



# 2012 Annual Report

TOWN OF KENSINGTON, NH  
INCORPORATED 1737

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

275<sup>TH</sup> BIRTHDAY

## Annual Report Dedication



The Board of Selectmen would like to dedicate the 2012 Annual Report to our new Municipal Fire Department.

They would like to recognize all of the volunteer members of the fire department who have worked for many years to keep our residents safe. They have tirelessly taken time out of their personal lives to help our community members whether it be showing up for an ambulance call or fighting a fire during the day or overnight. They attend many meetings, trainings and keep the fire house in working order.

The next time you see one of our volunteer firemen or EMT's, be sure to thank them!

# Table of Contents

Annual Report Dedication	2
Table of Contents	3-5
Selectmen's Letter	6
<b>Town Information</b>	
Town Officials	7-8
Meetings & Holidays	9
Town Hall Hours & Contact Information	10
Basic Zoning Information & Ordinances	11-12
Trash/Recycling, Dog Licenses & Junk Car Information	13
<b>Town Meeting</b>	
2013 Town Warrant	14-20
2013 Deliberative Session Minutes	21-33
2013 Proposed Budget	34-40
2013 Default Budget	41-44
2012/13 Detailed Budget Worksheet	45-50
Budget Comparison 2010-2012	51
2012 Official Ballot and Warrant	52-58
<b>Town Financial Reports</b>	
Treasurer's Report	59-60
2012 Balance Sheet	61-62
2012 Profit & Loss	63-68
Vendor Payments	69-73
2012 Payroll Report	74
Kimball Farm Bond Schedule	75
Social Service Appropriations	76
Recreation Revolver Account	77-78
Rec. Revolver Concession Stand Report	79
Rec. Revolver Park with Concession Stand	80-81
Rec. Revolver Adult Softball Report	82
Rec. Revolver Fireworks Report	83
Rec. Revolver Rec. Events Report	84
Rec. Revolver Ski Report	85
Rec. Revolver Summer Camp Report	86
Rec. Revolver Vendor Payments	87
Rec. Revolver Cumulative Totals	88
Rec. Revolver monthly Report	89-90

## Table of Contents Cont.

Ambulance Fund Report	91
Comstar Ambulance Billing Report	92
Ambulance Fund Monthly Report	93
Police Special Detail Account Report	94
Police Special Detail Monthly Report	95
Trustees of the Trust Funds Report (MS-9)	96-99
Trustees of the Trust Funds Summary	100-101
Tax Rate Calculation & Graph	102-103

### Department Reports

Tax Collector's Report	104
Summary of Tax Lien Report	105
Town Clerk's Report	106
Birth Vital Statistics Report	107
Marriage Vital Statistics Report	108
Death Vital Statistics Report	109
Police Department Report	110-111
Police Department Statistics	112
Fire Department Report	113-114
Fire Warden & Forest Ranger Report	115
Fire Warden Statistics	116
Emergency Management Report	117-118
Road Manager Report	119
Avitar Revaluation Notice	120
Town Property Listing	121-122
Cemetery Trustees Report	123-124
Conservation Commission Report	125
Historical Society Report	126
Recreation Department Report	127
Southeast Regional Refuse District Report	128
Planning Board Report	129
Kensington Public Library Report	130-131
Treasurer's Report	132
Rockingham Planning Commission Report	133

# Table of Contents Cont.

## Kensington Elementary School Reports

Annual Report - Officers	134
2013 Warrant	135-136
2013 Deliberative Session Minutes	137-138
2013 Detailed Proposed Budget	139-145
2013 Proposed Budget (MS-26)	146-150
2013 Default Budget	151-153
Principal Letter	154
2012 Expenditures	155-156
2012 Treasurer's Report	157
Contracts	158
Special Education Report	159
Ten Year Enrollment Statistics	160
Enrollment Report	161
2012 Deliberative Session	162-164

## Exeter Region Cooperative School District Reports

Contacts	165
Board Members and Officers	166
2013 Warrant	167-168
2013 Proposed Budget	169-173
2013 Default Budget	174-176
Special Education	177
2012 Auditor's Report	178-179
2012 Official Ballot Results	180-182
2012 Exeter High School Graduates	183

