

# KENSINGTON, NEW HAMPSHIRE TOWN REPORT 2022



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Incorporated 1737



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# Selectmen's Report

## Board of Selectmen Annual Report

As always, the Board would like to thank all the employees of the town for their work throughout the year. Their efforts, and those of our countless volunteers, are a big part of why Kensington is one of the finest small towns in New Hampshire. After a couple of challenging years for everyone in town during the pandemic, 2022 provided a grateful return to the familiar routines of municipal life. The Board welcomed new officers to our police and fire departments, approved the long-overdue appointment of Kathleen Felch to the post of Town Administrator, and executed a new lease with the Kensington Public Library, looking ahead to needed renovations.

Elections continue to receive heightened scrutiny nationally, and Kensington was one of several towns in the state where ballot measures were proposed to get rid of ballot counting devices and count all ballots by hand. The voters of Kensington elected to retain the use of the devices. When a recount of those results was requested, the Board of Recount convened and conducted a hand count that produced identical results. The tireless election team conducted three elections in 2022, doing their usual outstanding job. Allegations of improper behavior by members of the team were thoroughly investigated by the New Hampshire Department of Justice, which found no evidence to support the allegations. The NHDOJ also reviewed town procedures related to the handling of election activity logs and noted a need for minor changes to the process, which have been adopted. These state findings are matters of record and available to the public upon request at the Town Office.

It is no secret that the police and fire departments occupy facilities that are insufficient for their effective, efficient, and safe operation. Working closely with the fire and police chiefs, the Board is actively identifying parcels of land in town that would be suitable for the construction of a modest public safety complex that would allow for the proper housing and maintenance of town vehicles, adequate HVAC and machines to clean fire gear, the secure facilities required for law enforcement, and other badly needed features. Moving the police into an appropriate facility would also help solve the office and storage space issues confronting the town staff. The Board is committed to a transparent process and plans to bring forth a proposal to the voters that is cost-effective and based on true needs.

The Board thanks the citizens of Kensington for their ongoing engagement in our shared stewardship of our town and looks forward to facing the coming challenges together.

Thank you,

Joe Pace, Chairman

Robert Solomon

Robert Gustafson

## 2022 TOWN OFFICIALS

### SELECT BOARD

Joe Pace, Chairman	Exp 3/25
Robert Solomon	Exp 3/23
Robert Gustafson	Exp 3/24

### TAX COLLECTOR

Carlene Wiggin	Exp 3/23
Barbara Clark, Deputy	at will

### SUPERVISORS OF THE CHECKLIST

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

### CEMETERY TRUSTEES

Katelynn Dow	Exp 3/25
Nancy Roffman	Exp 3/23
Jackie Benson	Exp 3/24

### TRUSTEES OF THE SAWYER KENSINGTON TRUST

Bruce Cilley	Appointee
Mike Del Sesto	Appointee
Glenn Greenwood	Exp 3/25
Janet Bunnell	Exp 3/23
Donna Carter	Exp 3/24

### FIRE CHIEF and FIRE WARDEN

Jonathan True, Fire Chief	Exp 6/2023
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### EMERGENCY MANAGEMENT

Jonathan True, Director
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### ROAD MANAGER

Matthew Armstrong	Exp 4/2023
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### TOWN CLERK

Sarah Wiggin	Exp 3/2024
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### TREASURER

Sara Belisle	Exp 3/23
Mike Schwotzer, Deputy	at will

### MODERATOR

Harold Bragg	Exp 3/23
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### LIBRARY TRUSTEES

Susan Bascom	Exp 3/25
Heather Ritter	Exp 3/23
Lauri Murphy	Exp 3/24

### TRUSTEES OF THE TRUST FUNDS

Lauren Martel	Exp 3/25
Chris Mertinooke	Exp 3/23
Susan Cannon	Exp 3/24

### GRANGE HALL TRUSTEES

Meghan Gross	Exp 3/25
Holly McCann	Exp 3/23
Frank Whittemore	Exp 3/24

### POLICE DEPARTMENT

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

**JOINT LOSS COMMITTEE**

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

**HIGHWAY SAFETY**

Board of Selectmen  
 School Board Chairman  
 Chief of Police

**BOARD OF HEALTH**

Karl Singer, MD  
 Board of Selectmen  
 Chief of Police

**HEALTH OFFICERS**

Joe Pace  
 Robert Solomon

**BUILDING INSPECTOR**

Angelo Rignoli Exp 4/23

**ELECTRICAL INSPECTOR**

Robert Fee Jr Exp 10/23

**TOWN ENGINEER**

Beal's Associates

**PLANNING BOARD**

Vanessa Rozier, Chairperson	Exp 4/24
Mary Smith, Vice Chair	Exp 4/23
Michael Schwotzer	Exp 4/23
Marty Silvia	Exp 4/24
Josh Preneta	Exp 4/25
Justin McLane	Exp 4/25
Glenn Greenwood	Town Planner
Matthew Armstrong	Driveway Approval
Bob Solomon	Selectmen's Rep

**ZONING BOARD OF ADJUSTMENT**

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

**CONSERVATION COMMISSION**

Pam Holland, Chair	Exp 4/23
Joan Skewes	Exp 4/24
Robert Gustafson	Exp 4/23
Sydnee Goddard	Exp 4/25
Courtney Preneta	Exp 4/23
Andrew Roberts	Exp 4/23

**RECREATION AND SOCIAL COMMITTEE**

Sarah Turcott	Exp 4/25
Jessica Minghella	Exp 4/23
Donna Carter	Exp 4/24
Lili Spinosa	Exp 4/24
Courtney Brady	Exp 4/25

**HERITAGE COMMISSION**

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

**TRAILS COMMITTEE**

Mason Holland	Exp 4/23
Timothy Estey	Exp 4/23
Alec Lager	Exp 4/24
(Committee Inactive)	

**WELFARE DIRECTOR**

Kathleen T. Felch

**SOUTHEAST REGIONAL SOLID WASTE REP**

Alan Tuthill

**BOARD SCRIBE**

Vacant

**BOUNDARY WALKER**

Vacant

**SEPTIC INSPECTORS**

Rockingham County Conservation District

**TOWN AUDITORS**

Vachon, Clukay and Co.

**DEPARTMENT MEETINGS:**

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



## Town Office Contact Information

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



Tel: 603-772-5423 x 3 & x 4  
Fax : 603-772-6841  
[assessor@kensingtontown.com](mailto:assessor@kensingtontown.com)

Tel: 603-772-5423 x 2  
Fax : 603-772-6841  
[taxcollector@kensingtontown.com](mailto:taxcollector@kensingtontown.com)

Tel: 603-772-5423 x 1  
Fax : 603-772-6841  
[townclerk@kensingtontown.com](mailto:townclerk@kensingtontown.com)

[kensington@kensingtontown.com](mailto:kensington@kensingtontown.com)

# 2022 Town Meeting Results

		BALLOT 1 OF 2
<b>OFFICIAL BALLOT</b> <b>ANNUAL TOWN ELECTION</b> <b>TOWN OF KENSINGTON, NEW HAMPSHIRE</b> <b>MARCH 8, 2022</b>		
 TOWN CLERK		
<b>INSTRUCTIONS TO VOTERS</b> 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.		
<b>BOARD OF SELECTMEN</b> Vote for not more than ONE for 3 years JOE PACE 397 <input type="radio"/> John Valvanis 49 <input type="radio"/> (Write-in)	<b>TRUSTEE OF THE TRUST FUNDS</b> Vote for not more than ONE for 3 years LAUREN MARTEL 426 <input type="radio"/> (Write-in)	<b>LIBRARY TRUSTEE</b> Vote for not more than ONE for 3 years SUSAN BASCOM 439 <input type="radio"/> Katelynn Dow 1 <input type="radio"/> (Write-in)
<b>TAX COLLECTOR</b> Vote for not more than ONE for 1 year CARLENE WIGGIN 469 <input type="radio"/> (Write-in)	<b>SAWYER KENSINGTON TRUST</b> Vote for not more than ONE for 3 years GLENN GREENWOOD 425 <input type="radio"/> (Write-in)	<b>CEMETERY TRUSTEE</b> Vote for not more than ONE for 3 years Katelynn Dow 31 <input type="radio"/> (Write-in)
<b>TREASURER</b> Vote for not more than ONE for 1 year SARA BELISLE 449 <input type="radio"/> (Write-in)	<b>SAWYER KENSINGTON TRUST</b> Vote for not more than ONE for 1 year JANET BUNNELL 434 <input type="radio"/> Jessica Costa 1 <input type="radio"/> (Write-in)	<b>GRANGE HALL TRUSTEE</b> Vote for not more than ONE for 3 years MEAGHAN GROSS 261 <input type="radio"/> CAROL BEERS-WITHERELL <input type="radio"/> 122 <input type="radio"/> (Write-in)
<b>SUPERVISOR OF THE CHECKLIST</b> Vote for not more than ONE for 6 years PAMELA SCHWOTZER 444 <input type="radio"/> Al Brandano 2 <input type="radio"/> (Write-in)		
<b>ARTICLES</b>		
<b>Article 02: Amend definition of non buildable lots</b> Are you in favor of the adoption of Amendment number 1 as proposed by the Planning Board for the Town of Kensington zoning ordinance as follows:		
Add the following definition to Article II: DEFINITIONS, after the definition of Motor Vehicle Junkyard:		
Non-Buildable Lot - As part of subdivision approval, the Kensington Planning Board may, but is not obligated to approve lots not meeting minimum zoning requirements provided such lots are used in perpetuity only as open spaces, buffer zones, reserve spaces, parks, recreation areas, or similar uses, subject to such reasonable terms and conditions as the Planning Board may require.		335 YES <input checked="" type="radio"/> NO <input type="radio"/> 136
<b>Article 03: Delete definition of frontage in Article II</b> Are you in favor of the adoption of Amendment number 2 as proposed by the Planning Board for the Town of Kensington zoning ordinance as follows:		
Delete the current definition for frontage found in Article II.		
		276 YES <input checked="" type="radio"/> NO <input type="radio"/> 158
<b>TURN BALLOT OVER AND CONTINUE VOTING</b>		

ARTICLES CONTINUED

Article 04: Amend Article IV, 4.2 Driveways- sight distance

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

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

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

331  
YES   
NO   
145

Article 05: Amend Article III Section 3.5B Definitions

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

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

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

269  
YES   
NO   
194

Article 06: Amend Article III Section 3.5G

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

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

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

262  
YES   
NO   
191

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

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

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

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

294  
YES   
NO   
155

Article 08: Operating Budget

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

The Board of Selectmen unanimously recommend this article.

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

303  
YES   
NO   
181

Article 09: To Establish a Wildlife Mitigation Expendable Trust Fund

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

The Board of Selectmen unanimously recommend this article.

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

291  
YES   
NO   
196

GO TO NEXT BALLOT AND CONTINUE VOTING



**OFFICIAL BALLOT  
ANNUAL TOWN ELECTION  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
MARCH 8, 2022**

BALLOT 2 OF 2

*[Signature]*  
INTERIM TOWN CLERK

**ARTICLES CONTINUED**

**Article 10: Amend Percentage of LUCT to Conservation Fund**

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

391

YES

NO

The Board of Selectmen unanimously recommend this article.

94

There is no tax impact for this article.

**Article 11: Road Reconstruction**

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

351

YES

NO

The Board of Selectmen unanimously recommend this article.

138

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

**Article 12: Funds from EMS Fund for a New Ambulance**

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

407

YES

NO

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

84

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

The Board of Selectmen unanimously recommend this article.

This appropriation will not affect the tax rate.

**Article 13: Appropriate funds for Fire and Emergency Services CRF**

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

375

YES

NO

The Board of Selectmen unanimously recommend this article.

117

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

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

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

388

YES

NO

The Board of Selectmen unanimously recommend this article.

104

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

**TURN BALLOT OVER AND CONTINUE VOTING**

**ARTICLES CONTINUED**

**Article 15: Appropriation to Fire and Emergency Services CRF- earned revenue**

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

428  
 YES   
 NO   
 51

The Board of Selectmen unanimously recommend this article.

This article has no tax impact.

**Article 16: Grange Hall Maintenance and Repairs**

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

342  
 YES   
 NO   
 131

The Board of Selectmen unanimously recommend this article.

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

**Article 17: Add to Revaluation Capital Reserve Fund**

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

307  
 YES   
 NO   
 166

The Board of Selectmen unanimously recommend this article.

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

**Article 18: Social Services Request for Richie McFarland Child**

To see if the town will vote to raise and appropriate the sum of \$2,100 (Two Thousand One Hundred Dollars) for the Richie McFarland Children's Center's (RMCC) early intervention program that serves children from birth to three years of age and their families. This investment will support the cost of providing early childhood special education, pediatric therapies and family support services to Kensington residents. RMCC bases the request on three hundred dollars (\$300.00) per child served which is less than five percent (5%) of the annual cost for weekly home-based therapies. This is a special warrant article.

392  
 YES   
 NO   
 88

The Board of Selectmen unanimously recommend this article.

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

**Article 19: Social Services Request Rockingham Community Action**

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

390  
 YES   
 NO   
 89

The Board of Selectmen unanimously recommend this article.

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

**Article 20: Social Services Request for Meals on Wheels**

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

428  
 YES   
 NO   
 49

The Board of Selectmen unanimously recommend this article.

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

**Article 21: Voting Machine Use-Petitioned Warrant Article**

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

171  
 YES   
 NO   
 309

This article has no tax impact.

**YOU HAVE NOW COMPLETED VOTING THIS BALLOT**

# Deliberative Session Procedures

## DELIBERATIVE SESSION RULES OF PROCEDURE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# 2022 Deliberative Session Minutes

Kensington Town Deliberative Session  
February 9, 2022 – 6:30pm  
Talbot Gymnasium

In attendance: Selectman Joe Pace, Selectman Bob Solomon, Selectman Bob Gustafson, Fire Chief Jon True and approximately 40 residents.

Harold Bragg opened the meeting at 6:35pm and described the procedures for the Deliberative Session. He explained the Town Vote will be on March 8<sup>th</sup> of 2022.

## Article 01: Elect Officials

To choose all necessary Town Officials for the year ensuing.

There was no discussion on Article 01.

## Article 02: Amend definition of non buildable lots

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

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

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

Planning Board Articles cannot be changed in Deliberative Session and are voted on as presented.

Vanessa Rozier, Planning Board Chair, summarized the article.

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

## Article 03: Delete definition of frontage in Article II

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

Delete the current definition for frontage found in Article II.

Vanessa Rozier, Planning Board Chair summarized the article.

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

## Article 04: Amend Article IV, 4.2 Driveways- sight distance

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

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

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

Vanessa Rozier, Planning Board Chair summarized the article.

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

**Article 05: Amend Article III Section 3.5B Definitions**

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

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

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

Vanessa Rozier, Planning Board Chair summarized the article.

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

**Article 06 : Amend Article III Section 3.5G**

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

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

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

Vanessa Rozier, Planning Board Chair summarized the article.

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

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

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

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

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

Vanessa Rozier, Planning Board Chair summarized the article.

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

**Article 08: Operating Budget**

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



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

Chairman of the Board of Selectmen Joe Pace went over cost drivers relative to the budget and noted that salaries are primary driver as well as retirement increases. The Town would like to remain competitive to retain police officers.

Mike Schwotzer of 49 Cottage Road noted a reduction in the Police Department overtime budget as well as in the part time budget.

Selectmen Chair Jo Pace noted that the Police Department is moving away from part time and moving toward FT.

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

**Article 09: To Establish a Wildlife Mitigation Expendable Trust Fund**

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

The Board of Selectmen unanimously recommend this article.

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

Board of Selectmen Member Bob Gustafson summarized the article.

Chairman of the Board of Selectmen Joe Pace noted there was a transcription error in the handouts for the evening involving the written amount for tax impact. He stated that the number value was correct, however.

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

**Article 10: Amend Percentage of LUCT to Conservation Fund**

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

The Board of Selectmen unanimously recommend this article.

There is no tax impact for this article.

Andy Roberts of 5 Wild Pasture Road, a Conservation Committee Member, summarized the article.

Mike Schwotzer of 49 Cottage Road described how currently money from land use change tax goes to both the Town and to the Conservation Committee. Currently it is 25% to the Conservation Committee and 75% to the Town. He stated that the tax impact cannot be calculated as it is from unanticipated funds that are received by the Town.

J. Pace, Chair of the Board of Selectmen, noted that the money becomes unanticipated revenue and described how that revenue is used. He noted that the money would likely go to Fund Balance and would not be used against property taxes unless the Board of Selectmen voted to do so.

Donna Carter 119 Amesbury Road asked if there was an amount that came out of Current Use this year. Kathleen, Director of Administration, stated it was \$63,500 for 2021 and noted that it varies year to year.

There were no further questions from the public. The Article will go to Ballot as presented.

**Article 11: Road Reconstruction**

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

The Board of Selectmen unanimously recommend this article.

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

Road Manager Matthew Armstrong summarized the article.

Mike Schwotzer of 49 Cottage Road asked the cost of the similar Warrant Article the year prior and described his thoughts on the tax impact of this article and the road plan.

Jonathan Lavelle of 7 Palmer Drive asked about inflation and cost of material. Road manager Matthew Armstrong stated that the paving of the roads was not under contract, although the Town was working to pave Moulton Ridge, West School, Hickory and Bartlett Road.

Bob Hall of 101 Drinkwater Road spoke in favor of this article.

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

**Article 12: Funds from EMS Fund for a New Ambulance**

To see if the voters of Kensington will raise and appropriate \$350,000 (three hundred fifty thousand dollars) for the purchase of a new ambulance, with \$150,000 (one hundred fifty thousand dollars) to come from the KENSINGTON EMS FUND created for that purpose and \$200,000 (two hundred thousand) to come from grant funding. The Kensington EMS Fund is a revolving fund that was created in 2018 that allows the accumulation of money from ambulance billing and can be used for ambulance acquisition. Any expenditure over \$50,000 (fifty thousand dollars) out of this fund requires a majority vote by the legislative body. These funds will not lapse and shall be available for the purchase of a new ambulance until December 31, 2024.

The Board of Selectmen unanimously recommend this article.

This appropriation will not affect the tax rate.

Harold asked if anyone objected to Fire Chief True speaking as he is not a resident. No one objected.

Fire Chief Jon True summarized the article.

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

**Article 13: Appropriate funds for Fire and Emergency Services CRF**

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

The Board of Selectmen unanimously recommend this article.

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

Fire Chief Jon True summarized the article.

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

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

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

The Board of Selectmen unanimously recommend this article.

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

Fire Chief Jon True summarized the article.

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

**Article 15: Appropriation to Fire and Emergency Services CRF- earned revenue**

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

The Board of Selectmen unanimously recommend this article.

This article has no tax impact.

Fire Chief Jon True summarized the article.

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

**Article 16: Grange Hall Maintenance and Repairs**

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

The Board of Selectmen unanimously recommend this article.

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

Frank Whittemore, a Grange Trustee, summarized the article and the use of the Grange.

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

**Article 17: Add to Revaluation Capital Reserve Fund**

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

The Board of Selectmen unanimously recommend this article.

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

J. Pace, Chair of the Board of Selectmen, explained the cost of the revaluation was spread out over a 5-year period.

There were no further questions from the public. Article 17 will move forward to Ballot as presented.

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

To see if the town will vote to raise and appropriate the sum of \$2,100 (Two Thousand One Hundred Dollars) for the Richie McFarland Children's Center's (RMCC) early intervention program that serves children from birth to three years of age and their families. This investment will support the cost of providing early childhood special education, pediatric therapies and family support services to Kensington residents. RMCC bases the request on three hundred dollars (\$300.00) per child served which is less than five percent (5%) of the annual cost for weekly home-based therapies. This is a special warrant article.

The Board of Selectmen unanimously recommend this article.

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

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

**Article 19: Social Services Request Rockingham Community Action**

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

The Board of Selectmen unanimously recommend this article.

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

There were no questions from the public. Article 19 will move forward to Ballot as presented.

**Article 20: Social Services Request for Meals on Wheels**

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

The Board of Selectmen unanimously recommend this article.

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

There were no questions from the public. Article 20 will move forward to Ballot as presented.

**Article 21: Voting Machine Use-Petitioned Warrant Article**

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

This article has no tax impact.

Al Brandano of 2 West School Road summarized his article.

Cindy Heal of 47 Osgood Road asked how accurate the machines are. Harold described the testing process of the voting machine. He stated there has never been a conflict in Town. She asked about the voting issues being a state issue. Harold stated there had not been a discrepancy since the Town got the machines in 2014.

Ben Cole of 242 North Haverhill Road, Assistant Moderator, spoke in opposition to the article and that he trusted in the integrity of the Town vote. He described ballots and how they are used. He discussed the possible need for an additional 30 to 40 volunteers if the Town returned to hand counting and that counting can last until 2:00am.

Susan Varn of 106 Drinkwater spoke against the article stating she felt the Town had high standards in its voting process. She felt that it was unwarranted challenging the integrity and honesty of the volunteers.

Peter Merrill 275 North Haverhill Road described the role of a volunteer and how they are compensated. He questioned the cost of paying for additional people hand counting.

Johnathan Lavelle of 7 Palmer Drive spoke in opposition to the article stating the Town had a lot of integrity and he trusted the technology.

Mr. Brandano spoke again to his article and discussed recounting of ballots and the cost of the machines. He stated he felt there were policies and procedures that should be corrected. He felt there was overrepresentation of votes versus the number of citizens.

Vanessa Rozier of 10 Hidden Pasture spoke in opposition to the article.

Cindy Heal of 47 Osgood Road explained that she felt this should be about Kensington's machines and that she felt that Kensington's machines were accurate. She also felt there was a cost to using more volunteers. She spoke in opposition to the article.

There were no further questions from the public. Article 21 will move to Ballot as presented.

Mr. Bragg asked that the public leave as neighbors as the meeting closed.

Respectfully Submitted,

Andrew Clarke

# 2023 Town Warrant



**New Hampshire**  
 Department of  
 Revenue Administration

**2023  
 WARRANT**

## Kensington


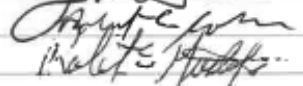
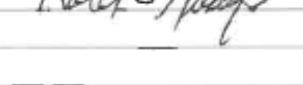
The inhabitants of the Town of Kensington in the County of Rockingham in the state of New Hampshire qualified to vote in Town affairs are hereby notified that the Annual Town Meeting will be held as follows:

**First Session of Annual Meeting (Deliberative Session)**  
 Date: FEBRUARY 8, 2023  
 Time: 6:45PM  
 Location: KENSINGTON ELEMENTARY SCHOOL GYM  
 Details: 122 AMESBURY ROAD

**Second Session of Annual Meeting (Official Ballot Voting)**  
 Date: MARCH 14, 2023  
 Time: 8:00AM - 7:30PM  
 Location: KENSINGTON ELEMENTARY SCHOOL GYM  
 Details: 122 AMESBURY ROAD

### GOVERNING BODY CERTIFICATION

We certify and attest that on or before January 30, 2023, a true and attested copy of this document was posted at the place of meeting and at 122 Amesbury Road and that an original was delivered to Town Clerk, Sarah Wiggin.

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



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**Article 01 Elect Officials**

To choose all necessary Town Officials for the year ensuing

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**Article 02 Amend Article IX**

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

Amend Article IX. Amendments, Conflicts and Penalties, Administration, Severability and Effective Date, section 9.1.4 Enforcement, to read:

"The Board of Selectmen, or their agent, shall be responsible for the enforcement of the provisions and conditions of the Town of Kensington Zoning Ordinance and any permits that are granted from the above town land use boards."

There is no tax impact for this article.

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**Article 03 Amend Section 6.1.6C**

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

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

There is no tax impact for this warrant article.

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**Article 04 Amend Section 6.1.6D**

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

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

There is no tax impact with this warrant article.



**Article 05 Amend Section 3.2.3 Accessory Dwelling Units**

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

Delete existing language in Article III Establishment of District and Uses, Section 3.2.3 Accessory Dwelling Units. Paragraph 3.2.3.4.g and replaced with the following:

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

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

There is no tax impact with this article.





**Article 06 Replacing existing Article III, Section 3.3C Home Occupations**

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

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

Delete existing section 3.3. C. Special Exceptions for Home Occupations

Add new section 3.2.4 Home Occupations

1. Home Occupations as defined in this ordinance are permitted in this district subject to the following rules.

a) Persons proposing a home occupation under the below conditions shall apply to the Planning Board for a Site Plan Review. The Planning Board has the sole responsibility for determining the degree with which a home occupation will adhere to the requirements of the site plan review regulations.

b) Where permitted within a single dwelling unit and only by the person or persons maintaining a dwelling therein who are permanent residents of the Town of Kensington.

c) Evidence of use: The home occupation shall not display or create outside the dwelling any evidence of home occupation except a permitted sign not to exceed four (4) square feet in area. (Requires a sign permit)

d) Extent of use: The home occupation shall not utilize more than twenty-five (25) percent of the gross floor area (including basement) of the dwelling unit.

e) Permitted use: such home occupation use is clearly incidental and secondary to the use of the dwelling unit for residential purposes and that adequate provisions are made for off street parking.

f) Any change in the nature of the grounds upon which the original approval was granted, including change of ownership, requires a re-application and a new public hearing for site review before the planning board as provided. (Adopted 03/1994)

g) No more than one (1) commercial vehicle may be kept overnight at the premises.

h) If the home occupation meets all the standards of this section and creates no external changes, no sign is required and no business-related traffic results from the activity, then no Planning Board review is required.

There is no tax impact with this warrant article.

**Article 07 Operating Budget**

Shall the Town of Kensington raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$2,464,571 (two million four hundred sixty-four thousand five hundred and seventy-one dollars)? Should this article be defeated, the default budget shall be \$2,327,010 (two million three hundred twenty-seven thousand and ten dollars). The governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

The Board of Selectmen unanimously recommend this article.

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



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

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

The Board of Selectmen unanimously recommend this article.

The tax impact of this article is not known.

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

Shall the Town vote to re-adopt the provisions of RSA 72:28-b, the All Veterans' Tax Credit? If re-adopted, the credit will be available to any resident of the state who is a veteran as defined in RSA 21:50, or the spouse or surviving spouse of any such resident, who (1) served not less than 90 days on active service in the armed forces of the United States and (2) continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from services and (3) is not eligible for or receiving a credit under RSA 72:28 or RSA 72:35. If adopted, the credit granted will be \$500.00, the same amount as the standard or optional veterans' tax credit voted by the Town under RSA 72:28. This tax credit shall be subtracted in accordance with RSA 72:28-b, III. This article shall be contingent on the passage of Article 4. If the Town Meeting votes "no" on Article 4, this Article shall be null and void.

The Board of Selectmen unanimously recommend this article.

The tax impact of this article is not known.

**Article 10 Road Reconstruction**

To see if the town will vote to raise and appropriate the sum of \$200,000 (two hundred thousand dollars) for road reconstruction and maintenance of town roads. This will be a non-lapsing appropriation as per RSA 32.7, VI and will not lapse until December 31, 2024. This is in addition to the operating budget article.

The Board of Selectmen unanimously recommend this article.

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



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**Article 11    Appropriate Funds to Fire and Emergency Services**

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

The Board of Selectmen unanimously recommend this article.

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

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**Article 12    Evaluation of parcels for town acquisition**

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

The Board of Selectmen unanimously recommend this article.

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

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**Article 13    Tuition Reimbursement and Training for Police Department**

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

The board of selectmen unanimously recommend this article.

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

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**Article 14    Appropriate Funds to the Police Public Safety Revolving Fund**

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

The board of selectmen unanimously recommend this article.

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



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**Article 15 Grange Hall Maintenance and Repairs**

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

The Board of Selectmen unanimously recommend this article.

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

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**Article 16 Add to Revaluation Capital Reserve Fund**

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

The Board of Selectmen unanimously recommend this article.

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

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**Article 17 Acceptance of Land**

To see if the town will vote to authorize the Select Board to accept two gifts of land, identified as map 17 lot 16 owned by Deborah and Lee Hearn (wetlands within the Great Meadows) consisting of 5 acres, and map 17 lot 23 owned by Peter Kuegel (wetlands within the Great Meadows) consisting of 5 acres. The purpose of the gifts is to ensure the permanent protection of these parcels through conservation which will provide protection of wildlife habitat and scenic enjoyment by the general public.

Further, to raise and appropriate up to \$2,000 (two thousand dollars) to offset the cost of the ownership transfer.

The board of selectmen unanimously recommend this article.

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

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**Article 18 Appropriation to Fire and Emergency Services CRF-earned income**

To see if the Town will vote to raise and appropriate \$1,500 (one thousand five hundred dollars) to be placed in the Fire and Emergency Services Capital Reserve Fund. This amount is to come from Unassigned Fund Balance and represents the total of all permit fees and inspections received by Kensington Fire Rescue throughout 2021. These funds will be earmarked for the purchase, repair, upgrade, overhaul and/or retrofit of fire vehicles, apparatus, equipment, and related services.

The Board of Selectmen unanimously recommend this article.

This article has no tax impact.



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**Article 19 Social Services Request for Waypoint**

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

The Board of Selectmen unanimously recommend this article.

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

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**Article 20 Social Services Request for Rockingham Community Action**

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

The Board of Selectmen unanimously recommend this article.

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

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**Article 21 Social Services Request for Meals on Wheels**

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

The Board of Selectmen unanimously recommend this article.

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

# 2023 Municipal Budget MS 636



New Hampshire  
Department of  
Revenue Administration

2023  
MS-636

## Proposed Budget Kensington

For the period beginning January 1, 2023 and ending December 31, 2023

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

This form was posted with the warrant on: 1/30/2023

### GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
Joseph Pace	Selectman, Chair	
Robert Solomon	Selectman	
Robert Gustafson	Selectman	

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

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



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Proposed Appropriations for period ending 12/31/2023	
					(Recommended)	(Not Recommended)
<b>General Government</b>						
4130-4139	Executive	07	\$9,860	\$12,760	\$71,870	\$0
4140-4149	Election, Registration, and Vital Statistics	07	\$64,488	\$70,345	\$75,307	\$0
4150-4151	Financial Administration	07	\$117,454	\$132,062	\$81,977	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0
4153	Legal Expense	07	\$36,000	\$30,000	\$35,000	\$0
4155-4159	Personnel Administration	07	\$376,137	\$361,874	\$378,623	\$0
4191-4193	Planning and Zoning	07	\$22,934	\$27,862	\$29,876	\$0
4194	General Government Buildings	07	\$37,504	\$45,651	\$38,206	\$0
4195	Cemeteries	07	\$17,495	\$26,100	\$26,900	\$0
4196	Insurance	07	\$39,750	\$49,163	\$53,776	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government	07	\$43,636	\$48,696	\$43,731	\$0
<b>General Government Subtotal</b>			<b>\$765,258</b>	<b>\$884,513</b>	<b>\$833,266</b>	<b>\$0</b>
<b>Public Safety</b>						
4210-4214	Police	07	\$630,858	\$664,878	\$714,616	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0
4220-4229	Fire	07	\$123,050	\$136,502	\$148,502	\$0
4240-4249	Building Inspection	07	\$29,593	\$28,200	\$29,472	\$0
4290-4298	Emergency Management	07	\$15,628	\$22,801	\$19,801	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>			<b>\$799,129</b>	<b>\$852,381</b>	<b>\$912,391</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>						
4311	Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	07	\$208,875	\$422,039	\$239,577	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	07	\$826	\$2,000	\$2,300	\$0
4319	Other		\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>			<b>\$209,701</b>	<b>\$424,039</b>	<b>\$241,877</b>	<b>\$0</b>



**2023  
MS-636**

**Appropriations**

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 12/31/2023	
			12/31/2022	12/31/2022	(Recommended)	(Not Recommended)
<b>Sanitation</b>						
4321	Administration	07	\$2,100	\$2,500	\$3,000	\$0
4323	Solid Waste Collection	07	\$157,610	\$144,351	\$150,455	\$0
4324	Solid Waste Disposal	07	\$65,691	\$76,000	\$79,624	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>			<b>\$225,401</b>	<b>\$222,851</b>	<b>\$233,079</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>						
4411	Administration	07	\$150	\$150	\$150	\$0
4414	Pest Control	07	\$24,000	\$24,000	\$24,000	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0
<b>Health Subtotal</b>			<b>\$24,150</b>	<b>\$24,150</b>	<b>\$24,150</b>	<b>\$0</b>
<b>Welfare</b>						
4441-4442	Administration and Direct Assistance	07	\$1,700	\$3,000	\$3,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
<b>Welfare Subtotal</b>			<b>\$1,700</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$0</b>
<b>Culture and Recreation</b>						
4520-4529	Parks and Recreation	07	\$12,000	\$12,000	\$12,000	\$0
4550-4559	Library	07	\$126,060	\$120,944	\$132,163	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	07	\$30,000	\$40,500	\$30,000	\$0
<b>Culture and Recreation Subtotal</b>			<b>\$168,060</b>	<b>\$173,444</b>	<b>\$174,163</b>	<b>\$0</b>





**Appropriations**

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 12/31/2023	
			12/31/2022	12/31/2022	(Recommended)	(Not Recommended)
<b>Conservation and Development</b>						
4611-4612	Administration and Purchasing of Natural Resources	07	\$495	\$1,000	\$1,000	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>			<b>\$495</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>
<b>Debt Service</b>						
4711	Long Term Bonds and Notes - Principal	07	\$35,000	\$35,000	\$35,000	\$0
4721	Long Term Bonds and Notes - Interest	07	\$8,131	\$8,131	\$8,844	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	07	\$0	\$1	\$1	\$0
<b>Debt Service Subtotal</b>			<b>\$43,131</b>	<b>\$43,132</b>	<b>\$41,845</b>	<b>\$0</b>
<b>Capital Outlay</b>						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$350,000	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$0</b>	<b>\$350,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$2,464,571</b>	<b>\$0</b>



**Special Warrant Articles**

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2023	
			(Recommended)	(Not Recommended)
4194	General Government Buildings	12 <i>Purpose: Evaluation of parcels for town acquisition</i>	\$75,000	\$0
4312	Highways and Streets	10 <i>Purpose: Road Reconstruction</i>	\$200,000	\$0
4445-4449	Vendor Payments and Other	19 <i>Purpose: Social Services Request for Waypoint</i>	\$2,100	\$0
4445-4449	Vendor Payments and Other	20 <i>Purpose: Social Services Request for Rockingham Community A</i>	\$1,500	\$0
4445-4449	Vendor Payments and Other	21 <i>Purpose: Social Services Request for Meals on Wheels</i>	\$988	\$0
49140	To Proprietary Fund - Other	13 <i>Purpose: Tuition Reimbursement and Training for Police Offi</i>	\$30,000	\$0
49140	To Proprietary Fund - Other	14 <i>Purpose: Appropriate Funds to the Police Public Safety Revo</i>	\$25,000	\$0
4915	To Capital Reserve Fund	11 <i>Purpose: Appropriate Funds to Fire and Emergency Services</i>	\$75,000	\$0
4915	To Capital Reserve Fund	16 <i>Purpose: Add to Revaluation Capital Reserve Fund</i>	\$8,000	\$0
4915	To Capital Reserve Fund	18 <i>Purpose: Appropriation to Fire and Emergency Services CRF-e</i>	\$1,500	\$0
<b>Total Proposed Special Articles</b>			<b>\$419,088</b>	<b>\$0</b>



