—RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2014, the Town participated in public entity risk pools (Trusts) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trusts to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2014.

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$5,000,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

Worker's Compensation

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

NOTE 5—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2014 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 3,134,464
Investments	757,669
Statement of Fiduciary Net Position:	
Investments	<u>229,274</u>
Total deposits and investments	<u>\$ 4,121,407</u>

Deposits and investments as of December 31, 2014 consist of the following:

Cash on hand	\$ 100
Deposits with financial institutions	3,161,083
Investments	<u>960,224</u>
Total deposits and investments	<u>\$ 4,121,407</u>

The Town's policy for Governmental Fund deposits requires that they be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. The Town limits its investments to demand deposits, certificates of deposit, or the New Hampshire Public Deposit Investment Pool (NHPDIP) an external investment pool, in accordance with New Hampshire State law. Responsibility for the investments of the Trust Funds is with the Trustee of Trust Funds. The trust funds are invested under the Prudent Man Rule per NH RSA 31:25-b.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

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.

As of December 31, 2014, the Town's trust fund investments could be broken down into the following remaining maturities:

<u>Investment Type</u>	<u>Remaining Maturity (In Years)</u>			
	<u>Fair Value</u>	<u>0-1 Years</u>	<u>1-5 Years</u>	<u>> 5 Years</u>
U.S. Treasury notes	\$ 20,309		\$ 20,309	
Fixed income mutual funds	225,163		83,810	\$ 141,353
	<u>\$ 245,472</u>	<u>\$ -</u>	<u>\$ 104,119</u>	<u>\$ 141,353</u>

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy states that full collateralization will be required on nonnegotiable certificates of deposit and repurchase agreements. Of the Town's deposits with financial institutions at year end, \$2,867,019 was collateralized by securities held by the bank in the bank's name.

As of December 31, 2014, the Trust funds investments in the following investment types were held by the same counterparty that was used to buy the securities:

<u>Investment Type</u>	<u>Reported Amount</u>
US Treasury notes	\$ 20,309
Fixed income mutual funds	225,163
Equity mutual funds	120,454
Money market funds	11,826
	<u>\$ 377,752</u>

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Town's investment policy for managing credit risk is to limit investments to the safest types of securities, and to diversify the portfolio in order to limit potential losses on individual securities.

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

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TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) December 31, 2014

Investment Type	Fair Value	Rating as of Year End			
		Bbb	Bb	B	Not Rated
Fixed income mutual funds	\$ 225,163	\$ 32,826	\$ 23,256	\$ 141,353	\$ 27,728
Money market mutual funds	11,826				11,826
State investment pool	582,475				582,475
	<u>\$ 819,464</u>	<u>\$ 32,826</u>	<u>\$ 23,256</u>	<u>\$ 141,353</u>	<u>\$ 622,029</u>

Investment in NHPDIP

The Town is a voluntary participant in the New Hampshire Public Deposit Investment Pool (NHPDIP). The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials.

Investments in the NHPDIP are not investment securities and, as such, are not categorized by risk. The Town's exposure to derivatives is indirect through its participation in the NHPDIP. The Town's proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares.

NOTE 6—CAPITAL ASSETS

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

	Balance 01/01/2014	Additions	Disposals	Balance 12/31/2014
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,066,679			\$ 1,066,679
Total capital assets not being depreciated	<u>1,066,679</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,066,679</u>
Other capital assets:				
Land improvements	263,367			263,367
Buildings and improvements	950,157	13,311		963,468
Vehicles and equipment	1,090,125	46,557	(90,686)	1,045,996
Infrastructure	1,902,843			1,902,843
Intangible assets	10,750			10,750
Total other capital assets at historical cost	<u>4,217,242</u>	<u>59,868</u>	<u>(90,686)</u>	<u>4,186,424</u>
Less accumulated depreciation for:				
Land improvements	(84,265)	(14,518)		(98,783)
Buildings and improvements	(225,826)	(23,372)		(249,198)
Vehicles and equipment	(532,922)	(51,304)	90,686	(493,540)
Infrastructure	(1,053,798)	(126,857)		(1,180,655)
Intangible assets	(717)	(1,075)	-	(1,792)
Total accumulated depreciation	<u>(1,897,528)</u>	<u>(217,126)</u>	<u>90,686</u>	<u>(2,023,968)</u>
Total other capital assets, net	<u>2,319,714</u>	<u>(157,258)</u>	<u>-</u>	<u>2,162,456</u>
Total capital assets, net	<u>\$ 3,386,393</u>	<u>\$ (157,258)</u>	<u>\$ -</u>	<u>\$ 3,229,135</u>

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

Depreciation expense was charged to governmental functions as follows:

General government	\$ 30,897
Public safety	44,468
Highways and streets	114,190
Culture and recreation	<u>27,571</u>
	<u>\$ 217,126</u>

The balance of the assets acquired through capital leases as of December 31, 2014 is as follows:

Vehicles and equipment	\$ 380,000
Less accumulated depreciation:	
Vehicles and equipment	<u>(30,083)</u>
	<u>\$ 349,917</u>

NOTE 7—DEFINED BENEFIT PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301.

Funding Policy

Covered police employees are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and general employees were 25.30% and 10.77%, respectively. The Town contributed 100% of the employer cost for public safety and general employees of the Town.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 2014, 2013, and 2012, were \$54,612, \$46,250, and \$39,189 respectively, equal to the required contributions for each year.

NOTE 8—LONG-TERM OBLIGATIONS

Payments on the general obligation bonds and capital leases are paid out of the General Fund. General obligation debt is a direct obligation of the Town, for which full faith and credit is pledged, and is payable from taxes levied on all taxable property located within the Town.

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2014 are as follows:

	Balance 1/1/2014	Additions	Reductions	Balance 12/31/2014	Due Within One Year
Governmental activities:					
Bonds payable	\$ 555,000		\$ (40,000)	\$ 515,000	\$ 40,000
Unamortized bond premium	12,932		(1,740)	11,192	1,599
Total bonds payable	567,932	\$ -	(41,740)	526,192	41,599
Capital leases payable	330,242		(51,196)	279,046	52,675
Total	\$ 898,174	\$ -	\$ (92,936)	\$ 805,238	\$ 94,274

General Obligation Bonds

Bonds payable at December 31, 2014 is comprised of the following individual issue:

\$754,195 2008 Conservation Bonds payable in annual installments of \$35,000 - \$40,000 through August 2028; interest at 4.22%	\$ 515,000
Add: Unamortized bond premium	11,192
	<u>\$ 526,192</u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2014 are as follows:

Year Ending December 31,	Principal	Interest	Total
2015	\$ 40,000	\$ 23,963	\$ 63,963
2016	40,000	21,862	61,862
2017	40,000	19,763	59,763
2018	40,000	17,662	57,662
2019	40,000	15,562	55,562
2020-2024	175,000	53,244	228,244
2025-2028	140,000	15,619	155,619
	515,000	167,675	682,675
Add: Bond premium	11,192		11,192
	<u>\$ 526,192</u>	<u>\$ 167,675</u>	<u>\$ 693,867</u>

Capital Lease Obligations

Capital lease obligations represent lease agreements entered into for the financing of vehicle and equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function.

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TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) December 31, 2014

Following is the individual capital lease obligation at December 31, 2014:

Vehicle lease, due in annual installments of \$60,740 including interest at 2.89%, through August 2019	<u>\$ 279,046</u>
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Debt service requirements to retire the capital lease obligation outstanding at December 31, 2014 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2015	\$ 52,675	\$ 8,065	\$ 60,740
2016	54,198	6,542	60,740
2017	55,764	4,976	60,740
2018	57,375	3,365	60,740
2019	59,034	1,706	60,740
	<u>\$ 279,046</u>	<u>\$ 24,654</u>	<u>\$ 303,700</u>

NOTE 9—INTERFUND TRANSACTIONS AND BALANCES

During the year, the General Fund collected funds on behalf of various nonmajor governmental funds for a range of activities that will be reimbursed to the applicable fund. As of December 31, 2014, the General Fund owes the nonmajor governmental funds \$76,240.

NOTE 10—RESTRICTED NET POSITION

Net position is restricted for specific purposes at December 31, 2014 as follows:

Permanent Funds - Principal	\$ 37,792
Permanent Funds - Income	27,484
Highfield Farm Maintenance	12,327
Kensington Place	<u>7,712</u>
	<u>\$ 85,315</u>

NOTE 11—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2014 are as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Funds</u>
Nonspendable:			
Permanent Fund - Principal		\$ 37,792	\$ 37,792
Restricted for:			
Permanent Fund - Income		27,484	27,484
Kensington place	\$ 7,712		7,712
Highfield farm maintenance		12,327	12,327

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TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) December 31, 2014

Committed for:			
Continuing appropriations	26,956		26,956
Expendable trusts	70,874		70,874
Revolving recreation		40,986	40,986
Ambulance revenue		125,980	125,980
Police special details		38,710	38,710
Conservation commission		131,453	131,453
Assigned for:			
Encumbrances	29,806		29,806
Tax deeded property	19,540		19,540
Cemetery	1,468		1,468
Recreation	1,086		1,086
Library	54,089		54,089
Unassigned:			
General operations	627,918		627,918
	<u>\$ 839,449</u>	<u>\$ 414,732</u>	<u>\$ 1,254,181</u>

NOTE 12—COMMITMENTS AND CONTINGENT LIABILITIES

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

During December 2013, the Town extended a long-term contract with an independent company to collect and transport rubbish and recycled waste until April 2017. The terms of the agreement include monthly payments ranging from of \$7,492 to \$7,708, for an annual total of between \$89,900 and \$92,500.

The Town also has agreements with this company for the rental of a front end bucket loader for four months of the year (January – March and December) through March 2015. The Town will pay \$2,500 per month in rental fees, with additional fees accruing during usage.

The Town has contracted with the same company for snow plowing, sanding equipment and winter operations through 2016.

For the year ended December 31, 2014, the Town expended \$182,482 under the terms of the above agreements.

Minimum future payments under these contracts are as follows:

Year Ending December 31,	Curbside & Recycling Pickup	Bucket Loader Rental
2015	\$ 92,500	\$ 7,500
2016	92,500	
2017	23,124	
	<u>\$ 208,124</u>	<u>\$ 7,500</u>

**TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

Litigation

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

NOTE 13—SUBSEQUENT EVENT

In February 2015, the Town entered into a capital lease for two police cruisers totaling \$42,336. Payments are \$14,447, including interest at 2.39% with a maturity date of February 2017.

NOTE 14—IMPLEMENTATION OF FUTURE ACCOUNTING STANDARDS

The Governmental Accounting Standards Board (GASB) has issued Statement No. 68, *Accounting and Financial Reporting for Pensions*, which the Town is required to implement in the year ending December 31, 2015. Management believes that this pronouncement will have a potentially significant impact on the District's government wide financial statements. The Town will have to report its estimated proportional share of the New Hampshire Retirement System's unfunded pension liability in the financial statements for the fiscal years beginning after June 15, 2014.

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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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 1,184,902	\$ 1,184,902	\$ 1,233,107	\$ 48,205
Licenses and permits	441,500	441,500	491,284	49,784
Intergovernmental	152,115	152,115	158,838	6,723
Charges for services	9,000	9,000	9,397	397
Interest income	140	140	240	100
Miscellaneous	20,000	20,000	60,174	40,174
Total Revenues	<u>1,807,657</u>	<u>1,807,657</u>	<u>1,953,040</u>	<u>145,383</u>
Expenditures:				
Current operations:				
General government	602,297	602,297	540,989	61,308
Public safety	635,243	635,243	588,882	46,361
Highways and streets	193,106	193,106	174,797	18,309
Sanitation	143,350	143,350	140,658	2,692
Health and welfare	33,075	33,075	26,570	6,505
Culture and recreation	40,215	40,215	39,140	1,075
Capital outlay	56,196	29,240	42,082	(12,842)
Debt service:				
Principal retirement	40,000	40,000	40,000	
Interest and fiscal charges	26,063	26,063	26,069	(6)
Total Expenditures	<u>1,769,545</u>	<u>1,742,589</u>	<u>1,619,187</u>	<u>123,402</u>
Excess revenues over expenditures	<u>38,112</u>	<u>65,068</u>	<u>333,853</u>	<u>268,785</u>
Other financing (uses):				
Transfers out	(98,852)	(98,852)	(99,366)	(514)
Total other financing (uses)	<u>(98,852)</u>	<u>(98,852)</u>	<u>(99,366)</u>	<u>(514)</u>
Net change in fund balance	(60,740)	(33,784)	234,487	268,271
Fund balance at beginning of year				
- Budgetary Basis	<u>763,693</u>	<u>763,693</u>	<u>763,693</u>	
Fund balance at end of year				
- Budgetary Basis	<u>\$ 702,953</u>	<u>\$ 729,909</u>	<u>\$ 998,180</u>	<u>\$ 268,271</u>

See accompanying notes to the required supplementary information

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TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION December 31, 2014