## Additional Reports & Town Information

2011 Auditor's Report	184-218
Kensington's Profile	219-221
Nixle Alert Emergency System	222
Chief Sielicki's Ceremony	223
Officer Eric Young's Retirement	224
A look back at 2012 - Special Events	225-227

# Selectmen's Letter



## State of New Hampshire Town of Kensington

95 Amesbury Road  
Kensington, NH 03833

2012 presented some difficult issues and exciting change for Kensington. The Board of Selectmen is challenged each year with many issues that require balancing the budget and making decisions in the best interest of all residents of Kensington.

The Board was thrilled to welcome Police Chief Mike Sielicki to the Town of Kensington last May. He comes to Kensington with many years of police enforcement experience and has an impressive resume, most recently Police Chief in Rindge, New Hampshire. In addition, Chief Sielicki will be sworn in on June 15, 2013 as the next President of the NH Association of Chiefs of Police. He has been very visible in Town and immediately took charge of the current police force and became acquainted with the Town limits. We are very fortunate to have someone with his qualifications protecting our Town. Also, the Fire Department made the transition to a municipal Fire Department to ensure that all volunteers are afforded the proper insurance protection while they serve the Town.

As you know, taxes this past year increased and the 2013 budget has a proposed increase. These decisions are not easy but the Board of Selectmen works hard to make sure the budget is realistic. Taken as a whole, the budget increase is mostly due to the Town wide revaluation that will happen this year.

The Town Hall building occupied much of the Board of Selectmen's agenda this year. The Board has been diligent gathering as much information as possible to make informed decisions on how to proceed with the building, focusing on safety and the budget. The Board has been cautious in making decisions to determine the long term result is in the best interest of the Town. At the forefront of our decision will be to provide a safe working environment for all Town employees. To that end, in the short term, the Town Offices were relocated to 243 Amesbury Road. The next focus is to relocate the police department to a more permanent facility, certainly one with running water and a bathroom.

The Board appreciated the voters' support last year in raising the road maintenance warrant article once again to \$200,000.00. Due to the economy, the amount had been decreased in previous years. By continuing to upkeep the roads, it cuts down on the maintenance in the budget line item over the long term. This year roads in Kensington Farms were redone and the final coat was put on Stumpfield Road to preserve the work that had been done the year before. Much roadside tree work was able to be done this year as well as other road projects due to the small amount of snow last winter. The tree work will help in the event of unusual storms like the ones we have had in the last couple of years that have resulted in long power outages.

The Board of Selectmen works best and most effectively with constant feedback from its residents. The Town of Kensington has an amazing community of residents which makes it a great place to live. Thank you to all Town of Kensington elected officials, employees and volunteers. Your time, dedication and enthusiasm contribute greatly to Kensington's charm and character.

Respectfully Submitted,

Stefanie Johnstone, Chairwoman

Russell Perry

Kevin Rosencrantz

# Town Officials

## ANIMAL CONTROL

Juli Noyes

## BOARD OF FIRE ENGINEERS

Alfred Felch  
Fire Chief  
Board of Selectmen

## BOARD OF HEALTH

Karl Singer, MD  
Board of Selectmen  
Police Chief

## BOARD OF SELECTMEN

Stefanie Johnstone ..... Exp. 3/13  
Kevin Rosencrantz ..... Exp. 3/14  
Russell Perry ..... Exp. 3/15

## BOUNDARY WALKER

VACANT

## BUILDING INSPECTOR

Bill Grant.....Exp. 4/12

## BUILDING SAFETY COMMITTEE

Dan Barrette  
Dave Buxton  
Susan Gilbert  
Chief Charles LeBlanc  
Russell Perry  
Carl Rezendes  
Chief Michael Sielicki

## CEMETERY TRUSTEES

Richard Bates..... Exp. 3/13  
Joan Webber ..... Exp. 4/14  
Carlton Rezendes ..... Exp. 3/15