**Individual Warrant Articles**

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2023	
			(Recommended)	(Not Recommended)
4194	General Government Buildings	15 <i>Purpose: Grange Hall Maintenance and Repairs</i>	\$13,000	\$0
4619	Other Conservation	17 <i>Purpose: Acceptance of Land</i>	\$2,000	\$0
<b>Total Proposed Individual Articles</b>			<b>\$15,000</b>	<b>\$0</b>



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Estimated Revenues for period ending 12/31/2022	Estimated Revenues for period ending 12/31/2023
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$0	\$856	\$0
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	07	\$0	\$291	\$200
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	07	\$0	\$3,750	\$3,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$0</b>	<b>\$4,897</b>	<b>\$3,200</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	07	\$0	\$494,500	\$494,000
3230	Building Permits	07	\$0	\$18,575	\$15,000
3280	Other Licenses, Permits, and Fees	07	\$0	\$50,430	\$33,000
3311-3319	From Federal Government		\$0	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$0</b>	<b>\$563,505</b>	<b>\$542,000</b>
<b>State Sources</b>					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	07	\$0	\$158,336	\$158,000
3353	Highway Block Grant	07	\$0	\$57,192	\$50,000
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)	07	\$0	\$14,626	\$5,000
3379	From Other Governments		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$0</b>	<b>\$230,154</b>	<b>\$213,000</b>
<b>Charges for Services</b>					
3401-3406	Income from Departments		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
<b>Charges for Services Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	07	\$0	\$700	\$600
3503-3509	Other	07	\$0	\$673	\$500
<b>Miscellaneous Revenues Subtotal</b>			<b>\$0</b>	<b>\$1,373</b>	<b>\$1,100</b>



**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Estimated Revenues for period ending 12/31/2022	Estimated Revenues for period ending 12/31/2023
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$150,000	\$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
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	18	\$0	\$0	\$1,500
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$1,500</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$0</b>	<b>\$949,929</b>	<b>\$760,800</b>



**Budget Summary**

Item	Period ending 12/31/2023
Operating Budget Appropriations	\$2,464,571
Special Warrant Articles	\$419,088
Individual Warrant Articles	\$15,000
<b>Total Appropriations</b>	<b>\$2,898,659</b>
Less Amount of Estimated Revenues & Credits	\$760,800
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$2,137,859</b>

# 2023 Default Budget MS-DT



**New Hampshire**  
Department of  
Revenue Administration

**2023  
MS-DTB**

**Default Budget of the Municipality**

**Kensington**

For the period beginning January 1, 2023 and ending December 31, 2023

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

This form was posted with the warrant on: 1/30/2023

**GOVERNING BODY OR BUDGET COMMITTEE CERTIFICATION**

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

Name	Position	Signature
Joseph Pace	Selectman, Chair	
Robert Solomon	Selectman	
Robert Gustafson	Selectman	

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

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



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Government</b>					
4130-4139	Executive	\$12,760	\$0	\$0	\$12,760
4140-4149	Election, Registration, and Vital Statistics	\$70,345	\$0	\$0	\$70,345
4150-4151	Financial Administration	\$132,062	\$0	\$0	\$132,062
4152	Revaluation of Property	\$0	\$0	\$0	\$0
4153	Legal Expense	\$30,000	\$0	\$0	\$30,000
4155-4159	Personnel Administration	\$361,874	\$0	\$0	\$361,874
4191-4193	Planning and Zoning	\$27,862	\$0	\$0	\$27,862
4194	General Government Buildings	\$34,651	\$0	\$0	\$34,651
4195	Cemeteries	\$26,100	\$0	\$0	\$26,100
4196	Insurance	\$49,163	\$0	\$0	\$49,163
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$48,696	\$0	\$0	\$48,696
<b>General Government Subtotal</b>		<b>\$793,513</b>	<b>\$0</b>	<b>\$0</b>	<b>\$793,513</b>
<b>Public Safety</b>					
4210-4214	Police	\$664,878	\$0	\$0	\$664,878
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$136,502	\$0	\$0	\$136,502
4240-4249	Building Inspection	\$28,200	\$0	\$0	\$28,200
4290-4298	Emergency Management	\$22,801	\$0	\$0	\$22,801
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>		<b>\$852,381</b>	<b>\$0</b>	<b>\$0</b>	<b>\$852,381</b>
<b>Airport/Aviation Center</b>					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>					
4311	Administration	\$0	\$0	\$0	\$0
4312	Highways and Streets	\$222,039	\$0	\$0	\$222,039
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$2,000	\$0	\$0	\$2,000
4319	Other	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>		<b>\$224,039</b>	<b>\$0</b>	<b>\$0</b>	<b>\$224,039</b>
<b>Sanitation</b>					
4321	Administration	\$2,500	\$0	\$0	\$2,500
4323	Solid Waste Collection	\$144,351	\$0	\$0	\$144,351
4324	Solid Waste Disposal	\$76,000	\$0	\$0	\$76,000
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>		<b>\$222,851</b>	<b>\$0</b>	<b>\$0</b>	<b>\$222,851</b>



**2023  
MS-DTB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Water Distribution and Treatment</b>					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>					
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>					
4411	Administration	\$150	\$0	\$0	\$150
4414	Pest Control	\$24,000	\$0	\$0	\$24,000
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$0	\$0	\$0
<b>Health Subtotal</b>		<b>\$24,150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24,150</b>
<b>Welfare</b>					
4441-4442	Administration and Direct Assistance	\$3,000	\$0	\$0	\$3,000
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
<b>Welfare Subtotal</b>		<b>\$3,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000</b>
<b>Culture and Recreation</b>					
4520-4529	Parks and Recreation	\$12,000	\$0	\$0	\$12,000
4550-4559	Library	\$120,944	\$0	\$0	\$120,944
4583	Patriotic Purposes	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	\$30,000	\$0	\$0	\$30,000
<b>Culture and Recreation Subtotal</b>		<b>\$162,944</b>	<b>\$0</b>	<b>\$0</b>	<b>\$162,944</b>
<b>Conservation and Development</b>					
4611-4612	Administration and Purchasing of Natural Resources	\$1,000	\$0	\$0	\$1,000
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>		<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>



**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Debt Service</b>					
4711	Long Term Bonds and Notes - Principal	\$35,000	\$0	\$0	\$35,000
4721	Long Term Bonds and Notes - Interest	\$8,131	\$0	\$0	\$8,131
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$1	\$0	\$0	\$1
<b>Debt Service Subtotal</b>		<b>\$43,132</b>	<b>\$0</b>	<b>\$0</b>	<b>\$43,132</b>
<b>Capital Outlay</b>					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>		<b>\$2,327,010</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,327,010</b>



**Reasons for Reductions/Increases & One-Time Appropriations**

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



# 2023 Final Budget Detailed

DEPARTMENT	Account Title	2022 Budget	2022 Actual	2023 Department	COMMITTEE CHG (more) or less	2023 FINAL <i>just estimates</i>	Default Budget
	<i>2/7/2023</i>						
4130 - GENERAL GOVERNMENT	GEN GOV EXEC - PART-TIME WAGES-Minutes-4101	\$3,060.00	\$2,339.20	\$3,060.00		\$3,060.00	\$3,060.00
4134	GEN GOV EXEC - ELECTED OFFICIALS - SELECTMEN	\$4,500.00	\$4,500.00	\$4,500.00		\$4,500.00	\$4,500.00
4147	GEN GOV EXEC - TOWN OFFICIAL - TOWN ADMINISTRATOR	50.00		\$59,010.00		\$59,010.00	50.00
4400	GEN GOV EXEC - ADVERTISING	\$1,800.00	\$96.20	\$1,800.00		\$1,800.00	\$1,800.00
4525	GEN GOV EXEC - DUES/MEMBERSHIPS	\$2,400.00	\$2,425.00	\$2,400.00		\$2,500.00	\$2,400.00
4552	GEN GOV EXEC - OTHER CHARGES & EXPENSES	\$500.00	\$500.00	\$500.00		\$500.00	\$500.00
4710	GEN GOV EXEC - OFFICE SUPPLIES	\$12,760.00	\$9,860.40	\$71,870.00	\$0.00	\$71,870.00	\$12,760.00
4140 - ELECTION, REGISTRATION	TOWN CLERK - REGULAR WAGES - FULL-TIME-4100	\$0.00	\$0.00			\$0.00	\$0.00
4101	TOWN CLERK - PART-TIME WAGES	\$0.00		\$14,040.00		\$14,040.00	\$0.00
4137	TOWN CLERK - ELECTED OFFICIALS - TOWN CLERK	\$45,929.00	\$45,872.75	\$45,929.00	-\$2,297.00	\$48,226.00	\$45,929.00
4229	TOWN CLERK - MEETINGS & TRAINING	\$541.00	\$125.00	\$541.00		\$541.00	\$541.00
4530	TOWN CLERK - ELECTION DAY EXPENDITURES	\$17,688.00	\$11,986.98	\$6,085.00		\$6,085.00	\$17,688.00
4552	TOWN CLERK - OTHER CHARGES & EXPENSES	\$3,328.00	\$5,655.69	\$3,323.00		\$3,323.00	\$3,328.00
4710	TOWN CLERK - OFFICE SUPPLIES	\$2,859.00	\$847.03	\$3,092.00		\$3,092.00	\$2,859.00
		\$ 70,345.00	\$64,487.45	\$73,010.00	\$ (2,297.00)	\$ 75,307.00	\$ 70,345.00
4150 - FINANCIAL ADMINISTRAT	FINANCE ADM - PT REFUNDS - CURRENT-3013	\$0.00				\$0.00	\$0.00
4100	FINANCE ADM - REGULAR WAGES - FULL-TIME	\$46,565.00	\$43,381.40	\$0.00		\$0.00	\$46,565.00
4101	FINANCE ADM - PART-TIME WAGES-Office Clerk	\$17,251.00	\$14,081.05	\$15,327.00		\$15,327.00	\$17,251.00
4136	FINANCE ADM - ELECTED OFFICIALS - TAX COLLECTOR	\$18,000.00	\$17,999.80	\$18,000.00	-\$1,620.00	\$19,620.00	\$18,000.00
4138	FINANCE ADM - ELECTED OFFICIALS - TREASURER	\$1,200.00	\$1,200.00	\$1,200.00		\$1,200.00	\$1,200.00
4229	FINANCE ADM - MEETINGS & TRAINING	\$1,098.00	\$708.00	\$1,099.00		\$1,099.00	\$1,098.00
4303	FINANCE ADM - ASSESSING SERVICES	\$18,696.00	\$14,317.00	\$16,657.00		\$16,657.00	\$18,696.00
4304	FINANCE ADM - AUDITING SERVICES	\$15,500.00	\$15,000.00	\$18,000.00		\$18,000.00	\$15,500.00
4344	FINANCE ADM - IT SUPPORT SERVICES	\$5,000.00	\$0.00	\$3,941.00		\$3,941.00	\$5,000.00
4470	FINANCE ADM - TAX MAPS	\$2,426.00	\$2,426.00	\$2,426.00		\$2,426.00	\$2,426.00
4525	FINANCE ADM - DUES/MEMBERSHIPS	\$700.00	\$50.00	\$2,830.00	\$2,349.00	\$481.00	\$700.00
4710	FINANCE ADM - OFFICE SUPPLIES	\$5,626.00	\$8,290.67	\$3,216.00		\$3,216.00	\$5,626.00
		\$ 132,062.00	\$117,453.92	\$2,706.00	\$ 729.00	\$1,977.00	\$132,062.00
4153 - LEGAL EXPENSES	LEGAL - LEGAL PROFESSIONAL SERVICES-4350	\$30,000.00	\$36,000.06	\$35,000.00	\$0.00	\$35,000.00	\$30,000.00
4155 - PERSONNEL ADMIN	PERSONNEL ADM - HEALTH INSURANCE-4201	\$161,293.00	\$173,906.24	\$192,365.00		\$192,365.00	\$161,293.00
4212	PERSONNEL ADM - RETIREMENT II	\$152,984.00	\$168,334.71	\$148,238.85		\$148,238.85	\$152,984.00
4218	PERSONNEL ADM - DISABILITY INSURANCES	\$2,924.00	\$2,611.65	\$3,299.00		\$3,299.00	\$2,924.00
4260	PERSONNEL ADM - PAYROLL TAXES	\$40,673.00	\$27,389.57	\$30,120.00		\$30,120.00	\$40,673.00
4366	PERSONNEL ADM - PROFESSIONAL SERVICES - PAYROLL PROCESSING	\$4,000.00	\$3,894.00	\$4,600.00		\$4,600.00	\$4,000.00
		\$ 361,874.00	\$ 376,136.17	\$ 378,622.85	\$ -	\$ 378,622.85	\$ 361,874.00

DEPARTMENT	Account Title	2022 Budget	2022 Actual	2023 Department	COMMITTEE CHG	2023 FINAL	Default Budget
4191 - PLANNING AND ZONING	PLAN/ZONE - PART-TIME WAGES-4101	\$12,402.00	\$8,450.00	\$12,402.00		\$12,402.00	\$12,402.00
	4314 PLAN/ZONE - CONTRACT SERVICES	\$11,760.00	\$11,760.00	\$11,760.00	-\$2,418.00	\$11,760.00	\$11,760.00
	4362 PLAN/ZONE - OTHER SERVICES - MISCELLANEOUS	\$500.00	\$71.50	\$500.00		\$500.00	\$500.00
	4400 PLAN/ZONE - ADVERTISING	\$800.00		\$2,000.00		\$2,000.00	\$800.00
	4525 PLAN/ZONE - DUES/MEMBERSHIPS	\$2,059.00	\$2,095.00	\$2,095.00		\$2,095.00	\$2,095.00
	4745 PLAN/ZONE - SUPPLIES - MISCELLANEOUS	\$500.00	\$17.00	\$500.00		\$500.00	\$500.00
	6000 PLAN/ZONE - GRANT EXPENDITURES	\$1.00		\$1.00		\$1.00	\$1.00
		\$27,862.00	\$22,393.50	\$27,458.00	\$(2,418.00)	\$29,876.00	\$27,862.00
4194 - GENERAL GOVERNMENT	GEN GOV BLDGS - PART-TIME WAGES-4101	\$10,000.00	\$10,037.50	\$10,000.00		\$10,000.00	\$10,000.00
	4810 GEN GOV BLDGS - BLDG. MAINTENANCE - TOWN OFFICE	\$24,650.00	\$26,091.57	\$26,206.00		\$26,206.00	\$24,650.00
	4814 GEN GOV BLDGS - GRANT EXPENDITURES	\$1.00	\$0.00			\$0.00	\$1.00
		\$34,651.00	\$36,129.07	\$36,206.00	\$-	\$36,206.00	\$34,651.00
4195 - CEMETERIES	CEMETERIES - OUTSIDE SERVICE CONTRACTS-4443	\$16,600.00	\$9,145.00	\$16,600.00		\$16,600.00	\$16,600.00
	4816 CEMETERIES - CEMETERY MAINTENANCE	\$9,500.00	\$8,349.61	\$10,300.00		\$10,300.00	\$9,500.00
		\$26,100.00	\$17,494.61	\$26,900.00	\$-	\$26,900.00	\$26,100.00
4196 - INSURANCE	NOT OTH INS NOT ALLOC - UNEMPLOYMENT COMPENSATION-4246	\$500.00	\$53.69	\$500.00		\$500.00	\$500.00
	4255 INS NOT ALLOC - WORKMENS' COMPENSATION	\$23,235.00	\$15,891.05	\$25,559.00		\$25,559.00	\$23,235.00
	4335 INSURANCE PREMIUM HOLIDAY (new)	\$0.00		\$0.00		\$0.00	\$0.00
	4338 INS NOT ALLOC - INSURANCE PROPERTY/LIABILITY	\$25,428.00	\$23,805.56	\$27,717.00		\$27,717.00	\$25,428.00
		\$49,163.00	\$39,750.30	\$53,776.00	\$-	\$53,776.00	\$49,163.00
4199 - OTHER GENERAL GOVERNMENT	OTH GEN GOV - OTHER SERVICES - MISCELLANEOUS-	\$700.00	\$511.01	\$700.00		\$700.00	\$700.00
	4478 OTH GEN GOV - UTILITIES	\$19,000.00	\$26,370.37	\$20,000.00		\$20,000.00	\$19,000.00
	4710 OTH GEN GOV - OFFICE SUPPLIES	\$10,000.00	\$6,907.11	\$14,030.00		\$14,030.00	\$10,000.00
	4717 OTH GEN GOV - POSTAGE	\$4,000.00	\$3,780.03	\$4,000.00		\$4,000.00	\$4,000.00
	4745 OTH GEN GOV - SUPPLIES - MISCELLANEOUS	\$14,995.00	\$6,067.86	\$5,000.00		\$5,000.00	\$14,995.00
	6000 OTH GEN GOV - GRANT EXPENDITURES	\$1.00		\$1.00		\$1.00	\$1.00
		\$48,696.00	\$43,636.38	\$43,731.00	\$-	\$43,731.00	\$48,696.00

DEPARTMENT	Account Title	2022 Budget	2022 Actual	2023 Department	COMMITTEE CHG	2023 FINAL	Default Budget
4210 - PUBLIC SAFETY: POLICE	REGULAR WAGES - FULL-TIME-4100	\$419,046.00	\$424,542.68	\$453,121.00		\$453,121.00	\$419,046.00
	3457 POLICE - SERT PROGRAM	\$5,000.00	\$5,000.00	\$5,000.00		\$5,000.00	\$5,000.00
	4101 POLICE - PART-TIME WAGES	\$15,000.00	\$13,170.36	\$15,000.00		\$15,000.00	\$15,000.00
	4102 POLICE - STAFF SUPPORT	\$53,422.00	\$53,807.01	\$57,240.00		\$57,240.00	\$53,422.00
	4103 POLICE - OVERTIME PAY	\$25,000.00	\$23,376.03	\$40,000.00	\$5,000.00	\$35,000.00	\$25,000.00
	4112 POLICE - PD - ANIMAL CONTROL OFFICER	\$3,300.00	\$2,559.20	\$3,300.00		\$3,300.00	\$3,300.00
	4117 POLICE - PD - TRAINING	\$9,500.00	\$9,528.06	\$10,500.00		\$10,500.00	\$9,500.00
	4119 POLICE - PD - PROSECUTOR	\$15,900.00	\$15,900.04	\$15,900.00		\$15,900.00	\$15,900.00
	4206 POLICE - LIFE INSURANCE	\$750.00	\$770.51	\$750.00		\$750.00	\$750.00
	4331 POLICE - WEAPON MAINTENANCE	\$2,250.00	\$3,819.00	\$2,454.00		\$2,454.00	\$2,250.00
	4332 POLICE - EQUIPMENT MAINTENANCE	\$9,900.00	\$2,903.17	\$10,703.00		\$10,703.00	\$9,900.00
	4344 POLICE - IT SUPPORT SERVICES	\$20,000.00	\$10,115.13	\$20,000.00		\$20,000.00	\$20,000.00
	4435 POLICE - LEASES - VEHICLES	\$14,909.00	\$0.00	\$0.00		\$0.00	\$14,909.00
	4710 POLICE - OFFICE SUPPLIES	\$26,500.00	\$23,027.45	\$28,647.00		\$28,647.00	\$26,500.00
	4722 POLICE - RADIO/PAGERS	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
	4760 POLICE - UNIFORMS	\$6,500.00	\$6,200.93	\$7,500.00		\$7,500.00	\$6,500.00
	4762 POLICE - UNLEADED GAS	\$29,400.00	\$28,189.81	\$36,000.00		\$36,000.00	\$29,400.00
	4917 POLICE - OUTSIDE VEHICLE MAINTENANCE	\$8,500.00	\$9,959.49	\$11,500.00		\$11,500.00	\$8,500.00
	6000 POLICE - GRANT EXPENDITURE	\$1.00	\$0.00	\$1.00		\$1.00	\$1.00
		\$664,878.00	\$632,868.87	\$719,616.00	\$5,000.00	\$714,616.00	\$664,878.00

DEPARTMENT	Account Title	2022 Budget	2022 Actual	2023 Department	COMMITTEE CHG	2023 FINAL	Default Budget
4220 - FIRE-4101	FIRE - PART-TIME WAGES	\$50,000.00	\$52,235.38	\$52,500.00		\$52,500.00	\$50,000.00
	4142 FIRE - TOWN OFFICIAL - FIRE CHIEF	\$20,000.00	\$19,653.46	\$20,500.00		\$20,000.00	\$20,000.00
	4227 FIRE - MEDICAL	\$1,400.00	\$81.00	\$1,200.00		\$1,200.00	\$1,400.00
	4332 FIRE - EQUIPMENT MAINTENANCE	\$3,000.00	\$3,534.88	\$4,000.00		\$4,000.00	\$3,000.00
	4333 FIRE - FORESTRY SUPPLIES	\$500.00	\$131.60	\$500.00		\$500.00	\$500.00
	4362 FIRE-ADMIN- OTHER SERVICES	\$2,000.00	\$450.80	\$2,500.00		\$2,500.00	\$2,000.00
	4425 FIRE - ELECTRICITY	\$3,100.00	\$3,118.43	\$5,500.00		\$5,500.00	\$3,100.00
	4429 FIRE - HEATING FUEL - K-1/OIL/PROPANE	\$5,000.00	\$4,696.03	\$7,500.00		\$7,500.00	\$5,000.00
	4471 FIRE - TELEPHONE SERVICES	\$3,400.00	\$3,182.45	\$3,500.00		\$3,500.00	\$3,400.00
	4483 FIRE - WATER SUPPLY AND REPAIR	\$1.00	\$0.00	\$1.00		\$1.00	\$1.00
	4525 FIRE - DUES/MEMBERSHIPS	\$3,100.00	\$2,470.90	\$6,000.00		\$6,000.00	\$3,100.00
	4710 FIRE - OFFICE SUPPLIES	\$1,000.00	\$873.99	\$1,000.00		\$1,000.00	\$1,000.00
	4757 FIRE - TRAINING SUPPLIES	\$1,500.00	\$943.81	\$2,000.00		\$2,000.00	\$1,500.00
	4760 FIRE - FIRE PPE (UNIFORMS)	\$7,000.00	\$8,819.16	\$7,000.00		\$7,000.00	\$7,000.00
	4762 FIRE - FD VEHICLE FUEL-(UNLEADED GAS)	\$2,700.00	\$4,172.35	\$4,000.00		\$4,000.00	\$2,700.00
	4765 FIRE - VEHICLE REPAIRS	\$7,500.00	\$2,041.71	\$7,500.00		\$7,500.00	\$7,500.00
	4812 FIRE - BLDG. MAINTENANCE - FIRE STATION	\$7,000.00	\$5,905.68	\$7,000.00	\$2,000.00	\$5,000.00	\$7,000.00
	4843 FIRE - FIRE PUMP MAINTENANCE	\$3,200.00	\$621.08	\$3,200.00		\$3,200.00	\$3,200.00
	4844 FIRE - RADIO/RADAR MAINTENANCE	\$7,000.00	\$1,607.88	\$7,000.00		\$7,000.00	\$7,000.00
	4945 FIRE - SCBA MAINTENANCE	\$3,100.00	\$2,295.98	\$3,100.00		\$3,100.00	\$3,100.00
	6000 FIRE - GRANT EXPENDITURES	\$1.00	\$0.00	\$1.00		\$1.00	\$1.00
	9515 FIRE - EQUIPMENT - GENERAL	\$5,000.00	\$6,282.47	\$5,000.00		\$5,000.00	\$5,000.00
	\$	\$136,502.00	\$123,119.04	\$150,502.00	\$ 2,000.00	\$148,502.00	\$136,502.00
4240 - BUILDING INSPECT	BLDG INSPECT - PART-TIME WAGES-4101	\$21,200.00	\$21,176.81	\$22,472.00		\$22,472.00	\$21,200.00
	4102 BLDG INSPECT - SALARIES - OTHER/STIPEND	\$6,000.00	\$7,820.00	\$6,000.00		\$6,000.00	\$6,000.00
	4375 BLDG INSPECT - SUPPLIES - GENERAL	\$1,000.00	\$595.68	\$1,000.00		\$1,000.00	\$1,000.00
	4651 BLDG INSPECT - FIRE PERMITS	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
	4710 BLDG INSPECT - OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
	\$	\$28,200.00	\$29,592.49	\$29,472.00	\$	\$29,472.00	\$28,200.00

DEPARTMENT	Account Title	2022 Budget	2022 Actual	2023 Department	COMMITTEE CHG	2023 FINAL	Default Budget
4290 - EMERGENCY MANA	EMERG MANAGE - PT WAGES-4101	\$7,000.00	\$5,495.76	\$7,000.00		\$7,000.00	\$7,000.00
	4142 EMERG MANAGE - FIRE CHIEF	\$6,500.00	\$6,500.00	\$6,500.00		\$6,500.00	\$6,500.00
	4176 EMERG MANAGE - COVID - PPE	\$3,000.00	\$3,000.00	\$3,000.00	\$2,000.00	\$1,000.00	\$3,000.00
	4229 EMERGENCY MANAGE - TRAINING	\$800.00	\$417.53	\$800.00		\$800.00	\$800.00
	4362 EMERG MANAGE - OTHER SERVICES - MISCELLANEOUS	\$1,250.00	\$2,096.00	\$1,250.00		\$1,250.00	\$1,250.00
	4432 EMERG MANAGE - EQUIPMENT	\$750.00	\$750.00	\$750.00		\$750.00	\$750.00
	4471 EMERG MANAGE - TELEPHONE SERVICES	\$1,500.00	\$1,118.45	\$1,500.00		\$1,500.00	\$1,500.00
	4757 EMERG MANAGE - TRAINING SUPPLIES	\$2,000.00	\$1,000.00	\$1,000.00		\$1,000.00	\$2,000.00
	6000 EMERG MANAGE - GRANT EXPENDITURES	\$1.00	\$1.00	\$1.00		\$1.00	\$1.00
	\$	\$22,801.00	\$15,627.74	\$21,801.00	\$ 2,000.00	\$19,801.00	\$22,801.00
4312 - HIGHWAY AND STR	ROADS/STREETS - PD - DETAIL-4114	\$3,000.00	\$640.00	\$6,000.00		\$6,000.00	\$3,000.00
	4144 ROADS/STREETS - TOWN OFFICIAL - ROAD AGENT	\$16,939.00	\$16,469.06	\$17,447.00		\$17,447.00	\$16,939.00
	4362 ROADS/STREETS - STORM DAMAGE	\$4,500.00	\$150.81	\$4,000.00		\$4,000.00	\$4,500.00
	4442 ROADS/STREETS - ROADSIDE MOWING	\$6,800.00	\$7,250.00	\$7,250.00		\$7,250.00	\$6,800.00
	4452 ROADS/STREETS - RENTALS & LEASES	\$10,000.00	\$10,000.00	\$10,000.00		\$10,000.00	\$10,000.00
	4476 ROADS/STREETS - TREE REMOVAL SERVICE	\$10,000.00	\$17,925.00	\$10,000.00		\$10,000.00	\$10,000.00
	4478 ROADS/STREETS - UTILITIES	\$1,800.00	\$1,461.03	\$3,600.00		\$3,600.00	\$1,800.00
	4730 ROADS/STREETS - ROAD SURFACE MATERIALS	\$7,500.00	\$845.00	\$6,000.00		\$6,000.00	\$7,500.00
	4734 ROADS/STREETS - SALT AND SAND	\$28,500.00	\$20,419.11	\$29,600.00		\$29,600.00	\$28,500.00
	4737 ROADS/STREETS - SIGNS	\$2,500.00	\$682.46	\$2,000.00		\$2,000.00	\$2,500.00
	4772 ROADS/STREETS - CONTRACTS-WINTER MAINTENANCE SUPPLIES	\$118,800.00	\$118,852.50	\$130,680.00		\$130,680.00	\$118,800.00
	4810 ROADS/STREETS - SALT SHED BUILDING	\$1,300.00	\$2,225.00	\$1,000.00		\$1,000.00	\$1,300.00
	4937 ROADS/STREETS - ROAD MAINTENANCE	\$10,500.00	\$11,955.00	\$12,000.00		\$12,000.00	\$10,500.00
	4938 ROADS/STREETS - ROAD PROJECTS	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
	\$	\$222,039.00	\$208,874.97	\$239,577.00	\$	\$239,577.00	\$222,039.00
4316 - STREET LIGHTS	STREET LIGHTS - STREET LIGHTS-4468	\$2,000.00	\$826.09	\$2,300.00		\$2,300.00	\$2,000.00
4321 - SANITATION- ADM	SW-ADMIN - DUES/MEMBERSHIPS-4525	\$2,500.00	\$2,089.63	\$3,000.00		\$3,000.00	\$2,500.00
4323 Solid Waste Collecti	4475- SW-COLLECTION - TRANSPORTATION - TRASH DISPOSAL	\$84,660.00	\$86,916.56	\$88,376.00		\$88,376.00	\$84,660.00
	4563 SW-COLLECTION - RECYCLING - HAULING	\$59,691.00	\$70,693.42	\$62,079.00		\$62,079.00	\$59,691.00
	\$	\$146,851.00	\$159,709.61	\$153,455.00	\$	\$153,455.00	\$146,851.00
4324 - SOLID WASTE DISP	4373 - SW-DISPOSAL - REFUSE DISPOSAL SERVICE	\$76,000.00	\$61,878.21	\$47,145.00		\$47,145.00	\$76,000.00
	4568 RECYCLING - OTHER MATERIALS	\$0.00	\$0.00	\$32,479.00		\$32,479.00	\$0.00

DEPARTMENT	Account Title	2022 Budget	2022 Actual	2023 Department	COMMITTEE CHG	2023 FINAL	Default Budget
4411 - HEALTH: ADMINIST	HEALTH OFFICER - PT WAGES-4101	\$150.00	\$150.00	\$150.00		\$150.00	\$150.00
4411 - HEALTH: ADMINIST	CODE/HEALTH OFFICER SERVICES-4312	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
		\$ 150.00	\$ 150.00	\$ 150.00	\$ -	\$ 150.00	\$ 150.00
4414 - PEST CONTROL	HLTH-PEST CTRL - PEST CONTROL-4361	\$24,000.00	\$24,000.00	\$24,000.00		\$24,000.00	\$24,000.00
4442 - DIRECT ASSISTANC	WELFARE - GENERAL ASSISTANCE-4535	\$3,000.00	\$1,700.00	\$3,000.00		\$3,000.00	\$3,000.00
4520 - 4515 PARKS AND	REPAIR/REC - COMMUNITY EVENTS	\$12,000.00	\$12,000.00	\$12,000.00		\$12,000.00	\$12,000.00
4550 - LIBRARY-4100	LIBRARY - REGULAR WAGES-ALL PAYROLL	\$80,144.00	\$86,509.32	\$84,363.00		\$84,363.00	\$80,144.00
	4101 LIBRARY - PART-TIME WAGES	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
	4362 LIBRARY-OTHER SERVICES-MISCELLANEOUS	\$40,800.00	\$34,550.31	\$52,800.00	\$5,000.00	\$47,800.00	\$40,800.00
	8010 LIBRARY - PUBLIC LIBRARY APPROPRIATION	\$ 120,944.00	\$126,059.63	\$137,163.00	\$ 5,000.00	\$ 132,163.00	\$ 120,944.00
4589 - 4452 OTHER CULT	U SAWYER PARK AGREEMENT	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00
4611 - 9805 CONSERVAT	ICSV-ADMIN - CONSERVATION COMMISSION	\$1,000.00	\$495.00	\$1,000.00		\$1,000.00	\$1,000.00
4721 - 7001 INTEREST -	LO INT-L/T BND/NOT - LOAN PRINCIPAL #1	\$4,065.50	\$8,131.00	\$0.00		\$0.00	\$4,065.50
4721 - 7051 INTEREST -	LO INT-L/T BND/NOT - LOAN INTEREST #1	\$4,065.50	\$8,131.00	\$6,664.00		\$6,644.00	\$4,065.50
		\$ 8,131.00	\$ 8,131.00	\$ 6,664.00	\$ -	\$ 6,644.00	\$ 8,131.00
4790 - 7000 OTHER DEBIT	TAN (01/4790)	\$1.00		\$1.00		\$1.00	\$1.00
4790 - 7001 OTHER DEBIT	DEBT SERVICE - LOAN PRINCIPAL	\$35,000.00	\$35,000.00	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00
<b>TOTALS</b>		<b>\$2,327,010.00</b>	<b>\$2,233,374.51</b>	<b>\$2,474,603.85</b>	<b>\$10,014.00</b>	<b>\$2,464,570.85</b>	<b>\$2,327,010.00</b>
<b>2021</b>		<b>Actual vs Appropriation</b>		<b>\$137,560.85 difference 2022 vs 2023</b>		<b>5.91%</b>	
<b>GRANT EXPENSES</b>		<b>Final vs Default</b>		<b>\$137,560.85</b>		<b>\$137,560.85</b>	
<b>Grants accepted</b>		<b>\$14,626.83</b>					
ARPA funds accepted: Specific Expenditures only \$110,238.10+ \$49,006.53 HWY only funds		<b>\$108,262.32</b>		increased tax dollars to your property if valued at \$400,000		<b>\$136.23</b>	
		<b>LEFT IN BUDGET WITH GRANT FUNDS ADDED</b>					