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

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

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	\$ 1,941,303	\$ 1,705,485
Difference in property taxes meeting susceptible to accrual criteria	16,302	
Non-budgetary revenues and expenditures	(4,565)	(100,442)
Encumbrances, December 31, 2014		29,806
Encumbrances, December 31, 2013		(15,662)
Budgetary transfers		99,366
Per Schedule 1	<u>\$ 1,953,040</u>	<u>\$ 1,718,553</u>

NOTE 2—BUDGETARY FUND BALANCE

The components of the budgetary fund balance for the General Fund are as follows:

<i>Restricted for:</i>	
Kensington Place	\$ 7,712
<i>Assigned for:</i>	
Continuing appropriations	26,956
Tax deeded property (Escrow)	19,539
Cemetery	1,468
Recreation	1,087
<i>Unassigned:</i>	
Unassigned - General operations	941,418
	<u>\$ 998,180</u>

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SCHEDULE A
TOWN OF KENSINGTON, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2014

	Special Revenue Funds	Permanent Fund	Combining Totals
ASSETS			
Investments	\$ 243,160	\$ 65,276	\$ 308,436
Accounts receivable, net	30,056		30,056
Due from other funds	76,240		76,240
Total Assets	<u>349,456</u>	<u>65,276</u>	<u>414,732</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources			
Total Assets and Deferred Outflows of Resources	<u>\$ 349,456</u>	<u>\$ 65,276</u>	<u>\$ 414,732</u>
LIABILITIES			
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES			
Total Deferred Inflows of Resources			
FUND BALANCES			
Nonspendable		37,792	37,792
Restricted	12,327	27,484	39,811
Committed	337,129		337,129
Total Fund Balances	<u>349,456</u>	<u>65,276</u>	<u>414,732</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 349,456</u>	<u>\$ 65,276</u>	<u>\$ 414,732</u>

SCHEDULE A-1
TOWN OF KENSINGTON, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2014

	Revolving Recreation Fund	Ambulance Revenue Fund	Police Special Detail Fund	Conservation Commission Fund	Highfield Farm Maintenance Fund	Total Nonmajor Special Revenue Funds
ASSETS						
Investments	\$ 23,832	\$ 64,351	\$ 14,997	\$ 127,653	\$ 12,327	\$ 243,160
Accounts receivable, net		25,601	4,455			30,056
Due from other funds	17,154	36,028	19,258	3,800		76,240
Total Assets	40,986	125,980	38,710	131,453	12,327	349,456
DEFERRED OUTFLOWS OF RESOURCES						
Total Deferred Outflows of Resources	\$ 40,986	\$ 125,980	\$ 38,710	\$ 131,453	\$ 12,327	\$ 349,456
Total Assets and Deferred Outflows of Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIABILITIES						
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES						
Total Deferred Inflows of Resources						
FUND BALANCES						
Restricted					12,327	12,327
Committed	40,986	125,980	38,710	131,453		337,129
Total Fund Balances	40,986	125,980	38,710	131,453	12,327	349,456
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 40,986	\$ 125,980	\$ 38,710	\$ 131,453	\$ 12,327	\$ 349,456

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SCHEDULE B
TOWN OF KENSINGTON, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Funds
For the Year Ended December 31, 2014

	Special Revenue Funds	Permanent Fund	Combining Totals
Revenues:			
Taxes	\$ 3,050		\$ 3,050
Charges for services	173,756		173,756
Interest and investment income (loss)	16	\$ (112)	(96)
Miscellaneous	13,932	500	14,432
Total Revenues	<u>190,754</u>	<u>388</u>	<u>191,142</u>
Expenditures:			
Current operations:			
Public safety	48,173		48,173
Culture and recreation	84,062		84,062
Total Expenditures	<u>132,235</u>	<u>-</u>	<u>132,235</u>
Net change in fund balances	58,519	388	58,907
Fund balances at beginning of year	<u>290,937</u>	<u>64,888</u>	<u>355,825</u>
Fund balances at end of year	<u>\$ 349,456</u>	<u>\$ 65,276</u>	<u>\$ 414,732</u>

SCHEDULE B-1
TOWN OF KENSINGTON, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

	Revolving Recreation Fund	Ambulance Revenue Fund	Police Special Detail Fund	Conservation Commission Fund	Highfield Farm Maintenance Fund	Total Nonmajor Special Revenue Funds
Revenues:						
Taxes	\$ 76,128	\$ 41,744	\$ 55,884	\$ 3,050		\$ 3,050
Charges for services	5	12	2	23	\$ (26)	173,756
Interest and investment income (loss)	9,842			4,090		16
Miscellaneous	85,975	41,756	55,886	7,163	(26)	13,932
Total Revenues						190,754
Expenditures:						
Current operations:						
Public safety	84,062	2,828	45,345			48,173
Culture and recreation	84,062	2,828	45,345			84,062
Total Expenditures						132,235
Net change in fund balances	1,913	38,928	10,541	7,163	(26)	58,519
Fund balances at beginning of year	39,073	87,052	28,169	124,290	12,353	290,937
Fund balances at end of year	\$ 40,986	\$ 125,980	\$ 38,710	\$ 131,453	\$ 12,327	\$ 349,456

KES Principal Report

KENSINGTON ELEMENTARY SCHOOL

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

January 15, 2016

Dear Citizens of Kensington,

2015 was a wonderful year at Kensington Elementary School! Despite our small student population, the school is busy and vibrant! Students are actively engaged in their learning, exploring the world around them, and involved in various community projects. As you drive by the school, have you noticed the new rock and greenery that adorns our front entrance? Thanks to our collaboration with The Farm at Eastman's Corner, our 4th grade students were able to clean-up the area and beautify the landscape that welcomes everyone to our school. The motto on the rock resonates with all of us here at Kensington Elementary School: Live - Laugh - Love - Learn

The children of Kensington Elementary School continue to find academic success and you should be proud of their accomplishments! I am pleased to report that our students in Grades 3, 4, and 5 scored above the state averages on the Smarter Balanced Assessment in both English Language Arts and Mathematics this past spring. The Smarter Balanced Assessment is new to all New Hampshire schools and requires students to think more critically, demonstrate research and writing skills, and apply their knowledge to solve complex, real world problems. Taken on-line, this new assessment is a significant change from the tests that have been previously administered in the state of New Hampshire.

While academic achievements should be celebrated, it is also worth noting that the students of KES continue to be some of the most charitable young children I have ever met. This past year, students and teachers organized various fundraisers to benefit local charities and organizations including; St. Vincent de Paul's, The Chamber Children's Fund, The American Heart Association, SASS - Safe Kids Strong Teens, Beyond the Rainbow Foundation at Exeter Hospital, The Greenland Food Pantry, and 68 Hours of Hunger. It is important at this young age, that children

experience the reward of helping those in need and caring for others in your community.

I am pleased to announce a new tradition here at KES which will become part of the Town's Annual Report. During our 5th Grade Celebration this past spring, the presentation of the *Kensington Elementary School Citizenship Award* was given to its first recipients. The criteria for the award is as follows:

KES Citizenship Award

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

Congratulations to the 2015 Recipients - Sydney Lavalle and Tariku Neunaber!

As a school, we have taken on many important initiatives this year that we believe will have positive results for our students' growth and achievements. We have just begun our journey towards Competency Based Education and we will continue to grow our professional skills and practices so that the children of Kensington will be prepared to be successful in the ever-changing world around them. The KES staff is comprised of many dedicated individuals, yet we have a shared collective commitment to the children of Kensington. I am excited about what the future holds for KES and the great accomplishments yet to be realized!

Sincerely,

Becky Ruel, Ed.S.
Principal

Kensington Elementary Officers, Enrollment and Salaries

KENSINGTON ELEMENTARY SCHOOL

122 Amesbury Road
Kensington, New Hampshire 03833

(603) 772-5705

Officers of the School District of the Town of Kensington, New Hampshire for the year
beginning

July 1, 2015 and ending June 30, 2016

Moderator

Keith Johnson - Term Expires 2017

Clerk

Susan Lalime - Term Expires 2017

School Board Members

Tina Favara- Term Expires 2018

Stacy Surprenant- Term Expires 2016

Dennis Roffman- Term Expires 2017

Treasurer

Donna Hall – Term Expires 2016

Auditor

Linda Blood – Term Expires 2016

2015 KES Pupil Statistics
Table III
Kensington Pupils
Statistics for ten years ending June 2015

	wks/yr	boys	girls	total	Average Attendance	Average Absence	Average Membership	% of Attendance
2005-2006	38	91	117	208	189	6.1	195.1	96.8
2006-2007	38	99	117	216	187.7	7.2	194.9	96.3
2007-2008	38	102	112	214	187.8	6	193.8	96
2008-2009	38	104	112	216	187.7	7.2	194.9	96.3
2009-2010	38	100	99	199	176	5.7	181.7	97
2010-2011	38	101	84	185	173.8	6.4	180.2	96
2011-2012	38	99	85	184	172.8	7.4	180.2	96
2012-2013	38	90	77	167	158	6.5	164.5	96
2013-2014	38	66	71	137	129.5	7.4	134.4	96
2014-2015	38	65	63	128	118	10	123.8	95

KES Enrollment Comparison
Table II

January 1, 2016	January, 2015
K-11	K- 19
Gr 1- 19	Gr 1- 13
Gr 2- 12	Gr 2- 17
Gr 3- 17	Gr 3- 23
Gr 4- 22	Gr 4- 27
Gr 5- 28	Gr 5- 26
total- 109	total- 125

ANNUAL REPORT 2015

Kensington Contracts, 2014-2015

Name	Position	Total Contract
Beauchemin, Annie	Art 50%	\$28,463.50
Callas, Jeanne	Speech 85%	\$65,069.20
Carrier, Angela	Nurse	\$59,586.00
Culver, Christine	Gr. 3	\$78,820.00
D'Agostino, Tammy	Gr. 5	\$67,766.00
Danusis, Amy	Reading Specialist	\$76,562.00
Dawson, Sarah	Gr. 3	\$45,265.00
Gagnon-Mosher, Elizabeth	Gr. 1	\$68,266.00
Greenwood, Barbara	Kindergarten	\$79,468.00
Kilcoyne, Margaret	Gr. 4	\$79,684.00
Lawler, Wendy	Gr. 2	\$80,008.00
Plourde, Kelsey	Gr. 4	\$45,293.00
Prince, Rebekah	Gr. 5	\$48,915.00
Ruel, Becky	Principal	\$92,000.00
Schwartz, Whitney	Special Education	\$72,026.00
Sperry, Felicia	20% Guidance, 20% Psychologist	\$30,620.80
Spinosa, Lili	Physical Education	\$68,766.00
Vallone, Christine	Music 50%	\$36,513.00

2016 KES Warrant

KENSINGTON SCHOOL DISTRICT 2016 WARRANT

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

You are hereby notified to meet as follows:

FIRST SESSION: At the Kensington Elementary School in said Kensington on Wednesday, February 3, 2016 at 6:00 p.m. for explanation, discussion, debate, and possible amendment of the following warrant articles:

1. Shall the Kensington School District raise and appropriate an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, for the purposes set forth therein, totaling \$2,393,940? Should this article be defeated, the default budget shall be \$2,402,913 which is the same as last year, with certain adjustments required by previous action of the District or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (The School Board recommends \$2,393,940 as set forth on said budget.)
2. Shall the Kensington School District approve the cost items included in the collective bargaining agreement reached between the Kensington School Board and the Kensington Education Association (the union representing the teachers) covering the two year period from September 1, 2016 to August 31, 2018 containing the following increases over the preceding year?

2016-2017, \$32,683	2017-2018, \$30,868
---------------------	---------------------

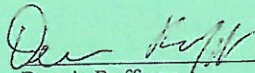
And, further to raise and appropriate the sum of \$32,683 for the 2016-2017 year, such sum representing the additional costs attributable to the increase in salaries and salary related benefits over those included as part of Article 1, the 2016-2017 operating budget. (The School Board recommends that the School District approve the cost items and make the appropriation of \$32,683.)
3. To hear reports of agents, auditors, and committees or officers heretofore chosen.
4. To transact any other business which may legally come before the meeting?

ANNUAL REPORT 2015

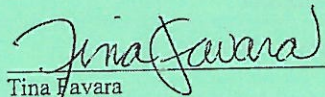
SECOND SESSION: At the Kensington Elementary School in said Kensington on Tuesday, March 8, 2016 to choose the following School District Officers: One School Board Member for a three year term, One School Board Member for a two year term, a School District Treasurer for a three year term, a School District Auditor for a one year term, and vote on article 1 and 2 above, as those articles may be amended at the First Session, by ballot, the polls to open at 8:00 a.m. and to close no earlier than 7:30 p.m.

Given under our hands at said Kensington on this 13th day of January, 2016.

KENSINGTON SCHOOL DISTRICT SCHOOL BOARD:


Dennis Roffman

Stacy Surprenant


Tina Favara

2016 KES Deliberative Session Minutes

Kensington School Deliberative Session
February 3, 2016

Community members gathered in the Kensington Elementary School Multipurpose Room. School District Moderator, Keith Johnson, called the session to order at 6:03 pm.