## CONSERVATION COMMISSION

Heather Douglas..... Exp. 4/13  
Sydnee Goddard, Chair..... Exp. 4/14  
Robert Gustafson..... Exp. 4/14  
Joan Skewes ..... Exp. 4/15

## ELECTRICAL INSPECTOR

Jim Boyd.....Exp. 10/14

## EMERGENCY MANAGEMENT

Robert Gustafson, Director  
Jason Greene, Asst. Director

## FIRE CHIEF

Charles J. LeBlanc

## FIRE WARDEN

Charles J. LeBlanc

## GRANGE HALL COMMITTEE

Nancy Roffman, Appointed ... Exp. 3/14  
Joan Webber ..... Exp. 4/14  
Carl Rezendes ..... Exp. 3/15

## HIGHWAY SAFETY

Board of Selectmen  
School Board Chairman  
Chief of Police

## LIBRARY TRUSTEES

John Herney ..... Exp. 3/13  
Heather Ritter..... Exp. 3/14  
Janet Seeger ..... Exp. 3/15

## MODERATOR

Harold Bragg..... Exp. 4/13

## PLANNING BOARD

Kate Mignone, Chair ..... Exp. 4/13  
Joan Whitney..... Exp. 4/13  
Steve Wilson, Alt. .... Exp. 4/13  
Peter Merrill ..... Exp. 4/14  
Glen Ritter, Alt. .... Exp. 4/14  
Michael Schwotzer ..... Exp. 4/14  
Robert Solomon ..... Exp. 4/15  
Jim Thompson, Alt..... Exp. 4/15  
Theresa Wojcukiewicz, Alt..... Exp. 4/15  
Kevin Rosencrantz.....Selectmen's Rep.

# Town Officials cont.

## **POLICE DEPARTMENT**

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

## **RECREATION COMMISSION**

Donna Carter ..... Exp. 4/13  
Jodi Lefebvre ..... Exp. 4/13  
Heather Ritter..... Exp. 4/13  
Janet Bunnell..... Exp. 4/14  
Leslie DelSesto..... Exp. 4/15

## **ROAD MANAGER**

David Buxton

## **ROCKINGHAM PLANNING COMMISSION REP.**

Joan Whitney..... Exp. 4/14

## **SAWYER/ KENSINGTON TRUST TRUSTEES**

Michael DelSesto..... Exp. 10/13  
Russell Perry ..... Exp. 10/13  
Keith Palmer ..... Exp. 10/14  
Bruce Cilley..... Exp. 7/15  
Donna Carter ..... Exp. 10/15

## **SEPTIC SYSTEM INSPECTORS**

Rockingham County Conservation District

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

Alfred Felch  
Alan Tuthill

## **SUPERVISOR OF CHECKLIST**

Mary Jane Solomon..... Exp. 3/13  
Harriette Willoughby ..... Exp. 3/14  
Donna Carter ..... Exp. 3/16

## **TAX COLLECTOR**

Carlene Wiggin ..... Exp. 3/13  
Dawn Frost, Deputy

## **TOWN AUDITORS**

Vachon, Clukay & Co.

## **TOWN CLERK**

Amanda (Amy) Phifer ..... Exp. 3/13  
Dawn Frost, Deputy

## **TOWN ENGINEER**

Beals Associates

## **TREASURER**

Sara Belisle ..... Exp. 3/13

## **TRUSTEES OF TRUST FUNDS**

Carl Rezendes ..... Exp. 3/13  
Jim Webber ..... Exp. 3/14  
Ann Smith..... Exp. 3/15

## **ZONING BOARD OF ADJUSTMENT**

Elliott Fixler, Alt..... Exp. 4/13  
Eric Peterson..... Exp. 4/14  
Michael Schwotzer, Alt. .... Exp. 4/14  
John Andreassee ..... Exp. 4/15  
Joan Skewes..... Exp. 4/15