# Long Term Bond

2008 SERIES A NON GUARANTEED - AFTER 2016 E REFUNDING



20 YEAR DEBT SCHEDULE FOR

JWN OF KENSINGTON

NEW HAMPSHIRE MUNICIPAL BOND BANK

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

DEBT YEAR	PERIOD ENDING	PRINCIPAL OUTSTANDING	PRINCIPAL	RATE	INTEREST	Less 2016 E Refunding	INTEREST after refunding	TOTAL PAYMENT	CALENDAR YEAR TOTAL PAYMENT
	02/15/09				\$20,413.06		\$20,413.06	\$20,413.06	
1	08/15/09	\$754,195.00	\$39,195.00	4.000%	17,665.15		17,665.15	56,850.15	\$77,273.21
	02/15/10				16,881.25		16,881.25	16,881.25	
2	08/15/10	715,000.00	40,000.00	4.000%	16,881.25		16,881.25	56,881.25	73,762.50
	02/15/11				16,081.25		16,081.25	16,081.25	
3	08/15/11	675,000.00	40,000.00	5.000%	16,081.25		16,081.25	56,081.25	72,162.50
	02/15/12				15,081.25		15,081.25	15,081.25	
4	08/15/12	635,000.00	40,000.00	5.000%	15,081.25		15,081.25	55,081.25	70,162.50
	02/15/13				14,081.25		14,081.25	14,081.25	
5	08/15/13	595,000.00	40,000.00	5.250%	14,081.25		14,081.25	54,081.25	68,162.50
	02/15/14				13,031.25		13,031.25	13,031.25	
6	08/15/14	555,000.00	40,000.00	5.250%	13,031.25		13,031.25	53,031.25	66,062.50
	02/15/15				11,981.25		11,981.25	11,981.25	
7	08/15/15	515,000.00	40,000.00	5.250%	11,981.25		11,981.25	51,981.25	63,962.50
	02/15/16				10,931.25		10,931.25	10,931.25	
8	08/15/16	475,000.00	40,000.00	5.250%	10,931.25		10,931.25	50,931.25	61,862.50
	02/15/17				9,881.25		9,881.25	9,881.25	
9	08/15/17	435,000.00	40,000.00	5.250%	9,881.25	(646.00)	9,235.25	48,235.25	59,116.50
	02/15/18				8,831.25	(646.00)	8,185.25	8,185.25	
10	08/15/18	395,000.00	40,000.00	5.250%	8,831.25	(646.00)	8,185.25	48,185.25	56,370.50
	02/15/19				7,781.25	(646.00)	7,135.25	7,135.25	
11	08/15/19	355,000.00	40,000.00	5.000%	7,781.25	(1,252.00)	6,529.25	46,529.25	53,664.50
	02/15/20				6,781.25	(1,252.00)	5,529.25	5,529.25	
12	08/15/20	315,000.00	35,000.00	4.125%	6,781.25	(1,456.00)	5,325.25	40,325.25	45,854.50
	02/15/21				6,059.38	(1,456.00)	4,603.38	4,603.38	
13	08/15/21	280,000.00	35,000.00	4.125%	6,059.38	(1,272.00)	4,787.38	39,787.38	44,390.78
	02/15/22				5,337.50	(1,272.00)	4,065.50	4,065.50	
14	08/15/22	245,000.00	35,000.00	4.250%	5,337.50	(1,272.00)	4,065.50	39,065.50	43,131.00
	02/15/23				4,593.75	(1,272.00)	3,321.75	3,321.75	
15	08/15/23	210,000.00	35,000.00	4.250%	4,593.75	(1,272.00)	3,321.75	38,321.75	41,643.50
	02/15/24				3,850.00	(1,272.00)	2,578.00	2,578.00	
16	08/15/24	175,000.00	35,000.00	4.250%	3,850.00	(1,272.00)	2,578.00	37,578.00	40,156.00
	02/15/25				3,106.25	(1,272.00)	1,834.25	1,834.25	
17	08/15/25	140,000.00	35,000.00	4.375%	3,106.25	(1,272.00)	1,834.25	36,834.25	38,668.50
	02/15/26				2,340.63	(1,272.00)	1,068.63	1,068.63	
18	08/15/26	105,000.00	35,000.00	4.375%	2,340.63	(1,272.00)	1,068.63	36,068.63	37,137.26
	02/15/27				1,575.00	(1,272.00)	303.00	303.00	
19	08/15/27	70,000.00	35,000.00	4.500%	1,575.00	(1,272.00)	303.00	35,303.00	35,606.00
	02/15/28				787.50	(787.50)	0.00	0.00	
20	08/15/28	35,000.00	35,000.00	4.500%	787.50	(488.50)	299.00	35,299.00	35,299.00

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

# Balance Sheet

## TRIAL BALANCE DETAIL BY ACCOUNT TYPE

Fund: GENERAL FUND Periods: 2022-01 thru 2022-12 [100% of Year] Include: Balance Sheet -

Account #	Account Title	Beginning Bal	Debit	Credit	Ending Bal
<b>01 - GENERAL FUND</b>					
<b>1-CURRENT ASSETS</b>					
01-1010-1000	CASH - OPERATING	49,388.50	7,535,247.46	8,783,605.74	(1,198,969.78)
01-1010-1001	CASH - SAVINGS	3,061,208.15	9,329,789.11	7,506,152.44	4,884,844.82
01-1010-1015	CASH - NH PDIP AMBULANCE FUND	162,729.00	0.00	0.00	162,729.00
01-1010-1016	CASH- NH PDIP CEMETERY FUND	1,561.00	0.00	0.00	1,561.00
01-1010-1018	CASH- NH PDIP ESCROW ACCOUNT	20,780.00	0.00	0.00	20,780.00
01-1010-1019	CASH- NH PDIP GENERAL FUND	364,370.00	0.00	0.00	364,370.00
01-1010-4506	NHPDIP:RECREATION FUND (MEMORIAL)	1,155.00	0.00	0.00	1,155.00
01-1080-1060	PROPERTY TAX RECEIVABLE	190,891.57	3,764,589.00	7,937,346.66	(3,981,866.09)
01-1080-1061	LUCT RECEIVABLE	0.00	39,720.00	39,720.00	0.00
01-1080-1062	GRAVEL TAX RECEIVABLE	0.00	291.02	291.02	0.00
01-1110-1101	PROPERTY TAXES - PRIOR	13,664.84	20,827.31	27,171.25	7,340.90
01-1150-1050	ACCOUNTS RECEIVABLE	1,121.00	0.00	0.00	1,121.00
01-1310-1310	DUE FROM FUND #10 (PARK/REC)	30,068.52	39,634.45	0.00	69,702.97
01-1310-1311	DUE FROM FUND #11 (POLICE DETAIL)	219,056.77	274,560.43	0.00	493,617.20
01-1310-1312	DUE FROM FUND #12 (AMBULANCE)	(148,402.83)	22,618.91	0.00	(125,784.02)
01-1310-1314	FIRE/EMERGENCY SVCS CAP RESERVE FUND (FORMER 1314) TTF	(1,076.79)	0.00	0.00	(1,076.79)
01-1310-1315	DUE TO FUND #15	0.00	932.59	0.00	932.59
01-1310-1318	DUE FROM FUND #18 (HERITAGE)	(3,739.44)	0.00	0.00	(3,739.44)
01-1310-1320	DUE FROM FUND #20 (ARPA)	0.00	96,269.12	0.00	96,269.12
01-1310-1324	DUE FROM FUND #14 (CONSERVATION)	0.00	2,001.38	100.00	1,901.38
01-1670-1102	ALLOWANCE FOR UNCOLLECTED TAXES	(10,000.00)	0.00	0.00	(10,000.00)
<b>1-CURRENT ASSETS</b>		<b>3,952,795.19</b>	<b>21,126,480.78</b>	<b>24,294,387.11</b>	<b>784,888.86</b>
<b>2-CURRENT LIABILITIES</b>					
01-2010-2000	2020 ACCOUNTS PAYABLE (TEMP)	(37,561.00)	932.59	932.59	(37,561.00)
01-2020-2001	RECONCILIATION CLEARING ACCOUNT	0.23	4,387.15	4,741.00	(353.62)
01-2026-2062	ACCRUED PAYROLL	(18,730.00)	0.00	0.00	(18,730.00)
01-2050-2032	P&Z BONDS PAYABLE	3,378.00	0.00	0.00	3,378.00
01-2075-2002	DUE TO SCHOOL DISTRICT	(2,233,085.94)	2,928,799.00	0.00	695,713.06
01-2080-2110	DUE TO FUND #10 RECREATION REVOLVER	(29,100.00)	0.00	56,812.00	(85,912.00)
01-2080-2111	DUE TO FUND #11 SPECIAL DETAIL	(206,679.01)	0.00	323,530.38	(530,209.39)
01-2080-2112	DUE TO FUND #12 EMS	(16,881.03)	0.00	38,139.69	(55,020.72)
01-2080-2115	DUE TO FUND #15 PD INCOME REVOLVER	(4,512.77)	0.00	3,900.18	(8,412.95)
01-2080-2118	DUE TO FUND #18 HERITAGE FUND	(674.19)	0.00	0.00	(674.19)
01-2080-2120	DUE TO FUND #20 ARPA	(110,238.10)	0.00	110,238.21	(220,476.31)
01-2080-2225	DUE TO CONSERVATION FUND	(38,872.00)	0.00	5,020.00	(43,892.00)
01-2220-0001	DEFERRED TAX REVENUE	(14,412.00)	0.00	0.00	(14,412.00)
01-2270-2000	CURRENT ACCOUNT PAYABLES	(9,294.38)	7,549,937.58	7,549,777.26	(9,134.06)
01-2270-2028	ESCROW PAYABLE	3,305.78	0.00	529.35	2,776.43

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Town of Kensington

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## TRIAL BALANCE DETAIL BY ACCOUNT TYPE

Fund: GENERAL FUND Periods: 2022-01 thru 2022-12 [100% of Year] Include: Balance Sheet -

Account #	Account Title	Beginning Bal	Debit	Credit	Ending Bal
01-2270-2029	[A] OUTSTANDING CHECKS	(9,698.95)	0.00	0.00	(9,698.95)
01-2270-2034	ESCROW FOR BILLINGS TO TOWN-PREPAID DEBT SERVICE PAYMENT	(649.98)	24,305.88	23,494.19	171.71
01-2270-2038	TIMBER TAX BOND PAYABLE	(250.00)	0.00	0.00	(250.00)
01-2270-2070	AFLAC PAYABLE	0.00	9,020.06	10,517.87	(1,497.81)
01-2270-2088	HEALTH INSURANCE PAYABLE	200.61	20,858.55	20,858.28	200.88
01-2270-2090	EMPOWERMENT DEFERRED RETIREMENT	(3,294.74)	39,367.40	41,869.06	(5,796.40)
01-2270-2091	NHRS PAYABLE - POLICE	(5,715.74)	71,202.81	65,972.16	(485.09)
<b>2-CURRENT LIABILITIES</b>		<b>(2,732,765.21)</b>	<b>10,648,811.02</b>	<b>8,256,322.22</b>	<b>(340,276.41)</b>
<b>2-FUND EQUITY</b>					
01-2490-2301	PY RESERVE FOR ENCUMBRANCE	0.00	4,100.00	4,100.00	0.00
01-2490-2310	PRIOR YEAR ENCUMBRANCES FROM BUDGET AND WARRANT ARTIK	0.32	69,550.65	7,884.72	61,666.25
01-2530-2404	UNRESERVED & UNDESIGNATED	(1,224,543.07)	0.00	0.00	(1,224,543.07)
01-2530-2404-3T	TOTAL REVENUE	0.00	36,428.36	4,634,374.49	(4,597,946.13)
01-2530-2404-4T	TOTAL EXPENDITURE	0.00	5,372,977.97	61,280.24	5,311,697.73
<b>2-FUND EQUITY</b>		<b>(1,224,542.75)</b>	<b>5,483,056.98</b>	<b>4,707,639.45</b>	<b>(449,125.22)</b>
<b>01 - GENERAL FUND</b>		<b>(4,512.77)</b>	<b>37,258,348.78</b>	<b>37,258,348.78</b>	<b>(4,512.77)</b>
		<b>(4,512.77)</b>	<b>37,258,348.78</b>	<b>37,258,348.78</b>	<b>(4,512.77)</b>

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Town of Kensington

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# Treasurer's Reports

Town of Kensington Investment Accounts  
 New Hampshire Public Deposit Investment Pool - Fund balance per books  
 December 31, 2022

	2021	2022
<b>NH General Investment Fund</b>		
Balance January 1,	\$ 364,304.38	364,375.67
Add Interest	71.29	3,680.53
Transfer from (to) Revolving Recreation fund	927.00	(16,862.00)
Transfer from (to) from Ambulance fund	26,873.45	
Transfer from (to) EMS Revolving Fund		(16,017.00)
Transfer from (to) Conservation fund	(47,831.70)	(42,787.00)
Transfer from (to) Police Special Detail fund	(3,317.45)	(49,677.00)
Fund Balance December 31,	<u>364,375.67</u>	<u>244,713.20</u>
Add outstanding transfers from other funds		
Less outstanding transfers to other funds		
Fund Balance December 31,	<u>\$ 364,375.67</u>	<u>244,713.20</u>
<b>NH Police Special Detail Fund</b>		
Balance January 1,	\$ 36,895.55	53,415.56
Add Interest	8.32	673.68
Transfer in from town General fund	<u>3,317.45</u>	
Fund balance December 31,	40,421.32	<u>54,089.24</u>
Add 2022 Net transfer from General Fund		49,677.00 from schedule B
Add 2020 outstanding transfers from General Fund - after Audit	11,079.00	
Less 2020 outstanding transfers to General Fund - after Audit	(5,396.00)	
Add 2021 outstanding transfers from General Fund	206,879.01	
Less 2021 outstanding transfers to General fund	<u>(199,567.77)</u>	
Fund Balance December 31,	<u>\$ 53,415.56</u>	<u>103,766.24</u>
<b>NH Conservation Fund</b>		
Balance January 1,	\$ 30,957.27	69,844.42
Add Interest	15.45	1,313.43
Transfer in from town General fund	<u>47,831.70</u>	
Fund balance December 31,	78,804.42	<u>71,157.85</u>
Add 2022 Net transfer from General Fund		42,787.00 from schedule B
Add 2020 outstanding transfers from General Fund - after Audit	145.00	
Less 2020 outstanding transfers to General fund - after Audit Warrant Article not fund balance	(25,000.00)	
Add 2021 outstanding transfers from General Fund	15,895.00	
Less 2021 outstanding transfers to General fund	<u>0.00</u>	
Fund Balance December 31,	<u>\$ 69,844.42</u>	<u>71,157.85</u>
<b>NH Escrow Fund</b>		
Balance January 1,	\$ 20,775.57	20,779.89
Add Interest	<u>4.32</u>	<u>346.35</u>
Fund balance December 31,	20,779.89	21,126.24
Add outstanding transfers from General Fund		
Less outstanding transfers to General fund		
Fund Balance December 31,	<u>\$ 20,779.89</u>	<u>21,126.24</u>
<b>NH Cemetary Fund</b>		
Balance January 1,	\$ 1,560.43	1,560.78
Add Interest	<u>0.35</u>	<u>26.02</u>
Fund balance December 31,	1,560.78	1,586.80
Add outstanding transfers from General Fund		
Less outstanding transfers to General fund		
Fund Balance December 31,	<u>\$ 1,560.78</u>	<u>1,586.80</u>
<b>NH Recreation Fund</b>		
Balance January 1,	\$ 1,162.24	1,155.30
Prior year interest overstated	(7.20)	
Prior year interest actual	0.02	0.00
Add Interest	<u>0.24</u>	<u>19.27</u>
Fund balance December 31,	1,155.30	1,174.57
Add outstanding transfers from General Fund		
Less outstanding transfers to General fund		
Fund Balance December 31,	<u>\$ 1,155.30</u>	<u>1,174.57</u>

**NH Revolving Recreation Fund**

Balance January 1,	\$ 927.37	(41.13)
Transfer out to town General fund	(927.00)	
Add Interest	0.02	0.00
Fund balance December 31,	<u>0.39</u>	<u>(41.13)</u>
Add 2022 Net transfer from General Fund		16,862.00 from schedule B
Add 2020 outstanding transfers from General Fund - after Audit	5.00	
Less prior years outstanding transfers to General fund	(8,299.00)	
Add 2021 outstanding transfers from General Fund	29,100.00	
Less 2021 outstanding transfers to General fund	<u>(20,847.52)</u>	
Fund Balance December 31,	<u>\$ (41.13)</u>	<u>16,820.87</u>

**NH Ambulance Revenue Fund**

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

**NH EMS Revolving Fund**

Balance January 1,	\$ 134,983.00	172,906.03
Add Interest	28.75	2,264.32
2021 Transfer from Ambulance Revenue fund	846.00	
Fund balance December 31,	<u>135,857.75</u>	<u>175,170.35</u>
Add 2022 Net transfers from the General Fund		16,017.00 from schedule B
Less 2020 outstanding transfers from General Fund - after Audit	31,670.00	
Add 2021 outstanding transfers from General Fund	22,669.00	
Less 2021 outstanding transfers to General fund	<u>(17,290.72)</u>	
Fund Balance December 31,	<u>\$ 172,906.03</u>	<u>191,187.35</u>



Town of Kensington NH		
Town Departments Revenue only - Detail by account - unaudited		
1/1/2022 thru 12/31/2022		
Account #	Account Title	YTD Rev.
01 - GENERAL FUND		
3110 - PROPERTY TAX REVENUE		
	PROP TAX - PROPERTY TAX - CURRENT -	3,784,588.00
	PROP TAX - PROPERTY TAX - PRIOR-	19,004.00
	PROP TAX - PROPERTY TAX INTEREST - PRIOR	-2,142.00
	PROP TAX - TAX LIEN COSTS (2 YEARS)	-22,785.00
3110 - PROPERTY TAX REVENUE		3,759,566.00
3120 - LAND USE CHANGE TAX - GENERAL FUND		
	LAND USE CHANGE TAX - PENALTY	38,720.00
3120 - LAND USE CHANGE TAX - GENERAL FUND		38,720.00
3187 - EXCAVATION TAX		
	EXCAV TAX - EXCAVATION TAX - CURRENT	291.00
3187 - EXCAVATION TAX		291.00
3190 - PENALTIES AND INTEREST		
	PENINT - PROPERTY TAX - PRIOR	4,448.00
	PENINT - PROPERTY TAX PENALTIES - CURRENT	1,388.00
3190 - PENALTIES AND INTEREST		5,837.00
3220 - MOTOR VEHICLE PERMIT FEES		
	MV FEES - MOTOR VEHICLE PERMITS	563,348.00
	MV FEES - MV TITLE FEES	914.00
	MV FEES - MV DECAL FEES	9,638.00
3220 - MOTOR VEHICLE PERMIT FEES		564,201.00
3230 - BUILDING PERMITS		
	BLDG PERMITS - BLDG PERMITS - SEPTIC SYSTEM	7,020.00
	BLDG PERMITS - BUILDING PERMITS - GENERAL	15,308.00
	BLDG PERMITS - REVENUES - MISCELLANEOUS	4,220.00
	BLDG PERMITS - PERMITS - ELECTRICAL	8,625.00
	BLDG PERMITS - PERMITS - OIL BURNER	1,500.00
3230 - BUILDING PERMITS		26,564.00
3280 - OTHER LICENSES, PERMITS AND FEES		
01-3280-3311	OTH LIC/PRM/FEE - TOWN DOG LICENSES	3,853.00
01-3280-3324	OTH LIC/PRM/FEE - UCC FILING FEES	646.00
01-3280-3328	OTH LIC/PRM/FEE - VITAL STATISTICS	851.00
01-3280-3329	OTH LIC/PRM/FEE - MARRIAGE LICENSE	650.00
01-3280-3410	OTH LIC/PRM/FEE - CABLE FRANCHISE FEE REVENUES	43,642.00
01-3280-3465	OTH LIC/PRM/FEE - REVENUES - MISCELLANEOUS	35.00
01-3280-3555	OTH LIC/PRM/FEE - PLANNING BOARD FEES	2,727.00
01-3280-3560	OTH LIC/PRM/FEE - ZBA FEES	506.00
3280 - OTHER LICENSES, PERMITS AND FEES		33,119.00

3352 - STATE - MEALS AND ROOMS TAX DISTRIBUTION			
	ROOMS & MEALS TAX		0.00
3352 - STATE - MEALS AND ROOMS TAX DISTRIBUTION			0.00
3353 - STATE - HIGHWAY BLOCK GRANT			
	ST-HWY BLOCK - HIGHWAY & BRIDGES BLOCK GRANT		99,633.00
3353 - STATE - HIGHWAY BLOCK GRANT			99,633.00
3354 - STATE - WATER POLLUTION GRANTS			
	SB HIGHWAY BLOCK GRANT		6,565.00
3354 - STATE - WATER POLLUTION GRANTS			6,565.00
3359 - OTHER STATE GRANTS AND REIMBURSEMENTS			
	ST-OTH GRNT&REI - FEMA - FEDERAL		4,000.00
	ST-OTH GRNT&REI - FEDERAL DRUG SEIZURE		22,686.00
3359 - OTHER STATE GRANTS AND REIMBURSEMENTS			26,686.00
3503 - RENTS OF PROPERTY			
	RENT OF TOWN BUILDINGS		100.00
3503 - RENTS OF PROPERTY			100.00
3404 - GARBAGE - REFUSE CHARGES			
	TRASH CARTS-YEARLY FEE		185.00
3404 - GARBAGE - REFUSE CHARGES			185.00
3502 - INTEREST ON INVESTMENTS			
	INT ON INVEST - INTEREST CONCENTRATION AND CHECKING		983.00
3502 - INTEREST ON INVESTMENTS			983.00
3506 - INSURANCE DIVIDENDS AND REIMBURSEMENTS			
	REIMBURSEMENT - INSURANCES		12,719.00
3506 - INSURANCE DIVIDENDS AND REIMBURSEMENTS			12,719.00
3508 - OTHER MISCELLANEOUS REVENUE			
	OTHE MISC REV - OTHER LONG-TERM FINANCIAL RESOURCES		475.00
	REVENUES - MISCELLANEOUS		418.00
	OTHE MISC REV - COPIES		29.00
3508 - OTHER MISCELLANEOUS REVENUE			923.00
01 - GENERAL FUND			4,597,946.00

TOWN OF KENSINGTON, NEW HAMPSHIRE  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-UNAUDITED  
 FOR YEAR END DECEMBER 31, 2022

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

	NH ESCROW FUND	NH CEMETARY FUND	NH RECREATION FUND	REVOLVING RECREATION AND SUMMER CAMP FUND	POLICE SPECIAL DETAIL FUND	CONSERVATION COMMISSION FUND	EMS REVOLVING FUND	**HERITAGE FUND	**POLICE REVOLVER FUND	**ARPA
<b>REVENUES:</b>										
Tax Revenue						39,720				
Charges for Services				56,812	322,794	5,020	38,063		3,880	110,238
Interest & Investment Income				4	147	288	496		0	0
Total Revenues				56,816	322,941	45,028	38,559	0	3,880	110,238
<b>EXPENDITURES:</b>										
Equipment										
Public Safety					273,265		22,542		913	
Telephone				816						
Culture and Recreation				39,138		2,241				96,269
Total Expenditures				39,954	273,265	2,241	22,542	0	913	96,269
Excess Revenues over (under) Expenditures				16,862	49,677	42,787	16,017	0	2,968	13,969
Net Change in Fund Balance	0	0	0	16,862	49,677	42,787	16,017	0	2,968	13,969
Fund Balance at Beginning of Year	20,780	1,561	1,155	(41)	53,415	69,844	172,906	4,414	4,513	110,238
Fund Balance at End of Year	20,780	1,561	1,155	16,821	103,092	112,631	188,923	4,414	7,481	124,207

## 2022 Town Expenditures

Town of Kensington NH		
Town Budgeted Expenditures by account		
1/1/2022 thru 12/31/2022		
Account #	Account Title	YTD Expended
<b>01 - GENERAL FUND</b>		
<b>4130 - GENERAL GOVERNMENT: EXECUTIVE</b>		
01-4130-4101	GEN GOV EXEC - PART-TIME WAGES	2,339.20
01-4130-4134	GEN GOV EXEC - ELECTED OFFICIALS - SELECTMEN	4,500.00
01-4130-4400	GEN GOV EXEC - ADVERTISING	98.20
01-4130-4525	GEN GOV EXEC - DUES/MEMBERSHIPS	2,425.00
01-4130-4552	GEN GOV EXEC - OTHER CHARGES & EXPENSES	500.00
4130 - GENERAL GOVERNMENT: EXECUTIVE		9,860.40
<b>4140 - ELECTION, REGISTRATION AND VITAL STATISTICS</b>		
01-4140-4137	TOWN CLERK - ELECTED OFFICIALS - TOWN CLERK	45,872.75
01-4140-4229	TOWN CLERK - MEETINGS & TRAINING	125.00
01-4140-4530	TOWN CLERK - ELECTION DAY EXPENDITURES	11,998.98
01-4140-4552	TOWN CLERK - OTHER CHARGES & EXPENSES	5,855.89
01-4140-4710	TOWN CLERK - OFFICE SUPPLIES	847.03
4140 - ELECTION, REGISTRATION AND VITAL		64,487.45
<b>4150 - FINANCIAL ADMINISTRATION</b>		
01-4150-4100	FINANCE ADM - REGULAR WAGES - FULL-TIME	43,381.40
01-4150-4101	FINANCE ADM - PART-TIME WAGES	14,081.05
01-4150-4138	FINANCE ADM - ELECTED OFFICIALS - TAX COLLECTOR	17,999.80
01-4150-4138	FINANCE ADM - ELECTED OFFICIALS - TREASURER	1,200.00
01-4150-4229	FINANCE ADM - MEETINGS & TRAINING	708.00
01-4150-4303	ASSESSING - ASSESSING SERVICES	14,317.00
01-4150-4304	FINANCE ADM - AUDITING SERVICES	15,000.00
01-4150-4470	ASSESSING - TAX MAPS	2,426.00
01-4150-4525	FINANCE ADM - DUES/MEMBERSHIPS	50.00
01-4150-4710	FINANCE ADM - OFFICE SUPPLIES	8,290.67
4150 - FINANCIAL ADMINISTRATION		117,453.92
<b>4153 - LEGAL EXPENSES</b>		
01-4153-4350	LEGAL - LEGAL PROFESSIONAL SERVICES	36,000.06
4153 - LEGAL EXPENSES		36,000.06
<b>4155 - PERSONNEL ADMINISTRATION</b>		
01-4155-4201	PERSONNEL ADM - HEALTH INSURANCE	173,906.24
01-4155-4212	PERSONNEL ADM - RETIREMENT II	168,334.71
01-4155-4218	PERSONNEL ADM - DISABILITY INSURANCES	2,611.65
01-4155-4260	PERSONNEL ADM - PAYROLL TAXES	27,389.57
01-4155-4368	PERSONNEL ADM - PROFESSIONAL SERVICES - PAYROL	3,894.00
4155 - PERSONNEL ADMINISTRATION		376,136.17
<b>4191 - PLANNING AND ZONING</b>		
01-4191-4101	PLAN/ZONE - PART-TIME WAGES	8,450.00
01-4191-4314	PLAN/ZONE - CONTRACT SERVICES	11,760.00
01-4191-4362	PLAN/ZONE - OTHER SERVICES - MISCELLANEOUS	71.50
01-4191-4525	PLAN/ZONE - DUES/MEMBERSHIPS	2,095.00
01-4191-4745	PLAN/ZONE - SUPPLIES - MISCELLANEOUS	17.00
4191 - PLANNING AND ZONING		22,393.50
<b>4194 - GENERAL GOVERNMENT BUILDINGS</b>		
01-4194-4101	GEN GOVE BLDGS - PART-TIME WAGES	10,037.50
01-4194-4814	GEN GOVE BLDGS - BLDG. MAINTENANCE - TOWN OFFIC	27,466.57
4194 - GENERAL GOVERNMENT BUILDINGS		37,504.07
<b>4195 - CEMETERIES</b>		
01-4195-4443	CEMETERIES - OUTSIDE SERVICE CONTRACTS	9,145.00
01-4195-4816	CEMETERIES - CEMETERY MAINTENANCE	8,349.81

4195 - CEMETERIES		17,494.61
<b>4196 - INSURANCE NOT OTHERWISE ALLOCATED</b>		
01-4196-4246	INS NOT ALLOC - UNEMPLOYMENT COMPENSATION	53.89
01-4196-4255	INS NOT ALLOC - WORKMENS' COMPENSATION	15,891.05
01-4196-4338	INS NOT ALLOC - INSURANCE PROPERTY/LIABILITY	23,805.56
4196 - INSURANCE NOT OTHERWISE ALLOCATED		39,750.30
<b>4199 - OTHER GENERAL GOVERNMENT</b>		
01-4199-4362	OTH GEN GOV - OTHER SERVICES - MISCELLANEOUS	511.01
01-4199-4478	OTH GEN GOV - UTILITIES	26,370.37
01-4199-4710	OTH GEN GOV - OFFICE SUPPLIES	6,907.11
01-4199-4717	OTH GEN GOV - POSTAGE	3,780.03
01-4199-4745	OTH GEN GOV - SUPPLIES - MISCELLANEOUS	6,087.86
4199 - OTHER GENERAL GOVERNMENT		43,636.38
<b>4210 - PUBLIC SAFETY: POLICE</b>		
01-4210-3457	POLICE- SERT PROGRAM	5,000.00
01-4210-4100	POLICE - REGULAR WAGES - FULL-TIME	424,542.68
01-4210-4101	POLICE - PART-TIME WAGES	13,170.36
01-4210-4102	POLICE - STAFF SUPPORT	53,807.01
01-4210-4103	POLICE - OVERTIME PAY	23,376.03
01-4210-4112	POLICE - PD - ANIMAL CONTROL OFFICER	2,559.20
01-4210-4117	POLICE - PD - TRAINING	9,528.06
01-4210-4119	POLICE - PD - PROSECUTOR	15,900.04
01-4210-4206	POLICE - LIFE INSURANCE	770.51
01-4210-4331	POLICE - WEAPON MAINTENANCE	3,819.00
01-4210-4332	POLICE - EQUIPMENT MAINTENANCE	2,903.17
01-4210-4344	POLICE - IT SUPPORT SERVICES	10,115.13
01-4210-4710	POLICE - OFFICE SUPPLIES	23,027.45
01-4210-4760	POLICE - UNIFORMS	6,200.93
01-4210-4762	POLICE - UNLEADED GAS	25,969.31
01-4210-4917	POLICE - OUTSIDE VEHICLE MAINTENANCE	10,169.48
4210 - PUBLIC SAFETY: POLICE		630,858.36
<b>4220 - FIRE</b>		
01-4220-4101	FIRE - PART-TIME WAGES	52,235.38
01-4220-4142	FIRE - TOWN OFFICIAL - FIRE CHIEF	19,653.46
01-4220-4227	FIRE - MEDICAL	81.00
01-4220-4332	FIRE - EQUIPMENT MAINTENANCE	3,534.88
01-4220-4333	FIRE - FORESTRY SUPPLIES	131.60
01-4220-4362	FIRE -ADMIN- OTHER SERVICES	450.80
01-4220-4425	FIRE - ELECTRICITY	3,118.43
01-4220-4429	FIRE - HEATING FUEL - K-1/OIL/PROPANE	4,696.03
01-4220-4471	FIRE - TELEPHONE SERVICES	3,182.45
01-4220-4525	FIRE - DUES/MEMBERSHIPS	2,470.90
01-4220-4710	FIRE - OFFICE SUPPLIES	873.99
01-4220-4757	FIRE - TRAINING SUPPLIES	943.81
01-4220-4760	FIRE - FIRE PPE (UNIFORMS)	8,819.16
01-4220-4762	FIRE -FD VEHICLE FUEL-(UNLEADED GAS)	4,103.71
01-4220-4765	FIRE - VEHICLE REPAIRS	2,041.71
01-4220-4812	FIRE - BLDG. MAINTENANCE - FIRE STATION	5,905.68
01-4220-4843	FIRE - FIRE PUMP MAINTENANCE	621.08
01-4220-4933	FIRE - RADIO/RADAR MAINTENANCE	1,807.88
01-4220-4945	FIRE - SCBA MAINTENANCE	2,295.98
01-4220-9515	FIRE - EQUIPMENT - GENERAL	6,282.47
4220 - FIRE		123,050.40
<b>4240 - BUILDING INSPECTION</b>		
01-4240-4101	BLDG INSPECT - PART-TIME WAGES	21,176.81
01-4240-4102	BLDG INSPECT - SALARIES - OTHER/STIPEND	7,820.00
01-4240-4375	BLDG INSPECT - SUPPLIES - GENERAL	595.68
4240 - BUILDING INSPECTION		29,592.49
<b>4290 - EMERGENCY MANAGEMENT</b>		

01-4290-4101	EMERG MANAGE - PT WAGES	5,495.78
01-4290-4142	EMERG MANAGE - FIRE CHIEF	6,500.00
01-4290-4229	EMERGENCY MANAGE - TRAINING	417.53
01-4290-4362	EMERG MANAGE - OTHER SERVICES - MISCELLANEOUS	2,096.00
01-4290-4471	EMERG MANAGE - TELEPHONE SERVICES	1,118.45
4290 - EMERGENCY MANAGEMENT		15,627.74
<b>4312 - HIGHWAY AND STREETS</b>		
01-4312-4114	ROADS/STREETS - PD - DETAIL	640.00
01-4312-4144	ROADS/STREETS - TOWN OFFICIAL - ROAD AGENT	16,489.06
01-4312-4362	ROADS/STREETS - OTHER SERVICES - MISCELLANEOUS	150.81
01-4312-4442	ROADS/STREETS - ROADSIDE MOWING	7,250.00
01-4312-4452	ROADS/STREETS - RENTALS & LEASES	10,000.00
01-4312-4476	ROADS/STREETS - TREE REMOVAL SERVICE	17,925.00
01-4312-4478	ROADS/STREETS - UTILITIES	1,461.03
01-4312-4730	ROADS/STREETS - ROAD SURFACE MATERIALS	845.00
01-4312-4734	ROADS/STREETS - SALT AND SAND	20,419.11
01-4312-4737	ROADS/STREETS - SIGNS	682.46
01-4312-4772	ROADS/STREETS - CONTRACTS-WINTER MAINTENANCE	118,852.50
01-4312-4810	ROADS/STREETS - SALT SHED BUILDING	2,225.00
01-4312-4937	ROADS/STREETS - ROAD MAINTENANCE	11,955.00
4312 - HIGHWAY AND STREETS		208,874.97
<b>4316 - STREET LIGHTS</b>		
01-4316-4468	STREET LIGHTS - STREET LIGHTS	826.09
4316 - STREET LIGHTS		826.09
<b>4321 - SANITATION: ADMINISTRATION</b>		
01-4321-4525	SW-ADMIN - DUES/MEMBERSHIPS	2,099.63
4321 - SANITATION: ADMINISTRATION		2,099.63
<b>4323 - SOLID WASTE COLLECTION</b>		
01-4323-4475	SW-COLLECTION - TRANSPORTATION - TRASH DISPOSAL	86,916.56
01-4323-4563	SW-COLLECTION - RECYCLING - HAULING	70,693.42
4323 - SOLID WASTE COLLECTION		157,609.98
<b>4324 - SOLID WASTE DISPOSAL</b>		
01-4324-4373	SW-DISPOSAL - REFUSE DISPOSAL SERVICE	65,691.02
4324 - SOLID WASTE DISPOSAL		65,691.02
<b>4411 - HEALTH: ADMINISTRATION</b>		
01-4411-4312	CODE/HEALTH OFFICER SERVICES	150.00
4411 - HEALTH: ADMINISTRATION		150.00
<b>4414 - PEST CONTROL</b>		
01-4414-4361	HLTH-PEST CTRL - PEST CONTROL	24,000.00
4414 - PEST CONTROL		24,000.00
<b>4442 - DIRECT ASSISTANCE</b>		
01-4442-4535	WELFARE - GENERAL ASSISTANCE	1,700.00
4442 - DIRECT ASSISTANCE		1,700.00
<b>4520 - PARKS AND RECREATION</b>		
01-4520-4515	PARK/REC - COMMUNITY EVENTS	12,000.00
4520 - PARKS AND RECREATION		12,000.00
<b>4550 - LIBRARY</b>		
01-4550-4101	LIBRARY - PART-TIME WAGES	86,509.32
01-4550-4362	LIBRARY - OTHER SERVICES	5,000.00
01-4550-8010	LIBRARY - PUBLIC LIBRARY APPROPRIATION	34,550.31
4550 - LIBRARY		126,059.63
<b>4589 - OTHER CULTURE AND RECREATION</b>		
01-4589-4452	OTHER CULT/REC - RENTALS & LEASES	30,000.00
4589 - OTHER CULTURE AND RECREATION		30,000.00