Mr. Johnson welcomed community members. Mr. Johnson led the meeting in a salute to the flag. He then asked for individuals to introduce themselves: School Board members, Dennis Roffman, Stacy Surprenant, Tina Favara, Associate Superintendent Paul Flynn, Principal Rebecca Ruel, and School District Clerk Susan Lalime.

Mr. Johnson read the Warrant Article 1 as follows:

KENSINGTON SCHOOL DISTRICT 2016 WARRANT

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

You are hereby notified to meet as follows:

FIRST SESSION: At the Kensington Elementary School in said Kensington on Wednesday, February 3, 2016 at 6:00 p.m. for explanation, discussion, debate, and possible amendment of the following warrant articles:

1. Shall the Kensington School District raise and appropriate an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, for the purposes set forth therein, totaling \$2,393,940? Should this article be defeated, the default budget shall be \$2,402,913 which is the same as last year, with certain adjustments required by previous action of the District or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (The School Board recommends \$2,393,940 as set forth on said budget.)

Mr. Johnson asked for questions from the floor. Mr. Roffman explained that the Board tries diligently to keep costs to a minimum. He shared information from page 7 of the Budget figures, pointing out that there is a 1.5% decrease in the budget from last year.

Mr. Bob Long inquired as to what ESOL Services are. Mr. Roffman explained these services are for English as a Second Language.

Mr. Johnson asked for any additional questions, there were none.

Mr. Roffman made a motion to approve Warrant Article 1 as written. Mrs. Surprenant seconded. By a show of hands, the motion was approved with no opposition.

Sam

ANNUAL REPORT 2015

Mr. Johnson read the Warrant Article 2 as follows:

2. Shall the Kensington School District approve the cost items included in the collective bargaining agreement reached between the Kensington School Board and the Kensington Education Association (the union representing the teachers) covering the two year period from September 1, 2016 to August 31, 2018 containing the following increases over the preceding year?

2016-2017, \$32,683

2017-2018, \$30,868

And, further to raise and appropriate the sum of \$32,683 for the 2016-2017 year, such sum representing the additional costs attributable to the increase in salaries and salary related benefits over those included as part of Article 1, the 2016-2017 operating budget. (The School Board recommends that the School District approve the cost items and make the appropriation of \$32,683.)

SECOND SESSION: At the Kensington Elementary School in said Kensington on Tuesday, March 8, 2016 to choose the following School District Officers: One School Board Member for a three year term, One School Board Member for a two year term, a School District Treasurer for a three year term, a School District Auditor for a one year term, and vote on article 1 and 2 above, as those articles may be amended at the First Session; by ballot, the polls to open at 8:00 a.m. and to close no earlier than 7:30 p.m.

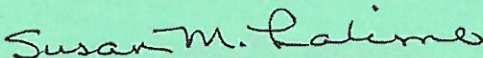
Mr. Roffman explained the percentage differences with and without a teacher's contract. Mrs. Favara made a motion to approve Warrant Article 2 as written. Mrs. Surprenant seconded. Mr. Johnson called for a voice vote. All in favor, "yea". Article 2 was approved with no opposition.

3. To hear reports of agents, auditors, and committees or officers heretofore chosen.
4. To transact any other business which may legally come before the meeting?

On behalf of the School Board, Mr. Roffman recognized with appreciation, outgoing School Board member Stacy Surprenant for her service and dedication to the Kensington community. Mrs. Surprenant was presented a plaque of recognition.

The Deliberative Session was adjourned by Mr. Johnson at 6:15 pm.

Respectfully Submitted,



Susan M. Lalime
Kensington School District Clerk

DEBORAH G. HARRISON, Notary Public
My Commission Expires February 28, 2019

ANNUAL REPORT 2015

Form F4

Please follow the
accompanying instructions
carefully.

NEW HAMPSHIRE STATE DEPARTMENT OF EDUCATION
COMPUTER & STATISTICAL SERVICES
CONCORD

Kensington
District

REPORT OF SCHOOL DISTRICT TREASURER
for the School District of Kensington
Fiscal Year July 1, 2014__ to June 30, 2015__.

SUMMARY

Cash on Hand July 1, 2014__ (Treasurer's bank balance)	<u>302,810.84</u>
Received from Selectmen (Include only amounts actually received)	<u>2,270,563.00</u>
Current Appropriation	_____
Deficit Appropriation	_____
Balance of Previous Appropriations	_____
Advance on Next Year's Appropriations	_____
Revenue from State Sources	<u>212,186.08</u>
Revenue from Federal Sources	_____
Received from Tuitions	_____
Received as income from Interest	<u>673.30</u>
Received from Sale of Notes and Bonds (Principal only)	_____
Revenue from Capital Reserve Funds	_____
Revenue from all Other Sources	<u>73,430.64</u>
TOTAL RECEIPTS	<u>2,556,852.90</u>
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR (Balance and Receipts)	<u>2,859,463.74</u>
LESS SCHOOL BOARD ORDERS PAID	<u>2,420,812.40</u>
BALANCE ON HAND JUNE 30, 2015__ (Cash & Investment Balance)(Treasure's Bank Balance)	<u>438,651.34</u>

August 26, 2015
Date

Donna J. Hall
District Treasurer

AUDITOR'S CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Kensington of which the above is a true summary for the fiscal year ending June 30, 2015_ and find them correct in all respects.

1/27/16
Date

Auditors

Linda B. Blood

ANNUAL REPORT 2015

2016 KES MS-26 & MS-DS Reports

01/28/2016 16:24 6037758643

TLC SPED FAX

PAGE 02/03



New
Hampshire Department
of Revenue Administration

2016
MS-26

School Budget Form: Kensington Local School (RSA 21-J:34) Appropriations and Estimates of Revenue for the Fiscal Year from: July 1, 2016 to June 30, 2017 Form Due Date: 20 days after meeting

This form was posted with the warrant on: 1/19/16 For Assistance Please Contact: NH DRA Municipal and Property Division Phone: (603) 230-5090 Fax: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

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

School Board Members	
Printed Name	Signature
Dennis Roffman	
Stacy Suprenant	
Heather Antal	

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

MS-26: Kensington Local School 2016 DRAFT

1 of 1

ANNUAL REPORT 2015

Appropriations						
Account Code	Purpose of Appropriation	Warrant Article #	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
Instruction						
1100-1199	Regular Programs	01	\$882,129	\$817,958	\$741,821	\$0
1200-1299	Special Programs	01	\$179,954	\$206,167	\$207,760	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$9,478	\$14,100	\$12,000	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
Support Services						
2000-2199	Student Support Services	01	\$187,673	\$193,233	\$199,033	\$0
2200-2299	Instructional Staff Services	01	\$84,092	\$92,193	\$96,083	\$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	\$4,372	\$5,240	\$5,240	\$0
Executive Administration						
2320 (310)	SAU Management Services	01	\$57,579	\$49,221	\$46,223	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$157,398	\$147,250	\$150,256	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$241,047	\$169,526	\$196,452	\$0
2700-2799	Student Transportation	01	\$88,467	\$69,762	\$95,394	\$0
2800-2999	Support Service, Central and Other	01	\$488,611	\$615,881	\$593,678	\$0
Non-Instructional Services						
3100	Food Service Operations	01	\$49,440	\$50,000	\$50,000	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
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
Other Outlays						
5110	Debt Service - Principal		\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0
Fund Transfers						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools		\$0	\$0	\$0	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$2,430,240	\$2,430,531	\$2,393,940	\$0

ANNUAL REPORT 2015

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

Individual Warrant Articles						
Account Code	Purpose of Appropriation	Warrant Article #	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
0000-0000	Collective Bargaining	02	\$0	\$0	\$32,683	\$0
	Purpose: Collective bargaining agreement					
Individual Articles Recommended			\$0	\$0	\$32,683	\$0

ANNUAL REPORT 2015

Revenues					
Account Code	Source of Revenue	Warrant Article #	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues Ensuing Fiscal Year
Local Sources					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$673	\$500	\$500
1600-1699	Food Service Sales	01	\$35,689	\$40,000	\$40,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$4,295	\$2,412	\$2,500
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid		\$0	\$0	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$779	\$1,000	\$1,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
Federal Sources					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$10,787	\$9,000	\$9,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$12,986	\$5,000	\$5,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	01	\$99,647	\$195,894	\$75,000
Total Estimated Revenues and Credits			\$164,856	\$253,806	\$133,000

ANNUAL REPORT 2015

Budget Summary		
Item	Current Year	Ensuing Year
Operating Budget Appropriations Recommended	\$2,430,531	\$2,393,940
Special Warrant Articles Recommended	\$0	\$0
Individual Warrant Articles Recommended	\$0	\$32,683
TOTAL Appropriations Recommended	\$2,430,531	\$2,426,623
Less: Amount of Estimated Revenues & Credits	\$130,575	\$133,000
Less: Amount of State Education Tax/Grant	\$187,341	\$219,163
Estimated Amount of Taxes to be Raised	\$2,112,615	\$2,074,460

ANNUAL REPORT 2015

Explanation for Increases and Decreases	
Account	Explanation
1100-1199	change in services/staff
1200-1299	change in required services
1400-1499	change in services
2000-2199	change in services
2200-2299	change in services
2320 (310)	contractual obligation
2400-2499	change in services/contractual rate increase
2600-2699	change in contracts
2700-2799	change in services/contractual rate increase
2800-2999	change in rates/ contractual obligations/ benefit elections

ANNUAL REPORT 2015

2015 KES Results

OFFICIAL BALLOT FOR THE KENSINGTON SCHOOL DISTRICT

For School Officers and Warrant Articles to be voted on at the Kensington School District Annual Meeting on March 10, 2015. Should the voter desire to vote for anyone not named as a candidate, it is his or her privilege to write in the name of the person that they wish to vote for.

Susan Lalime
School District Clerk

TO VOTE FOR A NAMED CANDIDATE MARK A CROSS (X) IN THE BOX AT THE RIGHT OF THE NAME

School Board Member (3 Yrs.) Vote for One	
Heather Antal	98
Tina Favara	65
Write in	Jim Webber 4

School Board Auditor (1 Yr.) Vote for One	
Write in	Linda Blood 3

1. Shall the District raise and appropriate an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, for the purposes set forth therein, totaling \$2,430,531? Should this article be defeated, the operating budget shall be \$2,506,068 which is the same as last year, with certain adjustments required by previous action of the District or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (The School Board recommends \$2,430,531 as set forth on said budget.)

YES



233

NO



42

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4

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THE UNIVERSITY OF CHICAGO
DIVISION OF THE PHYSICAL SCIENCES
DEPARTMENT OF CHEMISTRY

RECEIVED
JAN 10 1963

TO THE DIRECTOR
FROM THE DEPARTMENT OF CHEMISTRY
RE: [illegible]

Enclosed for the Director are two copies of a report on the work of the Department of Chemistry during the year 1962. The report is divided into two parts, one dealing with the work of the Department and the other with the work of the individual members of the Department.

[illegible]	[illegible]
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The Department of Chemistry has been very fortunate in having received a grant from the National Science Foundation for the year 1963. This grant will enable the Department to continue its work on the synthesis of new compounds and the study of their properties.

Very truly yours,
[illegible]
[illegible]

School District Report

THE EXETER REGION

COOPERATIVE

SCHOOL DISTRICT

ANNUAL REPORT

For the Year Ending June 30, 2015
For the Proposed 2016-2017 Budget

EXETER REGION COOPERATIVE SCHOOL DISTRICT

SUPERINTENDENT'S OFFICE

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

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

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

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

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

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

EXETER REGION COOPERATIVE SCHOOL DISTRICT

BOARD MEMBERS AND DISTRICT OFFICERS

Chair of the School Board: Helen Joyce

NAME	TERM EXPIRES	TOWN
Maggie Bishop	2018	Exeter
Paul Bauer	2018	Newfields
Darrell Chichester	2016	Exeter
Travis Thompson	2016	Stratham
Linda Garey	2016	Brentwood
Denny Grubbs	2017	Exeter
Deborah Hobson	2017	East Kingston
Helen Joyce	2018	Stratham
Jim Webber	2016	Kensington

School District Website: www.sau16.org

Moderator: Kate Miller 2016

School District Clerk: Susan EH Bendroth

School District Treasurer: Mark Portu

BUDGET ADVISORY COMMITTEE MEMBERS

Chair of the Budget Advisory Committee: David Pendell

NAME	TERM EXPIRES	TOWN
John Bridle	2016	Exeter
Lucy Cushman	2016	Stratham
Connie Gilman	2018	Stratham
Simon Heslop	2016	Newfields
Cheryl McDonough	2017	Kensington
Roy Morrisette	2017	Exeter
Mark Paige	2018	Exeter
David Pendell	2018	East Kingston
Krista Steger	2017	Brentwood

Regional School: Exeter Coop New Hampshire Warrant and Budget 2016

To the inhabitants of the town of Exeter Coop in the County of [COUNTY NAME] in the state of New Hampshire qualified to vote in school district affairs are hereby notified and warned that the two phases of the Annual School District Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session):

Date: February 4, 2016

Time: 6:00 PM

Location: Exeter High School Auditorium

Details:

Second Session of Annual Meeting (Official Ballot Voting)

Date: March 8, 2016

Time: Various

Location: Various

Details:

Article 01: ERCSD Operating Budget FY17

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 \$56,692,794? Should this article be defeated, the operating budget shall be \$56,520,140 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 \$56,692,794 as set forth on said budget.)