# Meetings & Holidays

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

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

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

SELECTMEN	meet the 1st & 3rd Mondays, monthly, at the Kensington Elementary School Library, 7:30 pm.
PLANNING BOARD	meet the 3rd Tuesday, monthly, at the Kensington Elementary School Library, 7:30 pm
ZONING BOARD OF ADJUSTMENT	meet the 1st Tuesday, monthly, at the Kensington Elementary School Library, 7:30 pm  They only meet if there is official business.
CONSERVATION COMMISSION	meet the 2nd Tuesday, monthly, at the Kensington Elementary School Library, 7:00 pm
RECREATION COMMISSION	meet the 2nd Wednesday, monthly, at the Kensington Grocery Store, 5:30 pm.
SAWYER KENSINGTON TRUST	meet the 3rd Wednesday monthly at the Pinnacle Center, 199 South Road, 7:30pm
KES SCHOOL BOARD	meet the 2nd Wednesday, monthly, at the School, 6:00 pm
COOPERATIVE SCHOOL BOARD	meet the 3rd Tuesday, monthly, at the Exeter High School, Roy Morrisette Alumni Room 7:00 p.m., subject to change.

## TOWN OFFICES ARE CLOSED ON THESE HOLIDAYS

New Year's Day	Tuesday	January 1, 2013
Martin Luther King Jr. Day	Monday	January 21, 2013
Presidents Day	Monday	February 18, 2013
Memorial Day	Monday	May 27, 2013
Fourth of July	Thursday	July 4, 2013
Labor Day	Monday	September 2, 2013
Columbus Day	Monday	October 14, 2013
Veterans Day	Monday	November 11, 2013
Thanksgiving Day	Thursday	November 28, 2013
Christmas Eve	Tuesday	December 24, 2013
Christmas Day	Wednesday	December 25, 2013

# Town Hall Office Hours & Contact Information

## TOWN OFFICES KENSINGTON TOWN HALL

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

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

Phone (603) 772-5423

Fax (603) 772-6841

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

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

### ADMINISTRATIVE ASSISTANT

Lynne Bonitatibus

Telephone extension, #4

Office Hours:

Monday – Thursday 8:30 am - 1:30 pm

### ASSESSOR'S OFFICE

Kathleen Felch, Assessing Clerk

Telephone extension, #3

Office Hours:

Monday – Thursday 8:30 am – 1:30 pm

### TAX COLLECTOR'S OFFICE

Carlene Wiggin, Tax Collector

Telephone extension, #2

Office Hours:

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

Wednesday evening - 6:30 pm - 8 pm

### TOWN CLERK'S OFFICE

Amy Phiifer (resigned), Town Clerk

Telephone extension, #1

Dawn Frost, Deputy Town Clerk

Tuesday, 9:00 am – 1:00 pm

Office Hours:\*subject to change

Thursday, 12:00- 7:00 pm

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### POLICE DEPARTMENT

Michael Sielicki, Police Chief

Toni Ann Capozzi-Gorski, Admin.

Office Hours:

Monday – Thursday 9:00 am – 4:00 pm, Friday 9am-1pm

Direct phone number (Town Hall):

772-2929

Rockingham Dispatch:

772-4716

### FIRE DEPARTMENT

Charles LeBlanc, Chief 772-5751

Emergency 911

Non-emergency 502-3203

AMBULANCE - Rescue Squad 911

# Basic Zoning Information & Ordinances

## INFORMATION FOR RESIDENTS

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

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

# Basic Zoning Information & Ordinances

SUBJECT	LIMITATIONS	REGULATORY BODY
Building Permit	No construction until permit approved by Selectmen	Building Inspector
Occupancy Permit	No occupancy or use of new or modified building until approved	Building Inspector
Septic System	Must meet Town and State standards	Board of Health Health Officer
Driveways	Must have permit before work starts And 10 ft. negative 2% pitch	State Hwy - State Town Road – Planning Board
Gravel	Must have permit for any new excavation	Planning Board
Signs	Size, lighting and location	Planning Board
Bonfires	No burning without permit	Fire Warden
Timber Harvest	Yield Tax limits on cutting	Selectmen
Motor Vehicle Registration	Annual	Town Clerk
Dog License	Dog must have rabies shot	Town Clerk
Dog Control	Dog must be controlled on owner's property	Animal Control Officer
Town Hall/Town Park	Private functions by prior written approval of Selectmen	Selectmen
Junk Cars vehicle on lot	No more than one unregistered	Selectmen
Refuse Disposal	Weekly pick-up Tuesdays, in containers at end of driveway*	Selectmen
Recycling	1st & 3rd Tuesday-paper 2nd & 4th Tuesday-plastic, cans, etc. No recycling on 5th Tuesday*	Selectmen