<b>4611 - CONSERVATION: ADMINISTRATION</b>		
01-4611-9805	CSV-ADMIN - CONSERVATION COMMISSION	495.00
<b>4611 - CONSERVATION: ADMINISTRATION</b>		<b>495.00</b>
<b>4721 - INTEREST - LONG-TERM BONDS AND NOTES</b>		
01-4721-7001	INT-L/T BND/NOT - LOAN PRINCIPAL #1	35,000.00
01-4721-7051	INT-L/T BND/NOT - LOAN INTEREST #1	8,131.00
<b>4721 - INTEREST - LONG-TERM BONDS AND NOTES</b>		<b>43,131.00</b>
<b>01 - GENERAL FUND</b>		<b>2,236,483.17</b>

## Vendors

Vendor Name	Amount			
2-WAY COMMUNICATIONS SERVICE, INC	\$ 436.84			COMCAST \$ 12,423.92
A.M.-P.M. Janitorial Sales & Service, Inc.	\$ 728.20			COMPUTER CRITICAL CARE, LLC \$ 11,304.10
A-1 Steam Cleaning, Inc	\$ 750.00			COMSTAR \$ 2,167.73
AAA POLICE SUPPLY	\$ 1,757.00			CONSOLIDATED COMMUNICATIONS \$ 8,070.73
ABATEMENTS	\$ 166.08			CONVENIENTMD LLC STRATHAM \$ 175.00
ABSOLUTE DATA DESTRUCTION	\$ 356.40			CONWAY TECHNOLOGY GROUP \$ 4,165.45
ACTION ROOFING	\$ 1,985.00			CORE LOGIC \$ 4,073.00
ADAMSON INDUSTRIES CORP.	\$ 724.95			Courtney Preneta, Reimbursement \$ 843.82
AED SUPERSTORE	\$ 1,970.72			DANIEL SEWALL \$ 7,250.00
AFLAC	\$ 10,004.70			SEWALL ENTERPRISES \$ 2,475.00
ANDREW KERR	\$ 350.00			David F. Figlioli, Sr. \$ 8,628.32
ANGELO RIGNOLI-REIMBURSEMENT	\$ 39.30			DONAHUE, TUCKER & CIANDELLA P LLC \$ 522.00
ARCSOURCE INC	\$ 81.00			DONNA CARTER \$ 755.43
ARCSOURCE INC	\$ 122.64			DONNA CARTER-REIMBURSEMENT \$ 446.52
ARJAY ACE HARDWARE	\$ 203.64			DOOR CONTROL, INC. \$ 15,900.00
AT&T MOBILITY	\$ 3,889.06			Doug's Tree Service, LLC \$ 21.75
ATLAS PYROVISION PRODUCTIONS, INC.	\$ 4,500.00			DOW, KATELYNN \$ 376.74
AVITAR ASSOCIATES OF N E INC	\$ 22,865.70			E&J AUTO PARTS \$ 79.80
B & S DISPOSAL	\$ 115,397.50			EARTHLINK \$ 693.63
Barbara Perl	\$ 43.50			EASTERN GARAGE DOOR, INC. \$ 3,750.00
BEAL'S ASSOCIATES PLLC	\$ 1,943.74			EMS ABOUND \$ 5.00
BELISLE, SARA	\$ 123.25			Eric Fay \$ 43.50
BELL & FLYNN INC	\$ 211,606.36			ERIC MILLER \$ 100.00
BENJAMIN COLE	\$ 224.75			ESRLAC \$ 315.98
BEN'S UNIFORMS	\$ 205.00	5121.08		ESTEY, TIMOTHY \$ 1,049.87
BENSON, JACKIE	\$ 43.50			EXETER HOSPITAL-PATIENT ACCOUNTS \$ 260.00
BERGERON PROTECTIVE CLOTHING	\$ 17,632.36			Exeter Police Department
BOB'S SEPTIC SERVICE, LLC	\$ 295.00			
BOSWELL, DELLA	\$ 152.25			EXETER REGIONAL COOPERATIVE SCHOOL D \$2,400,295.00
BOUND TREE MEDICAL	\$ 1,793.39			FIDELITY \$ 95,542.30
BRAD VON HADEN, REIMBURSEMENT	\$ 637.19			FIRST UNIVERSALIST CHURCH \$ 1,514.24
CARLENE WIGGIN-election worker	\$ 63.50			FIRSTNET/ATT \$ 1,948.04
CARLENE WIGGIN, REIMBURSEMENT	\$ 602.61			FOSS MOTORS \$ 3,182.77
CASELLA WASTE MGMT. OF MASSACHSETTS, INC.	\$ 178,264.14			GALLAGHER, CALLAHAN & GARTRELL \$ 27,391.74
CAATHERINE ESMONDE	\$ 43.50			GATEHOUSE MEDIA MASSACHUSETTS I, INC. \$ 1,886.93
CENTRAL SQUARE	\$ 7,976.97			Glenn K Greenwood \$ 11,760.00
TRITECH SOFTWARE SYSTEMS				GKG Planning, LLC
CertaPro Painters	\$ 8,349.61			GRANITE STATE RACE SERVICES \$ 1,057.56
Christopher Hamel	\$ 212.99			GRANITE STATE SECURITY, SURVEILLANCE, LLC \$ 8,689.00
Christopher Hamel	\$ 357.00			GRAVESTONE SERVICES OF NE, LLC \$ 12,000.00
CITIZENS BANK-CREDIT CARD	\$ 25,644.25			GREAT TRUST COMPANY, LLC \$ 1,655.93
CITIZENS BANK-CREDIT CARD PD	\$ 14,572.30			HAMILTON, SARA \$ 123.25
CIVICPLUS	\$ 1,736.44			HAROLD BRAGG \$ 225.00
CLIA LABORATORY PROGRAM	\$ 180.00			HEALTH AND WELLNESS ANIMAL HOSPITAL \$ 98.00
COLE, BEN	\$ 116.00			HEALTH TRUST \$ 197,376.44
COMAC PUMP & WELL LLC	\$ 1,712.40			HIDDEN BROOK FARM \$ 3,300.00
				HIGGINS OFFICE PRODUCTS \$ 209.95



HIGH FLYING FLAG CO.	\$ 290.00	New England Home Performance Kings, Inc.	\$ 2,725.00
IAFC	\$ 255.00	NEW ENGLAND STATE POLICE INFO NETWORK	\$ 100.00
IAMRESPONDING.COM	\$ 2,096.00	New England Truck Center	\$ 125.00
IMPACT FIRE SERVICES, LLC	\$ 2,125.25	NEW HAMPSHIRE HEALTH OFFICERS ASSN.	\$ 45.00
INDUSTRIAL PROTECTION SERVICES, LLC	\$ 1,466.98	NH ASSOC. OF CHIEFS OF POLICE INC	\$ 200.00
INTERNATIONAL ASSOC. OF CHIEFS OF POLICE	\$ 380.00	NH ASSOC. OF ASSESSING OFFICIALS	\$ 20.00
INTERWARE DEVELOPMENT COMPANY, INC.	\$ 1,183.00	NH ASSOC. OF CONSERVATION COMMISSIONS	\$ 270.00
J P COOKE COMPANY	\$ 302.45	NH ASSOC. OF FIRE CHIEFS INC.	\$ 100.00
Jamie Fraser	\$ 1,375.00	NH CITY & TOWN CLERK ASSOC.	\$ 215.00
JANE BANNISTER	\$ 307.25	NH LOCAL WELFARE ADMINISTRATORS ASSN	\$ 30.00
Jessalyn Owen	\$ 3.66	NH MUNICIPAL ASSOCIATION	\$ 2,335.00
Jessica Minghella	\$ 222.99	NH MUNICIPAL BOND BANK	\$ 43,131.00
John Arnold	\$ 5.00	NH RETIREMENT SYSTEM	\$ 259,964.31
JONATHAN TRUE-REIMBURSEMENT	\$ 1,484.53	NH STATE FIREMEN'S ASSOCIATION	\$ 504.00
JULINOYES- MILEAGE	\$ 194.43	NH TAX COLLECTORS ASSOCIATION	\$ 120.00
Justin Gargiulo	\$ 165.00	NHMA	\$ 70.00
KATHLEEN FELCH- REIMBURSEMENT	\$ 2,956.96	NOLL, ANN	\$ 87.00
KENSINGTON AUTOWORKS, LLC	\$ 5,786.17	NORBERT LEDOUX III	\$ 21.75
KENSINGTON POLICE ASSOCIATION	\$ 602.59	NOREEN HALL	\$ 87.00
KENSINGTON PTO	\$ 100.00	NORTH CONWAY GRAND HOTEL	\$ 413.00
KENSINGTON PUBLIC LIBRARY	\$ 39,550.31	NORTH EAST VEGETATION & MOSQUITO CONTROL	\$ 24,000.00
KENSINGTON SCHOOL DISTRICT	\$2,928,876.27	NORTHEAST RESOURCE RECOVERY ASSOC	\$ 120.11
KEY HEATING & AIR CONDITIONING, INC.	\$ 996.86	Northern Ridge Painting & Remodeling LLC	\$ 12,210.00
LABCORP	\$ 163.00	NOYES, SETH D	\$ 40.71
Laurie McGhee	\$ 43.50	Olsen, Colleen - Reimbursement	\$ 46.50
LEONARD, JENNIFER	\$ 65.25	OTIS ELEVATOR COMPANY	\$ 4,385.32
LEXIPOL	\$ 1,593.60	OVERPAYMENT	\$ 4,542.63
LHS ASSOCIATES, INC.	\$ 4,440.00	PAM SCHWOTZER	\$ 522.00
LILI SPINOSA-REIMBURSEMENT	\$ 309.97	PERREault, LISA	\$ 65.25
LISA PERRAULT	\$ 101.50	PESKY CRITTERS PEST CONTROL	\$ 400.00
Lisa Vadala	\$ 495.00	PITNEY BOWES	\$ 1,071.29
MARYJANE SOLOMON	\$ 522.00	PRESTO DIRECT	\$ 78.35
MATRIX PAVING AND EXCAVATING	\$ 37,050.00	PRIMEX	\$ 39,750.30
MBT Worldwide	\$ 3,300.00	PROPERTY PROTECTION MONITORING	\$ 174.00
MCCANN, HOLLY- REIMBURSEMENT	\$ 28.48	PURCHASE POWER	\$ 3,002.20
McFARLAND FORD SALES, INC.	\$ 9,780.52	PYROTECNICO	\$ 4,500.00
MCKESSON MEDICAL - SURGICAL	\$ 2,020.22	R.C BRAYSHAW & COMPANY, LLC	\$ 878.00
MERRILL, PETER	\$ 340.75	REFUND- SUMMER CAMP	\$ 400.00
MetroCount USA, Inc.	\$ 1,594.00	ReVision Energy Inc	\$ 95.00
MIDWAY OIL	\$ 13,087.91	RICHE MCFARLAND CHILDREN'S CENTER	\$ 2,100.00
MORTON SALT, INC.	\$ 17,974.11	ROBERT F FEE JR	\$ 7,820.00
MOTOROLA SOLUTIONS, INC	\$ 4,372.52	CELTIC ELECTRIC LLC	
MUNICIPAL RESOURCES, INC	\$ 3,500.00	ROBERTO SANTOS, DBA TERRIFIC LANDSCAPES LLC	\$ 6,830.00
NATIONAL FIRE PROTECTION ASSN	\$ 351.05	ROCKINGHAM COMMUNITY ACTION/SO. NH SERVICE	\$ 1,500.00
NATIONAL WRECKER SERVICE, INC.	\$ 570.25	ROCKINGHAM COUNTY CHIEFS OF POLICE ASSOC	\$ 50.00
NEW ENGLAND BARRICADE, SIGN & SAFETY	\$ 1,505.60	ROCKINGHAM COUNTY REGISTRY OF DEEDS	\$ 290.70
NEW ENGLAND GUTTER KINGS	\$ 3,725.00	ROCKINGHAM COUNTY SHERIFF'S DEPARTMENT	\$ 1,806.00

ROCKINGHAM COUNTY TREASURER	\$ 352,899.00
ROCKINGHAM NUTRITION & MEALS ON WHEELS	\$ 967.00
ROCKINGHAM PLANNING COMMISSION	\$ 5,112.00
RUSSELL PERRY	\$ 340.75
Ryan Vaclavik	\$ 995.00
SANDERS SEARCHES LLC	\$ 100.00
SANDOWN WIRELESS	\$ 480.00
SARAH TURCOTT-HALL- REIMBURSEMENT	\$ 330.87
SAWYER KENSINGTON TRUST	\$ 30,000.00
SBS TRUCK AND TRAILER REPAIR INC	\$ 807.32
SCOTT CAIN-REIMBURSEMENT	\$ 12,108.01
SCOTT H MACDOUGALL-REIMBURSEMENTS	\$ 81.00
SEACOAST CHIEF FIRE OFFICERS MUTUAL AID	\$ 740.00
SEACOAST EMERGENCY RESPONSE TEAM C/O MICHAEL J WALLACE, CHIEF	\$ 5,000.00
SEACOAST MEDIA GROUP	\$ 484.36
Seacoast Plumbing	\$ 168.00
SEACOAST TECHNICAL ASSISTANCE RESPONSE TEAM	\$ 871.90
SFORZA, LAURA	\$ 65.25
SIG SAUER INC	\$ 43.50
SIRCHIE	\$ 61.77
SOUTHEAST LAND TRUST	\$ 125.00
SOUTHEAST REGIONAL REFUSE DISTRICT 53B	\$ 2,024.52
Staples Credit Plan	\$ 625.87
STATE OF NEW HAMPSHIRE	\$ 8.00
STATE OF NH DEFERRED COMP PLAN	\$ 2,193.18
STATE OF NH DEPT OF LABOR	\$ 50.00
Stonybrook Water Company, LLC	\$ 1,854.00
STRYKER MEDICAL	\$ 1,637.10
Sugarloaf Ambulance Rescue Vehicles, LLC	\$ 73.00
SULLIVAN TIRE	\$ 1,293.17
TIMOTHY RIEL CONSULTING	\$ 8,750.00
TMDE CALIBRATION LABS, INC.	\$ 375.00
TOP COPY	\$ 257.00
Treasurer State of New Hampshire	\$ 45.19
TREASURER STATE OF NH	\$ 987.17
TREASURER STATE OF NH- CRIMINAL RECORDS	\$ 475.00
TREASURER, STATE OF NEW HAMPSHIRE	\$ 191.00
TREASURER, STATE OF NH -VITAL REC	\$ 1,020.00
TREASURER, STATE OF NH- DOG YEARLY	\$ 1,348.50
TREASURER, STATE OF NH- NOTARY	\$ 75.00
TREASURER, STATE OF NH-FIRE	\$ 10.00
TRI STATE GENERATOR, LLC	\$ 1,186.30
Tri State Lock & Safe Co.	\$ 155.00
TURGEON CARPENTRY LLC	\$ 600.00
UNITIL	\$ 14,128.73

VACHON, CLUKAY & CO, PC	\$ 15,000.00
VERIZON WIRELESS	\$ 2,983.55
VIKING WELDING & FABRICATION LLC	\$ 600.00
Visiontron	\$ 446.60
WB MASON-PD	\$ 131.43
WELFARE	\$ 1,700.00
WESTVILLE GRAND RENTAL	\$ 780.00
WEX FLEET UNIVERSAL	\$ 9,734.23
WIGGIN, SARAH - REIMBURSEMENT	\$ 1,129.19
WIGGIN, ARTHUR JR-REIMBURSEMENT	\$ 135.85
WIGGIN, CARLENE-REIMBURSEMENT	\$ 504.27
WIGGIN, SARAH J	\$ 10.92
WM CORPORATE SERVICES, INC	\$ 45,036.86

## Salaries

Employee	Wages	Details	ARPA	Gross wages
Andrews, John	\$ 3,340.00		\$ 750.00	\$ 4,090.00
Armstrong, Matthew	\$ 17,670.56		\$ 1,524.51	\$ 19,195.07
Beane, Stephanie	\$ 239.25			\$ 239.25
Belisle, Sara	\$ 1,000.00			\$ 1,000.00
Bisbee- Berardino, Kristin	\$ 12,891.06		\$ 750.00	\$ 13,641.06
Buxton, Linda	\$ 14,550.25		\$ 1,552.59	\$ 16,102.84
Cain, Scott	\$ 97,836.50	\$ 35,095.00	\$ 8,756.19	\$ 141,687.69
Capozzi-Gorski, Toni	\$ 37,251.15			\$ 37,251.15
Carlson, Elizabeth	\$ 972.00			\$ 972.00
Casey, Maxwell	\$ 2,047.50			\$ 2,047.50
Clarke, Andrew	\$ 5,448.50			\$ 5,448.50
Cole, Benjamin	\$ 9,694.50		\$ 750.00	\$ 10,444.50
DeLotto, Dana	\$ 18,353.18		\$ 750.00	\$ 19,103.18
Donovan, Molly	\$ 3,012.52		\$ 750.00	\$ 3,762.52
Estey, Timothy	\$ 4,127.25		\$ 750.00	\$ 4,877.25
Farley, James	\$ 3,307.50		\$ 750.00	\$ 4,057.50
Felch, Chester	\$ 349.84	\$ 45,617.50	\$ 750.00	\$ 46,717.34
Felch, Kathleen	\$ 43,381.40		\$ 4,190.85	\$ 47,572.25
Gargiulo, Jaden	\$ 936.00			\$ 936.00
Gilbert, Susan L	\$ 43,119.96		\$ 750.00	\$ 43,869.96
Gorski, Dennis	\$ 12,175.00	\$ 720.00		\$ 12,895.00
Greene, Jason E	\$ 1,477.50		\$ 750.00	\$ 2,227.50
Gustafson, Robert	\$ 2,012.50			\$ 2,012.50
Hamel, Christopher	\$ 4,236.00		\$ 750.00	\$ 4,986.00
Hart, William	\$ 15,900.04			\$ 15,900.04
Heywood, Jerrald A	\$ 85,335.40	\$ 49,997.50	\$ 7,021.08	\$ 142,353.98
Hoffmaster, Sarah	\$ 3,927.00			\$ 3,927.00
Hoffmaster, Will	\$ 1,218.75			\$ 1,218.75
Holland, Reed	\$ 1,612.50		\$ 750.00	\$ 2,362.50
Hunt Bracket, Jane	\$ 3,559.63		\$ 750.00	\$ 4,309.63
Kimball, Mark S	\$ 5,368.00		\$ 750.00	\$ 6,118.00
Kliegle, Kriss	\$ 387.50			\$ 387.50
Lavelle, Jared	\$ 2,072.00			\$ 2,072.00
Lavelle, Sydney	\$ 2,434.60			\$ 2,434.60
Lawson, Michael J Sr.	\$ 1,105.50		\$ 750.00	\$ 1,855.50
Lebel, John R	\$ 5,239.00		\$ 750.00	\$ 5,989.00
LeBlanc, Kenneth	\$ 157.50			\$ 157.50
Leonard, Jennifer	\$ 775.00			\$ 775.00

Leonard, Kenneth	\$ 575.00			\$ 575.00
MacDougall, Scott H	\$ 6,353.38		\$ 750.00	\$ 7,103.38
Macek, Marlie	\$ 1,329.25			\$ 1,329.25
Maguire, Christopher	\$ 197.36	\$ 7,230.00	\$ 750.00	\$ 8,177.36
Miedico, Justin	\$ 54,104.92	\$ 27,430.00	\$ 4,688.37	\$ 86,223.29
Manich, Alexander	\$ 393.00			\$ 393.00
Minghella, Jessica	\$ 2,521.50		\$ 750.00	\$ 3,271.50
Noyes, Juli	\$ 1,047.25		\$ 750.00	\$ 1,797.25
Noyes, Seth	\$ 790.25		\$ 750.00	\$ 1,540.25
Olsen, Colleen	\$ 4,871.50			\$ 4,871.50
Pace, Joseph	\$ 1,500.00			\$ 1,500.00
Paskowski, William	\$ 71,513.20	\$ 15,100.00	\$ 5,966.01	\$ 92,579.21
Ponticello, Caden	\$ 762.00			\$ 762.00
Quimby, Sara	\$ 7,542.53			\$ 7,542.53
Rignoli, Angelo	\$ 21,176.81		\$ 1,908.00	\$ 23,084.81
Rozier, Hayden	\$ 705.00			\$ 705.00
Schwotzer, Michael A.	\$ 200.00			\$ 200.00
Scutellaro, Joseph	\$ 68,239.55	\$ 34,740.00	\$ 5,732.46	\$ 108,712.01
Sielicki, Michael J	\$ 600.00	\$ 5,040.00	\$ 750.00	\$ 6,390.00
Simmons Jr., James A	\$ 966.00		\$ 750.00	\$ 1,716.00
Simon, Owen	\$ 1,980.30			\$ 1,980.30
Singer, Karl	\$ 150.00			\$ 150.00
Solomon, Robert	\$ 1,500.00			\$ 1,500.00
Sweet, Paige	\$ 879.00			\$ 879.00
True, Jonathan	\$ 26,153.46		\$ 5,511.90	\$ 31,665.36
Von Haden, Brad	\$ 71,262.30	\$ 9,630.00	\$ 5,730.21	\$ 86,622.51
Wiggin, Arthur	\$ 10,037.50		\$ 750.00	\$ 10,787.50
Wiggin, Carlene	\$ 17,999.80		\$ 1,620.00	\$ 19,619.80
Wiggin, Sarah J	\$ 45,872.75		\$ 4,133.61	\$ 50,006.36
Woessner, Carrie	\$ 16,555.86		\$ 1,602.63	\$ 18,158.49
Zani-Conklin, Joshua	\$ 3,090.00		\$ 750.00	\$ 3,840.00
TOTAL:	\$ 909,391.81	\$230,600.00	\$ 78,688.41	\$ 1,218,680.22
	\$ 1,193,120.19			

# Tax Rates



**New Hampshire**  
 Department of  
 Revenue  
 Administration

**2022**  
**\$19.86**

## Tax Rate Breakdown Kensington

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$1,835,551	\$403,918,460	<b>\$4.55</b>
County	\$352,899	\$403,918,460	<b>\$0.87</b>
Local Education	\$5,274,220	\$403,918,460	<b>\$13.06</b>
State Education	\$533,206	\$385,117,891	<b>\$1.38</b>
<b>Total</b>	<b>\$7,995,876</b>		<b>\$19.86</b>

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
<b>Total</b>	<b>\$0</b>		<b>\$0.00</b>

Tax Commitment Calculation	
Total Municipal Tax Effort	\$7,995,876
War Service Credits	(\$38,600)
Village District Tax Effort	\$0
<b>Total Property Tax Commitment</b>	<b>\$7,957,276</b>

*Sam Greene*

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

11/8/2022

# Tax Collector's Report

**TAX COLLECTOR'S REPORT**  
**CARLENE WIGGIN**  
 Summary of Tax Accounts  
 Fiscal Year Ended December 31, 2022

	DR.	Levies of
	<u>2022</u>	<u>2021</u>
Uncollected Taxes – Beg. Fiscal Year		
Property Taxes		190,891.57
Taxes Committed This Year		
Property Taxes	7,958,956.00	
Land Use Change Tax	39,720.00	
Excavation Tax	291.02	
Yield Tax	856.71	
Overpayments		
Credits Refunded	8,615.63	
Interest Collected on Delinquent Taxes		
All taxes	1,389.11	4,447.28
<b>TOTAL DEBITS</b>	<b>\$8,009,828.47</b>	<b>\$195,338.85</b>

	CR.	Levies of
	<u>2022</u>	<u>2021</u>
Remitted to Treasurer		
Property Taxes	7,755,070.72	163,467.94
Land Use Change Tax	39,720.00	
Yield Tax	856.71	
Excavation Tax	291.02	
Interest	1,389.11	4,153.28
Penalties		294.00
Converted to Liens (Principal only)		19,903.63
Abatements Granted		
Property Taxes	1,583.00	7,520.00
Uncollected Taxes End of Year		
Property Taxes	210,917.91	
<b>TOTAL CREDITS</b>	<b>\$8,009,828.47</b>	<b>\$195,338.85</b>

**Summary of Tax Lien Accounts**  
 Fiscal Year Ended December 31, 2022

	DR.	Levies of	2019+
	<u>2021</u>	<u>2020</u>	<u>2019+</u>
Unredeemed Liens Beginning of The Fiscal Year			
Liens Executed	20,827.31	10,701.52	2,983.32
Interest/Costs Collected	360.07	2,257.40	44.63
<b>TOTAL DEBITS</b>	<b>\$21,187.38</b>	<b>\$12,958.92</b>	<b>\$3,027.95</b>
	<b>CR.</b>		
Remittance to Treasurer			
Redemptions	14,987.01	9,200.92	2,983.32
Interest/Costs	360.07	2,257.40	44.63
Unredeemed Liens End of Year	5,840.30	1,500.60	
<b>TOTAL CREDITS</b>	<b>\$21,187.38</b>	<b>\$12,958.92</b>	<b>\$3,027.95</b>

# Town Clerk's Report

## Town Clerk Hours

Wednesday 4:00 – 8:00pm

Thursday 9:00 – 5:00pm

Friday 9:00 – 1:00pm

AUTOMOBILE REGISTRATIONS.....	\$ 553,348.00
DECALS.....	\$ 9939.00
TITLES.....	\$ 914.00
VITAL RECORD COPIES.....	\$951.00
MARRIAGE LICENSES.....	\$ 650.00
VOTER CHECKLISTS.....	\$ 475.00
DOG LICENSES.....	\$ 3891.00
ANIMAL VIOLATIONS, FINES & PENALTIES.....	\$ 938.00
UCC.....	\$ 645.00
WETLAND PERMITS.....	\$ 0
<u>POLE LICENSES.....</u>	<u>\$ 0</u>
TOTAL TO TOWN TREASURER.....	\$ 571,751.00

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

Licensing fees are as follows:

\$10.00 for dogs NOT spayed or neutered

\$7.50 for dogs who ARE spayed or neutered

\$3.00 for the first dog registered to a Senior Citizen (over age 65).

Group rates available for 5 dogs or more.

Respectfully submitted,

Sarah J. Wiggin

Town Clerk

603-772-5423 x 1

# Vital Statistics for 2022

01/05/2023

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

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RESIDENT BIRTH REPORT  
01/01/2022 - 12/31/2022

-- KENSINGTON--

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
BOULEY, ISLA JUNE	07/23/2022	EXETER, NH	BOULEY, JESSE LEE	BOULEY, LINDSAY AVERY
LAWRENCE, ISABEL PAIGE	08/09/2022	PORTSMOUTH, NH	LAWRENCE, MARTIN FRANCISCO	LAWRENCE, SAMANTHA PAIGE
SABASTEANSKI, LEWIS TODD	11/10/2022	DOVER, NH	SABASTEANSKI, NICHOLAS TODD	SABASTEANSKI, MERRILL THOMPSON
SMITH, NOAH DUSTIN	12/28/2022	MANCHESTER, NH	SMITH, JEREMY ALAN	SMITH, RACHEL DOBBS
RAMSEY, LOUIE HOLLIS	12/31/2022	EXETER, NH	RAMSEY, BRENDEN MICHAEL	RAMSEY, BRITTANY ANNA

Total number of records 5

1/5/2023

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

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RESIDENT MARRIAGE REPORT  
01/01/2022 - 12/31/2022

-- KENSINGTON --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
BROWN, LAUREN L KENSINGTON, NH	SCHREINER, CHRISTOPHER M KENSINGTON, NH	KENSINGTON	PORTSMOUTH	05/14/2022
COHAN, BETH R WESTFORD, MA	COHEN, DANIEL L KENSINGTON, NH	KENSINGTON	KENSINGTON	07/23/2022
DUNLOP, VERONICA L KENSINGTON, NH	REAGAN, THOMAS G KENSINGTON, NH	KENSINGTON	KENSINGTON	07/23/2022
BALLEZA GARCIA MENDEZ, JIMENA KENSINGTON, NH	HAMPE V, CARL F KENSINGTON, NH	KENSINGTON	MERRIMACK	08/06/2022
SLOPER, CLINTON W KENSINGTON, NH	DESROSIER, DENISE A KENSINGTON, NH	KENSINGTON	NORTH HAMPTON	08/27/2022
LORD, ABIGAIL L KENSINGTON, NH	LAMIE, SHAWN M HAMPTON, NH	KENSINGTON	KENSINGTON	10/01/2022

Total number of records 6



01/05/2023

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

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RESIDENT DEATH REPORT

01/01/2022 - 12/31/2022

--KENSINGTON, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
CARBONE JR, STEVEN JOSEPH	01/12/2022	KENSINGTON	CARBONE, STEVEN	DITULLIO, RITA	N
O'SULLIVAN, JOSEPH LAURENCE	02/28/2022	KENSINGTON	O'SULLIVAN, JOSEPH	GIROUARD, EVELYN	Y
MERTINOOKE, JEAN E	03/09/2022	LEE	REMICK, LEVI	AYER, MARJORIE	N
MORIWAKI, GERALDINE	03/11/2022	PORTSMOUTH	STANFORD, JOSEPH	LANNON, MARY	N
TITCOMB, REBECCA M	03/19/2022	KENSINGTON	FLANDERS, IVORY	CARRUTHERS, HELEN	N
BATES, RICHARD ELLIOT	03/28/2022	RYE	BATES, WILLIAM	DAVIS, MORNA	Y
HUBERDEAU, LUCILLE PATRICIA	03/31/2022	HAMPTON	RIVERA, JERRY	ROYBAL, PAULINE	N
TANNER, LILIANA GRACE	05/05/2022	EXETER	TANNER, MARCUS	BERNIER, LAUREN	N
REID, THOMAS ALLEN	05/29/2022	PORTSMOUTH	REID, JAMES	GEOFFREY, LORRAINE	N
FRASER, KENNETH M	06/26/2022	KENSINGTON	FRASER, ROBERT	CRAGIN, JEAN	Y
CHASE, GLORIA JULIETTE	07/31/2022	KENSINGTON	GENDRON, HENRY	LETENDRE, LOUISE	N
ARMSTRONG III, MELVIN GUY	08/29/2022	EXETER	ARMSTRONG JR, MELVIN	GLASS, JUNE	N
TIZZARD, JACK ANDREWS	09/04/2022	PORTSMOUTH	TIZZARD, WILLIAM	ANDREWS, JENNY	N
DEMAREE, MITCHEL RUSSELL	10/31/2022	PORTSMOUTH	DEMAREE, SCOTT	STREET, RUBY	Y
LEWIS, ALAN ELLIOTT	11/02/2022	KENSINGTON	LEWIS, EDWARD	SAWYER, ELIZABETH	N
FELCH, ALFRED IRVIN	11/13/2022	KENSINGTON	FELCH, ELBRIDGE	SCOTT, MARION	Y
VARESKI, WILLIAM JOHN	11/28/2022	KENSINGTON	VARESKI, WILLIAM	KING, GERTRUDE	N
HANSON, ROBERT JAMES	12/10/2022	PORTSMOUTH	HANSON, JAMES	HAYES, VIRGINIA	N

01/05/2023

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

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RESIDENT DEATH REPORT

01/01/2022 - 12/31/2022

--KENSINGTON, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
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Total number of records 18

# Police Department Report



## *Kensington Police Department*



**Scott D. Cain**  
Chief of Police

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

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

In 2022, the Kensington Police Department responded to 5,949 calls for service. The police department received many complaints of vehicles speeding on rural back roads throughout the town. This year we conducted 952 directed patrols, 1,337 motor vehicle warnings, and issued 780 traffic summonses. In conjunction with the Board of Selectmen, the Kensington Police Department purchased MetroCount traffic data equipment. This equipment identifies vehicle traffic volume, speed, and vehicle classification. The study was conducted by Officer Joe Scutellaro from May to August. This study helped determine what improvements were warranted and how they will lead to better roads for motorists, cyclists, pedestrians, and other users. As a result of the traffic study, it was determined that the speed limit on Muddy Pond Road and Stumpfield Road needed to be reduced to 25mph due to the design of the roadway, and the number of pedestrians and livestock traveling from the farms. We applied to the New Hampshire Office of Highway Safety for grant equipment and patrols and were awarded four in-car radar units and a new Mobile Data Terminal (Cruiser laptop and printer) as well as Drive Sober or Get Pulled Over DUI patrol shifts, Speed patrol shifts and Distracted Driver patrol shifts. These grants put extra patrols on the road to enforce all traffic laws to help maintain safe roads for our residents.

The KPD conducted two large-scale criminal investigations that consumed the Kensington Police Officers for several months. I want to recognize Sgt. Brad Von Haden and Detective Bill Paskowski on their diligent work ethic during these criminal investigations. The Kensington Police Department's membership in the Internet Crimes Against Children (ICAC) Task Force resulted in the apprehension of an individual in Kensington on child pornography charges. With various scams, identity fraud and credit card thefts, calls for service doubled this year. If you receive any suspicious calls, emails, or correspondence and you are unsure of the legitimacy please feel free to contact us for assistance so we can direct you to be financially safe. Domestic violence and violent crimes against persons increased by 33%. On a positive note property crimes such as burglaries and thefts decreased. Please continue to lock your residence and vehicles, and don't leave anything of value inside your vehicle, especially firearms. Most reported thefts are from unlocked vehicles and residences. Timely reporting of suspicious or criminal activity is paramount to our success in investigating and solving crimes. We are available to you at every hour of every day and want you to feel safe in your community. Remember, if you "See Something, Say Something." Non-Emergency: (603)772-2929 or Emergency: 911

Over the past year, the Kensington Police Department saw a large increase in mutual aid, assisting other police agencies over the year. There were numerous occasions to respond to Hampton Beach due to the riots early in the summer. The State of New Hampshire continues to experience a problem with recruiting police officers

pg. 1



# *Kensington Police Department*



and as a result, many of the surrounding police agencies are short-staffed. The Kensington Police Department was privileged to assist with patrol shifts in Hampton Beach over the summer because due to a shortage of part-time officers for summer patrols in Hampton.