☐ Yes ☐ No

Article 02: CRF for Synthetic Turf Replacement

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

☐ Yes ☐ No

Article 03: CMS EXPANSION AND RENOVATION

To see if the town will vote to establish a Cooperative Middle School Renovation Capital Reserve Fund under the provisions of RSA 35:1 for the renovation and expansion of the Cooperative Middle School and to raise and appropriate the sum of \$2,000,000 to be placed in this fund. (The School Board and the Budget Advisory Committee both recommend this appropriation.) Majority vote required

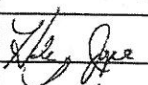
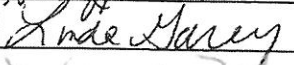
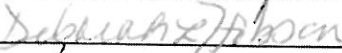
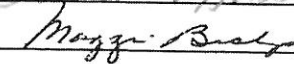
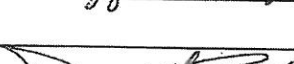
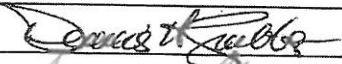
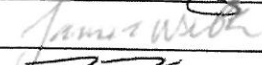
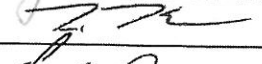
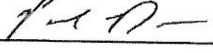
☐ Yes ☐ No

ANNUAL REPORT 2015

Article 04: Citizens Petition

"Shall the district ask the Exeter Regional Cooperative School Board to accept a vote of "no confidence" in the continuing leadership and tenure of Superintendent Michael Morgan?" The School Board does not recommend.

☐ Yes ☐ No


Given under our hands, January 30, 2016		
We certify and attest that on or before January 30, 2016 we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at the SAU #16 offices, Brentwood, East Kingston, Exeter, ERCSD, Kensington, Newfields and Stratham schools and delivered the original to the Town Officials		
Printed Name	Position	Signature
Helen Joyce	School Board Chair	
Linda Garey	School Board Vice Chair	
Deborah Hobson	School Board Member	
Maggie Bishop	School Board Member	
Darrell Chichester	School Board Member	
Denny Grubbs	School Board Member	
James Webber	School Board Member	
Travis Thompson	School Board Member	
Paul Bauer	School Board Member	

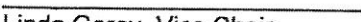
ANNUAL REPORT 2015

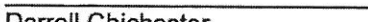
Given under our hands this 20 day of January 2016.

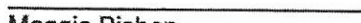
State of New Hampshire
True Copy of Warrant - Attest

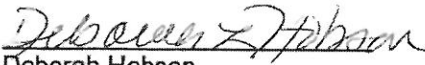
EXETER REGION COOPERATIVE SCHOOL BOARD

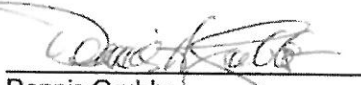

Helen Joyce, Chairperson

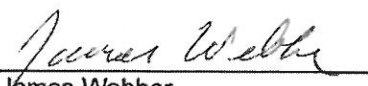

Linda Garey, Vice Chair



Darrell Chichester



Maggie Bishop


Deborah Hobson


Dennis Grubbs


James Webber


Paul Bauer


Travis Thompson

AS AMENDED AT THE FEB 4, 2016 DELIBERATIVE SESSION EXETER REGION COOPERATIVE SCHOOL DISTRICT WARRANT

Article 01: ERCSD Operating Budget FY17

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 \$56,692,794? Should this article be defeated, the operating budget shall be \$56,520,140 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

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Article 04: Citizens Petition

(By Citizens Petition) "Shall the district ask the Exeter Regional Cooperative School Board to accept a vote of "confidence" in the continuing leadership and tenure of Superintendent Michael Morgan?"

EXETER REGIONAL COOPERATIVE SCHOOL DISTRICT 2016-2017 FISCAL YEAR PROPOSED BUDGET

PROGRAM	BUDGET 2014-15	ACTUAL 2014-15	BUDGET 2015-16 Salary	BUDGET 2015-16 Non-Salary	Total	DEFAULT BUDGET 2016-17	BUDGET 2016-17 Salary	BUDGET 2016-17 Non-Salary	REQUESTS	PROPOSED OPERATING BUDGET 2016-17
REGULAR EDUCATION	\$ 13,679,331	\$ 13,458,095	\$ 13,622,792	\$ 737,258	\$ 14,360,049	\$ 14,247,758	\$ 13,788,014	\$ 459,744	\$ 399	\$ 14,248,157
SPECIAL EDUCATION	6,090,788	5,671,980	3,731,886	2,560,646	6,292,532	6,703,926	4,225,030	2,478,896	5,716	6,709,642
VOCATIONAL EDUCATION	1,604,064	1,586,007	1,495,051	144,113	1,639,164	1,811,119	1,660,119	151,000	7,818	1,819,937
ATHLETICS/CURR	947,113	907,479	782,341	157,980	950,322	943,083	791,217	151,868	11,868	954,971
GUIDANCE/ATTENDANCE	1,321,067	1,312,533	1,324,954	132,934	1,457,888	1,478,191	1,380,139	98,052	6,343	1,484,534
NURSE/PSYCH/SPEECH	1,033,708	1,017,544	1,174,649	88,328	1,262,977	1,321,400	1,215,300	106,100	1,480	1,322,889
MEDIA/DIR OF INSTR	562,798	516,981	368,477	162,300	531,777	541,701	381,541	160,160	-	541,701
COMPUTER SERVICES	1,327,839	1,239,381	738,529	568,557	1,307,086	1,104,336	584,091	520,265	7,919	1,112,274
SCHOOL BOARD	89,500	139,170	-	89,500	89,500	85,100	-	95,100	-	85,100
SAU #16/ALLUM/CABLE	1,271,380	1,143,278	90,377	998,072	1,088,449	1,060,018	46,668	1,043,350	1,139	1,081,157
SCHOOL ADMIN.	1,661,364	1,615,833	1,340,076	265,725	1,605,801	1,808,914	1,341,214	267,700	16,282	1,825,176
PLANT OPERATIONS	4,667,529	4,364,062	1,634,708	3,202,002	4,836,710	4,950,295	1,978,042	2,972,253	95,401	5,045,696
TRANSPORTATION	1,874,098	1,759,554	28,356	1,786,172	1,814,528	1,894,648	51,448	1,843,199	652	1,895,288
SUPPORT SERVICES	12,014,459	9,961,819	-	11,845,432	11,845,432	12,086,845	-	12,086,845	17,629	12,114,474
ALLOC TO CHARTER SCHOOLS	280,000	280,000	-	280,000	280,000	280,000	-	280,000	-	280,000
DEBT SERVICE	4,493,653	4,428,653	-	4,431,278	4,431,278	4,434,278	-	4,434,278	-	4,434,278
GENERAL FUND TOTAL	\$ 52,928,669	\$ 49,400,380	\$ 26,343,195	\$ 27,460,277	\$ 53,803,472	\$ 54,601,630	\$ 27,442,823	\$ 27,188,808	\$ 172,654	\$ 54,774,284
FEDERAL/STATE GRANTS	818,510	331,252	-	818,510	818,510	818,510	-	818,510	-	818,510
FOOD SERVICES	1,100,000	928,760	-	1,100,000	1,100,000	1,100,000	-	1,100,000	-	1,100,000
OPERATING BUDGET	\$ 54,847,179	\$ 50,661,392	\$ 26,343,195	\$ 29,378,787	\$ 55,721,982	\$ 56,520,140	\$ 27,442,823	\$ 29,077,318	\$ 172,654	\$ 56,692,794
						798,158			0.31%	Request Incr
						1.43%				Request Incr
SPECIAL WARRANT ARTICLE	-	-	Trust fund - turf	-	95,242	-	Trust fund - turf	-	-	50,000
INDIVIDUAL WARRANT	-	-	-	-	50,000	-	-	-	-	-
TOTAL - ALL FUNDS	\$ 54,847,179	\$ 50,661,392	\$ 26,343,195	\$ 29,378,787	\$ 55,867,224	\$ 56,520,140	\$ 27,442,823	\$ 29,077,318	\$ 172,654	\$ 56,742,794
									0.31%	Requested Incr
										Total Request
										875,570
										1.57%

ERCSD Budget Prep 16-17 11-04-15 final.xlsx

FY17Proposed BC Final

1/22/16

ANNUAL REPORT 2015



New
Hampshire Department
of Revenue Administration

2016
MS-26

School Budget Form: Exeter Coop (RSA 21-J:34) Appropriations and Estimates of Revenue for the Fiscal Year from: July 1, 2016 to June 30, 2017 Form Due Date: 20 days after meeting

This form was posted with the warrant on 1-20-16 For Assistance Please Contact: NH DRA Municipal and Property Division Phone: (603) 230-5090 Fax: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

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

School Board Members	
Printed Name	Signature
Helen Joyce	<i>Helen Joyce</i>
Linda Garey	<i>Linda Garey</i>
Deborah Hobson	<i>Deborah Hobson</i>
Maggie Bishop	<i>Maggie Bishop</i>
Darrell Chichester	<i>Darrell Chichester</i>
Denny Grubbs	<i>Denny Grubbs</i>
James Webber	<i>James Webber</i>
Travis Thompson	<i>Travis Thompson</i>
Paul Bauer	<i>Paul Bauer</i>

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

ANNUAL REPORT 2015

Appropriations						
Account Code	Purpose of Appropriation	Warrant Article #	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
Instruction						
1100-1199	Regular Programs	01	\$13,456,095	\$14,368,585	\$14,248,157	\$0
1200-1299	Special Programs	01	\$5,671,990	\$6,372,470	\$6,709,642	\$0
1300-1399	Vocational Programs	01	\$1,586,007	\$1,639,164	\$1,818,937	\$0
1400-1499	Other Programs	01	\$791,065	\$798,617	\$805,718	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$116,414	\$151,685	\$149,253	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
Support Services						
2000-2199	Student Support Services	01	\$2,330,077	\$2,720,865	\$2,807,423	\$0
2200-2299	Instructional Staff Services	01	\$1,756,362	\$1,838,862	\$1,653,976	\$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	\$139,170	\$99,500	\$95,100	\$0
Executive Administration						
2320 (310)	SAU Management Services	01	\$1,062,231	\$1,042,350	\$1,042,350	\$0
2320-2399	All Other Administration	01	\$81,047	\$46,099	\$48,807	\$0
2400-2499	School Administration Service	01	\$1,615,833	\$1,605,801	\$1,625,176	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$4,364,062	\$4,836,710	\$5,045,696	\$0
2700-2799	Student Transportation	01	\$1,759,554	\$1,814,528	\$1,895,298	\$0
2800-2999	Support Service, Central and Other	01	\$9,961,819	\$11,852,200	\$12,114,474	\$0
Non-Instructional Services						
3100	Food Service Operations	01	\$929,760	\$1,100,000	\$1,100,000	\$0
3200	Enterprise Operations	01	\$331,252	\$818,510	\$818,510	\$0
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
Other Outlays						
5110	Debt Service - Principal	01	\$2,421,409	\$2,309,977	\$2,204,801	\$0
5120	Debt Service - Interest	01	\$2,007,244	\$2,121,301	\$2,229,476	\$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	\$280,000	\$280,000	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$50,661,391	\$55,817,224	\$56,692,794	\$0

ANNUAL REPORT 2015

Special Warrant Articles						
Account Code	Purpose of Appropriation	Warrant Article #	Expenditures Prior Year	Current Year as Approved by DRA	Ensuing FY (Recommended)	Ensuing FY (Not Recommended)
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	03	\$0	\$0	\$2,000,000	\$0
	Purpose:					
5251	To Capital Reserve Fund	02	\$0	\$0	\$50,000	\$0
	Purpose:					
Special Articles Recommended			\$0	\$0	\$2,050,000	\$0

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

Revenues					
Account Code	Source of Revenue	Warrant Article #	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues Ensuing Fiscal Year
Local Sources					
1300-1349	Tuition	01	\$1,085,297	\$1,073,000	\$1,173,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$12,274	\$10,000	\$10,000
1600-1699	Food Service Sales	01	\$768,170	\$910,000	\$910,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$441,376	\$387,472	\$387,472
State Sources					
3210	School Building Aid	01	\$1,551,840	\$1,486,873	\$1,486,873
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	01	\$664,347	\$577,509	\$577,509
3240-3249	Vocational Aid	01	\$1,059,603	\$1,100,000	\$1,200,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$8,300	\$10,000	\$10,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
Federal Sources					
4100-4539	Federal Program Grants	01	\$235,800	\$478,510	\$478,510
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education	01	\$331,252	\$340,000	\$340,000
4560	Child Nutrition	01	\$163,324	\$180,000	\$180,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$317,948	\$250,000	\$250,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	02		\$50,000	\$50,000
9999	Fund Balance to Reduce Taxes	01	\$3,201,490	\$3,893,829	\$2,000,000
Total Estimated Revenues and Credits			\$9,841,053	\$10,747,193	\$9,107,505

MS 26: Exeter Coop 2016 DRAFT

1 of 1

ANNUAL REPORT 2015

Budget Summary		
Item	Current Year	Ensuing Year
Operating Budget Appropriations Recommended	\$55,721,982	\$56,692,794
Special Warrant Articles Recommended	\$50,000	\$2,050,000
Individual Warrant Articles Recommended	\$95,242	\$0
TOTAL Appropriations Recommended	\$55,867,224	\$58,742,794
Less: Amount of Estimated Revenues & Credits	\$8,172,022	\$9,107,505
Less: Amount of State Education Tax/Grant	\$6,175,877	\$6,216,247
Estimated Amount of Taxes to be Raised	\$41,519,325	\$43,419,042

ANNUAL REPORT 2015



New
Hampshire Department
of Revenue Administration

2016
MS-DS

Default Budget: Exeter Coop

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

SCHOOL BOARD 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.