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

# Trash & Recycling

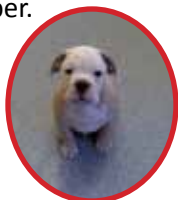
## TRASH PICKUP EVERY TUESDAY BEGINNING AT 6:30 AM

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

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

### RECYCLING

The 1st and 3rd Tuesdays are for paper products. The 2nd and 4th Tuesdays are for plastic, cans, bottles, etc. There is no recycling pick up on a 5th Tuesday. For 2013 this will affect the months of January, April, July, October and December.



### LICENSING OF DOGS



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

License fees are as follows:

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

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

### JUNK CAR REGULATIONS

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

# 2013 Town of Kensington Warrant

## TOWN WARRANT THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Kensington in the County of Rockingham in said State, qualified to vote in Town Affairs:

### **FIRST SESSION:**

You are hereby notified to meet at the Kensington Elementary School Multi-purpose Room, 122 Amesbury Road, in said Kensington on Wednesday, the sixth day of February 2013, at 7:30pm for the purpose of transacting all business other than voting by official ballot.

### **SECOND SESSION:**

You are hereby notified to meet thereafter at the Kensington Elementary School Multi-purpose Room, 122 Amesbury Road, in said Kensington on Tuesday, the twelfth day of March 2013, to elect officers, vote on zoning articles and to vote on all warrant articles from the session by official ballot. Polls will be open from 8:00am to 7:30pm.

**ARTICLE 1:** To choose all necessary Town Officials for the year ensuing.

**ARTICLE 2:** Are you in favor of the adoption of the amendment of Chapter V, Article 2.3 A.4 and A.5 as proposed by the Planning Board for the Kensington zoning ordinance as follows?

#### **Article 2.3 Submission of Information (Amended 3-10-2009)**

- A. All Permit applications shall be accompanied by the following information:
1. Driveway location, entrance, exit or approach. The location shall be selected to most adequately protect the safety of the traveling public;
  2. Drainage improvements, such as culverts or swales, and any channelization to be installed by the applicant;
  3. Proposed grading that adequately protects and promotes highway drainage and permits a safe and controlled approach to the road in all seasons of the year. Driveways shall pitch away from all town roads and private roads, for ten feet at a grade not less than 2%; and
  4. All driveway permit application shall show the exact location of the driveway and the presence of *wetlands per the town's wetland ordinance and or regulations.*
  5. *All permits to be submitted to the town seven or more days before the scheduled Planning Board meeting.*

Recommended by the Planning Board

**ARTICLE 3:** Are you in favor of the adoption of the definition of Road Frontage as proposed by the Planning Board for the Kensington zoning ordinance as follows?

# 2013 Town of Kensington Warrant

## **ROAD FRONTAGE DEFINITION-**

The length of the lot bordering on and providing access to a Class V (or Better) highway but excluding limited or restricted access highways, or a street, as defined and as used in Title LXIV, Planning and Zoning, of the Revised Statutes Annotated, shown on a plat approved by the planning board. Footage requirements as specified by this ordinance shall be continuous. In the case of corner lots, frontage and front lot lines shall mean the dimensions and lines on both intersecting streets.

Recommended by the Planning Board

**ARTICLE 4:** Are you in favor of the adoption of the amended commercial and industrial use district as proposed by the Planning Board for the Kensington zoning ordinance as follows?

The Commercial and Industrial Use District (CI District) is outlined on the Official Town Zoning Map and are defined below using 2012 property tax map and parcel numbers. All properties not listed below, or depicted on the Official Zoning Map as part of the CI District shall be considered to be located within the Residential and Agricultural use District (RA District).