We are pleased to announce the promotion of Brad Von Haden to the position of Patrol Sergeant. In April of 2022, Sergeant Von Haden received the award "Champion for Children" from the Child Advocacy Center in Rockingham County for his outstanding work with children. He received letters of accommodation from Governor Sununu, Senator Maggie Hassan, and Senator Jeanne Shaheen. The Kensington Police Department said goodbye to two long-term employees who contributed over 50 years of service. Administrative Assistant Toni-Ann Petrosillo-Gorski who started in 1998. Toni worked for five different police Chiefs during her tenure. She spent 24 years keeping the Police Department organized and running efficiently. Corporal Dennis Gorski started his career as a part-time police officer in 1996. He served as an evidence technician, vehicle maintenance officer, and detective and finished as a Patrol Corporal over his 26-year career. Corporal Gorski was a dedicated police officer who was always available to help cover shifts at short notice. On behalf of the entire staff at the Kensington Police Department, we wish them well on a well-deserved retirement. We are pleased to introduce Carrie Woessner as our new administrative assistant. She came to us with a wide range of finance, book-keeping and office administration experience.

The Kensington Police were honored to escort the remains of Marine Captain Nicholas (Sloppy) Losapio back to New Hampshire. Captain Losapio was a Kensington native who graduated from Exeter High School in 2009. Captain Losapio, was a pilot and one of five Marines who died when their Osprey tiltrotor crashed in the California desert on June 8, 2022, during a training exercise. Captain Losapio received his pilot "wings" in 2016 and served as an active-duty pilot attached to VMM-364, "The Purple Foxes" squadron. His fellow Marines remembered him for his "infectious smile and outrageous laugh," according to his military colleagues. He was given the official call-sign "Sloppy" and became known as a "bad a\*\*" Osprey pilot, "respected, and admired by many." The Kensington Police Department extend our deepest condolences to the Losapio family and friends for their loss.

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

Chief Scott Cain

## 2022 Police Department Statistics

	2018	2019	2020	2021	2022
Calls For Service	6677	7168	5686	7215	5949
911 Hang-up	11	7	29	19	14
ACC	70	54	74	58	46
Alarms	74	80	63	40	39
Alcohol - Minors	1	5	8	6	5
Alcohol - Open Container	1	8	17	7	6
Arrests	101	125	189	67	138
Assist Citizen				180	171
Assist Other Agency	235	51	38	43	92
House/Business Checks	2676	2664	1946	1525	1438
Burglaries	0	1	1	4	4
Civil Issues	1	40	35	54	28
Criminal Mischief	0	1	5	2	0
Criminal Threatening	3	0	1	3	2
Criminal Trespass	3	3	6	9	2
Death Investigations	0	0	0	4	3
Directed Patrol				551	952
Disobeying A Police Officer	0	1	1	4	0
Disturbances	2	3	4	18	22
Disabled M/V	30	38	48	35	28
Domestic	19	15	14	3	15
DWI	4	4	14	10	6
Driving After Suspension	24	40	61	43	33
Drug Arrests	9	18	36	15	16
Harassment	3	1	1	2	4
Identity Theft		17	12	9	17
Incident Reports	62	66	87	83	79
Juvenile Issues	2	5	20	4	7
Medical Aid/KFD	98	131	112	114	117
Missing Persons	0	3	5	6	3
M/V Accidents	70	41	28	39	28
M/V Summonses	397	520	884	811	770
M/V Warnings	1583	2030	1210	2118	1023
M/V Complaints	9	15	17	28	57
OHRV Incidents	1	1	0	4	1
Paperwork Service	82	31	29	26	45
Protective Custody	12	8	12	8	15
Public Assists	197	228	118	72	235
Resisting Arrest	0	2	0	1	0
Road Hazards	30	73	55	48	59
Sexual Assaults	0	2	1	1	4
Simple Assaults	1	7	6	3	6
Suicide Attempt				6	5
Suspicious Activity	18	16	13	31	18
Suspicious Persons	4	7	10	6	11
Suspicious Vehicles	47	51	44	23	39
Theft	4	6	14	32	15
Vandalism			10	4	2
VIN Verifications	19	14	41	67	42
Welfare Checks	23	16	20	32	14

# Fire Department Report



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



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## 2022 Fire Rescue Annual Report

Kensington Fire Rescue is a paid-on-call department that provides fire suppression, prevention, education, rescue, emergency medical care and transport to Kensington and surrounding communities. Thank you to the community and our Town partners for supporting us throughout the year!

Recently, we lost Asst. Chief (Retired) Al "Buzzy" Felch and FF George Cole. Both members had over 40 years each of service to the Town, fire association and the Department, and we thank them and their families for their service and commitment. We will always remember them and others who have served on our department. Since last year, we have added FF/EMTs Jason Pool and Grant Quinn to our Department. Jason comes from the construction field and is happy to learn and train on all the aspects of the fire department and is a hard worker. Grant already has his EMT and is looking forward to working with us. Captain John Lebel and FF/EMT Chris Hamel have been hired as full-time Firefighters in Exeter, and we are proud to see them succeed in their careers. We are always looking for additional Firefighters, EMTs and support personnel, just call us or stop in on Tuesday evenings to learn what it's all about!

We did not win the federal grant for a new ambulance, but we are working through various options to obtain it at little or no cost to the taxpayer. We continue to attempt to get funding for various items through private, state, and federal opportunities. Engine three, purchased in 2003 has been sent out for some refurbishing. This should give us another 5-10 years of service before replacement.

We are looking to purchase new SCBA (breathing apparatus) and radios soon.

Although we try to obtain as much as possible through competitive grants, we also must get some of the equipment replaced in a timely fashion to maintain safety for our crews.

Please feel free to reach out to us with any fire or safety related questions you may have. And of course, don't hesitate to call 911 when you need help.

Jonathan True  
Fire Chief

**TOTAL CALLS FOR SERVICE- 196                      EMS-103    FIRE-53    OTHER-5**

**MUTUAL AID to surrounding communities-24    (supporting their response)**

**MUTUAL AID from surrounding communities-11    (supporting our response)**

*Honor, Duty, Community*

## 2022 Report of Forest Fire Warden and State Forest Ranger

This year was another year where we observed wet weather in early spring followed by rapid drying and drought conditions which extended through the summer for much of the state. Drying conditions in early May led to large fire growth on numerous fires which required multiple days to extinguish and firefighter response from local, state, and federal agencies. Wildfire activity continued through the summer months where dry conditions led to more multi-day fires. Fires burned deep into the ground, requiring firefighters to establish water supplies and to spend days digging out all the hot spots.

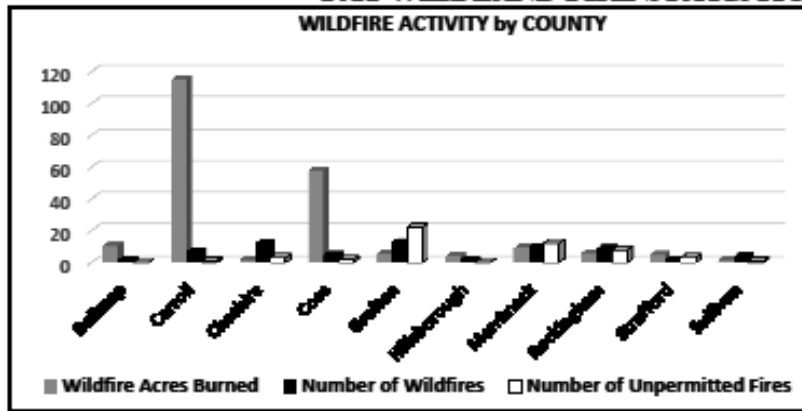
This fall we had multiple fires started by the careless disposal of woodstove ashes. Before dumping your woodstove ashes, you should place them in a covered metal container until they are out cold. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes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

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

As we prepare for the 2023 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. Fire permits are available online in Kensington and may be obtained by visiting [www.nhfirepermit.com](http://www.nhfirepermit.com). The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact Kensington Fire Rescue at (603)772-5751 for more information. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at [www.nh.gov/nhdfl/](http://www.nh.gov/nhdfl/). For up-to-date information, follow us on Twitter and Instagram: @NHForestRangers



### 2022 WILDLAND FIRE STATISTICS



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2022	66	217	52
2021	66	86	96
2020	113	89	165
2019	15	23.5	92
2018	53	46	91

\*Unpermitted fires which escape control are considered Wildfires.

### CAUSES OF FIRES REPORTED

Railroad operations & maintenance	Firearm & explosives use	Undetermined	Recreation & ceremony	Debris & open burning	Natural	Other causes	Power generation, transmission, distribution	Smoking	Arson	Misuse of fire by a minor	Equipment & vehicle use
1	3	21	4	60	7	5	7	1	2	1	3

# Emergency Management Report



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

## 2022 EMERGENCY MANAGEMENT ANNUAL REPORT

Kensington Emergency Management is a local emergency response organization that helps manage local, regional, state, and federal resources within our community. We have about 15 members that include representatives from Police, Fire/EMS, School, Select Board, and other Town agencies and the public who work collaboratively to provide services and planning for the community during an emergency.

We are the lead agency for REP- radiological response planning and actions associated with Seabrook Station Power Plant. We host drills to ensure readiness and response to assist with most types of emergencies. We have been a support agency for the pandemic, providing agencies with protective clothing, guidance and support when needed.

We are doing our annual review of Kensington's hazardous mitigation plans, emergency operations plans, and radiological plans. We are working on creating a continuation of operations plan, (COOP) which allows us to maintain local government operations in case of a temporary or extended evacuation.

Please take the time to review the emergency brochure that was mailed to you recently. It has information that can be used in many types of emergencies.

We are always looking for input, so please browse the various plans on the Town website and contact the Emergency Management Director if you have any questions or comments.

Jon True

EMD

# Library Report

## 2022 Annual Report for Kensington Public Library

### **Fundraisers:**

In May we held our annual tomato sale with seedlings from our own Jane Hunt-Brackett. As in years past, this was a highly successful venture.

In August at the Grange, we held our annual Friends' book/bake sale on the same day as the Historical Society's yard sale and the Recreation Department's Old Home days. We hope to continue that tradition again this year.

### **Adults Events:**

We had over 20 evening events for the community with topics ranging from history, local authors, adventure to craft making. Most were virtual and had great attendance (almost 500 more than last year.) Both presenters and participants seemed to prefer "zoom" events.

The monthly book club continued on Tuesday evenings. We also added another book club at Eastman's Corner that met monthly on Wednesdays at noon.

### **Children's Events:**

Our children's librarian, Kristin, provided lots of fun and educational activities for the kids. We were able to continue our pre-school story times in person and over 21 afternoon/early release activities throughout the year. The annual summer reading program was popular with over 90 kids, 23 teens and 46 adults enrolled. There were 6 early evening events such as movie night, "Mad Science" and an escape room. We finished up the program with an ice cream social at the Kensington Park.

### **Circulation:**

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

Circulation remained robust with many patrons accessing our free database, Libby, allowing them to download e-books and audiobooks. Circulation of our physical collection remained steady with patrons checking out books, DVDs, and audiobooks.

We were all saddened by the death of Alan Lewis. He was a staunch supporter of the library, and we are thankful for all he did for us and the Kensington community. We send our deepest condolences to Harriet and their children.

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



LIBRARY OPERATING FUND	12/31/2020	12/31/2021	12/31/2022
<b>Expenses</b>			
Professional Fees & Expenses	536.99	604.49	508.99
Library Materials	14,385.50	12,975.46	12,136.06
Supplies & Equipment	5,189.24	6,393.54	9,951.64
Heat & Light	9,558.52	10,778.72	10,554.40
Programs	1,229.94	2,208.08	2,852.54
Other Services	7,699.58	7,971.03	8,123.84
Payroll	71,668.05	78,322.47	75,957.70
<b>TOTAL EXPENSES</b>	<b>\$110,267.81</b>	<b>\$119,853.79</b>	<b>\$120,085.17</b>
<b>Donations</b>			
Fees (non-resident, copier, fax, conscience box, etc.)	25	25	30
Grants	7,914.00	1,737.00	1100
Friends donations	1,625.00	412	2,097
patron donations		550	1750
tomato sales	1,036.00	1,068.00	715
<b>TOTAL DONATIONS</b>	<b>10,600.00</b>	<b>3,792.00</b>	<b>5,692.00</b>

<b>LIBRARY STATISTICS</b>	<b>2022</b>
<b>GENERAL SERVICE</b>	
Hours of Service per Week	32
Number of Library Cards In Effect	544**
Total Annual Library Visits	5756
Meetings Held in Library	74+
Public Computer Use	25
New patrons in 2021	58
<b>LIBRARY HOLDINGS</b>	
Total Materials in the Collection	18,037
<b>CIRCULATION</b>	
KPL Materials Loaned	9,129
Items Requested from Other Libraries	504
Items sent to other libraries	453
Museum Passes Borrowed	26
E Books downloaded	856
Audio books downloaded	1348
Movies, tv, music downloaded	55
<b>PROGRAMMING</b>	
Total Programs Sponsored by the Library	48*
Summer Reading Program/ kids Events	6
* not including weekly story times and 2 monthly book clubs	
** we reclassified patrons to include only those active in last 4 years	

# Road Manager Report

## **Road Manager Report**

Year 2022 started off with average winter precipitation requiring the routine maintenance of plowing and sanding. Snow removal efforts were provided by B&S Disposal on town roads and Matrix Plowing & Excavation for municipal lots and buildings.

As we transitioned into spring and summer, the town's roadside mowing was completed by Sewall Enterprises. The paving contract was awarded to Bell and Flynn for the overlayment of Moulton Ridge, Hlliard, and Brewer roads. Town wide patching and pothole repair was performed by Matrix Paving.

In the fall, Doug's Tree Service was contracted to remove several dead and diseased trees on Muddy Pond, Drinkwater, and Wild Pasture roads. Winter maintenance supply contracts were renewed with Morton Salt and Plourde Sand and Gravel.

The year ended with a severe wind storm resulting in several downed trees and multiple road closures which FEMA is evaluating for disaster relief funds.

I would like to thank the community for their continued support.

Respectfully Submitted,  
Matthew Armstrong



*Stumpfield Road, August 2022- Ditch line Repair*

# Trustees of the Trust Funds Report

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

### Fiscal Year 2022

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

The Town of Kensington Capital Reserve Funds and Common Trust Funds were invested on behalf of the Town by Three Bearings Fiduciary Advisors based on the Trustee of Trust Funds Investment Policy. During the year ending December 31, 2022, the market value of the funds increased by \$37,281.97 compared to the balance on December 31, 2021, ending the year with a market value of \$775,375.22.

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

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

The following schedules reflect the calendar year Summary of Activity, and the December 31, 2022 Report of Trust and Capital Reserve Funds prepared by Three Bearings.

Respectfully Submitted,

Trustees of Trust Funds:

Susan Cannon, Chair

Chris Mertinooke

Lauren Martel

**Town Of Kensington**  
**Report of the Trustees of Trust Funds**  
**For the Calendar Year Ending December 31, 2022**

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			Balance End of Year
<b>CEMETERY</b>												
1912-2020	Perpetual Care	Cemetery Misc	Common TF	29,407.18	579.70	29,986.88	28,415.11	1,782.69	0.00	30,197.80	60,184.68	59,349.40
1944-2022	Perpetual Care & For the Good of the Cemetery	Cemetery Misc	Common TF	13,282.66	2,169.89	15,372.55	13,285.15	835.68	0.00	14,120.83	29,493.38	29,084.05
	<b>Total Cemetery</b>			<b>42,690.84</b>	<b>2,749.59</b>	<b>45,359.43</b>	<b>41,700.26</b>	<b>2,618.37</b>	<b>0.00</b>	<b>44,318.63</b>	<b>89,678.06</b>	<b>88,433.45</b>
<b>GENERAL TRUSTS</b>												
1998	Highfield Farm Trust	Maintenance	Common TF	15,369.16	167.93	15,537.09	1,381.30	516.41	0.00	1,897.71	17,434.80	17,192.83
	<b>Total General Trusts</b>			<b>15,369.16</b>	<b>167.93</b>	<b>15,537.09</b>	<b>1,381.30</b>	<b>516.41</b>	<b>0.00</b>	<b>1,897.71</b>	<b>17,434.80</b>	<b>17,192.83</b>
<b>KENSINGTON SCHOOL DISTRICT</b>												
1992	Educational Trust	Grants	Common TF	8,585.93	114.82	8,700.75	2,867.70	353.10	0.00	3,220.80	11,921.55	11,756.09
2007	John W. & Jessie E. York Scholarship Trust	Scholarships	Common TF	0.00	0.00	0.00	3,820.73	5,535.20	4,708.00	4,647.93	4,647.93	4,583.42
2014	Bessie B. York & Faith N. York Educational Fund	Scholarships	Common TF	214,412.64	2,504.36	216,917.00	7,739.02	7,556.83	9,675.00	5,620.85	222,537.85	219,449.33
	<b>Total Kensington School District</b>			<b>222,998.57</b>	<b>2,619.18</b>	<b>225,617.75</b>	<b>14,427.45</b>	<b>13,445.13</b>	<b>14,383.00</b>	<b>13,489.58</b>	<b>239,107.33</b>	<b>235,788.84</b>
<b>CAPITAL RESERVE FUNDS</b>												
1987	Highway Equipment	Equipmt Purchases	Common CRF	13,296.14	0.00	13,296.14	27,938.47	413.03	0.00	28,351.50	41,847.64	39,723.70
1987	Land & Buildings	Acquisition	Common CRF	6,268.41	0.00	6,268.41	4,310.54	105.98	0.00	4,416.52	10,684.93	10,191.33
1987	Roads	Maintenance	Common CRF	1,935.12	0.00	1,935.12	2,948.31	48.91	0.00	2,997.22	4,932.34	4,704.49
1995	Fire Equipment	Purchases	Common CRF	3,657.64	0.00	3,657.64	262.55	39.25	0.00	301.80	3,959.44	3,776.53
2020	Fire & Emergency Services	Equipmt Purchases	Common CRF	163,634.01	77,502.00	241,136.01	1,895.03	2,318.39	0.00	3,413.42	244,549.43	233,252.27
1997	Police Cruiser	Purchases	Common CRF	105.63	0.00	105.63	73.04	1.79	0.00	74.83	180.46	172.12
1998	Revelution	Future Need	Common CRF	19,038.88	6,300.00	25,338.88	263.21	247.95	0.00	511.16	25,850.04	24,655.86
2022	Wildlife Mitigation ETF	Wildlife Mitigation	Common CRF	0.00	10,500.00	10,500.00	0.00	89.61	0.00	89.61	10,589.61	10,100.42
2019	Expendable Trust Funds	School District	Common CRF	90,656.60	20,000.00	110,656.60	956.16	968.36	0.00	1,924.52	112,581.12	107,386.36
	<b>Total Capital Reserve Funds</b>			<b>298,592.43</b>	<b>114,302.00</b>	<b>412,894.43</b>	<b>37,847.31</b>	<b>4,233.27</b>	<b>0.00</b>	<b>42,080.58</b>	<b>454,975.01</b>	<b>433,957.10</b>
	<b>GRAND TOTALS:</b>			<b>579,570.00</b>	<b>119,638.70</b>	<b>699,408.70</b>	<b>95,356.32</b>	<b>20,813.18</b>	<b>14,383.00</b>	<b>101,786.50</b>	<b>801,195.20</b>	<b>775,372.22</b>

During Fiscal Year 2022 the Trust Funds Incurred the Following Activity

(not including interest, gains, or fees)

Additions and New Funds:

Fire & Emergency Services	\$ 77,502.00	
School Board for Building Repairs and Maintenance	\$ 10,000.00	
School Board for Special Education	\$ 10,000.00	
Revaluation Fund	\$ 6,300.00	
Wildlife Mitigation Fund	\$ 10,500.00	
John W. & Jesse E. York Scholarship Fund	<u>\$ 4,689.50</u>	
		<u>\$ 118,991.50</u>

Disbursements:

John W. & Jesse E. York Scholarship	\$ 4,041.50	
Bessie B. & Faith N. York Scholarship	<u>\$ 8,800.00</u>	
		<u>\$ 12,841.50</u>

# Cemetery Trustees Report

## CEMETERY TRUSTEES REPORT 2022

This year, the cemetery trustees were honored to host John Lord from the New Hampshire Old Graveyard Association to Kensington for a training workshop on how to properly clean and reset old cemetery stones. Participants reset several stones in the Upper Yard Cemetery and cleaned a dozen or so stones in the Lower Yard. (Those driving by may have noticed a few of our old marble stones looking very bright!) Officials from several neighboring towns attended.

Gravestone Services of New England was back to finish up work in the Upper Yard. They reset over sixty stones that were either fallen or at risk of damage. All the stones worked on were also cleaned and treated with a safe biological agent that will inhibit lichen and moss growth for a while moving forward.

The historic iron fence around our Lower Yard was also spruced up this year, receiving a new coat of black enamel paint by CertaPro. Unfortunately the fence did sustain some damage this December when a deer got caught up on the finials. Repair work to restore it will take place this spring.

The trustees continued work on the cemetery's draft bylaws, which are to be posted on the town website for review in January 2023. A public comment session to accept feedback on the draft will be held at 6:30PM on February 23rd at the Town Hall. Those unable to attend may submit their thoughts via email to [kensingtoncemetery@gmail.com](mailto:kensingtoncemetery@gmail.com) any time before February 23rd.

Katelynn and Jackie also paid a visit to two of the town's private cemeteries, the Gove Cemetery and the Prescott Cemetery, to assess their condition and document their location. The trustees hope to similarly visit and document the other private cemeteries in town as time and weather permit.

Respectfully submitted,

The Cemetery Trustees

Katelynn Dow – 603-833-6444

Nancy Roffman – 603-772-5711

Jacquelyn Benson – 603-744-2033

[kensingtoncemetery@gmail.com](mailto:kensingtoncemetery@gmail.com)

# Grange Hall Trustees Report

## Grange Hall Trustees Submission for 2022 Annual Report

During 2022 Grange Hall Trustees continued to address both previously identified needs as well as new issues that arose. Approved prior year warrant article funding was used for all major items:

- Kitchen roof moss accumulation was successfully treated
- Front entrance wood decay and granite slab/steps were repaired
- Pest control contract with quarterly inspections was initiated to ensure no damage to interior or exterior of building
- Successfully bid and contracted for exterior siding repair damage and exterior paint and trim of two sides of main building. Prime coat applied to repairs on remaining two sides.
- Year-end remaining warrant article funds have been encumbered to complete exterior painting project in spring of 2023.

Four requests for use of the Grange Hall were received, two from town affiliated groups and two from private parties. Only one private party event took place. Trustees have identified a need to revise the Grange Use Application Process to better meet needs of both town officials and parties desiring to use the Grange.

During 2022, Elaine Kaczmarek made an offer to Grange Trustees and Kensington Board of Selectmen to donate a parcel of land behind the Grange to the Town. Selectmen indicated a desire to first determine if residents desire to retain and support the Grange, and for what potential purposes. Trustees are planning an effort for early 2023 to survey Kensington citizens on how the Grange could be better utilized in the future in a community sense. Results of this effort will be shared with Selectmen and town residents.

Late in the year an issue with the western side roof was identified where support bracing has partially failed and allowed water intrusion and damage to the interior ceiling. Inspection by an expert was performed and the matter was submitted to town insurance. It has been determined that insurance will cover the cost of this repair. For 2023, Trustees submitted a warrant article which will cover cost to address structural and maintenance items, holding any improvement items until the following year when results of town survey are known.

Respectfully submitted by Kensington Grange Hall Trustees,

Meghan Gross  
Frank Whittemore  
Holly McCann

# Kensington Recreation and Social Committee Report

## Kensington Recreation and Social Committee Report 2022

The KRSC was able to work with many different organizations here in town over 2022 to bring back some great events and build great partnerships.

The highlights of 2022 events included Ski Club, the Eggstravaganza, an expanded Old Home Day, the Pumpkin Wall, the Holiday Stroll and more. We are looking forward to continuing to add to that list in 2023. We celebrated with Fireworks at Old Home Day and to ring in the New Year!

Summer Camp made a big come back, this year. We continued with the expanded offering to our middle schoolers along with the kids entering 1<sup>st</sup>-8<sup>th</sup> grade. As always, it is a wonderful opportunity for the children to be together, create arts and crafts, play sports and enjoy the outlined themes.

Thank you to all of the other organizations here in town that helped us to make all these events such a success for our community. Special thanks to the KPD, KFD, KES PTO, the Congregational Church, the Universalist Church, the Sawyer Park Trustees, the Historical Society, the Trail Committee and Conservation Commission, the Adult Coed Softball League and the Town Hall.

We look forward to continuing to expand our offerings for the community while enjoying the traditional activities throughout the coming year.

Respectfully submitted by the Kensington Recreation and Social Committee,

Sarah Turcott

Donna Carter

Jessica Minghella

Lili Spinosa

Courtney Brady



# Conservation Commission Report

## **Annual Report of the Kensington Conservation Commission for 2022**

### **Hodges Conservation Area**

The trail including a foot bridge from the Sawyer Town Park to Hodges was completed with the help of volunteers. A wetland permit from DES was approved in advance. Private funds were used to purchase material for the bridge. Signs need to be installed instructing users to stay on trail due to sensitive area.

Skip Heal mowed a walking path from the parking area to the back field. Commission members walked the parcel with forester Charlie Moreno. Invasive bed straw was identified in the back field and mowed early to prevent the spreading of the plant. Typically, the fields are mowed in late summer to promote ground nesting birds. Charlie Moreno was hired for beech sucker control where timber harvesting took place to limit the beech re-growth in the understory.

Beavers are still an issue, although their presence does provide and support wildlife habitat. Due to extensive beaver dams, the foot bridge from Moulton Ridge Road has not been installed and the permit is no longer valid.

The first trail race on Old Home Day was organized. Most of the trail portion of the race followed trails on Hodges Conservation Area but some crossed private property with permission from the private landowners. There were over 50 racers, volunteers directed the racers and there were door prizes and T-shirts. Funds raised were donated to the Conservation Commission fund.

### **Conservation Next Steps**

The Conservation Commission is now receiving 100% of the Land Use Change Tax by town vote. The Commission has met with SELT to discuss identifying properties that have high conservation priorities and grants available through the Drinking Water Trust Fund, LCHIP, Aquatic Resource Mitigation. The Commission has identified potential properties and is working with SELT on future projects.

### **Regulations**

The Commission discussed with town officials the use of motorized vehicles on town conservation lands. In order for the town to enforce no motorized vehicles, the property needs to be posted and a town ordinance passed not allowing motorized vehicles.

The Commission discussed the town's current regulations for protecting wetlands, limiting soil disturbance in wetlands, and maintaining wetland buffers are not being enforced adequately. The Commission is working toward establishing a check list for land development and timber harvest.

Conservation easement monitoring reports from SELT and the Rockingham County Conservation District were reviewed.

Respectfully submitted by the Kensington Conservation Commission,

Pamela Holland, Sydnee Goddard, Joan Skewes, Andrew Roberts, Courtney Preneta, Bob Gustafson

# Sawyer Kensington Trust Report

## 2022 Sawyer Kensington Trust Annual Report

2022 saw the park return to activities as usual with the hope that the worst of the Covid-19 pandemic is behind us all. There was a full slate of baseball, softball and lacrosse at the park last year. The Kensington summer camp program was back in full force as well. The park hosted an Old Home Day celebration in August and fireworks display on New Years Eve as well as many birthday parties and other private events.

We continue to fine-tune the park website so that our scheduling calendar allows folks to easily check available dates and times for events and our electronic, fillable-forms make reserving park facilities an easier experience. Take a look at the website when you get a moment at [www.SawyerKensingtonTrust.org](http://www.SawyerKensingtonTrust.org)

The Trustees, as well as the entire Kensington Community were saddened by the passing of Alan Lewis. Mr. Lewis was a tireless supporter of improving the quality of life for Kensington residents and as the sole private benefactor responsible for the construction of the park. His vision of a vibrant public outdoor recreation facility will be enjoyed for generations to come.

Respectfully submitted,

Trustees of Sawyer Kensington Trust

Bruce Cilley, Kensington Leadership Center Trust

Mike Del Sesto, Kensington Leadership Center Trust

Donna Carter, Town of Kensington

Janet Bunnell, Town of Kensington

Glenn Greenwood, Town of Kensington

# Planning Board Report

## 2022 Planning Board Annual Report

The Planning Board reviewed and held hearings on ten (10) applications in 2022. The following is a summary of the applications by type:

- **3 Subdivisions:** Buxton, Map 12 Lot 39 – Approved; Zammer Map 13 Lot 15 – Approved; 84 Stumpfield Map 7 Lot 12 – Approved
- **5 Conditional Use Permit, Accessory Dwelling Unit:** Concannon, Map 4 Lot 33 – Approved; Cote, Map 9-4 – Approved; Bonnevie Map 11 Lot 40-8 – Continued; Delisio, Map 14 Lot 14-1 – Approved; Skewes Map 15 Lot 14 – Approved
- **1 Conditional Use Permit, Home Occupation:** Brown, Map 11 Lot 20 - Approved
- **1 Site Plan Review, Telecommunications Tower:** Vertex Towers, LLC Map 2 Lot 2 – Approved

In addition to these new applications, the Planning Board continued to monitor compliance with conditions of approval for approved applications. The Board continued to focus on application process improvement and commenced the Master Planning process with the formation of a subcommittee tasked with preparing an initial draft of a survey to gather data from residents on what they find important to focus on from a planning and land use perspective. The Buildout Analysis approved by 2021 warrant will be a useful tool in the Master Planning process. Citizens can expect to receive a survey sometime in 2023 and participation will help shape the Master Plan.

Most notably, the Planning Board revised the Subdivision Regulations that were adopted in our December meeting. The purpose of these revisions was to make a better organized and usable document as well as to address logistical concerns in the typical sequence of the subdivision process. Many thanks to Mrs. Mary Smith, Vice Chair, for spearheading this cumbersome task.

The Planning Board began monthly workshop meetings on the first Wednesday of the month at 6:30 pm commencing in September 2022 to allow dedicated time to focus on larger planning projects such as Master Planning and attention to updating the town's regulations. Workshop meetings will continue to be held in 2023 during the months of February through May and September through November.

Regular meetings are held on the third Wednesday of the month at 6:30 pm. The Planning Board would like to invite any interested residents to consider joining the Board as appointed full or alternate members. We currently have *6 members and 0 alternates*. The board currently has 1 full member and 5 alternate member vacancies and will have an additional full member vacancy with the retirement of Mr. Mike Schwotzer at the expiration of his term in March of 2023; his institutional knowledge of our town will be deeply missed. There is no experience necessary to join the board.

We sincerely appreciate the dedicated and diligent efforts of our members, our scribe and clerk, Select Board representative Bob Solomon, Kathy Felch and Town Staff, Planner Glenn Greenwood of GKG Planning LLC, other Town boards, and the legal and engineering professionals who all help us collectively accomplish our role as the Town's Planning Board.

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

Respectfully submitted on behalf of the Planning Board,

Vanessa Rozier  
Planning Board Chair

# Heritage Commission Report

## Heritage Commission Report 2022

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

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

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

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

- Assisting the Planning Board by revising the Historic Resources chapter of the Master Plan when the plan is revised.
- Helping the Conservation Commission identify farmland critical to maintaining the town's agricultural character.
- Working with the Selectmen and Planning Board to review the Plan NH Charrette recommendations for renewed conversations about the Town Center. They are in discussions about hosting a meeting to discuss improvements such as crosswalks, side paths and traffic calming to the roadway in the Town Center. They have contacted NHDOT and the Rockingham Planning Commission.
- They have supported the Union Meeting House Trustees to save the building and bring it back to usefulness in the town. The Meetinghouse received an LCHIP grant for \$275,000 this year.
- Offering the Trails Committee help for some interpretive signs for historic trails.
- Working with the Cemetery Trustees on a project to safely clean some of the significant markers.

The commission plans to:

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

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

Looking back to the future.

Respectfully submitted,

Lynne Monroe, Chair  
Meghan Gross, Secretary

Elaine Kaczmarek  
Steven Mallory

Joni Praded  
Alan Tuthill

Robert Gustafson  
Frank Whittemore

# Schedule of Town Property

## Kensington Owner Index Sorted by Parcel Location

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

# Town Audit Report

**TOWN OF KENSINGTON, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2021**

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**TOWN OF KENSINGTON, NEW HAMPSHIRE  
Financial Statements  
December 31, 2021  
and  
Independent Auditor's Report**



**CERTIFIED PUBLIC ACCOUNTANTS**  
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**INDEPENDENT AUDITOR'S REPORT**

**TOWN OF KENSINGTON, NEW HAMPSHIRE  
 FINANCIAL STATEMENTS  
 December 31, 2021**

To the Board of Selectmen  
 Town of Kensington, New Hampshire

**TABLE OF CONTENTS (CONTINUED)**

*Adverse and Unmodified Opinions*

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Kensington, New Hampshire (the Town), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Town of Kensington's basic financial statements as listed in the table of contents.

Summary of Opinions

Page(s)

**SCHEDULES:**

- A Combining Balance Sheet – Governmental Funds – All Nonmajor Funds
- A-1 Combining Balance Sheet – Governmental Funds – All Nonmajor Special Revenue Funds
- B Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – All Nonmajor Funds
- B-1 Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – All Nonmajor Special Revenue Funds

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Adverse
General Fund	Unmodified
ARPA Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

*Adverse Opinion on Governmental Activities*

In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of Kensington, New Hampshire, as of December 31, 2021, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Unmodified Opinion on Each Major Fund and Aggregate Remaining Fund Information*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Kensington, New Hampshire, as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Basis for Adverse and Unmodified Opinions*

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

*Matter Giving Rise to Adverse Opinion on Governmental Activities*

As discussed in Note 2 to the financial statements, management has not recorded a liability, deferred outflows of resources, or deferred inflows of resources for the Town of Kensington, New Hampshire's single employer other postemployment benefits plan in governmental activities and, accordingly, has not recorded an expense for the current period change in that liability. Accounting principles generally accepted in the United States of America require that other postemployment benefits attributable to employee services already rendered and that are not contingent on a specific event that is outside the control of the employer and employee be accrued as liabilities and expenses as employees earn the rights to the benefits, which would increase the deferred outflows of resources, liabilities, and deferred inflows of resources, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect the deferred outflows of resources, liabilities, deferred inflows of resources, net position, and expenses of the governmental activities is not reasonably determinable.