School Board or Budget Committee Certifications		
Printed Name	Position	Signature
Helen Joyce	School Board Chair	
Linda Garey	School Board Vice Chair	
Deborah Hobson	School Board Member	
Maggie Bishop	School Board Member	
Darrell Chichester	School Board Member	
Denny Grubbs	School Board Member	
James Webber	School Board Member	
Travis Thompson	School Board Member	
Paul Bauer	School Board Member	

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

ANNUAL REPORT 2015

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
General Administration					
0000-0000	Collective Bargaining	\$0	\$0		\$0
2310 (840)	School Board Contingency	\$0	\$0		\$0
2310-2319	Other School Board	\$99,500	(\$4,400)		\$95,100
Instruction					
1100-1199	Regular Programs	\$14,368,585	(\$120,827)		\$14,247,758
1200-1299	Special Programs	\$6,372,470	\$331,456		\$6,703,926
1300-1399	Vocational Programs	\$1,639,164	\$171,955		\$1,811,119
1400-1499	Other Programs	\$798,617	(\$7,219)		\$791,398
1500-1599	Non-Public Programs	\$0	\$0		\$0
1600-1699	Adult/Continuing Education Programs	\$151,685	\$0		\$151,685
1700-1799	Community/Junior College Education Programs	\$0	\$0		\$0
1800-1899	Community Service Programs	\$0	\$0		\$0
Support Services					
2000-2199	Student Support Services	\$2,720,865	\$78,726		\$2,799,591
2200-2299	Instructional Staff Services	\$1,838,862	(\$192,805)		\$1,646,057
Executive Administration					
2320 (310)	SAU Management Services	\$1,042,350	\$0		\$1,042,350
2320-2399	All Other Administration	\$46,099	\$1,569		\$47,668
2400-2499	School Administration Service	\$1,605,801	\$3,113		\$1,608,914
2500-2599	Business	\$0	\$0		\$0
2600-2699	Plant Operations and Maintenance	\$4,836,710	\$113,585		\$4,950,295
2700-2799	Student Transportation	\$1,814,528	\$80,118		\$1,894,646
2800-2999	Support Service, Central and Other	\$11,852,200	\$244,645		\$12,096,845
Non-Instructional Services					
3100	Food Service Operations	\$1,100,000	\$0		\$1,100,000
3200	Enterprise Operations	\$818,510	\$0		\$818,510
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
4900	Other Facilities Acquisition and Construction	\$0	\$0		\$0
Other Outlays					
5110	Debt Service - Principal	\$2,309,977	(\$105,175)		\$2,204,802
5120	Debt Service - Interest	\$2,121,301	\$108,175		\$2,229,476
Fund Transfers					
5220-5221	To Food Service	\$0	\$0		\$0
5222-5229	To Other Special Revenue	\$0	\$0		\$0
5230-5239	To Capital Projects	\$0	\$0		\$0
5251	To Capital Reserve Fund	\$0	\$0		\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0		\$0
5253	To Non-Expendable Trust Funds	\$0	\$0		\$0
5254	To Agency Funds	\$0	\$0		\$0
5310	To Charter Schools	\$280,000	\$0		\$280,000
5390	To Other Agencies	\$0	\$0		\$0
9990	Supplemental Appropriation	\$0	\$0		\$0
9992	Deficit Appropriation	\$0	\$0		\$0
Total Appropriations		\$55,817,224			\$56,520,140

ANNUAL REPORT 2015

Explanation for Increases and Decreases	
Account	Explanation
2310-2319	per contract
1100-1199	change in services offered, contractual obligations, change in staffing
1200-1299	change in services offered, contractual obligations, change in staffing
1300-1399	change in staffing
1400-1499	change in staffing
2000-2199	change in services offered, contractual obligations
2200-2299	change in services offered, contractual obligations
2320-2399	per contract
2400-2499	per contract
2600-2699	increase in contracted services and supplies
2700-2799	based on contract
2800-2899	based on contractual obligations, increase in rates
5110	per repayment schedule
5120	per repayment schedule

EXETER REGION COOPERATIVE SCHOOL DISTRICT SPECIAL EDUCATION EXPENSES/REVENUES

<u>SPECIAL EDUCATION EXPENSES</u>	<u>2013-2014</u>	<u>2014-2015</u>
1200/1230 Special Programs	4,872,268	5,506,036
1430 Summer School	56,636	53,186
2140 Psychological Services	153,110	251,624
2150 Speech and Audiology	256,167	337,933
2162 Physical Therapy	23,438	30,950
2163 Occupational Therapy	6,115	0
2332 Administration Costs	133,029	112,769
2722 Special Transportation	367,362	408,645
TOTAL EXPENSES	5,868,125	6,701,143
<u>SPECIAL EDUCATION REVENUES</u>		
1950 Service to other LEAs	0	0
3110 Special Ed Portion Adequacy Funds	802,796	862,135
3240 Catastrophic Aid	535,567	664,347
4580 Medicaid	267,419	317,948
TOTAL REVENUES	1,605,782	1,844,430
ACTUAL DISTRICT COST FOR SPECIAL EDUCATION	<u>4,262,343</u>	<u>4,856,713</u>

ANNUAL REPORT 2015

Minutes of the Exeter Region Cooperative School District
First Session of the 2015 Annual Meeting
Deliberative Session – Thursday, February 5, 2015
Exeter High School Arthur Hanson III Center

ERCSD BOARD MEMBERS PRESENT:

Helen Joyce, Chair – Stratham	Linda Garey, Vice-Chair – Brentwood
Deb Hobson – East Kingston	Darrell Chichester – Exeter
Paul Staller – Kensington	James Firmin – Stratham
Denny Grubbs – Exeter	Maggie Bishop – Exeter
Alicia Heslop – Newfields	

ADMINISTRATION: Michael Morgan, Superintendent
Amy Ransom – Business Administrator for SAU 16

OTHERS: Katherine Miller – ERCSD Moderator
Barbara Loughman – Attorney for the School District
Dave Pendell – Chair of District's Budget Advisory Committee
Susan Bendroth – ERCSD Clerk

Moderator Kate Miller called the meeting to order at 7:00 PM followed by the Pledge of Allegiance and introduction of board members and other officials. Moderator Miller explained that the District is an "SB2" or "Official Ballot" school district. Moderator Miller reviewed the purpose, rules and procedures for the meeting.

Moderator Miller called Luke Breton, School District Treasurer, Alicia Heslop, ERCSD Newfields Board Member and Paul Staller, ERCSD Kensington Board Member to the podium where Helen Joyce, Chair of the ERCSD recognized them for their time and talent to the school district, as they are not seeking re-election or re-appointment.

Moderator Miller turned to Warrant Article #1:

Warrant Article #1: Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$55,721,982? Should this article be defeated, the operating budget shall be \$55,962,349, which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (The School Board and Budget Advisory Committee both recommend \$55,721,982 as set forth on said budget.)

Helen Joyce, Stratham Board Member, moved the article.

Linda Garey, Brentwood Board Member, seconded.

Helen Joyce introduced Amy Ransom, Business Administrator, who reviewed the default budget and proposed changes highlighting the larger items through a power point presentation.

Suzanne Stone, Exeter, questioned monies for the alternative education program. Michael Morgan, Superintendent, answered saying this is not the place for that discussion but instead at the Curriculum and Philosophy Committee meeting set for March 3, 2015 at 6:00 Pm at the SAU office. Moderator Miller confirmed that the discussion needed to be limited to the items on the warrant.

Brian Griset, Exeter asked about salary related increases and tax impact for each town.

Amy Ransom, Business Administrator, referred to the orange sheet of paper available to attendees that outlines the total cost of special education and regular education.

Frank Ferraro, Exeter, questioned the presentation format, lack of clarity and parents request for out of district placement.

Denny Grubbs, Exeter Board Member, explained that the proposed budget is built off of the default budget.

Moderator Miller clarified that if the district can meet a students needs than they do not need to be placed out of district.

Maureen Barrows, Exeter, asked again about the possibility of closing the alternative education program and expressed her disapproval.

Michael Morgan, Superintendent, requested that both she and Suzanne Stone attend the curriculum and Philosophy Committee Meeting on March 3, 2015.

Brian Griset, Exeter, requested that on voting day voters be given a comparison of the budgets for this year and next.

Moderator Miller stated that these comparisons are available on the SAU 16 web site.

Rob Bergin, Brentwood, moved to end discussion.

Arthur Baillargeon, Exeter, seconded.

Darrell Chichester, Exeter Board Member, moved to restrict reconsideration of Article #1.

Rob Bergin, Brentwood, seconded.

Moderator Miller explained that if this motion passes, then, Article #1 cannot be reconsidered during this session. If this motion passes, and then there is a subsequent motion to reconsider Article #1, and if that subsequent motion passes, then reconsideration of Article #1 could occur, but not until we have adjourned session of this deliberative session, at least seven days from now.

The motion to restrict reconsideration passed.

Moderator Miller declared the article to appear on the ballot as presented.

Moderator Miller turned to Warrant Article #2:

Warrant Article #2: Shall the District approve the cost items included in the collective bargaining agreement reached between the Exeter Region Cooperative School Board and the Exeter Area Paraprofessional Association covering the three-year period from September 1, 2015 to August 31, 2018 which calls for the following increases in salaries and benefits at the current staffing levels:

Year	Estimated Increase
------	--------------------

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

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

Deb Hobson, East Kingston Board Member, moved the article.

Alicia Heslop, Newfields Board Member, seconded.

Deb Hobson, East Kingston Board Member, explained the agreement and asked to amend the article to delete "Pursuant to RSA 273-A:12" as it is no longer needed.

Alicia Heslop, Newfields Board Member seconded the amendment.

Michael Morgan, Superintendent, moved to restrict reconsideration of Article #2.

Rob Bergin, Brentwood, seconded.

The motion to restrict reconsideration passed.

Moderator Miller declared the article to appear on the ballot as amended.

Moderator Miller turned to Warrant Article #3:

Warrant Article #3: To see if the school district will vote to establish a Synthetic Turf Replacement Capital Reserve Fund under the provisions of RSA 35:1 for replacement of the synthetic turf field located at Exeter High School and to raise and appropriate the sum of up to \$50,000 to be placed in this fund. Further, to name the Exeter Region Cooperative School Board as agents to expend from said fund. This sum to come from June 30 undesignated fund balance available for transfer on July 1. No amount to be raised from taxation. (The School Board and the Budget Advisory Committee both recommend this appropriation.) Majority vote required.

Darrell Chichester, Exeter Board Member, moved the article.

Maggie Bishop, Exeter Board Member, seconded.

Darrell Chichester, Exeter Board Member, spoke to the article explaining that this fund would be set up to ease the blow of the cost of replacement when the time comes. The field is designed to last 15 to 20 years and we are currently in the 8th year. The Board is not looking to increase appropriations, as this money would come from monies available at the end of the year.

Conrad Moses, East Kingston, asked what would happen to this money if the school is no longer playing football by replacement time

Darrell Chichester, Exeter Board Member, explained that the field is used by other sports as well.

Crystal Slegger, Brentwood, added that indeed it does impact taxes as this is money that would not be returned to the taxpayers.

Arthur Baillargeon, Exeter, asked if this is something we would vote on every year.

Michael Morgan, Superintendent, confirmed that this is the only fund we are requesting money for this year and yes it would come before the voters in the future.

Darrell Chichester, Exeter Board Member, moved to restrict reconsideration of Article #3.

Linda Garey, Brentwood Board Member, seconded.

The motion to restrict reconsideration passed.

Moderator Miller declared the article to appear on the ballot as presented.

Moderator Miller turned to Warrant Article #4:

Warrant Article #4: (By Citizens Petition) "Shall the Exeter Region Cooperative School District require the adoption of a policy for the Cooperative Middle School that prohibits student use of personal electronic communication devices during the hours that the Cooperative Middle School is in session? Such a policy would neither prohibit the use of devices provided by the School District that support the teaching and learning environment nor would the policy prohibit personal devices that are identified by school administrators for Individual Education Plans or for accommodations under a Section 504 Plan." (The School Board does not recommend the article.)

Lauren Burns, Stratham, moved the article.

Dianna Lankler, Stratham seconded. She went on to explain that over 200 parents signed this petition as they feel the present SAU 16 policy on personal communication devices is inadequate. It doesn't keep the students safe or fully engaged with their peers, teachers and community. A policy needs to be established that restricts usage between 7:45 and 2:00.

Darrell Chichester, Exeter Board Member, stated that this article would not allow any student to use their personal communication device during the school day.

Dianna Lankler, Stratham, offered an amendment:

"Shall the voters of the Exeter Region Cooperative School District require the adoption of a formal policy for the Cooperative Middle School that restricts student use of personal electronic communication devices during the hours that the Cooperative Middle School is in session?

Such a policy would not prohibit students from bringing devices to school but would require devices to be turned off and stored during the school day. And furthermore, such a policy would not conflict with a BYOD policy that allows students to "bring your own device" into a classroom to use for specific educational purposes with parent permission and strict teacher supervision."

Heidi Hanson, Stratham, seconded.

David Pendell, East Kingston, appreciated the presentation and suggested that prohibits be taken out and replaced with addresses.

Heidi Hanson, Stratham, spoke in support of the amendment and expressed concerns about legal issues.

Helen Joyce, Stratham Board member, agrees with concerns but this is an issue for administration to address.

Ruth Black, Stratham, shared a letter written by Lauren Ruben, a neuropsychologist in Portsmouth supporting the article.

Wren Haynes, East Kingston, a teacher for 10 years, opposed the motion. We are providing an education to make good choices so let's write a policy to address the usage not restrict it.

Heidi Hanson, Stratham, clarified the amendment and asked for fully engaged students working on building critical thinking skills.

Steve Langford, Stratham, expressed concern about addressing as more and more data is coming in that shows children are not able to learn while on their personal devices. We want our students to concentrate on teacher's lessons and respect education.

Adam Wiggan, Kensington, expressed concern about loopholes in the policy.

Linda Garey, Brentwood Board Member, read the policy outlined in the CMS handbook.

Dianna Lankler, Stratham, felt that the wording is unclear.

Bob Montigary, Brentwood, stated that parents can restrict their children's accounts and asked to move the amendment.

Luke Breton, Stratham seconded.

The amendment did not pass.

Lucy Cushman, Stratham, stated that it is the job of the school board to write policy not appropriate to have the school district doing it.

Alicia Heslop, Newfields Board Member, stated there is a policy committee that reviews such policies periodically.

David Pendell, East Kingston offered an amendment:

"Are you in favor of having the Cooperative Middle School readdress the formal policy for student use of personal electronic communication devices during the hours that CMS is in session?"

Alyson Vanderwater, Stratham asked if she understood it correctly that CMS doesn't set the policy but the SAU sets the policy.

Michael Morgan, Superintendent, answered by saying that the SAU has a policy committee. Each individual district has their own policies with some minor differences but try to have a common policy. There is a procedure at CMS.

Dianna Lankler, Stratham, stated that they did go to the administration but did not get anywhere.

David Pendell, East Kingston, responded by saying having brought the issue before the board they will listen to the community.

A motion was made to move the amendment and seconded.

Moderator Miller declared the article to appear on the ballot as amended.

A motion to restrict reconsideration was moved and seconded.

The motion to restrict reconsideration passed.

Moderator Miller turned to Warrant Article #5:

Warrant Article #5: to hear the reports of agents, auditors and committers or officers heretofore chosen.

No reports.

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Moderator Miller turned to Warrant Article #6:

Warrant Article #6: To transact any other business that may legally come before this meeting.

No other business.

The following positions are open for School District elections:

School District Moderator 1-year Term Expiring 2016

School District Board Member (Exeter) 2-year Term Expiring 2017

School District Board Member (Exeter) 3-year Term Expiring 2018

School District Board Member (Kensington) 2-year Term Expiring 2017

School District Board Member (Newfields) 3-year Term Expiring 2018

School District Board Member (Stratham) 3-year Term Expiring 2018

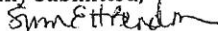
Budget Committee Member (Exeter) 3-year Term Expiring 2018

Budget Committee Member (Stratham) 3-year Term Expiring 2018

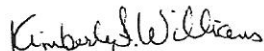
Budget Committee Member (E. Kingston) 3-year Term Expiring 2018

Moderator Miller adjourned the meeting at 9:14 PM with 149 voters from 6 towns present at the meeting.

Respectfully submitted,



Susan E.H. Bendroth, Exeter Region Cooperative School District Clerk
February 5, 2015


2-16-2015

KIMBERLY F. WILLIAMS
NOTARY PUBLIC
State of New Hampshire
My Commission Expires
October 18, 2018

ANNUAL REPORT 2015

MINUTES OF THE EXETER REGION COOPRATIVE SCHOOL DISTRICT SECOND SESSION OF THE 2015 ANNUAL MEETING VOTING SESSION – MARCH 10, 2015

The polls were open at the polling place at the hours below to choose the following District Officers: Cooperative School Board Member (Exeter – 3 years), Cooperative School Board Member (Exeter – 2 years), Cooperative School Board Member (Kensington – 2 year), Cooperative School Board member (Newfields – 3 year), Cooperative School Board Member (Stratham – 3 year), Cooperative School District Moderator, Cooperative School Budget Member (East Kingston), Cooperative School Budget Member (Exeter), Cooperative School Budget Member (Stratham) and vote by ballot on articles listed 1, 2, 3 and 4.

VOTERS IN TOWN OF	POLLING PLACE	POLLING HOURS
Brentwood	Recreation Center	8:00 A.M. to 7:00 P.M.
East Kingston	East Kingston Elementary School Multi-Purpose Room	8:00 A.M. to 7:00 P.M.
Exeter	Talbot Gym	7:00 A.M. to 8:00 P.M.
Kensington	Kensington Elementary	8:00 A.M. to 7:30 P.M.
Newfields	Newfields Town Hall	8:00 A.M. to 7:00 P.M.
Stratham	Stratham Municipal Center	8:00 A.M. to 8:00 P.M.

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

Exeter Cooperative Board Member, term ending 2018 election:

Margaret (Maggie) Bishop 3,006

Exeter Cooperative Board Member, term ending 2017 election:

Dennis Grubbs 2,857

Kensington Cooperative Board Member, term ending 2017 election: (write-ins):

James Bauer 33

Newfields Cooperative Board Member, term ending 2018 election: (write-ins):

Paul Bauer 6

Stratham Cooperative Board Member, term ending 2018 election:

Helen Joyce 2,666

Cooperative School District Moderator, term ending 2016 election:

Katherine B. Miller 2,671

East Kingston Cooperative Budget Member, term ending 2018 election:

David Pendell 2,531

Exeter Cooperative Budget Member, term ending 2018 election:

Mark Paige 1,420

Michael Demartino 904

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Stratham Cooperative Budget Member, term ending 2018 election: (write-ins)

Connie Gilman

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Article #1: Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$55,721,982? Should this article be defeated, the operating budget shall be \$55,962,349, which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (The School Board and Budget Advisory Committee both recommend \$55,721,982 as set forth on said budget.)

YES	2,981	NO	637
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Article #2: Shall the District approve the cost items included in the collective bargaining agreement reached between the Exeter Region Cooperative School Board and the Exeter Area Paraprofessional Association covering the three-year period from September 1, 2015 to August 31, 2018 which calls for the following increases in salaries and benefits at the current staffing levels:

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

and further raise and appropriate the sum of \$95,242 for the 2015-16 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? (The School Board and Budget Advisory Committee both recommend this appropriation.)

YES	2,639	NO	1,273
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Article #3: To see if the school district will vote to establish a Synthetic Turf Replacement Capital Reserve Fund under the provisions of RSA 35:1 for replacement of the synthetic turf field located at Exeter High School and to raise and appropriate the sum of up to \$50,000 to be placed in this fund. Further, to name the Exeter Region Cooperative School Board as agents to expend from said fund. The sum to come from June 30 undesignated fund balance available for transfer on July 1. No amount to be raised from taxation. (The School Board and the Budget Advisory Committee both recommend this appropriation.) Majority vote needed.

YES	2,275	NO	1,610
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Article #4: (By Citizens Petition) "Are you in favor of having the Cooperative Middle School (CMS) readdress the formal policy for student use of personal electronic communication devices during the hours that CMS is in session?"

YES	2,554	NO	1,172
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Respectfully submitted

Susan E.H. Bendroth

Susan E.H. Bendroth, Exeter Region Cooperative School District Clerk
March 17, 2015

Kimberly F. Williams
3/17/2015
KIMBERLY F. WILLIAMS
NOTARY PUBLIC
State of New Hampshire
My Commission Expires
October 16, 2018



Annual Report of SAU 16

For the Year Ending June 30, 2015

For the Proposed 2016-2017 Budget

SAU 16

Superintendent Salaries

SUPERINTENDENT'S PRORATED SALARY

2015-2016

BRENTWOOD	\$9,086.80
EAST KINGSTON	\$5,304.48
EXETER	\$26,876.02
EXETER REGION COOP	\$85,209.91
KENSINGTON	\$4,935.47
NEWFIELDS	\$3,951.45
STRATHAM	\$18,388.86
	\$153,753.00

ASSOCIATE AND ASSISTANT SUPERINTENDENT'S SALARIES

(Total reflects 3.0 positions, \$129,700, \$115,500, \$105,000)

2015-2016

BRENTWOOD	\$20,696.82
EAST KINGSTON	\$12,081.90
EXETER	\$61,214.96
EXETER REGION COOP	\$194,080.84
KENSINGTON	\$11,241.42
NEWFIELDS	\$9,000.14
STRATHAM	\$41,883.92
	\$350,200.00

2015-2016 REPORT OF THE SUPERINTENDENT OF SCHOOLS

For the second consecutive year our nation's economy has experienced a precipitous drop in oil and gas prices which now average below \$2.00 a gallon for the first time in eight years. Add to that the interesting phenomenon that property tax rates in all six SAU 16 communities declined in late 2015. The value of the US dollar is strong against both the Canadian dollar and the Euro which translates to a stronger economy for our country and our region. New Hampshire has the lowest rate of people living in poverty and our employment rate is 6th best in the country. In fact, the NH unemployment rate (3.2%) is the lowest it has been in 14 years. It is among these economic factors that School Administrative Unit (SAU) 16 schools continue to work hard to provide the best possible education that serves the students and families in our communities while respecting the heavy burden that local property taxes have on residents. 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.

Continuing to understand the relevancy of economic trends in an SAU school system that is the third largest in the state of New Hampshire is a marvelous educational endeavor. Professional educators here are strongly committed to developing good citizens who will learn extensively and work hard to contribute to a culture and a society that values honesty, integrity, hard work, and high ethical and moral standards. That is part of the reason that our Vision Statement and Mission Statement help to drive the services that our six communities provide to students and families.

SAU 16 VISION STATEMENT

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

SAU 16 MISSION STATEMENT

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

HIGHLIGHTS

Curriculum, Communication, Community Service, and Transitions continue to be the focus of student-centered initiatives, personalized instruction, and work within the six communities of SAU 16. The successful implementation of the 2010-2015 Strategic Plan has been a cooperative effort of students, staff, administrators, and School Board Members. Monthly Superintendent Reports to the community are published and available at the SAU website (www.sau16.org). Efforts are underway to develop the next SAU Strategic Plan for 2016-2021. Approximately 40 interested members of the public have joined this collaborative effort and have identified three significant Focus Areas for future goals: 1) Teaching and Learning; 2) Design, Philosophy, and Governance; and 3) Health and Community. Highlights of the past year include:

1. The SAU is committed to achieve high academic standards and to provide the best possible selection of courses and educational opportunities to students from pre-school to high school graduation. The SAU goal is to have every student career and college ready and to become actively involved as a contributing member in society.