*Responsibilities of Management for the Financial Statements*

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

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

*Auditor's Responsibilities for the Audit of Financial Statements*

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Kensington, New Hampshire's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Kensington, New Hampshire's ability to continue as a going concern for a reasonable period of time.

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

*Required Supplementary Information*

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

*Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Kensington, New Hampshire's basic financial statements. The combining nonmajor governmental fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor governmental fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Nelson Clubay & Company PC*

Manchester, New Hampshire  
December 5, 2022



**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2021

Presented herewith please find the Management Discussion & Analysis Report for the Town of Kensington for the year ending December 31, 2021. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

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

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

**Overview of the Financial Statements**

The financial statements presented herein include all of the activities of the Town of Kensington using the integrated approach as prescribed by GASB Statement 34, as amended by GASB Statement 84.

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

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

**Government-Wide Financial Statements**

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

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

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

**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2021

**Fund Financial Statements**

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

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

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

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

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

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

**Notes to the Basic Financial Statements**

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

**Required Supplementary Information**

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

**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2021

**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2021

Government-Wide Financial Analysis

Statement of Net Position

Net position of the Town of Kensington as of December 31, 2021 and 2020 is as follows:

	2021	2020
Current and other assets:		
Capital assets	\$ 2,784,197	\$ 2,885,203
Other assets	2,138,947	1,781,848
Total assets	<u>4,923,144</u>	<u>4,667,051</u>
Deferred outflows of resources	381,700	332,683
Long-term and other liabilities:		
Long-term liabilities	1,274,976	1,490,020
Other liabilities	194,775	64,800
Total liabilities	<u>1,469,751</u>	<u>1,554,820</u>
Deferred inflows of resources	265,752	14,931

Net position:	
Net investment in capital assets	2,784,197
Restricted	143,205
Unrestricted	641,939
Total net position	<u>\$ 3,569,341</u>

Statement of Activities

Change in net position for the years ending December 31, 2021 and 2020 is as follows:

	2021	2020
Program revenues:		
Charges for services	\$ 276,820	\$ 178,510
Operating grants and contributions	105,383	155,920
General revenues:		
Property and other taxes	1,551,280	1,429,342
Licenses and permits	660,236	670,863
Intergovernmental revenue	158,336	126,661
Interest and investment earnings	14,171	14,882
Miscellaneous	29,399	17,664
Total revenues	<u>2,795,625</u>	<u>2,593,842</u>

	2021	2020
Program expenses:		
General government	734,823	646,218
Public safety	1,092,916	1,013,270
Highways and streets	353,880	420,340
Sanitation	219,025	215,642
Health and welfare	36,269	31,272
Culture and recreation	213,002	193,174
Conservation	1,245	42,015
Interest and fiscal charges	8,052	8,547
Total expenses	<u>2,659,212</u>	<u>2,570,478</u>

Excess before loss on disposal of capital assets and contributions to permanent fund principal

Loss on disposal of capital assets

Change in net position

Net position at beginning of year

Net position at end of year

Town of Kensington Activities

The Town's net position increased by \$139,359 during the current year, as result of expenditures in excess of exp and reduction of long-term liabilities.

The General Fund shows a fund balance of \$1,496,567. This is an increase of \$179,025 from the prior year resulting from revenues in excess of expenditures.

The total fund balance of \$437,107 in the nonmajor governmental funds is non-spendable, restricted or committed for the purposes of the individually established fund. The total fund balance in the nonmajor governmental funds as of December 31, 2021 increased by \$67,328 from the prior year.

Capital Assets

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

The Town's investment in capital assets for its governmental activities as of December 31, 2021 is \$5,985,093. However, this only includes infrastructure (roads, bridges etc.) acquired since 2004 as those capital asset types acquired prior to that date were not recorded. Accumulated depreciation amounts to \$3,200,896, leaving a net book value of \$2,784,197. This investment in capital assets includes equipment and real property. See Note 4 to the basic financial statements for a detail of activity.

EXHIBIT A  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Statement of Net Position  
December 31, 2021

TOWN OF KENSINGTON, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ending December 31, 2021

Long-Term Obligations

During 2021 the Town had a net decrease in general obligation bonds in governmental activities of (\$35,809), as a result of scheduled payments on existing debt and amortization of bond premium. See Note 5 to the basic financial statements for a detail of activity.

General Fund Budgetary Highlights

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

Actual revenues on the budgetary basis were greater than the budgeted amount by \$141,934. The Town brought in additional revenues over budget from licenses and permits of \$90,553, representing the largest portion of the excess revenues.

Actual expenditures and other financing uses were slightly under budget on its total appropriation budget by \$66,807.

Economic Factors

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

In 2021 there was a pandemic.

In 2021 grants were applied for by the town department heads, Chief Scott Cain and Chief Jonathan True. These grants totaled \$161,705.59. These grant funds included the ARPA funds in the amount of \$110,238.10, there was no ARPA funds spent in 2021. The notable grants were the NHDOS EMPG Grant for the electric message board in the amount of \$15,000, and the NHDOS FEMA-4516-DR-NH funds in the amount of \$17,074.64.

In 2021 the Town made the 13<sup>th</sup> year payment for the Kimball Farm Bond in the amount of \$39,787.38, including interest. This is a 20-year debt for the town which will make its final payment in 2028.

In 2021 the new Municipal Software program that was implemented.

The town accepted Tannery Way as a town road.

The Police Department established a Police Public Safety Revolving Fund.

Contacting the Town of Kensington's Financial Management

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

Governmental  
Activities

ASSETS

Current Assets:	
Cash and cash equivalents	\$ 1,038,476
Investments	992,932
Taxes receivable, net	50,694
Accounts receivable, net	56,845
Total Current Assets	<u>2,138,947</u>

Noncurrent Assets:

Capital assets:	
Non-depreciable capital assets	1,101,636
Depreciable capital assets, net	1,682,561
Total Noncurrent Assets	<u>2,784,197</u>
Total Assets	<u>4,923,144</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows related to OPEB	7,750
Deferred outflows related to pensions	373,950
Total Deferred Outflows of Resources	<u>381,700</u>

LIABILITIES

Current Liabilities:	
Accounts payable	41,220
Accrued liabilities	39,039
Advances from grantors	110,238
Deposits	4,278
Current portion of bonds payable	35,000
Total Current Liabilities	<u>229,775</u>

Noncurrent Liabilities:

Bonds payable	212,882
OPEB liability	116,258
Net pension liability	910,836
Total Noncurrent Liabilities	<u>1,239,976</u>
Total Liabilities	<u>1,469,751</u>

DEFERRED INFLOWS OF RESOURCES

Deferred outflows related to OPEB	1,476
Deferred outflows related to pensions	264,276
Total Deferred Inflows of Resources	<u>265,752</u>

NET POSITION

Net investment in capital assets	2,784,197
Restricted	143,205
Unrestricted	641,939
Total Net Position	<u>\$ 3,569,341</u>

See accompanying notes to the basic financial statements

EXHIBIT C  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Balance Sheet  
Governmental Funds  
December 31, 2021

EXHIBIT B  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Statement of Activities  
For the Year Ended December 31, 2021

Functions/Programs	Program Revenues		Net (Expense) Revenue and Changes in Net Position	General Fund	ARPA Fund	Nonmajor Governmental Funds	Total Governmental Funds
	Charges for Services	Operating Grants and Contributions					
Governmental Activities:							
General government	\$ 734,823	\$ 48,994	\$ (734,823)	\$ 1,038,476		\$ 184,954	\$ 1,038,476
Public safety	1,092,916	56,389	(797,940)	807,978			992,932
Highways and streets	353,880		(297,491)	50,694			50,694
Sanitation	219,025	1,738	(217,287)	4,427		52,418	56,845
Health and welfare	36,269		(36,269)	13,347	\$ 110,238	213,082	336,667
Culture and recreation	213,002	29,100	(183,902)			450,454	2,475,614
Conservation	1,245		(1,245)				
Interest and fiscal charges	8,052		(8,052)				
Total governmental activities	\$ 2,659,212	\$ 276,820	\$ (2,277,009)	\$ 1,914,922	\$ 110,238	\$ 450,454	\$ 2,475,614
Deferred Outflows of Resources							
Total Deferred Outflows of Resources							
Total Assets and Deferred Outflows of Resources				\$ 1,914,922	\$ 110,238	\$ 450,454	\$ 2,475,614
LIABILITIES							
Accounts payable				\$ 41,220			\$ 41,220
Accrued liabilities				35,125			35,125
Advances from grantors					\$ 110,238		110,238
Due to other funds				323,320		\$ 13,347	336,667
Deposits				4,278			4,278
Total Liabilities				403,943	110,238	13,347	527,528
Deferred Inflows of Resources							
Uncollected property taxes				14,412			14,412
Total Deferred Inflows of Resources				14,412			14,412
FUND BALANCES							
Nonspendable						55,201	55,201
Restricted				27,052		60,952	88,004
Committed				309,756		320,996	630,752
Assigned				94,729			94,729
Unassigned (deficit)				1,065,030		(42)	1,064,988
Total Fund Balances				1,496,567		437,107	1,933,674
Total Liabilities, Deferred Inflows of Resources, and Fund Balances				\$ 1,914,922	\$ 110,238	\$ 450,454	\$ 2,475,614

See accompanying notes to the basic financial statements

See accompanying notes to the basic financial statements

EXHIBIT C-1  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Reconciliation of the Balance Sheet of Governmental Funds  
to the Statement of Net Position  
December 31, 2021

Total Fund Balances - Governmental Funds (Exhibit C) \$ 1,933,674

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 2,784,197

Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis. 14,412

Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds.

Deferred outflows of resources related to OPEB liability 7,750  
Deferred inflows of resources related to net pension liability 373,950  
Deferred inflows of resources related to OPEB liability (1,476)  
Deferred inflows of resources related to net pension liability (264,276)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:

Bonds payable (247,882)  
Accrued interest on long-term obligations (3,914)  
OPEB liability (116,258)  
Net pension liability (910,836)

Net Position of Governmental Activities (Exhibit A) \$ 3,569,341

EXHIBIT D  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2021

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues:</b>			
Taxes	\$ 1,555,143	\$ 15,895	\$ 1,571,038
Licenses and permits	660,236		660,236
Intergovernmental	263,719		263,719
Charges for services	2,238	274,582	276,820
Interest and investment income	8,597	5,574	14,171
Miscellaneous	22,915	9,430	32,345
<b>Total Revenues</b>	<u>2,512,848</u>	<u>305,481</u>	<u>2,818,329</u>
<b>Expenditures:</b>			
<b>Current operations:</b>			
General government	702,813		702,813
Public safety	841,579	216,857	1,058,436
Highways and streets	314,910		314,910
Sanitation	219,025		219,025
Health and welfare	36,269		36,269
Culture and recreation	166,383	20,848	187,231
Conservation	797	448	1,245
Capital outlay	7,656		7,656
Debt service:			
Principal retirement	35,000		35,000
Interest and fiscal charges	9,391		9,391
<b>Total Expenditures</b>	<u>2,333,823</u>	<u>238,153</u>	<u>2,571,976</u>
Net change in fund balances	179,025	67,328	246,353
Fund Balances at beginning of year	1,317,542	369,779	1,687,321
<b>Fund Balances at end of year</b>	<u>\$ 1,496,567</u>	<u>\$ 437,107</u>	<u>\$ 1,933,674</u>

See accompanying notes to the basic financial statements

See accompanying notes to the basic financial statements

**EXHIBIT E**  
**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**December 31, 2021**

**EXHIBIT D-1**  
**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
**Reconciliation of the Statement of Revenues, Expenditures**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the Year Ended December 31, 2021**

<p>Net Change in Fund Balances - Governmental Funds (Exhibit D)</p> <p>Amounts reported for governmental activities in the statement of activities are different because:</p> <p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p> <p>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.</p> <p>Capital outlay and depreciation expense in the current year are as follows:</p> <p style="padding-left: 20px;">Capital outlay</p> <p style="padding-left: 20px;">Depreciation expense</p> <p>Repayment of principal on long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Repayments in the current year are as follows:</p> <p style="padding-left: 20px;">Bond principal paid</p> <p>Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt.</p> <p>Amortization is recognized in the current year as follows:</p> <p style="padding-left: 20px;">Amortization of bond issuance premium</p> <p>In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, an interest expenditure is reported when due.</p> <p>Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.</p> <p style="padding-left: 20px;">Net changes in OPEB</p> <p style="padding-left: 20px;">Net changes in pension</p> <p>Change in Net Position of Governmental Activities (Exhibit B)</p>	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: right;">\$ 246,353</td> </tr> <tr> <td></td> <td style="text-align: right;">(19,758)</td> </tr> <tr> <td></td> <td style="text-align: right;">64,435</td> </tr> <tr> <td></td> <td style="text-align: right;">(165,441)</td> </tr> <tr> <td></td> <td style="text-align: right;">35,000</td> </tr> <tr> <td></td> <td style="text-align: right;">809</td> </tr> <tr> <td></td> <td style="text-align: right;">530</td> </tr> <tr> <td></td> <td style="text-align: right;">(10,369)</td> </tr> <tr> <td></td> <td style="text-align: right;">(12,200)</td> </tr> <tr> <td></td> <td style="text-align: right;"><u>\$ 139,359</u></td> </tr> </table>		\$ 246,353		(19,758)		64,435		(165,441)		35,000		809		530		(10,369)		(12,200)		<u>\$ 139,359</u>
	\$ 246,353																				
	(19,758)																				
	64,435																				
	(165,441)																				
	35,000																				
	809																				
	530																				
	(10,369)																				
	(12,200)																				
	<u>\$ 139,359</u>																				

	Private-Purpose Trust Funds	Custodial Funds
\$ 272,885		\$ 2,089,203
<u>272,885</u>		<u>95,047</u>
		<u>143,883</u>
		<u>2,328,133</u>
		<u>2,233,086</u>
		<u>2,233,086</u>
272,885		95,047
<u>\$ 272,885</u>		<u>\$ 95,047</u>

See accompanying notes to the basic financial statements

See accompanying notes to the basic financial statements

**EXHIBIT F**  
**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended December 31, 2021**

Investment earnings:			
Interest income			
<b>Total Investment earnings</b>			
Property tax collections for other governments			
Motor vehicle fee collections for other governments			
Miscellaneous receipts			
<b>Total Additions</b>			
<b>DEDUCTIONS:</b>			
Beneficiary payments to individuals			
Payments of property tax to other governments			
Payments of motor vehicle fees to other governments			
<b>Total Deductions</b>			
Change in net position			
<b>Net Position at beginning of year</b>			
<b>Net Position at end of year</b>			

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

**Financial Reporting Entity**  
The Town of Kensington, New Hampshire (the Town) was incorporated in 1737. The Town operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions authorized by State law.  
The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

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

**1. Government-Wide Financial Statements:**  
The statement of net position and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

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

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

**TOWN OF KENSINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2021**

**2. Fund Financial Statements:**

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

The fiduciary funds are reported using the economic resources measurement focus.

**Basis of Accounting**

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

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

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

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

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

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

**TOWN OF KENSINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2021**

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

**Fund Accounting**

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

**1. Governmental Funds:**

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

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

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

**2. Fiduciary Funds:**

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

**Measurement Focus**

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

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



TOWN OF KENSINGTON, NEW HAMPSHIRE  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
 For the Year Ended December 31, 2021

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

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

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

*Compensated Absences*

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

*Bond Premium*

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

*Accrued Liabilities and Long-Term Obligations*

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

*Postemployment Benefits Other Than Pensions (OPEB)*

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

TOWN OF KENSINGTON, NEW HAMPSHIRE  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
 For the Year Ended December 31, 2021

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

**2. Expenses/Expenditures:**

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

*Budgetary Data*

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

*Investments*

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

*Taxes Receivable*

Taxes levied during the current year and prior and uncollected at December 31, 2021 are recorded as receivables net of reserves for estimated uncollectibles of \$10,000.

*Accounts Receivable*

Charges for services billed during the current year and prior and uncollected at December 31, 2021 are recorded as receivables net of reserves for estimated uncollectibles of \$11,566 in the EMS Revolving Fund, a Nonmajor Governmental Fund.

*Capital Assets*

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

All capital assets, including infrastructure and intangible assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The Town maintains a capitalization threshold of \$5,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

**TOWN OF KENSINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2021**

As of December 31, 2021 the Town has not adopted a formal fund balance policy.

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

**Interfund Activity**

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

**Estimates**

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

**NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Other Postemployment Benefits**

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

**Deficit Fund Balance**

At December 31, 2021, the Recreation Revolving Fund, a Nonmajor Governmental Fund, had a deficit *Unassigned* fund balance of (\$42), due to program event expenditures in excess of program revenues.

**NOTE 3—DEPOSITS AND INVESTMENTS**

Deposits and investments as of December 31, 2021 consist of the following:

Deposits with financial institutions	\$ 3,131,057
Investments	1,357,486
Total deposits and investments	<b>\$ 4,488,543</b>

**TOWN OF KENSINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2021**

**Net Pension Liability**

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

**Net Position**

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

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

**Fund Balance Policy**

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

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

**TOWN OF KENSINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2021**

Deposits and investments as of December 31, 2021 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 1,038,476
Investments	992,932
Statement of Fiduciary Net Position:	
Cash and cash equivalents	2,089,203
Investments	367,932
Total deposits and investments	<u>\$ 4,488,543</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 Trustees of Trust Funds. The trust funds are invested under the Prudent Man Rule per NH RSA 31:25-d. Typically, these funds have a long or perpetual time horizon. The portfolio investment objective is to provide a total return consistent with the purpose of that fund that exceeds the long-term rate of inflation.

**Interest Rate Risk**

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

As of December 31, 2021, the Town's trust fund investments could be broken down into the following remaining maturities:

Investment Type	Remaining Maturity (In Year)			
	Fair Value	0-1 Years	1-5 Years	≥ 5 Years
Fixed income mutual funds	\$ 534,916	\$ 335,915	\$ 199,001	

**Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Town's investment policy for managing credit risk is to limit investments to the safest types of securities, pre-qualify the financial institutions with which the Town does business, and to

**TOWN OF KENSINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2021**

diversify the portfolio in order to limit potential losses on individual securities. Funds with longer time horizons typically have lower safety requirements, and, as such, can have heavier allocations to growth-oriented investments. A prudent approach to investing attempts to balance demands for income with the need for longer-term portfolio growth.

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

Investment Type	Rating as of Year End	
	Fair Value	Not Rated
Fixed income mutual funds	\$ 534,916	\$ 534,916
Money market mutual funds	6,752	6,752
State investment pool	619,396	619,396
	<u>\$ 1,161,064</u>	<u>\$ 1,161,064</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. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town's policy states that full collateralization will be required on nonnegotiable certificates of deposit and repurchase agreements.

Of the Town's deposits with financial institutions at year end, \$3,159,022 was collateralized by securities held by the bank in the bank's name.

As of December 31, 2021, Town investments in the following investment types were held by the same counterparty that was used to buy the securities:

Investment Type	Reported Amount
Exchange traded funds	\$ 118,183
Fixed income mutual funds	534,916
Equity mutual funds	78,239
Money market mutual funds	6,752
	<u>\$ 738,090</u>

**Fair Value Measurement of Investments**

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

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

**TOWN OF KENSINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2021**

As of December 31, 2021, the Town's investments measured at fair value, by type, were as follows:

Investment Type	Fair Value Measurements Using:			Totals
	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs	
Exchange traded funds	\$ 118,183			\$ 118,183
Fixed income mutual funds	534,916			534,916
Equity mutual funds	78,239			78,239
	<u>\$ 731,338</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 731,338</u>

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

**Investment in NHPDIP**

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

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

**NOTE 4—CAPITAL ASSETS**

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

	Balance 1/1/2021	Additions	Disposals	Balance 12/31/2021
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,066,679			\$ 1,066,679
Construction in progress	34,957			34,957
Total capital assets not being depreciated	<u>1,101,636</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,101,636</u>
Other capital assets:				
Land improvements	263,367			263,367
Buildings and improvements	1,700,718			1,700,718
Vehicles and equipment	941,344	64,435		1,005,779
Infrastructure	1,902,843			1,902,843
Intangible assets	10,750			10,750
Total other capital assets at historical cost	<u>4,819,022</u>	<u>64,435</u>	<u>-</u>	<u>4,883,457</u>

**TOWN OF KENSINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2021**

Less accumulated depreciation for:

Land improvements	(178,093)	(12,719)	(190,812)
Buildings and improvements	(471,964)	(42,247)	(514,211)
Vehicles and equipment	(536,924)	(74,355)	(611,279)
Infrastructure	(1,840,232)	(35,045)	(1,875,277)
Intangible assets	(8,242)	(1,075)	(9,317)
Total accumulated depreciation	<u>(3,035,455)</u>	<u>(165,441)</u>	<u>(3,200,896)</u>
Total other capital assets, net	<u>1,783,567</u>	<u>(101,006)</u>	<u>1,682,561</u>
Total capital assets, net	<u>\$ 2,885,203</u>	<u>\$ (101,006)</u>	<u>\$ 2,784,197</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 27,404
Public safety	73,296
Highways and streets	38,970
Culture and recreation	25,771
	<u>\$ 165,441</u>

**NOTE 5—LONG-TERM OBLIGATIONS**

**Changes in Long-Term Obligations**

The changes in the Town's long-term obligations for the year ended December 31, 2021 are as follows:

	Balance 1/1/2021	Additions	Reductions	Balance 12/31/2021	Due Within One Year
Governmental activities:					
Bonds payable	\$ 280,000	\$ (35,000)	\$ (35,000)	\$ 245,000	\$ 35,000
Unamortized bond premium	3,691	(809)		2,882	-
Total Bonds payable	<u>\$ 283,691</u>	<u>\$ -</u>	<u>\$ (35,809)</u>	<u>\$ 247,882</u>	<u>\$ 35,000</u>

Payments on the general obligation bonds are paid out of the General Fund. Amortization of the bond premium is recognized as a component of interest expense on the Statement of Activities (Exhibit B).

**General Obligation Bonds**

Bonds payable at December 31, 2021 is comprised of the following individual issue:

Description	Original Issue Date	Interest Rate	Maturity Date	Balance at 12/31/2021
2008 Conservation Bond	\$ 754,195	4.22%	August 2028	\$ 245,000
			Sub-total	245,000
			Add: Unamortized bond premium	2,882
			Total Bonds payable	<u>\$ 247,882</u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2021 are as follows:

TOWN OF KENSINGTON, NEW HAMPSHIRE  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
 For the Year Ended December 31, 2021

Year Ending December 31,	Principal	Interest	Total
2022	\$ 35,000	\$ 10,675	\$ 45,675
2023	35,000	9,188	44,188
2024	35,000	7,700	42,700
2025	35,000	6,212	41,212
2026	35,000	4,681	39,681
2027-2028	70,000	4,725	74,725
	245,000	43,181	288,181
Add: <i>Unamortized bond premium</i>	2,882		2,882
	<u>\$ 247,882</u>	<u>\$ 43,181</u>	<u>\$ 291,063</u>

NOTE 6—OTHER POSTEMPLOYMENT BENEFITS

*Plan Description*

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

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

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

*Benefits Provided*

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

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

TOWN OF KENSINGTON, NEW HAMPSHIRE  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
 For the Year Ended December 31, 2021

*Funding Policy*

Per RSA 100-A:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rate for the covered payroll of police officers was 3.66% through June 30, 2021, and 3.21% thereafter. Contributions to the OPEB plan for the Town were \$14,585 for the year ended December 31, 2021. Employees are not required to contribute to the OPEB plan.

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

At December 31, 2021, the Town reported a liability of \$116,258 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2020. The Town's proportion of the net OPEB liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2021, the Town's proportion was approximately 0.0290 percent, which was an increase of 0.0047 percentage points from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Town recognized OPEB expense of \$24,954. At December 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Differences between expected and actual experience	Deferred Outflows of Resources	Deferred Inflows of Resources
	\$	\$
Net difference between projected and actual earnings on OPEB plan investments		1,452
Changes in proportion and differences between Town contributions and proportionate share of contributions	\$	173
Town contributions subsequent to the measurement date		7,577
Totals	\$	<u>\$ 1,476</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$6,274. The Town reported \$7,577 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

**TOWN OF KENSINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2021**

current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

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

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

	1% Decrease	Current	1% Increase
	(5.75%)	(6.75%)	(7.75%)
Net OPEB liability	\$ 126,381	\$ 116,258	\$ 107,449

**NOTE 7—DEFINED BENEFIT PENSION PLAN**

*Plan Description*

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

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

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

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

*Benefits Provided*

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

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

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

**TOWN OF KENSINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
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June 30,	
2022	\$ (183)
2023	(305)
2024	(342)
2025	(473)
	<u>\$ (1,303)</u>

*Actuarial Assumptions*

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

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

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

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

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return
Domestic equity	30%	1.14-6.46%
Fixed income	25%	3.60%
International equity	20%	2.37-5.53%
Alternative investments	15%	7.25-8.85%
Real estate	10%	6.60%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2021 was 6.75%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of

TOWN OF KENSINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2021

Changes in proportion and differences between Town contributions and proportionate share of contributions	180,917
Town contributions subsequent to the measurement date	<u>72,396</u>
Totals	<u>\$ 373,950</u> <u>\$ 264,276</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as an increase to unrestricted net position in the amount of \$109,674. The Town reported \$72,396 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense for the measurement periods as follows:

June 30,	
2022	\$ 40,812
2023	30,105
2024	17,826
2025	<u>(51,465)</u>
	<u>\$ 37,278</u>

*Actuarial Assumptions*

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions:

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

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

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

TOWN OF KENSINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2021

the multiplier used in the calculation will change depending on age and years of creditable service as follows:

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

*Funding Policy*

Covered police officers are required to contribute 11.55% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rate for the covered payroll of police officers was 24.77% through June 30, 2021, and 30.67%, thereafter. The Town contributes 100% of the employer cost for police officers.

Per RSA-100-A:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ended December 31, 2021 were \$119,821.

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

At December 31, 2021, the Town reported a liability of \$910,836 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2020. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2021, the Town's proportion was approximately 0.0206 percent, which was an increase of 0.0034 percentage points from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Town recognized pension expense of \$132,022. At December 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Differences between expected and actual experience	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 25,505	\$ 9,536
Net difference between projected and actual earnings on pension plan investments	95,132	254,740

TOWN OF KENSINGTON, NEW HAMPSHIRE  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
 For the Year Ended December 31, 2021

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return
Domestic equity	30%	1.14-6.46%
Fixed income	25%	3.60%
International equity	20%	2.37-5.53%
Alternative investments	15%	7.25-8.85%
Real estate	10%	6.60%
Total	<u>100%</u>	

**Discount Rate**

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

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

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

Town's proportionate share of net pension liability	Current		1% Increase	
	1% Decrease	Discount Rate	Discount Rate	1% Increase
	(5.75%)	(6.75%)	(7.75%)	(7.75%)
	\$ 1,302,599	\$ 910,836	\$ 584,041	

**NOTE 8—RESTRICTED NET POSITION**

Net position of governmental activities is restricted for specific purposes at December 31, 2021 as follows:

Permanent Funds - Principal	\$ 55,201
Permanent Funds - Income	41,700
Library operations	19,339
Highfield Farm Maintenance	19,252
Kensington Place	7,713
	<u>\$ 143,205</u>

TOWN OF KENSINGTON, NEW HAMPSHIRE  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
 For the Year Ended December 31, 2021

**NOTE 9—COMPONENTS OF FUND BALANCE**

The components of the Town's fund balance for its governmental funds at December 31, 2021 are as follows:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>			
Permanent Funds - Principal		\$ 55,201	\$ 55,201
<b>Restricted for:</b>			
Kensington place	\$ 7,713		7,713
Permanent Funds - Income		41,700	41,700
Highfield farm maintenance		19,252	19,252
Library operations		19,339	19,339
<b>Committed for:</b>			
Continuing appropriations	53,519		53,519
Expendable trusts	255,082		255,082
Recreation	1,155		1,155
Heritage		4,413	4,413
Police revolver		4,513	4,513
Police special details		53,705	53,705
Conservation commission		69,843	69,843
EMS revolving		188,522	188,522
<b>Assigned for:</b>			
Subsequent appropriations	1,425		1,425
Encumbrances	70,963		70,963
Tax dedeetd property	20,780		20,780
Cemetery	1,561		1,561
Unassigned - General operations	1,065,030		1,065,030
Unassigned (deficit) - Recreation revolving fund	\$ 1,496,567	(42)	\$ 1,496,525

**NOTE 10—PROPERTY TAXES**

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$400,821,101 as of April 1, 2021) and are due in two installments on July 1, 2021 and December 8, 2021. Taxes paid after the due dates accrue interest at 8% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year-end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. Priority tax liens obtained prior to April 1, 2019 accrue interest at 18% per annum. Priority tax liens obtained after April 1, 2019 accrue interest at 14% per annum. If the property is not redeemed within a two year redemption period, the property may be tax dedeetd to the Town.



**TOWN OF KENSINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2021**

Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

**Worker's Compensation**

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

**NOTE 13—CONTINGENCIES**

**Litigation**

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

**Federal Grants**

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

**TOWN OF KENSINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2021**

In accordance with State law, the Town collects taxes for the Exeter Region Cooperative School District, Kensington School District, and Rockingham County, all independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school districts. Total taxes appropriated during the year were \$5,613,939 for the Exeter Region Cooperative School District and Kensington School District combined, and \$355,529 for Rockingham County. These taxes are recognized in these financial statements within the fiduciary funds only. The Town bears responsibility for uncollected taxes.

**NOTE 11—INTERFUND BALANCES**

The Town has combined the cash resources of its governmental funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at December 31, 2021 are as follows:

	General Fund	Due from Nonmajor Governmental Funds	Total
General Fund	\$ 110,238	\$ 13,347	\$ 123,585
ARPA Fund	213,082		213,082
Nonmajor Governmental Funds	<u>323,320</u>	<u>13,347</u>	<u>336,667</u>

**NOTE 12—RISK MANAGEMENT**

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2021, the Town was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2021.