2. *Individualized Innovative Instruction* is the overarching theme of the school year as teachers and administrators strive to make education “personalized” so that each student may achieve his/her highest potential.
3. The SAU administration and faculty are continuing the implementation of the NextGen Science standards to advance curriculum work throughout all of the schools in the SAU.
4. The College Board recognized Exeter High School in its 6th Annual AP District Honor Roll — a list of approximately 425 districts across the U.S. and Canada being honored for increasing access to AP[®] course work while simultaneously maintaining or increasing the percentage of students earning scores of three (3) or higher on Advanced Placement exams.
5. The SAU 16 professional staff is strongly committed to improving its art and its method of teaching. Using the “instructional rounds process,” teams of staff members are consistently bridging the knowledge gap between educators and their practices. Each year these teams work with each other to visit classrooms and then engage in discussions of explicit practices that are directly tied into the process of school improvement.
6. The SAU Safety and Security Committee continued to strengthen collaboration among the 11 schools in the SAU and the six local police departments. This year’s work extended to involvement with the NH Department of Safety Office of Homeland Security which conducted a “School Security Assessment” for each facility. These “safety audits” are designed to improve all safety and security protocols and practices in our schools.
7. In conjunction with the Stratham Police Department and the NH Department of Safety, the Cooperative Middle School conducted a day-long “active shooter” training exercise in August 2015.
8. This school year brought the largest enrollment ever (737 students) to the Seacoast School of Technology (SST). SST began in 1980 and is currently in its 37th year of operation. It offers 12 programs in career and technical education fields. Currently 171 students are earning 462 college credits through “Dual Enrollment” programs offered in conjunction with various colleges and universities.
9. All seven of the SAU 16 elementary schools were recognized by New Hampshire Partners in Education for their outstanding parent and community volunteer programs.
10. Exeter Adult Education has completed 30 years of successful programming for those students seeking to earn their high school diploma or a diploma equivalency. It also offers a wide variety of “enrichment programs” for adults.
11. The Exeter School District welcomed Mr. Drew Bairstow as the new principal for Lincoln Street School (LSS).
12. Four members of the Exeter High School (EHS) Class of 2015 earned the prestigious distinction of being named *National Merit Scholars*: Guinevere Gilman, Meredith Gilman, Cameron Morris, and Caroline Ritter.
13. The National Association of Music Merchants (NAMM) Foundation named the SAU 16 schools as one of its 2015 “Best Communities for Music Education” in the US.
14. Exeter High School (EHS) teacher and coach Jim Tufts was inducted into the New Hampshire Interscholastic Athletic Association (NHIAA) Hall of Fame. Coach Tufts teaches Physical Education at EHS and is the Varsity Boys Soccer and Ice Hockey Coach. He also initiated Special Olympics at EHS and still coordinates its events.
15. Cooperative Middle School (CMS) Physical Education teacher and EHS Varsity Girls Soccer Coach Megan Young was inducted into the New Hampshire Soccer Coaches Hall of Fame. She is the first woman to ever receive this honor since the program was established in 1994. She joins 30 men, including Coach Tufts, who have been lauded with this honor.
16. The New England League of Middle Schools (NELMS) honored Cooperative Middle School (CMS) teacher Pat Glennon as a “Master in the Middle” for her outstanding work and emphasis on community service by introducing, supporting, and continuing to nurture the widely-

implemented *Travis Manion Foundation* which honors fallen heroes with the motto of "If not me, then who..." throughout CMS.

17. SAU 16 saw the retirements of 16 SAU professional staff members who dedicated a combined total of 408 years of service to our children and their families. Couple this with the 16 professional staff members who retired a year ago. They had dedicated a total of 352 years of faithful service. This means that in two years, 32 staff members have retired from working in SAU 16. Given the demographics of current employees, this trend will continue for several more years.
18. SAU 16 presently has 20 students who are classified as "immigrants" according to criteria established by the NH Department of Education.
19. SAU 16 currently has 90 students who are registered for "Home School" programs.
20. The "Officer Stephen Arkell Community 5K" run/walk raised over \$71,000 through the efforts of over 1,800 participants and volunteers.
21. Thanks to the generous involvement of local individuals and organizations, 90 graduates in the Exeter High School Class of 2015 received over \$190,000 in scholarships and tuition aid for college.
22. Ms. Anne DeMarco, Animal and Plant Science teacher at the Seacoast School of Technology (SST) was one of only 42 nationwide teachers recognized at the 2015 National FFA Conference for having earned her Honorary American FFA Degree.
23. Ms. Cathy Clermont, Cooperative Middle School (CMS) Local Education Administrator and formerly a CMS physical education teacher, was recognized by the NH Association for Health, Physical Education, Recreation and Dance (NHAHPERD) as its "2015 Adapted Physical Education Teacher of the Year."
24. The New Hampshire Football Officials Association presented one of its three 2015 Sportsmanship Awards to Exeter High School (EHS) and recognized Coach Bill Ball for the EHS football team's collective efforts in the important area of sportsmanship.
25. The Exeter High School (EHS) Unified Soccer Team won its first state championship in the fall of 2015.
26. Mrs. Sue Noseworthy received the coveted 2015 *Eustis Award* at the formal opening of the SAU 16 school year. Mrs. Noseworthy has distinguished herself as someone who truly exemplifies the outstanding qualities characterized by an SAU 16 education. She has taught art at Lincoln Street School (LSS) for 32 years and joins 13 other SAU 16 professional staff members who have been recognized in this way since the *Eustis Award* began in 2004.
27. Ms. Helen Burnham, Library Media Specialist at Lincoln Street School (LSS) was selected as the "2015 School Librarian of the Year" by the New Hampshire School Library Media Association.
28. Ms. Lili Spinosa, Physical Education teacher at Kensington Elementary School (KES) received the 2015 Outstanding Achievement Award from the New Hampshire Governor's Council on Physical Activity and Health.
29. Mr. Dan Provost, Exeter High School (EHS) English teacher and Advisor to the Student Senate, received the 2015 Warren E. Shull Advisor of the Year Award for his outstanding work with and dedication to the EHS Student Senate.
30. Mr. Josh Felch, Math teacher at the Cooperative Middle School (CMS) was honored by Phillips Exeter Academy (PEA) in the fall of 2015 with the *Honoring Early Education Award* which recognizes those teachers who have a profound impact on one or more PEA students.
31. Student enrollment continues to be monitored carefully in all schools. Among the schools in the SAU, East Kingston Elementary School, Kensington Elementary School, Newfields Elementary School, and Swasey Central School in Brentwood have experienced the most significant losses in student enrollment over the past 10 years.
32. In November, the SAU Joint Board hosted its 6th annual meeting with state legislators as they continue ways to discuss topics of mutual interest and to share ideas about what is happening politically and financially at the state and local levels.

33. Ms. Claire Bloom, the founder of the *End 68 Hours of Hunger* program, was presented with the statewide "Champions for Children Award" by the New Hampshire Association of School Administrators Association in May 2015. This successful weekend food backpack program now benefits approximately 85 students within the SAU and is coordinated locally by Ms. Kim Army from Newfields and Ms. Sue Abizaid from Stratham.
34. The SAU 16 Safety and Security Committee continues to meet at least three times each year to strengthen the collaboration and communication among school officials and local police departments. Over 40 individuals are directly involved in this important community work.
35. Schools continue to use a wide variety of media - including websites, newspapers, cable access television, and blogs - to communicate the schools' mission and service to the community.
36. The Exeter Area Lions Club continues to work with SAU 16 schools through *Operation KidSight*, its vision screening program. Its mission is "to prevent blindness through early detection and treatment of the most common vision disorders in children." Each year many children benefit from this free screening provided to students and this often leads to children receiving important eye care as soon as possible.
37. SAU 16 continues to support the work of the Exeter Adult Education Program, the Great Bay eLearning Charter School (GBECS) and the Virtual Learning Academy Charter School (VLACS) as each embraces non-traditional ways of student learning.
38. Channel 13, the SAU 16 Educational Channel that is provided to all Comcast subscribers within the six towns of the SAU, continues to expand its program offerings to keep the public informed about school events, activities, and meetings.
39. The community of educators remains diligent in supporting the needs of students entrusted to each of us.

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

Respectfully submitted,


MICHAEL A. MORGAN
Superintendent of Schools

SAU #16 Budget - FY 2016-17

Town	2014-2015 Equalized val.	Valuation Percentage	# Pupils ADM 14-15	Pupil %	Combined Percentage	FY 2016-17 Assessment	Change from 15-16 %	Change from 15-16 \$
Brentwood	\$ 204,689,795	4.88%	308.62	5.784%	5.23%	\$ 100,876	1.09%	\$ 1,088
East Kingston	127,197,151	2.91%	143.90	2.715%	2.81%	\$ 54,207	1.30%	\$ 696
Exeter	773,857,836	17.70%	957.04	18.055%	17.88%	\$ 344,618	3.60%	\$ 11,981
Kensington	107,585,859	2.46%	123.77	2.335%	2.40%	\$ 46,223	-6.11%	\$ (3,010)
Newfields	105,149,032	2.41%	135.32	2.553%	2.48%	\$ 47,786	10.20%	\$ 4,422
Siratham	566,456,847	12.96%	588.00	11.083%	12.03%	\$ 231,795	5.47%	\$ 12,011
Co Op	2,486,298,094	56.88%	3,046.10	57.465%	57.17%	\$ 1,101,985	5.70%	\$ 55,392
TOTAL	\$ 4,371,234,614	100.00%	5,300.75	100.00%	100.00%	\$ 1,927,490	4.70%	\$ 86,581

Assessment

1/22/16

ANNUAL REPORT 2015

SAU# 16 PROPOSED BUDGET									
FISCAL YEAR 2016-17									
ACCT#	ITEM DESCRIPTION	ACTUAL FY 2011-12	ACTUAL FY 2012-13	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BUDGET FY 2015-16	PROPOSED FY 2016-17	CHANGE IN \$\$	NOTES
CENTRAL OFFICE ADMINISTRATION									
11-2320-110	ADMINISTRATIVE SALARIES	398,076.13	403,688.41	406,449.96	419,097.92	431,680.00	447,127.00	15,447.00	3% incr
11-2320-112	ADJUSTMENTS	0.00	0.00	0.00	8,500.00	10,000.00	0.00	(10,000.00)	
11-2320-111	TREASURER & BRO MINUTES	1,000.00	1,000.00	1,000.00	1,100.00	1,000.00	1,000.00	0.00	
11-2320-113	SPECIAL ED ADMIN SALARIES	92,000.00	94,300.00	22,200.00	95,000.00	97,850.00	101,970.00	4,120.00	
11-2320-114	ANNUITY	5,000.00	5,000.00	6,000.00	7,000.00	7,000.00	7,000.00	0.00	per contract
11-2320-115	ADMIN ASSISTANT SALARIES	143,761.44	147,730.45	150,575.00	155,017.00	159,670.00	164,452.00	4,782.00	3% incr
11-2320-117	HUMAN RESOURCES	58,467.02	59,928.55	61,127.04	62,961.08	64,850.00	66,795.50	1,945.50	3% incr
11-2320-211	HEALTH INSURANCE	110,469.59	87,070.55	93,784.67	118,589.69	124,490.00	134,022.52	9,532.52	7.6% - 8.1% increase
11-2320-212	DENTAL INSURANCE	7,046.05	7,390.05	7,131.19	7,416.74	8,250.00	8,243.04	(6.96)	0% increase
11-2320-213	LIFE INSURANCE	1,844.20	1,845.08	1,861.06	2,772.00	2,520.00	2,512.80	(7.20)	per agreement
11-2320-214	DISABILITY INSURANCE	2,095.12	1,920.50	2,150.32	2,617.13	2,390.00	2,346.24	(543.89)	per salaries
11-2320-231	LONGEVITY	3,855.01	3,620.00	5,156.21	6,931.12	4,740.00	4,984.92	244.92	per salaries
11-2320-232	RETIREMENT (11.17%)	59,751.40	61,247.12	73,248.63	87,207.16	86,770.00	86,767.44	(2.56)	per salaries
11-2320-220	FICA (7.65%)	51,827.81	53,267.58	51,789.85	55,655.75	59,470.00	59,424.44	(455.56)	per salaries
11-2320-250	WORKERS COMPENSATION	1,638.44	3,832.59	5,944.11	3,690.00	3,770.00	3,728.59	(41.41)	per salaries
11-2320-260	UNEMPLOYMENT COMP	1,523.49	3,748.58	1,424.31	886.00	1,230.00	1,224.00	(6.00)	per salaries
11-2320-290	CONFERENCES	4,916.72	5,541.82	4,222.21	8,093.55	6,000.00	7,600.00	1,600.00	
11-2320-270	COURSE REIMBURSEMENTS	1,000.00	1,000.00	1,000.00	4,834.00	1,000.00	4,830.00	3,830.00	
11-2320-320	STAFF TRAINING	16,256.20	15,015.60	7,245.44	6,926.62	12,000.00	10,000.00	(2,000.00)	
11-2320-371	AUDIT EXPENSE	14,000.00	10,249.30	13,535.00	13,781.00	13,904.00	13,904.00	0.00	per agreement
11-2320-372	LEGAL EXPENSE	4,618.00	5,399.23	6,189.71	7,430.75	5,000.00	5,000.00	0.00	
11-2320-373	MENTOR TRAINING	5,255.55	2,584.98	4,609.50	4,646.04	5,500.00	5,500.00	0.00	
11-2320-440	REPAIR & MAINTENANCE	4,849.95	2,555.43	2,330.74	5,654.79	4,500.00	4,500.00	0.00	
11-2320-531	TELEPHONE COMMUNICATION	12,526.56	20,684.93	17,635.00	17,098.59	19,225.00	19,225.00	0.00	
11-2320-532	POSTAGE	4,873.09	2,129.41	3,011.70	3,332.04	4,000.00	4,000.00	0.00	
11-2320-580	TRAVEL	22,207.50	21,823.47	18,440.72	22,678.86	23,880.00	23,880.00	0.00	per contract
11-2320-610	SUPPLIES	19,364.72	17,837.98	6,017.11	16,661.79	16,230.00	16,000.00	(230.00)	
11-2320-611	MAINTENANCE CONTRACTED	4,344.26	5,473.68	52,464.36	8,323.00	4,500.00	4,500.00	0.00	
11-2320-733	LEASED EQUIPMENT	11,577.66	14,916.12	13,920.86	17,082.20	15,500.00	14,500.00	(1,000.00)	
11-2320-810	DUES & SUBSCRIPTIONS	3,478.52	17,385.39	3,677.72	23,692.70	17,050.00	13,300.00	(3,750.00)	
11-2320-870	CONTINGENCY	5,513.70	2,500.00	4,515.46	4,000.00	5,000.00	4,000.00	(1,000.00)	
		1,073,788.02	1,080,895.60	1,046,717.88	1,194,386.52	1,214,909.00	1,242,937.48	28,028.48	
							% Change 16-17	2.31%	