**Property and Liability Insurance**

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

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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 1,501,500	\$ 1,501,500	\$ 1,535,385	\$ 33,885
Licenses and permits	569,683	569,683	660,236	90,553
Intergovernmental	261,909	261,909	263,719	1,810
Charges for services	1,986	1,986	2,238	252
Interest income	700	700	1,625	925
Miscellaneous	2,439	2,439	16,948	14,509
Total Revenues	2,338,217	2,338,217	2,480,151	141,934
Expenditures:				
Current operations:				
General government	749,446	737,647	721,866	15,781
Public safety	793,741	793,741	753,838	39,903
Highways and streets	368,554	326,834	319,010	7,824
Sanitation	227,178	227,178	219,025	8,153
Health and welfare	36,425	36,425	36,269	156
Culture and recreation	42,000	42,000	39,000	3,000
Conservation	1,000	1,000	797	203
Capital outlay	-	-	7,656	(7,656)
Debt service:				
Principal retirement	35,000	35,000	35,000	-
Interest and fiscal charges	14,179	14,179	9,391	4,788
Total Expenditures	2,267,523	2,214,004	2,141,852	72,152
Excess revenues over (under) expenditures	70,694	124,213	338,299	214,086
Other financing sources (uses):				
Transfers out	(202,486)	(202,486)	(207,831)	(5,345)
Total Other financing sources (uses)	(202,486)	(202,486)	(207,831)	(5,345)
Net change in fund balance	(131,792)	(78,273)	130,468	208,741
Fund Balance at beginning of year				
- Budgetary Basis	1,035,127	1,035,127	1,035,127	-
Fund Balance at end of year	\$ 903,335	\$ 956,854	\$ 1,165,595	\$ 208,741
- Budgetary Basis				

See accompanying notes to the required supplementary information

SCHEDULE 2  
 TOWN OF KENSINGTON, NEW HAMPSHIRE  
 Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability  
 For the Year Ended December 31, 2021

Measurement Period Ended	Town's Proportion of the Net OPEB Liability	Town's Proportionate Share of the Net OPEB Liability	Town's Covered Payroll	Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll		Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
				Town's Proportionate Share of the Net OPEB Liability	Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	
June 30, 2021	0.02903125%	\$ 116,238	\$ 381,186	30.50%	30.50%	11.06%
June 30, 2020	0.02431857%	\$ 106,445	\$ 308,402	34.52%	34.52%	7.74%
June 30, 2019	0.02594665%	\$ 113,753	\$ 288,804	39.39%	39.39%	7.75%
June 30, 2018	0.02456086%	\$ 112,451	\$ 264,985	42.44%	42.44%	7.53%
June 30, 2017	0.01475281%	\$ 67,455	\$ 226,613	29.77%	29.77%	7.91%
June 30, 2016	0.01494335%	\$ 72,342	\$ 226,103	32.00%	32.00%	5.21%
June 30, 2015	*	*	*	*	*	*
June 30, 2014	*	*	*	*	*	*
June 30, 2013	*	*	*	*	*	*
June 30, 2012	*	*	*	*	*	*

\* 10 Year schedule, historical information not available

Measurement Periods	Significant Actuarial Assumptions			
	Inflation	Salary Increases	Rate of Investment Return	Mortality Table
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014

Measurement Periods	Significant Actuarial Assumptions			
	Inflation	Salary Increases	Rate of Investment Return	Mortality Table
June 30, 2020 - 2021	2.00%	5.60%	6.75%	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	MP-2015

See accompanying notes to the required supplementary information

SCHEDULE 3  
**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
 Schedule of Town OPEB Contributions  
 For the Year Ended December 31, 2021

Year Ended	Cost-Sharing Multiple Employer Plan Information Only			Contributions as a Percentage of Covered Payroll
	Contractually Required Contribution	Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	
December 31, 2021	\$ 14,585	\$ (14,585)	\$ -	3.41%
December 31, 2020	\$ 12,492	\$ (12,492)	\$ -	3.66%
December 31, 2019	\$ 11,166	\$ (11,166)	\$ -	3.86%
December 31, 2018	\$ 12,669	\$ (12,669)	\$ -	4.10%
December 31, 2017	\$ 8,580	\$ (8,580)	\$ -	3.98%
December 31, 2016	\$ 8,797	\$ (8,797)	\$ -	3.84%
December 31, 2015	*	*	*	*
December 31, 2014	*	*	*	*
December 31, 2013	*	*	*	*
December 31, 2012	*	*	*	*

\* 10 Year schedule, historical information not available

SCHEDULE 4  
**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
 Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability  
 For the Year Ended December 31, 2021

Measurement Period Ended	Town's Proportion of the Net Pension Liability	Town's Proportionate Share of the Net Pension Liability	Town's Covered Payroll	Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2021	0.02055172%	\$ 910,836	\$ 381,186	238.95%	71.78%
June 30, 2020	0.01719603%	\$ 1,099,884	\$ 308,402	356.64%	58.72%
June 30, 2019	0.01680999%	\$ 808,839	\$ 288,804	280.07%	65.59%
June 30, 2018	0.01588070%	\$ 764,688	\$ 264,985	288.58%	64.73%
June 30, 2017	0.01401063%	\$ 689,042	\$ 226,613	304.06%	62.66%
June 30, 2016	0.01423233%	\$ 756,818	\$ 226,103	334.72%	58.30%
June 30, 2015	0.01403808%	\$ 556,122	\$ 220,591	252.11%	65.47%
June 30, 2014	0.01589432%	\$ 596,607	\$ 241,522	247.02%	66.32%
June 30, 2013	0.01543718%	\$ 664,383	\$ 240,207	276.59%	59.81%
June 30, 2012	*	*	*	*	*

\* 10 Year schedule, historical information not available

Significant Actuarial Assumptions

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

See accompanying notes to the required supplementary information

See accompanying notes to the required supplementary information

**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended December 31, 2021**

**SCHEDULE 5**  
**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
**Schedule of Town Pension Contributions**  
**For the Year Ended December 31, 2021**

Year Ended	Contributions in Relation to the Contractually Required Contribution		Contribution Deficiency (Excess)	Town's Covered Payroll		Contributions as a Percentage of Covered Payroll
	Contractually Required Contribution	Contractually Required Contribution		Town's Covered Payroll	Town's Covered Payroll	
December 31, 2021	\$ 119,821	\$ (119,821)	\$ -	\$ 427,511	\$ 427,511	28.03%
December 31, 2020	\$ 84,544	\$ (84,544)	\$ -	\$ 341,316	\$ 341,316	24.77%
December 31, 2019	\$ 72,370	\$ (72,370)	\$ -	\$ 289,177	\$ 289,177	25.03%
December 31, 2018	\$ 78,268	\$ (78,268)	\$ -	\$ 308,995	\$ 308,995	25.33%
December 31, 2017	\$ 51,784	\$ (51,784)	\$ -	\$ 215,828	\$ 215,828	23.99%
December 31, 2016	\$ 51,639	\$ (51,639)	\$ -	\$ 229,097	\$ 229,097	22.54%
December 31, 2015	\$ 48,743	\$ (48,743)	\$ -	\$ 221,909	\$ 221,909	21.97%
December 31, 2014	\$ 49,466	\$ (49,466)	\$ -	\$ 231,692	\$ 231,692	21.35%
December 31, 2013	\$ 45,220	\$ (45,220)	\$ -	\$ 242,124	\$ 242,124	18.68%
December 31, 2012	*	*	*	*	*	*

\* 10 Year schedule, historical information not available

See accompanying notes to the required supplementary information  
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**NOTE 1—BUDGET TO ACTUAL RECONCILIATION:**

*General Fund*

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

Per Exhibit D	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Difference in property taxes meeting susceptible to accrual criteria	\$ 2,512,848	\$ 2,333,823
Non-budgetary revenues and expenditures	(19,758)	(127,901)
Encumbrances - December 31, 2021	(12,939)	70,963
Encumbrances - December 31, 2020		(135,033)
Budgetary transfers out		207,831
Per Schedule 1	<u>\$ 2,480,151</u>	<u>\$ 2,349,683</u>

*Major Special Revenue Fund*

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

SCHEDULE A-1  
**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
 Combining Balance Sheet  
 Governmental Funds - All Nonmajor Special Revenue Funds  
 December 31, 2021

	Recreation Revolving Fund	Heritage Fund	Police Revolver Fund	Police Special Detail Fund	Conservation Commission Fund	EMS Revolving Fund	Highfield Farm Maintenance Fund	Total Nonmajor Special Revenue Funds
<b>ASSETS</b>								
Investments	\$ 927			\$ 36,903	\$ 30,971		\$ 19,252	\$ 88,053
Accounts receivable, net				29,180		\$ 23,238		52,418
Due from other funds		\$ 4,413	\$ 4,513		38,872	165,284		213,082
Total Assets	927	4,413	4,513	66,083	69,843	188,522	19,252	353,553
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
Total Deferred Outflows of Resources	-	-	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	\$ 927	\$ 4,413	\$ 4,513	\$ 66,083	\$ 69,843	\$ 188,522	\$ 19,252	\$ 353,553
<b>LIABILITIES</b>								
Due to other funds	\$ 969			\$ 12,378				\$ 13,347
Total Liabilities	969	-	-	12,378	-	-	-	13,347
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-
<b>FUND BALANCES</b>								
Restricted							19,252	19,252
Committed		4,413	4,513	53,705	69,843	188,522		320,996
Unassigned (deficit)	(42)							(42)
Total Fund Balances (deficit)	(42)	4,413	4,513	53,705	69,843	188,522	19,252	340,206
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 927	\$ 4,413	\$ 4,513	\$ 66,083	\$ 69,843	\$ 188,522	\$ 19,252	\$ 353,553

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SCHEDULE A  
**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
 Combining Balance Sheet  
 Governmental Funds - All Nonmajor Funds  
 December 31, 2021

	Special Revenue Funds	Permanent Funds	Combining Totals
<b>ASSETS</b>			
Investments	\$ 88,053	\$ 96,901	\$ 184,954
Accounts receivable, net	52,418		52,418
Due from other funds	213,082		213,082
Total Assets	353,553	96,901	450,454
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Total Deferred Outflows of Resources	-	-	-
Total Assets and Deferred Outflows of Resources	\$ 353,553	\$ 96,901	\$ 450,454
<b>LIABILITIES</b>			
Due to other funds	\$ 13,347		\$ 13,347
Total Liabilities	13,347		13,347
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Total Deferred Inflows of Resources	-	-	-
<b>FUND BALANCES</b>			
Nonspendable		55,201	55,201
Restricted	19,252	41,700	60,952
Committed	320,996		320,996
Unassigned (deficit)	(42)		(42)
Total Fund Balances	340,206	96,901	437,107
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 353,553	\$ 96,901	\$ 450,454

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SCHEDULE B-1  
**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance:**  
**Governmental Funds - All Nonmajor Special Revenue Fund:**  
**For the Year Ended December 31, 2021**

	Recreation Revolving Fund	Heritage Fund	Police Revolver Fund	Police Special Detail Fund	Conservation Commission Fund	EMS Revolving Fund	Highfield Farm Maintenance Fund	Total Nonmajor Special Revenue Funds
<b>Revenues:</b>								
Taxes					\$ 15,895			\$ 15,895
Charges for services	\$ 29,100			\$ 207,170		\$ 38,312		274,582
Interest and investment income				7	14		\$ 1,367	1,388
Miscellaneous		\$ 1,971	\$ 4,513					6,484
<b>Total Revenues</b>	<u>29,100</u>	<u>1,971</u>	<u>4,513</u>	<u>207,177</u>	<u>15,909</u>	<u>38,312</u>	<u>1,367</u>	<u>298,349</u>
<b>Expenditures:</b>								
<b>Current operations:</b>								
Public safety				199,568		17,289		216,857
Culture and recreation	20,848							20,848
Conservation							448	448
<b>Total Expenditures</b>	<u>20,848</u>	<u>-</u>	<u>-</u>	<u>199,568</u>	<u>-</u>	<u>17,289</u>	<u>448</u>	<u>238,153</u>
Net change in fund balances	8,252	1,971	4,513	7,609	15,909	21,023	919	60,196
Fund Balances (deficit) at beginning of year	(8,294)	2,442	-	46,096	53,934	167,499	18,333	280,010
Fund Balances (deficit) at end of year	\$ (42)	\$ 4,413	\$ 4,513	\$ 53,705	\$ 69,843	\$ 188,522	\$ 19,252	\$ 340,206

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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, 2021**

	Special Revenue Funds	Permanent Funds	Combining Totals
<b>Revenues:</b>			
Taxes	\$ 15,895		\$ 15,895
Charges for services	274,582		274,582
Interest and investment income	1,388	\$ 4,186	5,574
Miscellaneous	6,484	2,946	9,430
<b>Total Revenues</b>	<u>298,349</u>	<u>7,132</u>	<u>305,481</u>
<b>Expenditures:</b>			
<b>Current operations:</b>			
Public safety	216,857		216,857
Culture and recreation	20,848		20,848
Conservation	448		448
<b>Total Expenditures</b>	<u>238,153</u>	<u>-</u>	<u>238,153</u>
Net change in fund balances	60,196	7,132	67,328
Fund Balances at beginning of year	280,010	89,769	369,779
Fund Balances at end of year	\$ 340,206	\$ 96,901	\$ 437,107

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KES Annual Reports

ANNUAL REPORTS  
OF THE  
SCHOOL DISTRICT  
OF  
KENSINGTON, NEW HAMPSHIRE  
FOR THE FISCAL YEAR  
2022-2023

Kensington Elementary  
Exeter Region Cooperative  
SAU #16

## KENSINGTON SCHOOL DISTRICT OFFICERS

### **SCHOOL BOARD**

Alison Roy  
2024

Josh Gould  
2025

Jennifer Leonard, Chair  
2023

### **MODERATOR**

Harold Bragg  
2023

### **CLERK**

Sara Belisle  
2023

### **TREASURER**

Mike Schwotzer  
2023

### **AUDITOR**

Pamela Rowe  
2024

### **SUPERINTENDENT OF SCHOOLS**

David Ryan  
603-775-8653

### **ASSOCIATE SUPERINTENDENT OF SCHOOLS**

Esther Asbell  
603-775-8655

### **ASSISTANT SUPERINTENDENT FOR CURRICULUM AND ASSESSMENT**

Christopher Andriski  
603-775-8679



**KENSINGTON SCHOOL DISTRICT**

**SPECIAL EDUCATION PROGRAMS**

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

<b>SPECIAL EDUCATION EXPENSES</b>		<b>2020-2021</b>	<b>2021-2022</b>
1210	Special Programs	320,982	360,149
1430	Summer School	0	
2140	Psychological Services	22,415	
2139	Vision Services	0	
2150	Speech and Audiology	86,939	93,203
2159	Speech-Summer School	0	
2160	Physical/Occupational Therapy	34,589	
2722	Special Transportation	64,672	69,410
2729	Summer School Transportation	<u>0</u>	<u>0</u>
<b>Total Expenses</b>		<b>529,597</b>	<b>522,762</b>
<b>SPECIAL EDUCATION REVENUE</b>			
1950	Services to other LEAs	0	0
3110	Special Ed. Portion Adequacy funds	40,769	36,761
3110	Foundation Aid	0	0
3111	Catastrophic Aid	0	52,336
3190	Medicaid	<u>10,339</u>	<u>2,887</u>
<b>Total Revenues</b>		<b>51,108</b>	<b>91,984</b>
<b>ACTUAL DISTRICT COST FOR SPECIAL EDUCATION</b>		<b>478,489</b>	<b>430,778</b>

# Kensington Elementary School Principal Report

## **KENSINGTON ELEMENTARY SCHOOL**

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

January 30, 2023

Dear Citizens of Kensington,

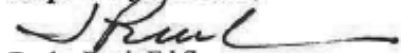
When our doors opened this fall, 139 students came rushing in! (And we are expecting more for next year!) After a few years of interrupted learning, we were finally able to return to school with a renewed spirit of optimism. With masks off, we were all excited to be back together learning and laughing at Kensington Elementary School.

All of the students at Kensington Elementary School have begun pursuing the questions, *"How has Kensington changed over the years? How can we tell that story?"* Expecting this will be a year-long journey, each class is tackling this question a little differently. Many students have already begun to research the people, places and things in town that interest them. Some students have begun to look into the history of the Kensington Public Library and others are researching Sawyer Park. Students in 3rd grade plan to explore The Farm at Eastman's Corner while others are planning interviews with our local farmers and longtime residents who have witnessed how Kensington has evolved over the years. They have so many questions! "How did Kensington get its name? How have jobs changed in town? What did the land look like 100 years ago?" We are thrilled to partner with the Kensington Historical Society for this schoolwide project and anticipate our students will share their new knowledge with our community soon. Stay tuned to be part of their Celebration of Learning - all will be welcome!

This spring, we will honor the retirement of 3rd grade teacher Chris Culver. Looking back at her career in its entirety, Ms. Culver has worked at six different schools but has dedicated the last 30 years to the children at Kensington Elementary. "Kensington has the best kids, it's like teaching in paradise," she said in a recent conversation. "While each of the six schools gave me different experiences, Kensington gave me family." We are thankful for her service and steadfastness and wish her well on life's next adventures!

The current U.S. Secretary of Education, Miguel Cardona, recently posted, "A great teacher in every classroom is one of the most important resources we can give our children to recover from this pandemic and thrive." Yes, I couldn't agree more! The teachers of Kensington Elementary School are among the most dedicated team I have ever worked with in my 26 years in public education. They are committed to supporting each other as professionals and equally committed to helping the children of Kensington grow their academic skills, build their self-confidence and give them the tools they will need in this big, beautiful world to *thrive*.

Respectfully submitted,



Becky Ruel, Ed.S.

Principal

## **KES Citizenship Award**

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

**Congratulations to the 2022 Recipient...**

**Henry Willett!**



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

# Kensington Elementary Contracts

<b>Contracts Issued at KES in 2022</b>				
<u>Name</u>	<u>Position</u>	<u>Total Contra</u>	<u>Degree(s) Earned</u>	
			<u>Years in Education</u>	
Antal, Heather	Nurse	\$72,498.00	ASN in Science of Nursing	28 years
Callias, Jeanne	Speech & Language	\$94,454.00	BS in Communication Sciences and Disorders, MA in Communication Sciences and Disorders	26 years
Cole, Shannon	Grade 3	\$80,357.00	BA in Youth Drama, M.Ed in Elementary Education and Early Childhood Education Certification	11 years
Contois, Brynn	Kindergarten	\$55,850.00	BS in Human Development and Family Studies, M.Ed. in Elementary Education	1 year
Culver, Christine	Grade 3	\$94,454.00	BS in Elementary Education, M.Ed. in Special Education, CAGS in Advanced Educational Leadership	39 years
Curley, Kelsey	Grade 4	\$80,507.00	BA in English/Language Arts Ed., M.Ed Curric. & Instruction, CAGS in Leading & Learning CBS	10 years
D'Agostino, Tammy	Grade 5	\$83,612.00	BA in Elementary Education, MA Ed in Technology in the Classroom	22 years
Danusis, Amy	Literacy Specialist	\$94,454.00	BS in Criminology & Economics, M.Ed in Elementary Education, Reading & Writing Specialist Certification	23 years
Demers, Brooke	Special Education 70%	\$66,117.00	BS in Communication Sciences and Disorders, M.S.Ed in Special Education, Board Certified Behavior Analyst	15 years
Eastwood, Cheryl	Librarian 50%	\$37,426.00	BA in Elementary Education, MA Ed Reading and Writing, MLS in Library and Information Sciences	17 years
Eskeland, Kelsey	School Counselor	\$60,355.00	BA in Music Performance, M.Ed in School Counseling/Certification in Play Therapy, CAGS School Administration	7 years
Gagnon-Mosher, Elizabeth	Grade 2	\$83,612.00	BS in Elementary Education with concentration in Computer Science, M.Ed in Elementary Education	25 years
Greenwood, Barbara	Grade K	\$94,454.00	BA in Psychology & Community Services, M.Ed in Early Childhood Education and Special Education	35 years
Greenwood, Emily	Grade 4	\$55,885.00	BA in English, MA in Elementary Education and General Special Education	3 years
Haight, Susan	Art 50%	\$41,806.00	BS in Art Education, MA Early Childhood Education	30 years
McCarthy, Sarah	STEM	\$83,612.00	BS in Biology, M.Ed in Secondary Science	20 years
Pender, Anna	Grade 1	\$61,975.00	BA in Liberal Studies, M.Ed in Reading and Literacy	5 years
Ruel, Becky	Principal	\$113,736.00	BA in Russian, MAT in Elementary Education, Ed.S in Educational Administration and Supervision	26 years
Sager, Cheryl	Music 50%	\$47,226.00	BA in Music in Special Education, MA in Curriculum and Instruction	36 years
Schwartz, Whitney	Special Education	\$94,454.00	BS in Outdoor Education and Elementary Education, M.Ed in Special Education	37 years
Stramel, Ryan	Physical Education	\$50,102.00	BS in Health and Physical Education,	2 years

## Kensington Elementary School Pupil Statistics

### **KENSINGTON ELEMENTARY SCHOOL**

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

#### **KES Enrollment Comparison**

##### **January 1, 2022**

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

##### **January 1, 2023**

Pre-School: 7  
Kindergarten: 20  
1st Grade: 18  
2nd Grade: 19  
3rd Grade: 25  
4th Grade: 28  
5th Grade: 22  
Total: 139

#### **KES Pupil Statistics for Ten Years**

YEAR	WEEKS	BOYS	GIRLS	TOTAL	AVERAGE ATTENDANCE	AVERAGE ABSENCE	AVERAGE MEMBERSHIP	% OF ATTENDANCE
2012-2013	38	90	77	167	158	6.5	164.5	96
2013-2014	38	66	71	137	129.5	7.4	134.4	96
2014-2015	38	65	63	128	118	10	123.8	95
2015-2016	38	61	55	116	106	10	109	97
2016-2017	38	55	61	116	106.9	9.1	103.1	96
2017-2018	38	61	62	123	115.6	7.4	112.5	97
2018-2019	38	65	59	124	113.9	10.1	118.22	96
2019-2020	38	76	60	136	131.1	4.9	134.68	97
2020-2021	38	69	63	129	111.3	17.7	117.9	94
2021-2022	38	82	52	134	109.9	24.1	111.7	98





**Article 01 Operating Budget**

Shall the Kensington School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,147,803? Should this article be defeated, the default budget shall be \$4,010,382, which is the same as last year, with certain adjustments required by previous action of the Kensington School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The Kensington School Board Recommends \$4,147,803.

**Article 02 Unanticipated Special Education Expenses**

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

**Article 03 Building Repairs and Maintenance**

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

**KENSINGTON SCHOOL DISTRICT WARRANT**

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

You are hereby notified to meet at the Kensington Elementary School, 122 Amesbury Road, in said District on TUESDAY, THE FOURTEENTH DAY OF MARCH, 2023, at 8:00 AM to 7:30 PM, to act upon the following subject:

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

Given under our hands this 17 day of January 2023.

POSTED WITH THE WARRANT ON JANUARY 20, 2023.

State of New Hampshire  
True Copy of Warrant - Attest

**KENSINGTON SCHOOL BOARD**

  
\_\_\_\_\_  
Jennifer Leonard, Chairperson

  
\_\_\_\_\_  
Alison Roy

\_\_\_\_\_  
Josh Gould



# 2023 KES MS-26 & MS-DSB Reports



New Hampshire  
Department of  
Revenue Administration

2023  
MS-26

## Proposed Budget

### Kensington Local School

Appropriations and Estimates of Revenue for the Fiscal Year from:  
July 1, 2023 to June 30, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 20, 2023

#### SCHOOL BOARD CERTIFICATION

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

Name	Position	Signature
Josh Gould	KES School Board	
Jenny Leonard	KES SB Chair	
Alexis Ray	KES SB	

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

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



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)
<b>Instruction</b>						
1100-1199	Regular Programs	01	\$1,027,927	\$1,035,599	\$1,078,901	\$0
1200-1299	Special Programs	01	\$369,952	\$325,843	\$428,993	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$9,850	\$11,350	\$13,400	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>			<b>\$1,407,729</b>	<b>\$1,372,792</b>	<b>\$1,521,294</b>	<b>\$0</b>
<b>Support Services</b>						
2000-2199	Student Support Services	01	\$248,278	\$326,379	\$430,538	\$0
2200-2299	Instructional Staff Services	01	\$148,302	\$158,361	\$176,415	\$0
<b>Support Services Subtotal</b>			<b>\$396,580</b>	<b>\$484,740</b>	<b>\$606,953</b>	<b>\$0</b>
<b>General Administration</b>						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$11,000	\$13,700	\$13,900	\$0
<b>General Administration Subtotal</b>			<b>\$11,000</b>	<b>\$13,700</b>	<b>\$13,900</b>	<b>\$0</b>
<b>Executive Administration</b>						
2320 (310)	SAU Management Services	01	\$65,941	\$81,967	\$89,967	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$186,839	\$187,348	\$195,864	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$259,141	\$332,283	\$353,313	\$0
2700-2799	Student Transportation	01	\$197,708	\$171,720	\$188,875	\$0
2800-2899	Support Service, Central and Other	01	\$848,886	\$948,462	\$1,056,715	\$0
<b>Executive Administration Subtotal</b>			<b>\$1,556,515</b>	<b>\$1,721,780</b>	<b>\$1,884,734</b>	<b>\$0</b>
<b>Non-Instructional Services</b>						
3100	Food Service Operations	01	\$97,057	\$108,248	\$120,922	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$97,057</b>	<b>\$108,248</b>	<b>\$120,922</b>	<b>\$0</b>



**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)
<b>Facilities Acquisition and Construction</b>						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Outlays</b>						
5110	Debt Service - Principal		\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0
<b>Other Outlays Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools		\$0	\$0	\$0	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$4,147,803</b>	<b>\$0</b>



Special Warrant Articles

Account	Purpose	Article	Appropriations for	
			period ending 6/30/2024 (Recommended)	period ending 6/30/2024 (Not Recommended)
5252	To Expendable Trusts/Fiduciary Funds	02 <i>Purpose: Unanticipated Special Education Expenses</i>	\$10,000	\$0
5252	To Expendable Trusts/Fiduciary Funds	03 <i>Purpose: Building Repairs and Maintenance</i>	\$10,000	\$0
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
<b>Total Proposed Special Articles</b>			<b>\$20,000</b>	<b>\$0</b>



Individual Warrant Articles

Account	Purpose	Article	Appropriations for	
			period ending 6/30/2024 (Recommended)	period ending 6/30/2024 (Not Recommended)
<b>Total Proposed Individual Articles</b>			<b>\$0</b>	<b>\$0</b>



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2022	Revised Estimated Revenues for Period ending 6/30/2023	Estimated Revenues for Period ending 6/30/2024
<b>Local Sources</b>					
1300-1349	Tuition	01	\$0	\$1,200	\$1,200
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$399	\$500	\$500
1600-1699	Food Service Sales	01	\$30,063	\$90,000	\$90,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$74,470	\$15,000	\$0
<b>Local Sources Subtotal</b>			<b>\$104,932</b>	<b>\$106,700</b>	<b>\$91,700</b>
<b>State Sources</b>					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	01	\$52,336	\$20,000	\$20,000
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$2,645	\$500	\$500
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$20,631	\$0
<b>State Sources Subtotal</b>			<b>\$54,981</b>	<b>\$41,131</b>	<b>\$20,500</b>
<b>Federal Sources</b>					
4100-4639	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$103,616	\$16,098	\$16,098
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution		\$2,887	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$106,503</b>	<b>\$16,098</b>	<b>\$16,098</b>



**New Hampshire  
Department of  
Revenue Administration**

**2023  
MS-26**

**Revenues**

Account	Source	Article	Actual Revenues for Period ending 6/30/2022	Revised Estimated Revenues for Period ending 6/30/2023	Estimated Revenues for Period ending 6/30/2024
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	03, 02	\$0	\$0	\$20,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$266,416</b>	<b>\$163,929</b>	<b>\$148,298</b>



**New Hampshire  
Department of  
Revenue Administration**

**2023  
MS-26**

**Budget Summary**

Item	Period ending 6/30/2024
Operating Budget Appropriations	\$4,147,803
Special Warrant Articles	\$20,000
Individual Warrant Articles	\$0
<b>Total Appropriations</b>	<b>\$4,167,803</b>
<b>Less Amount of Estimated Revenues &amp; Credits</b>	<b>\$148,298</b>
<b>Less Amount of State Education Tax/Grant</b>	<b>\$572,046</b>
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$3,447,459</b>





Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Instruction</b>					
1100-1199	Regular Programs	\$1,035,599	(\$2,355)	\$0	\$1,033,244
1200-1299	Special Programs	\$325,843	\$103,150	\$0	\$428,993
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$11,350	\$2,050	\$0	\$13,400
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>		<b>\$1,372,792</b>	<b>\$102,845</b>	<b>\$0</b>	<b>\$1,475,637</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$326,379	\$103,960	\$0	\$430,339
2200-2299	Instructional Staff Services	\$158,361	\$3,681	\$0	\$162,042
<b>Support Services Subtotal</b>		<b>\$484,740</b>	<b>\$107,641</b>	<b>\$0</b>	<b>\$592,381</b>
<b>General Administration</b>					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$13,700	\$0	\$0	\$13,700
<b>General Administration Subtotal</b>		<b>\$13,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,700</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$81,967	\$8,000	\$0	\$89,967
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$187,348	\$0	\$0	\$187,348
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$332,283	\$0	\$0	\$332,283
2700-2799	Student Transportation	\$171,720	\$14,000	\$0	\$185,720
2800-2999	Support Service, Central and Other	\$924,708	\$100,400	\$0	\$1,025,108
<b>Executive Administration Subtotal</b>		<b>\$1,698,026</b>	<b>\$122,400</b>	<b>\$0</b>	<b>\$1,820,426</b>
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$108,248	\$0	\$0	\$108,248
3200	Enterprise Operations	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>		<b>\$108,248</b>	<b>\$0</b>	<b>\$0</b>	<b>\$108,248</b>





Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Facilities Acquisition and Construction</b>					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Outlays</b>					
5110	Debt Service - Principal	\$0	\$0	\$0	\$0
5120	Debt Service - Interest	\$0	\$0	\$0	\$0
<b>Other Outlays Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>					
5220-5221	To Food Service	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5310	To Charter Schools	\$0	\$0	\$0	\$0
5390	To Other Agencies	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>		<b>\$3,677,506</b>	<b>\$332,886</b>	<b>\$0</b>	<b>\$4,010,392</b>



**Reasons for Reductions/Increases & One-Time Appropriations**

<b>Account</b>	<b>Explanation</b>
1100-1199	CBA Increase & Employee Retirement
2320 (310)	Mandatory – SAU Assessment
1200-1299	Special Ed/IEP
2700-2799	Special Ed Transportation
2800-2999	Mandatory – FICA / Retirement / Benefits

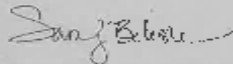
# 2022 KES Results

## OFFICIAL BALLOT

### ANNUAL SCHOOL ELECTION

#### TOWN OF KENSINGTON, NEW HAMPSHIRE

#### MARCH 8, 2022

  
 SCHOOL DISTRICT CLERK

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#### INSTRUCTIONS TO VOTERS

A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ●

B. Follow directions as to the number of candidates to be marked for each office.

C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

---

SCHOOL BOARD MEMBER	SCHOOL DISTRICT AUDITOR
3 year term	2 year term
Vote for not more than ONE	Vote for not more than ONE
JOSHUA GOULD <input checked="" type="radio"/> <b>382</b> BEN COLE 3 <input type="radio"/> ROBERT HALL 2 (Write in) <input type="radio"/> JASON CHUTE 2 <input type="radio"/>	PAMELA ROWE <input checked="" type="radio"/> <b>363</b> CATHY MACKAY 1 (Write in) <input type="radio"/>

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#### ARTICLES

**Article 01 Operating Budget**

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

Y=306  
 YES ●  
 NO ○  
 N=174

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**Article 02 Collective Bargaining Agreement**

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

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

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

Y=319  
 YES ●  
 NO ○  
 N=169

---

**Article 03 Other**

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

Y=348  
 YES ●  
 NO ○  
 N=127

---

**Article 04 Unanticipated Special Education Expenses**

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

Y=389  
 YES ●  
 NO ○  
 N=98

---

**Article 05 Building Repairs and Maintenance**

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

Y=403  
 YES ●  
 NO ○  
 N=87

# 2022 KES Deliberative Session Minutes

Kensington School District  
Deliberative Session  
Wednesday February 9<sup>th</sup>, 2021 6:00pm

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

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

**Ms. Leonard made a motion to appoint Ms. Mollie O'Keefe as district clerk for the evening to take minutes. Ms. Roy seconded the motion. All aye. Motion carried 3-0**

**Harold Bragg read aloud Article 1 .**

Mr. Lavelle presented highlights in the operating budget which includes the change in IDEA funds, increased SAU assessment, additional facilities projects, benefits, food service increases, reduction in special education tuition and reduction in special education transportation. . .

Article 1: Shall the Kensington School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$3,570,952? Should this article be defeated, the default budget shall be \$3,480,207, which is the same as last year, with certain adjustments required by previous action of the Kensington School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The Kensington School Board Recommends \$3,570,952.

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

**Harold Bragg read Article 2 followed by an explanation by Jonathan Lavelle.**

Article 2: To see if the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Kensington School Board and the Kensington Education Association which calls for the following increases in salaries and benefits at the current staffing level: Fiscal Year Estimated Increase 2023 \$106,555 2024 \$112,071 2025 \$74,361 2026 \$71,517 and further to raise and appropriate \$106,555 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The Kensington School Board recommends \$106,555.

Mr. Mike Schwotzer asked if the article cost was a year over year increase. The school board noted this is correct.

CHRISTOPHER M. ANDRISKI  
Justice of the Peace - New Hampshire  
My Commission Expires June 6, 2023



**Harold Bragg read Article 3.**

Article 3: Shall Kensington School District, if article 2 is defeated, authorize the governing body to call one special meeting, at its option, to address article cost items only?

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

**Harold Bragg read Article 4 with an explanation from Jonathan Lavelle.**

Article 4: To see if the Kensington School District will vote to raise and appropriate \$10,000 to be placed in the Special Education Expendable Trust Fund previously established for the unanticipated special education costs at Kensington Elementary School. This sum comes from June 30 fund balance available for transfer on July 1. No additional amount to be raised from taxation. The Kensington School Board recommends this appropriation.

There were no questions or discussions raised from the public in attendance regarding Article 5.

**Harold Bragg read Article 5 with an explanation from Jonathan Lavelle.**


Article 5: To see if the Kensington School District will vote to raise and appropriate \$10,000 to be placed in the Repair and Maintenance Expendable Trust Fund previously established for building maintenance costs at Kensington Elementary School. This sum to come from June 30 fund balance available for transfer on July 1. No additional amount to be raised from taxation. The Kensington School Board recommends this appropriation.

There were no questions or discussions raised from the public in attendance regarding Article 4.

The meeting was adjourned at 6:11.

Respectfully submitted,

Mollie O'Keefe  
Kensington Resident appointed as clerk for the evening.



CHRISTOPHER M. ANDRISKI  
Justice of the Peace - New Hampshire  
My Commission Expires June 6, 2023

\*\* please note a clerical error in the date of the KES Deliberative Session minutes from 2022. The procedure to correct this error will occur in the KES Deliberative Session to be held Wednesday, February 8, 2023.

# Exeter Regional Cooperative District - 2023 Warrant



New Hampshire  
Department of  
Revenue Administration

2023  
**WARRANT**

## Exeter Coop

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

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

Date: February 5, 2023  
Time: 2 pm  
Location: Exeter High School  
Details: 1 Blue Hawk Drive, Exeter, NH 03833

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

Date: March 14, 2023  
Time: 8:00 am - 7:30 pm  
Location: Kensington Elementary School  
Details: 122 Amesbury Road, Kensington, NH

**GOVERNING BODY CERTIFICATION**

We certify and attest that on or before January 20, a true and attested copy of this document was posted at the place of meeting and at the SAU16 office and that an original was delivered to the clerk.

Name	Position	Signature
Alexis Joyce	BOARD Chairperson	<i>Alexis Joyce</i>
Paul Bauer	Vice Chair	<i>Paul Bauer</i>
Kimberly Masucci Meyer	member	<i>Kimberly Masucci Meyer</i>
Scott Denney	member	<i>Scott Denney</i>
KIMBERLEY CASEY	member	<i>Kimberley Casey</i>
Robert L Hall	"	<i>Robert L Hall</i>



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**Article 01 Operating Budget**

Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$69,224,030? Should this article be defeated, the operating budget shall be \$68,913,899 which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The School Board and Budget Advisory Committee recommend \$69,224,030 as set forth on said budget. (Majority vote required)

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**Article 02 Capital Reserve Fund**

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

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**Article 03 CRF for Synthetic Turf Replacement**

Shall the Exeter Region Cooperative School District vote to raise and appropriate the sum of up to \$50,000 to be added to the Synthetic Turf Replacement Capital Reserve Fund previously established under the provisions of RSA 35:1 for replacement of the synthetic turf field located at Exeter High School? This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The Exeter Region Cooperative School Board recommends this appropriation. (Majority vote required)

District	Election Date	Election Location	Address	Election Times
Brentwood	March 14, 2023	Swasey Central School	355 Middle Road, Brentwood, NH	7:00 am - 7:00 pm
East Kingston	March 14, 2023	East Kingston Elementary School	5 Andrews Lane, East Kingston, NH	8:00 am - 7:00 pm
Exeter	March 14, 2023	Talbot Gymnasium	Tuck Learning Campus, 30 Linden Street, Exeter, NH	7:00 am - 8:00 pm
Kensington	March 14, 2023	Kensington Elementary School	122 Amesbury Road, Kensington, NH	8:00 am - 7:30 pm
Newfields	March 14, 2023	Newfields Town Hall	65 Main Street, Newfields, NH	8:00 am - 7:00 pm
Stratham	March 14, 2023	Stratham Memorial School	39 Gifford Farm Road, Stratham, NH	7:00 am - 7:00 pm

**EXETER REGION COOPERATIVE SCHOOL DISTRICT WARRANT**

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

You are hereby notified to meet at the Talbot Gymnasium, 30 Linden Street, in said District on TUESDAY, THE FOURTEENTH DAY OF MARCH, 2023, at 7:00 AM to 8:00 PM, to act upon the following subject:

1. To choose one (1) School Board member from East Kingston for the ensuing three (3) years.
2. To choose one (1) School Board member from Exeter for the ensuing three (3) years.
3. To choose one (1) School Board member from Stratham for the ensuing three (3) years.
4. One (1) School District Moderator from Brentwood/Exeter/East Kingston/Kensington/Newfields or Stratham for the ensuing one (1) year.

AND

Budget Advisory Committee (BAC) Member Seats Open:

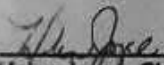
1. To choose one (1) BAC Member seat from Brentwood for the ensuing three (3) years.
2. To choose one (1) BAC Member seat from Exeter for the ensuing three (3) years.
3. To choose one (1) BAC Member seat from Kensington for the ensuing three (3) years.

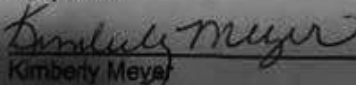
Given under our hands this 17 day of January 2023.

POSTED WITH THE WARRANT ON JANUARY 20, 2023.