ANNUAL REPORT 2015

SAU# 16 PROPOSED BUDGET									
FISCAL YEAR 2016-17									
ACCT#	ITEM DESCRIPTION	ACTUAL FY 2011-12	ACTUAL FY 2012-13	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BUDGET FY 2015-16	PROPOSED FY 16-17	CHANGE IN \$	NOTES
FISCAL SERVICES ADMINISTRATION									
11-2321-110	BUSINESS ADMINISTRATION	101,000.00	92,250.04	97,000.00	99,910.00	102,910.00	106,090.00	3,180.00	3% incr
11-2321-116	FISCAL SRV MGR/ACCOUNTANT	101,517.00	106,879.80	108,062.24	112,315.00	115,699.00	111,410.00	(4,289.00)	3% incr
11-2321-130	PAYROLL/A/P SALARIES	161,812.48	166,795.96	173,173.32	184,615.00	193,130.00	188,070.00	(5,060.00)	3% incr
11-2321-211	HEALTH INSURANCE	99,171.54	106,857.69	133,322.47	110,141.51	125,910.00	129,926.47	4,016.47	7.6% - 8.1% increase
11-2321-212	DENTAL INSURANCE	4,445.76	4,439.76	4,177.70	4,254.12	4,710.00	4,702.80	(7.20)	0% increase
11-2321-213	LIFE INSURANCE	403.08	354.12	422.18	524.16	680.00	679.39	(0.61)	per agreement
11-2321-214	DISABILITY INSURANCE	1,137.93	1,157.63	1,190.88	1,154.79	1,300.00	1,590.91	290.91	per salaries
11-2321-220	FICA (7.65%)	27,923.40	27,945.63	28,495.05	29,042.27	31,900.00	31,896.68	(3.33)	per salaries
11-2321-231	LONGEVITY	5,979.30	6,457.05	7,507.14	8,210.40	5,220.00	2,392.00	(2,828.00)	per salaries
11-2321-232	RETIREMENT (11.17%)	27,002.44	27,223.20	37,076.46	33,968.70	46,580.00	46,573.32	(6.69)	increased per state
11-2321-250	WORKERS COMPENSATION	1,850.00	1,760.00	2,005.00	1,654.00	2,010.00	2,001.36	(8.64)	per salaries
11-2321-260	UNEMPLOYMENT COMPENSATION	720.00	0.00	1,140.00	443.00	1,080.00	1,071.00	(9.00)	per staffing
11-2321-290	CONFERENCES	2,806.65	3,037.17	2,152.25	3,000.00	3,000.00	3,000.00	0.00	
11-2321-330	COMPUTER SUPPORT SERVICES	17,386.91	16,261.15	18,307.94	18,217.65	18,500.00	30,756.00	12,256.00	Change in vendor
11-2321-440	REPAIR AND MAINTENANCE	2,007.16	2,600.00	1,599.50	1,213.61	1,500.00	1,500.00	0.00	
11-2321-531	TELEPHONE/COMMUNICATION	600.00	638.88	600.00	600.00	600.00	600.00	0.00	
11-2321-580	MILEAGE	1,217.88	979.60	1,476.62	452.26	1,750.00	1,000.00	(750.00)	
11-2321-610	SUPPLIES EXPENSE	2,484.49	2,659.53	3,564.67	1,984.09	3,000.00	3,000.00	0.00	
11-2321-741	EQUIPMENT	449.00	4,484.35	445.00	0.00	600.00	600.00	0.00	
FISCAL SVS TOTALS		559,915.02	572,781.56	621,718.42	611,706.56	660,070.00	666,859.93	6,789.93	
								% Change 16-17	1.03%

ANNUAL REPORT 2015

SAU# 16 PROPOSED BUDGET									
FISCAL YEAR 2016-17									
ACCT#	ITEM DESCRIPTION	ACTUAL FY 2011-12	ACTUAL FY 2012-13	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BUDGET FY 2015-16	PROPOSED FY 16-17	CHANGE IN \$\$	NOTES
TECHNOLOGY									
2820-110	TECHNICAL ASSISTANCE SALARIES	47,798.91	40,207.97	41,578.72	42,577.99	44,370.00	45,700.00	1,330.00	3% incr
2820-321	TECHNICAL CONSULTANT	15,290.74	11,498.54	1,768.20	1,794.40	7,500.00	5,000.00	(2,500.00)	reduction of service
2820-329	TECHNICAL TRAINING	16,235.93	19,771.84	3,603.00	0.00	3,850.00	2,000.00	(1,850.00)	
2320-531	TELEPHONE/COMMUNICATION	69.43	796.22	1,276.03	1,103.96	1,920.00	960.00	(960.00)	
2320-580	MILEAGE	5,211.16	5,168.78	5,522.02	3,792.35	4,300.00	1,665.00	(2,635.00)	
2820-610	SUPPLIES	2,453.61	7,068.20	1,229.47	1,515.29	4,000.00	2,750.00	(1,250.00)	
2820-641	BOOKS AND PERIODICALS	426.00	0.00	43.54	0.00	0.00	0.00	0.00	
2820-650	SOFTWARE	15,324.78	8,589.47	15,011.13	2,577.49	34,150.00	28,850.00	(5,300.00)	
2820-738	REPLACEMENT OF EQUIPMENT	1,831.82	3,848.98	0.00	3,500.00	3,500.00	3,500.00	0.00	
2820-739	EQUIPMENT	5,184.95	11,171.91	2,679.35	8,749.00	5,500.00	0.00	(5,500.00)	
2900-211	HEALTH INSURANCE	16,755.04	19,467.61	22,171.45	16,842.04	22,300.00	17,774.42	(4,525.58)	7.6% - 8.1% increase
2900-212	DENTAL INSURANCE	541.68	1,060.27	460.90	422.83	510.00	502.80	(7.20)	0% increase
2900-213	LIFE INSURANCE	28.56	21.42	30.80	42.00	60.00	50.40	(9.60)	per agreement
2900-214	DISABILITY INSURANCE	149.52	106.24	150.12	142.20	180.00	175.82	(4.18)	per salaries
2900-220	FICA (7.65%)	4,722.49	3,032.70	3,021.21	3,109.65	3,400.00	3,394.31	(5.70)	per salaries
2900-221	RETIREMENT (11.17%)	4,067.98	3,538.35	4,478.00	4,585.66	4,960.00	4,956.13	(3.87)	per salaries
2900-250	WORKERS COMPENSATION	400.00	330.00	290.00	0.00	270.00	260.98	(9.02)	per salaries
2900-260	UNEMPLOYMENT COMP.	200.00	0.00	120.00	0.00	160.00	153.00	(7.00)	per salaries
TECHNOLOGY TOTAL		136,692.60	135,678.50	103,433.94	90,754.86	140,938.00	117,692.85	(23,237.15)	
							% Change 16-17	-16.49%	
TOTAL - Central Office, Fiscal		1,770,395.64	1,789,355.66	1,771,870.24	1,896,841.94	2,015,909.00	2,027,490.26	11,581.26	
Services and Technology							% Change 16-17	0.57%	
Savings Returned from Prior Years Budget		(87,610.00)	(100,000.00)	(175,000.00)	(75,000.00)	(175,000.00)	(100,000.00)	75,000.00	
Revised SAU Total to be raised from Town		1,682,785.64	1,689,355.66	1,596,870.24	1,821,841.94	1,840,909.00	1,927,490.26	86,581.26	
							% Change in 16-17 Assessment	4.70%	

ANNUAL REPORT 2015

SAU# 16 PROPOSED BUDGET									
FISCAL YEAR 2016-17									
ACCT#	ITEM DESCRIPTION	ACTUAL FY 2011-12	ACTUAL FY 2012-13	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BUDGET FY 2015-16	PROPOSED FY16-17	CHANGE IN \$\$	NOTES
OTHERWISE FUNDED									
	INDIRECT COSTS	29,890.72	38,985.59	13,253.21	60.05	60,000.00	50,000.00	(10,000.00)	
	NON-ASSESSMENT IMPACT	34,551.02	21,092.81	66,684.08	21,725.66	83,308.00	39,412.11	(43,895.89)	
	TITLE I ADMINISTRATOR	50,567.16	51,788.75	53,700.96	65,797.56	54,000.00	0.00	(54,000.00)	
	SUBSTITUTE COORDINATOR	13,714.87	13,587.80	16,448.94	16,836.60	16,500.00	16,500.00	0.00	
	GRAND TOTALS	1,899,119.41	1,914,810.61	1,922,057.43	2,001,261.81	2,229,717.00	2,133,402.37	(96,314.63)	
FEDERAL FUNDS									
	IDEA/PRESCHOOL ENTITLEMENTS	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	
	CLASS SIZE REDUCTION								
	TITLE FUNDS								
	GRAND TOTAL APPROPRIATION - ALL FUNDS	4,899,120.00	4,914,811.00	4,922,058.00	5,001,262.00	5,229,717.00	5,133,403.00	(96,314.00)	
							-1.84%	3,205,912.74	

ANNUAL REPORT 2015

SAU 16 CALENDAR 2016-2017

Approved
10/19/15

2016 JULY							Days
S	M	T	W	T	F	S	Student
					1	2	0
3	4	5	6	7	8	9	Staff
10	11	12	13	14	15	16	0
17	18	19	20	21	22	23	
24	25	26	27	28	29	30	

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

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

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

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

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

Symbol Key

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

2017 JANUARY							Days
S	M	T	W	T	F	S	Student
1	2	3	4	5	6	7	20
8	9	10	11	12	13	14	Staff
15	16	17	18	19	20	21	20
22	23	24	25	26	27	28	
29	30	31					

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

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

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

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

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

**June 14, 15, 16, 19 & 20
are snow make-up
days if needed

Important Dates

2016		NS = No School
August		
Teacher In-Service	NS	Aug 25-26
School Opens - All Students		Aug 29
School Days		3
September		
Friday before Labor Day	NS	Sept 2
Labor Day	NS	Sept 5
School Days		20
October		
Columbus Day	NS	10
School Days		20
November		
Teacher In-Service	NS	Nov 8
Veterans' Day	NS	Nov 11
Thanksgiving Recess	NS	Nov 23-25
School Days		17
December		
Holiday Break	NS	Dec 26-30
School Days		17
2017		
January		
Holiday Break	NS	Jan 2
MLK, Jr. Day	NS	Jan 16
School Days		20
February		
Winter Vacation	NS	Feb 27-28
School Days		18
March		
Winter Vacation (cont)	NS	March 1-3
Teacher In-Service	NS	March 17
School Days	NS	19
April		
Spring Vacation	NS	Apr 24-28
School Days		15
May		
Memorial Day	NS	May 29
School Days		21
June		
Last day for students		June 13**
Teacher In-service	NS	June 14
School days		9
Graduation - to be announced after February vacation		

Notice of Involuntarily Merged Lots

NOTICE

If you own real estate lots that were involuntary merged by municipal action, you may be able to have those lots restored to their pre-merger status.

Your property may qualify if two or more lots were merged for zoning, assessing, or taxation purposes and the merger occurred:

- During your ownership, without your consent: or
- Prior to your ownership, if no previous owner consented to the merger.

To restore your property to pre-merger status, you must:

- Make a request to the local governing body
- No later than December 31, 2016

Once restored:

- Your properties will once again become separate lots; however, they must still conform to applicable land use ordinances. Restoration does not cure non-conformity.

This Notice must be:

- *Posted continuously in a public place from January 1, 2012-December 31, 2016, and*

Read the full statute at RSA 674:39-aa Restoration of Involuntarily Merged Lots

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

95 Amesbury Road

Kensington, NH 03833 Tel 603-772-5423

Fax 603-772-6841

Website: www.town.kensington.nh.us



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**Go to www.nixle.com and click "sign up free!" or text
"Kensington" to 888777.**

If you have any questions please call the Kensington Police Department at 772-2929

No charge, Message & Data rates may apply.