State of New Hampshire  
True Copy of Warrant - Attest

EXETER REGION COOPERATIVE SCHOOL BOARD


  
Helen Joyce, Chairperson

Paul Bauer  
  
Kimberly Meyer

Kim Casey

Scott Dennehy

  
Travis Thompson  
  
Robert Hall

David Slifka  
  
Bill Gauthier



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



New Hampshire  
Department of  
Revenue Administration

2023  
MS-26

**Proposed Budget**

**Exeter Coop**

Appropriations and Estimates of Revenue for the Fiscal Year from:  
July 1, 2023 to June 30, 2024

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

This form was posted with the warrant on: January 20, 2023

**SCHOOL BOARD CERTIFICATION**

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

Name	Position	Signature
Aileen Joyce	Chairperson	Aileen Joyce
Paul Bauer	Vice Chair	Paul Bauer
Kimberly Maurice Meyer	member	Kimberly Maurice Meyer
Scott Denny	member	Scott Denny
Robert L. Hall	"	Robert L. Hall
Kimberley Casay	"	Kimberley Casay

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

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



**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)
<b>Instruction</b>						
1100-1199	Regular Programs	01	\$15,185,872	\$15,578,854	\$15,988,302	\$0
1200-1299	Special Programs	01	\$7,721,934	\$9,242,310	\$9,766,551	\$0
1300-1399	Vocational Programs	01	\$1,979,384	\$2,139,413	\$2,248,656	\$0
1400-1499	Other Programs	01	\$858,568	\$922,453	\$973,919	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$186,029	\$199,564	\$203,420	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>			<b>\$25,931,787</b>	<b>\$28,082,594</b>	<b>\$29,190,848</b>	<b>\$0</b>
<b>Support Services</b>						
2000-2199	Student Support Services	01	\$3,124,870	\$3,126,072	\$3,338,842	\$0
2200-2299	Instructional Staff Services	01	\$1,713,885	\$2,451,720	\$2,248,558	\$0
<b>Support Services Subtotal</b>			<b>\$4,838,755</b>	<b>\$5,577,792</b>	<b>\$5,587,400</b>	<b>\$0</b>
<b>General Administration</b>						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$125,179	\$116,550	\$118,550	\$0
<b>General Administration Subtotal</b>			<b>\$125,179</b>	<b>\$116,550</b>	<b>\$118,550</b>	<b>\$0</b>
<b>Executive Administration</b>						
2320 (310)	SAU Management Services	01	\$1,462,099	\$1,556,275	\$1,638,066	\$0
2320-2399	All Other Administration	01	\$130,461	\$55,953	\$50,506	\$0
2400-2499	School Administration Service	01	\$1,878,899	\$1,949,633	\$1,979,198	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$5,183,767	\$4,680,614	\$4,937,822	\$0
2700-2799	Student Transportation	01	\$2,686,544	\$2,973,894	\$3,162,872	\$0
2800-2999	Support Service, Central and Other	01	\$14,562,944	\$15,164,493	\$16,315,580	\$0
<b>Executive Administration Subtotal</b>			<b>\$25,904,714</b>	<b>\$26,380,862</b>	<b>\$28,085,044</b>	<b>\$0</b>
<b>Non-Instructional Services</b>						
3100	Food Service Operations	01	\$1,045,953	\$1,200,000	\$1,250,000	\$0
3200	Enterprise Operations	01	\$345,281	\$400,000	\$400,000	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$1,391,234</b>	<b>\$1,600,000</b>	<b>\$1,650,000</b>	<b>\$0</b>



**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Appropriations for	
					period ending 6/30/2024 (Recommended)	period ending 6/30/2024 (Not Recommended)
<b>Facilities Acquisition and Construction</b>						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Outlays</b>						
5110	Debt Service - Principal	01	\$2,170,840	\$2,170,840	\$2,110,652	\$0
5120	Debt Service - Interest	01	\$2,375,500	\$2,375,500	\$2,394,036	\$0
<b>Other Outlays Subtotal</b>			<b>\$4,546,340</b>	<b>\$4,546,340</b>	<b>\$4,504,688</b>	<b>\$0</b>
<b>Fund Transfers</b>						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools	01	\$0	\$162,500	\$87,500	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>			<b>\$0</b>	<b>\$162,500</b>	<b>\$87,500</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$69,224,030</b>	<b>\$0</b>



**Special Warrant Articles**

Account	Purpose	Article	Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)
5251	To Capital Reserve Fund	02 <i>Purpose: Capital Reserve Fund</i>	\$150,000	\$0
5251	To Capital Reserve Fund	03 <i>Purpose: CRF for Synthetic Turf Replacement</i>	\$50,000	\$0
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
<b>Total Proposed Special Articles</b>			<b>\$200,000</b>	<b>\$0</b>



**Individual Warrant Articles**

Account	Purpose	Article	Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)
<b>Total Proposed Individual Articles</b>			<b>\$0</b>	<b>\$0</b>



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2022	Revised Estimated Revenues for Period ending 6/30/2023	Estimated Revenues for Period ending 6/30/2024
<b>Local Sources</b>					
1300-1349	Tuition	01	\$952,048	\$950,000	\$950,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$10,484	\$12,000	\$12,000
1600-1699	Food Service Sales	01	\$169,180	\$850,000	\$850,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$1,084,479	\$150,000	\$150,000
<b>Local Sources Subtotal</b>			<b>\$2,216,191</b>	<b>\$1,962,000</b>	<b>\$1,962,000</b>
<b>State Sources</b>					
3210	School Building Aid	01	\$987,834	\$942,747	\$907,081
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	01	\$514,667	\$250,000	\$400,000
3240-3249	Vocational Aid	01	\$1,108,054	\$1,000,000	\$1,000,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$1,372	\$9,800	\$9,800
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$54,386	\$344,488	\$0
<b>State Sources Subtotal</b>			<b>\$2,666,313</b>	<b>\$2,547,035</b>	<b>\$2,316,881</b>
<b>Federal Sources</b>					
4100-4539	Federal Program Grants	01	\$11,641	\$50,000	\$50,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education	01	\$345,281	\$350,000	\$350,000
4560	Child Nutrition	01	\$1,174,600	\$340,200	\$340,200
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$155,548	\$75,000	\$75,000
4590-4999	Other Federal Sources (non-4810)		\$44,587	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$1,731,657</b>	<b>\$815,200</b>	<b>\$815,200</b>



**Revenues**

Account	Source	Article	Actual Revenues for Period ending 6/30/2022	Revised Estimated Revenues for Period ending 6/30/2023	Estimated Revenues for Period ending 6/30/2024
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	03, 02	\$0	\$0	\$200,000
9999	Fund Balance to Reduce Taxes	01	\$0	\$0	\$2,500,000
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$2,700,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$6,614,161</b>	<b>\$5,324,235</b>	<b>\$7,794,081</b>



**Budget Summary**

Item	Period ending 6/30/2024
Operating Budget Appropriations	\$69,224,030
Special Warrant Articles	\$200,000
Individual Warrant Articles	\$0
<b>Total Appropriations</b>	<b>\$69,424,030</b>
Less Amount of Estimated Revenues & Credits	\$7,794,081
Less Amount of State Education Tax/Grant	\$10,512,225
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$51,117,724</b>



Default Budget of the Regional School

**Exeter Coop**

For the period beginning July 1, 2023 and ending June 30, 2024

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

This form was posted with the warrant on: January 20, 2023

**SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION**

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

Name	Position	Signature
Alex Joyce	CHAIRPERSON	Alex Joyce
Paul Bauer	Vice Chair	Paul Bauer
Kimberly Masucci Meyer	member	Kimberly Masucci Meyer
Sarah Degreghy	member	Sarah Degreghy
Robert L. Hall	"	Robert L. Hall
Kimberley Casey	"	Kimberley Casey

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

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



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Instruction</b>					
1100-1199	Regular Programs	\$15,578,853	\$454,024	\$0	\$16,032,877
1200-1299	Special Programs	\$9,242,310	\$524,241	\$0	\$9,766,551
1300-1399	Vocational Programs	\$2,139,413	\$118,540	\$0	\$2,257,953
1400-1499	Other Programs	\$922,453	\$42,193	\$0	\$964,646
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$199,564	\$0	\$0	\$199,564
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>		<b>\$28,082,593</b>	<b>\$1,138,998</b>	<b>\$0</b>	<b>\$29,221,591</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$3,126,072	\$201,011	\$0	\$3,327,083
2200-2299	Instructional Staff Services	\$2,451,720	(\$179,212)	\$0	\$2,272,508
<b>Support Services Subtotal</b>		<b>\$5,577,792</b>	<b>\$21,799</b>	<b>\$0</b>	<b>\$5,599,591</b>
<b>General Administration</b>					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$116,550	\$0	\$0	\$116,550
<b>General Administration Subtotal</b>		<b>\$116,550</b>	<b>\$0</b>	<b>\$0</b>	<b>\$116,550</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$1,556,275	\$82,791	\$0	\$1,639,066
2320-2399	All Other Administration	\$55,953	\$0	\$0	\$55,953
2400-2499	School Administration Service	\$1,949,833	(\$4,830)	\$0	\$1,944,803
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$4,680,614	\$0	\$0	\$4,680,614
2700-2799	Student Transportation	\$2,973,894	\$131,362	\$0	\$3,105,256
2800-2999	Support Service, Central and Other	\$15,164,493	\$1,118,794	\$0	\$16,283,287
<b>Executive Administration Subtotal</b>		<b>\$26,380,862</b>	<b>\$1,328,117</b>	<b>\$0</b>	<b>\$27,708,979</b>
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$1,200,000	\$0	\$0	\$1,200,000
3200	Enterprise Operations	\$400,000	\$0	\$0	\$400,000
<b>Non-Instructional Services Subtotal</b>		<b>\$1,600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,600,000</b>





Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Facilities Acquisition and Construction</b>					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Outlays</b>					
5110	Debt Service - Principal	\$2,170,840	(\$60,188)	\$0	\$2,110,652
5120	Debt Service - Interest	\$2,375,500	\$18,538	\$0	\$2,394,038
<b>Other Outlays Subtotal</b>		<b>\$4,546,340</b>	<b>(\$41,652)</b>	<b>\$0</b>	<b>\$4,504,688</b>
<b>Fund Transfers</b>					
5220-5221	To Food Service	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5310	To Charter Schools	\$162,500	\$0	\$0	\$162,500
5390	To Other Agencies	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>		<b>\$162,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$162,500</b>
<b>Total Operating Budget Appropriations</b>		<b>\$66,466,637</b>	<b>\$2,447,262</b>	<b>\$0</b>	<b>\$68,913,899</b>



**Reasons for Reductions/Increases & One-Time Appropriations**

Account	Explanation
2200-2299	Active CBA & 1 Time Phone Expense
1400-1499	Active CBA
1100-1199	Active CBA
2320 (310)	Required – SAU Assessment
2400-2499	Active CBA
1200-1299	Active CBA & Required Special Education
2000-2199	Active CBA
2700-2799	Required – Special Ed Transportation
2800-2899	Mandatory – FICA / Retirement / Benefits
1300-1399	Active CBA

KENSINGTON

OFFICIAL BALLOT  
ANNUAL ELECTION  
EXETER REGION COOPERATIVE SCHOOL DISTRICT  
MARCH 8, 2022

Susan E.H. Pendroth  
SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

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

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

FOR BRENTWOOD  
MEMBER ON COOPERATIVE  
SCHOOL BOARD

For Term Ending 2025 Election  
VOTE FOR NOT MORE THAN ONE

MELISSA M. HANLON 91

MELISSA A. LITCHFIELD 130

SCOTT DENNEHY 208

Brandon Mullen 1   
(Write-in)

FOR KENSINGTON  
MEMBER ON COOPERATIVE  
SCHOOL BOARD

For Term Ending 2025 Election  
VOTE FOR NOT MORE THAN ONE

ROBERT L. HALL 290

JENNIFER MARR 195

(Write-in)

FOR EXETER  
MEMBER ON COOPERATIVE  
SCHOOL DISTRICT  
BUDGET COMMITTEE

For Term Ending 2025 Election  
VOTE FOR NOT MORE THAN ONE

MARGARET (MEG) BATEMAN 201

ROBERT DELORIE 146

Cathy Mackay 1   
Brandon Mullen 1   
Susan Drake 1   
(Write-in)

FOR EAST KINGSTON  
MEMBER ON COOPERATIVE  
SCHOOL BOARD

For Term Ending 2023 Election  
VOTE FOR NOT MORE THAN ONE

KIMBERLEY CASEY 286

E.A. "TED" LLOYD 160

Brandon Mullen 1   
(Write-in)

FOR EXETER  
COOPERATIVE  
SCHOOL DISTRICT  
MODERATOR

For Term Ending 2023 Election  
VOTE FOR NOT MORE THAN ONE

KATHERINE B. MILLER 304

Brendan Mullen 1   
(Write-in)

FOR NEWFIELDS  
MEMBER ON COOPERATIVE  
SCHOOL DISTRICT  
BUDGET COMMITTEE

For Term Ending 2025 Election  
VOTE FOR NOT MORE THAN ONE

DONALD A. CARDINALE 148

PATRICIA (TRISH) COX 187

(Write-in)

FOR EXETER  
MEMBER ON COOPERATIVE  
SCHOOL BOARD

For Term Ending 2025 Election  
VOTE FOR NOT MORE THAN ONE

JOSEPH CAHILL 163

KIMBERLY MEYER 258

(Write-in)

FOR STRATHAM  
MEMBER ON COOPERATIVE  
SCHOOL DISTRICT  
BUDGET COMMITTEE

For Term Ending 2025 Election  
VOTE FOR NOT MORE THAN ONE

PATRICK GILLIS 141

HEIDI HANSON 197

Donald Cardinale 1   
(Write-in)

WARRANT ARTICLES

Warrant Article #1: Operating Budget

Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$65,235,893? Should this article be defeated, the operating budget shall be \$64,957,700 which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The School Board recommends \$65,235,893 as set forth on said budget. The Budget Advisory Committee does not recommend. (Majority vote required)

YES 231

NO 211

VOTE BOTH SIDES OF BALLOT

**WARRANT ARTICLES CONTINUED**

**Warrant Article #2: Collective Bargaining Agreement – Administrator**

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

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

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

YES 273  
NO 205

**Warrant Article #3: Collective Bargaining Agreement – Paraprofessional**

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

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

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

YES 322  
NO 154

**Warrant Article #4: Collective Bargaining Agreement – Teacher**

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

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

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

YES 318  
NO 161

**VOTE BOTH SIDES OF BALLOT**

Minutes of the Exeter Region Cooperative School District  
First Session of the 2022 Annual Meeting  
Deliberative Session – Sunday, February 6, 2022 2:00 P.M.  
Exeter High School Arthur Hanson III Center

ERCSD Board Members Present:

Helen Joyce, Chair – Stratham  
Bill Gauthier, Exeter  
Melissa Litchfield, Brentwood  
Kimberly Meyer, Exeter  
Travis Thompson, Stratham

Paul Bauer, Vice Chair – Newfields  
Robert Hall, Kensington  
Ted Lloyd, East Kingston  
David Slifka, Exeter

Administration: David Ryan, Superintendent

Mollie O’Keefe, Executive Director of Finances and Operations

Others: Katherine Miller, Moderator

Gordon Graham, Counsel for the School District  
Rob Delorie, Chair of the District Budget Committee  
Susan Bendroth, ERCSD Clerk

Moderator Miller called the meeting to order at 2:02 PM and asked everyone to join her in the Pledge of Allegiance. She thanked everyone for coming out on this cold afternoon in the midst of the COVID 19 Pandemic. She explained that there were three locations for voters this year: outside in the senior parking lot, the auditorium for voters with a mask and the small gym for voters without masks. Each location was equipped with a mic, a video camera and a Moderator or Assistant Moderator.

Moderator Miller presented an explanation of the meeting which is to debate, discuss and amend the warrant articles as the law allows. She reviewed the rules and procedures for the meeting and requested permission for David Ryan, Superintendent and Gordon Graham, Counsel for the School District to speak if necessary as they do not reside in any of the six towns represented by the Cooperative School District. Permission was granted.

Moderator Miller explained that Article #1 was the only article that could be amended as the remaining three articles involved contract negotiations. Articles #2, 3 and 4 could be discussed only.

Helen Joyce, Chair of the ERCSD, provided some additional opening remarks welcoming everyone and recognizing SAU administration and staff, fellow Board members and members of the Budget Advisory Committee.

**Warrant Article #1: Operating Budget**

**Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$65,154,643? Should this article be defeated, the operating budget shall be \$64,957,700 which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The School Board recommends \$65,154,643 as set forth on said budget. The Budget Advisory Committee does not**

**recommend. (Majority vote required)**

Travis Thompson, Stratham moved to take up the Article and Kimberly Meyer, Exeter seconded.

Travis Thompson, Stratham explained the process of how the budget is developed.

Mollie O'Keefe, Executive Director of Finances and Operations, presented the budget on PowerPoint highlighting the changes and adjustments that were made after the budget hearing in January.

Elizabeth Faria, Brentwood, offered an amendment to the bottom line of the operating budget of \$63,049,444.

Lois DeYoung, Brentwood, seconded the amendment.

Discussion supporting this amendment followed addressing the amount of money in the unreserved fund balances at the end of the year, what exactly is this excess and lower enrollment of students.

Discussion not supporting this amendment was also offered referring to these past two years not being normal with COVID and the need to fund our public education and provide an adequate, fair and appropriate education for all students.

Robert Bergin, Brentwood, moved the question to end the debate on the amendment and Scott Dennehy, Brentwood, seconded.

Vote was taken 17 voted yes in the gym, 16 voted yes outside and an overwhelming majority in the auditorium. Moderator Miller declared the motion to end debate passed.

Vote to amend the bottom line of the operating budget to \$63,049,444 resulted 69 yes (48 - auditorium, 21 - gym and 0 outside). 121 voted no to amend the article.

Moderator Miller declared that the amendment failed.

Elizabeth Faria, Brentwood, offered another motion to amend the operating budget to \$64,134,643 (BAC's first number).

Lois DeYoung, Brentwood, seconded.

More discussion followed and questions were raised about how many students are enrolled at CMS and EHS, what the cost per student is, money being continually added to line items that are not completely spent and several suggestions to cut administration with no cuts for the teachers and students. There were also several comments made about the integrity of the budgeting process as well.

Robert Bergin, Brentwood, made a motion to move the question and Lara Bricker, Exeter seconded. An overwhelming majority voted to move the question.

Vote to amend the warrant article to read \$64,134,643 overwhelming failed.

A motion from an individual in the gym requesting that votes be tallied moving forward rather than assessing majorities visually or by voice vote was made. Moderator Miller agreed.

Lara Bricker, Exeter, offered another amendment:

"Shall the district raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$65,235,893? (This is an increase of \$81,500 from the proposed budget put forward by the school board to account for restoring full supplemental funding for students at Great Bay Charter School that reside in SAU 16 as recommended by the Budget Advisory Committee.)

Eric King, Exeter, seconded the amendment.

Lara Bricker provided the history of GBCS, cost per student, number of students and the value of the charter school.

Melanie Niemi, Exeter, requested permission for her 7<sup>th</sup> grade son, Avery, to speak.

Permission was granted and Avery spoke about his personal experience and benefits of the school.

Discussion followed about communication issues, funding without input, choices in education and timing.

Vote to cut off debate resulted in 306 yes (267 – auditorium, 27 – gym and 12 – outside) and 0 no.

Vote to adopt the amendment resulted in 216 yes (204 – auditorium, 0 gym and 12 outside) and 39 no (12 – auditorium, 27 gym and 0 outside)

Bill Gauthier, Exeter moved to restrict reconsideration and further discussion and Robert Bergin, Brentwood, seconded.

Vote to restrict reconsideration and further discussion passed 231 (198 – auditorium, 24 gym and 9 outside) and 3 no (0 – auditorium, 3 – gym and 0 – outside).

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

### **Warrant Article #2: Collective Bargaining Agreement – Administrator**

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

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

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

Helen Joyce, Stratham, motioned to take up the article and Robert Hall, Kensington, seconded.

Helen Joyce reviewed the changes in the contract in reference to insurance and benefits.

Discussion followed with questions being raised about who was included in this article ( 15 individuals), and the length of the contract.

Robert Delorie, Chair of the Budget Advisory Committee, shared that Articles 2, 3 and 4 were all unanimously approved by the committee.

Paul Bauer moved to restrict reconsideration and Robert Hall seconded.

Vote to restrict reconsideration passed with 105 voting yes and 0 voting no.

### **Warrant Article #3: Collective Bargaining Agreement – Paraprofessional**

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

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

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

Robert Hall, Kensington, motioned to take up the article and Helen Joyce, Stratham, seconded. Helen Joyce thanked all the paraprofessionals for their hard work in the district and went on to explain the changes in the contract personal days, insurance, additional compensation for personal hygiene care and mentor compensation.

Discussion pursued with additional accolades for all the paraprofessionals, questions about the amount of substitute pay and ending with, "This is the best contract negotiated for the paraprofessionals in 20 years so please support the article."

Moderator Miller declared the article would appear on the ballot as printed.

#### **Warrant Article #4: Collective Bargaining Agreement – Teacher**

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

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

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

Paul Bauer, Newfields, motioned to take up the article and Travis Thompson, Stratham, seconded. Paul Bauer highlighted the changes to the contract in reference to health insurance, longevity and bereavement leave. He addressed that this is a 3-year contract so not all contracts come due at the same time.

Moderator Miller declared the article would appear on the ballot as printed.

Robert Bergin, Brentwood, motioned for adjournment and Alyson Battles, Exeter, seconded.

There were 68 out of 3,068 registered Brentwood voters,  
31 out of 1,751 registered East Kingston voters,



156 out of 11,212 registered Exeter voters,  
16 out of 1,669 registered Kensington voters,  
21 out of 1,275 registered Newfields voters and  
53 out of 5,908 registered Stratham voters present at the ERCSD Deliberative Session.  
The total being 345 voters out of 24,883 registered voters in the ERCSD were present.

Respectfully submitted,

  
Susan E.H. Bendroth, Exeter Region Cooperative School District Clerk  
February 6, 2022

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

  
2-14-2022

THE EXETER REGION

COOPERATIVE

SCHOOL DISTRICT

ANNUAL REPORT

For the Year Ending June 30, 2022  
For the Proposed 2023-2024 Budget

## **EXETER REGION COOPERATIVE SCHOOL DISTRICT**

### **BOARD MEMBERS AND DISTRICT OFFICERS**

Chair of the School Board: Helen Joyce  
TERM 2024

NAME	EXPIRES	TOWN
Bill Gauthier	2024	Exeter
Paul Bauer	2024	Newfields
Bob Hall	2025	Kensington
Kim Casey	2023	East Kingston
Helen Joyce	2024	Stratham
Scott Dennehy	2025	Brentwood
Kimberly Meyer	2025	Exeter
David Slifka	2023	Exeter
Travis Thompson	2023	Stratham

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

Moderator: Kate Miller – 2023

School District Clerk: Susan EH Bendroth – 2025

School District Treasurer: Michael Schwotzer – 2023

### **BUDGET ADVISORY COMMITTEE MEMBERS**

Chair of the Budget Advisory Committee: Ami Faria  
TERM 2024

NAME	EXPIRES	TOWN
Margaret Batemen	2025	Exeter
Jennifer Scrafford	2025	Stratham
Heidi Hanson	2024	Stratham
Patricia Cox	2025	Newfields
Morgan Lois DeYoung	2023	Brentwood
Roy Morrisette	2023	Exeter
Ami Faria	2024	Exeter
Terrence Waldron	2024	East Kingston
Jennifer Ramsey	2023	Kensington

## NOTICE

### EXETER REGION COOPERATIVE SCHOOL DISTRICT (ERCSD)

The Exeter Region Cooperative School District (ERCSD) filing period is from Wednesday, January 25, 2023, to Friday, February 3, 2023. A candidate must be a registered voter. The following positions are open for Exeter Region Cooperative School District elections, to be held on Tuesday, March 14, 2023:

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

#### **AND**

#### **Budget Advisory Committee (BAC) Member seats open**

- One (1) BAC Member seat from Brentwood for – three (3) year term
- One (1) BAC Member seat from Exeter for – three (3) year term
- One (1) BAC Member seat from Kensington for – three (3) year term

Those interested in filing may do so by contacting the Exeter Town Clerk at the Exeter Town Hall, 10 Front Street, Exeter, NH 603-778-0591x 403 during the following hours:

Monday, Wednesday, and Thursday: 8:00 AM to 4:00PM

Tuesday: 8:00 AM to 7:00 PM

Friday: 8:00 am to 12:30 pm

**Friday, February 3, 2023 (only)**

**8:00 am to 12:30 pm and 3:00 pm - 5:00 pm**

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

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

<b><u>SPECIAL EDUCATION EXPENSES</u></b>	<b><u>2020-2021</u></b>	<b><u>2021-2022</u></b>
1200/1230 Special Programs	6,569,632	7,006,800
1430 Summer School	143,419	179,264
2140 Psychological Services	316,157	318,929
2150 Speech and Audiology	466,575	461,543
2162 Physical Therapy	100,091	71,992
2163 Occupational Therapy	149,553	137,265
2332 Administration Costs	543,152	535,870
2722 Special Transportation	540,587	1,108,147
	<hr/>	<hr/>
<b>TOTAL EXPENSES</b>	8,829,165	9,819,810
<b><u>SPECIAL EDUCATION REVENUES</u></b>		
3110 Special Ed Portion Adequacy Funds	787,070	826,078
3240 Special Education Aid (CAT Aid)	653,937	514,667
4580 Medicaid	181,029	155,548
	<hr/>	<hr/>
<b>TOTAL REVENUES</b>	1,622,036	1,496,292
<b>ACTUAL DISTRICT COST FOR SPECIAL EDUCATION</b>	<hr/> <b>7,207,129</b> <hr/>	<hr/> <b>8,323,518</b> <hr/>

# SAU Report



## Annual Report of SAU 16

For the Year Ending June 30, 2022

For the Proposed 2023-2024 Budget



## SAU16 ANNUAL REPORT FOR THE YEAR ENDING 2022

### VISION FOR THE GRADUATE

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

As the third largest public school system in the State of New Hampshire, SAU 16 enjoys a strong reputation of offering a comprehensive career training program that includes intense college preparation, contemporary career and technical education, competitive athletic programs, and multiple experiences in the arts. Our students discover their passion here while building their competency for a bright future. They become our leaders, our caregivers, our communicators, and our neighbors. It is a significant investment of time and money, and given the growth and success of this community over the years, it is clearly worth it. SAU 16 has strived to keep budget cost increases low over the years for all families while keeping in mind the majority of households who currently do not have children in public schools. Our most recent fiscal year indicates the degree to which we are able to accomplish this goal, and we look forward to ultimately being able to reduce costs.

Our professional educators and staff members throughout the SAU are recruited and hired for a very specific purpose. Each of our educators is selected for their unique gifts and demonstrated passion for working with children, and we believe that we are fortunate to have the best and brightest working in our schools. As each staff member forges relationships with students, so too are our core values of integrity, honesty, trustworthiness, and respect for all human differences being developed. Our professionals are committed to nurturing the children in this community toward adulthood through a high quality curriculum, varied instructional approaches, and social emotional learning experiences. Exemplifying this is our most recent graduating class from Exeter High School where 371 students graduated as part of the Class of 2022, with 283 students matriculating in a two, three, or four year college/university, 6 students entering military service, 38 students pursuing full time employment, 40 entering a one year program or taking a gap year; and 4 students participating in a post-graduate year at an independent school.

We have many highlights to share and to maximize efficiency, we encourage all community members to visit our website ([www.sau16.org](http://www.sau16.org)) where up-to-date announcements, celebrations, newsletters, and activities are being reported frequently. Community members can find our monthly update from the SAU central office, and each school website has archived their



information for easy access. Readers can catch up on all that has happened and is happening in classrooms and on campuses in general, and we invite everyone to visit often.

In looking over the past year, we were excited to welcome our newest school leaders:

- a. Ryan McCluskey, formerly principal in SAU 17, became principal at Lincoln Street School.
- b. Lincoln Street School Principal Drew Bairstow transitioned to become the principal at Cooperative Middle School, and in doing so he introduced Clyde Perezcastenda as the newest assistant principal for grade 6, Karen Berg as curriculum administrator, and Elizabeth Dimick as assistant director for special education.
- c. Dr. Pamela Carr returned to Seacoast School of Technology as principal after serving for two years as assistant principal at Exeter High School, and Jaime Sawler and Colby Baker came on board as assistant principals to round out the EHS administrative team.
- d. Swasey Central School curriculum coordinator Katie Gallo was introduced as the new assistant principal.
- e. Director of Diversity, Equity, Inclusion, and Justice Andres Mejia moved from the Exeter Region Cooperative School District to the SAU central office and, thereby, in position to serve all schools in the SAU.

We also want to wish the following former SAU 16 members the very best in their retirement as they took that next step at the end of the 2022 academic year. We are so blessed to have had so many years of talent and wisdom, and we extend our gratitude to:

**Cooperative Middle School**

Cynthia Boyle, Bill Perkins, Janet Prior, and Linda Raye

**Exeter High School**

Iris Anderson, Pamela Belanger, Donna Griswold, and Samuel Heath

**Kensington Elementary School**

Wendy Lawler

**Lincoln Street School**

Susan Noseworthy and Stephanie Varrin

**Stratham Memorial School**

Laurie Moreno

**Swasey Central School**

Cathy Blaisdell

**Maintenance and Facilities**

James Cole and Michael Munroe





Finally, we are ever so grateful for the cooperation and collaboration with all of our towns' mental health and wellness professionals, public health officials, medical providers, first responders, town managers, elected officials, school district employees, and families. As we continue to emerge from a global pandemic and recover all that has been lost, it is clear that it takes all members of our community working together to ensure our students can reach their dreams and aspirations.

Respectfully submitted,

A handwritten signature in cursive script, which appears to read "David Ryan", followed by a horizontal line.

David Ryan, Ed.D.  
Superintendent of Schools

**SAU 16  
SUPERINTENDENT SALARIES  
2022-2023**

**SUPERINTENDENT PRORATED SALARY**

Brentwood	\$9,173.22
East Kingston	\$4,561.36
Exeter	\$31,542.42
Exeter Region Cooperative	\$95,014.38
Kensington	\$4,998.99
Newfields	\$3,585.13
Stratham	\$19,440.50
	<b>\$168,316.00</b>

**ASSOCIATE AND ASSISTANT SUPERINTENDENT SALARIES  
(Total 2 Positions: \$156,042.00, \$140,000.00)**

Brentwood	\$16,134.29	5.45%
East Kingston	\$8,022.74	2.71%
Exeter	\$55,478.27	18.74%
Exeter Region Cooperative	\$167,115.71	56.45%
Kensington	\$8,792.45	2.97%
Newfields	\$6,305.69	2.13%
Stratham	\$34,192.85	11.55%
	<b>\$296,042.00</b>	<b>100.00%</b>

SCHOOL ADMINISTRATIVE UNIT #16  
BRENTWOOD, EAST KINGSTON, EXETER, EXETER REGION COOPERATIVE, KENSINGTON, NEWFIELDS, STRATHAM  
2023-2024 APPROVED BUDGET

	FY2023 BUDGET	FY2024 APPROVED	CHANGE \$	CHANGE %
EXECUTIVE ADMINISTRATIVE SALARIES	\$ 1,389,786.11	\$ 1,488,200.00	\$ 98,413.89	7.08%
BUSINESS OFFICE SERVICES	\$ 563,593.42	\$ 578,527.00	\$ 14,933.58	2.65%
TECHNOLOGY	\$ 32,000.00	\$ 202,136.00	\$ 170,136.00	531.68%
SUPPORT SERVICES	\$ 771,562.28	\$ 914,537.54	\$ 142,975.26	18.53%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,756,941.81</b>	<b>\$ 3,183,400.54</b>	<b>\$ 426,458.73</b>	<b>15.47%</b>

SAU 16  
 FY 2023-2024  
 BUDGET ALLOCATION

District	Assessment for FY23	FY23 %	EV	ADM	Weighted %	Assessment for FY24	Assessment Change (\$)	Assessment Change (%)
Brentwood	\$150,383	5.45%	\$299,637,984	298	5.69%	\$164,988	\$14,605	9.71%
East Kingston	\$74,649	2.71%	\$161,309,281	136	2.79%	\$80,848	\$6,199	8.30%
Exeter	\$516,649	18.74%	\$1,119,925,932	833	18.15%	\$526,394	\$9,745	1.89%
Kensington	\$81,967	2.97%	\$211,278,884	128	3.10%	\$89,967	\$8,000	9.76%
Newfields	\$58,641	2.13%	\$138,231,395	116	2.39%	\$69,214	\$10,573	18.03%
Stratham	\$318,393	11.55%	\$689,908,021	529	11.36%	\$329,488	\$11,095	3.48%
Coop	\$1,556,260	56.45%	\$3,650,851,858	2475	56.52%	\$1,639,066	\$82,806	5.32%
<b>Total</b>	<b>\$2,756,942</b>	<b>100.00%</b>	<b>\$6,271,143,355</b>	<b>4,514</b>	<b>100.00%</b>	<b>\$2,899,966</b>	<b>\$143,024</b>	<b>5.19%</b>

\* EV numbers are from DOE Equalized Valuation report published January 2022  
<https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/financial-reports>

\* ADM numbers are from the most recent published DOE ADM Report  
<https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/attendance-and-enrollment-reports>

# SAU 16 2023-2024 ACADEMIC CALENDAR

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

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

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

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

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

January 2024						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
Student	21					
Teacher	21					

February 2024						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		
Student	17					
Teacher	17					

March 2024						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
Student	19					
Teacher	20					

April 2024						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
Student	17					
Teacher	17					

May 2024						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
Student	22					
Teacher	22					

June 2024						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						
Student	7					
Teacher	8					

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

Total Days	
Student	180
Teacher	185

### Important Dates

- Aug 23 In-Service Day (scs&exe)
- Aug 24-25 In-Service Day (All)
- Aug 28 First Day of School
- Sep 1-4 Labor Day Weekend
- Oct 9 Indigenous Peoples Day
- Nov 7 In-Service Day
- Nov 10 Veterans Day
- Nov 22-24 Thanksgiving Break
- Dec 25-Jan 1 Holiday Break
- Jan 15 Martin Luther King Day/Civil Rights Day
- Feb 26-Mar 1 Winter Break
- Mar 12 In-Service Day
- Apr 22-April 26 Spring Break
- May 27 Memorial Day
- June 8 Graduation (Pending Approval)
- June 11 Last Day of School
- June 12 Teachers Last Day of School

## Municipality Information

Population 1970 1980 1990 2000 2010 2013  
1044 1322 1318 1902 2124 2106

### Election Districts

US Congress District 1  
Executive Council District 3  
State Senate District 24  
State Representative District 16, 35 Rockingham County

### **TOWN OF KENSINGTON**

95 Amesbury Road  
Kensington, NH 03833

**Tel:** 603-772-5423

**Fax:** 603-772-6841

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