### A. Description

The Commercial and Industrial District (CI District) is defined using 2012 Property Tax Map and Parcel numbers for each property located within this district. The following is a list of properties, or parts thereof located within said district: Tax Map 3 Lots 12, 13, 13-1, 13-2, 15, 16, 17, 17-1, 17-2, 18, 19, 21, 21-1, 22, 22-1, 22-2, 22-1-2, 23, 23-1, 24, 25, 26, 27, 28 and 34. The CI district also includes part of Tax Map 3 Lot 30 closest to Route 150 (Amesbury Road) from the frontage corner property bound at Route 150 (Amesbury Road) and South Road, which runs approximately two hundred and thirty feet (230') west along the property boundary of Tax Map 3 Lot 30 with South Road. From the end of that distance the CI district boundary line extends north to a pin set one hundred and twelve feet (112') from the frontage property boundary on Route 150 (Amesbury Road) between Tax Map 3 Lot 29 and Lot 30 to the back corner property boundary of Tax Map 3 Lot 29 and Lot 30.

Recommended by the Planning Board

**ARTICLE 5:** Are you in favor of the adoption of Article 12 as proposed by the Planning Board for the Kensington zoning ordinance as follows?

## **ARTICLE 12: AMENDMENTS, CONFLICTS AND PENALTIES, ADMINISTRATION, SEVERABILITY AND EFFECTIVE DATE**

### **12.1 Amendments**

# 2013 Town of Kensington Warrant

This Ordinance may be amended by a majority vote of any legal Town Meeting when such amendment has received a final public hearing by the legislative body, which hearing has been advertised and given a legal notice; or when such amendment has received a preliminary public hearing and has been published in its entirety in the warrant calling for the meeting.

## 12.2 Conflicts and Penalties

### A. Conflicting Sections

Whenever the regulations made under the authority hereof differ from those prescribed by any statute, ordinance or other regulation, that provision which imposes the greater restriction or the higher standard shall govern.

### B. Penalties

Any violation of this Ordinance shall be punishable as stated in RSA 676:17, IV, as it may be amended. Additionally in the event the Town is required to seek injunctive relief to enforce any provision of this Ordinance, the Town shall seek the imposition of all costs and attorney's fees in pursuing such action from any violator of this Ordinance unless in the judgment of the Selectmen the violation was inadvertent or otherwise excusable. Additionally, in the event that any person shall fail to obtain any permit required under this Ordinance or any other land use regulation of the Town of Kensington, including but not limited to, the Town's Building Ordinance, the Planning Board's Site Plan Review, Subdivision, and Excavation Regulations, the Requirements for Siting Septic Systems Ordinance, and the Regulations re: Driveways and other Accesses to Town Roads, any and all permit or application fees shall be trebled unless the appropriate enforcing body shall find that the failure to obtain the permit was inadvertent or otherwise excusable. The purpose of this provision is to insure that the Town recovers the costs associated with the administrative enforcement of its land use regulations.

## 12.3 Administration

12.3.1 General: The provisions of the Kensington Zoning Ordinance shall be administered by the following:

- A. Building Inspector for building permits;



# 2013 Town of Kensington Warrant

- B. Planning Board for subdivision, site plan review, and conditional use approval; and
- C. Zoning Board of Adjustment for special exception approval and any variances granted from the ordinance.

**12.3.2** Enforcement: The Board of Selectmen 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.

## **12.4 Severability**

If any section, clause, provision or portion of this ordinance shall be held to be invalid or unconstitutional by any court of competent jurisdiction, such holding shall not affect or impair any other section, clause, provision or portion of this ordinance.

## **12.5 Effective Date**

This Ordinance, and amendments, shall take effect upon its passage.  
Recommended by the Planning Board

**ARTICLE 6:** Shall the Town of Kensington raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$1,675,661.00 (One million, six hundred seventy five thousand, six hundred sixty one dollars). Should this article be defeated, the operating budget shall be \$1,639,454.00 (One million, six hundred thirty nine thousand, four hundred fifty four dollars), which is the same as last year, with certain adjustments required by previous action of the voters or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Note: This warrant article (operating budget) does not include appropriations in any other warrant article.

Selectmen recommend this appropriation unanimously

**ARTICLE 7:** To see if the municipality will vote to authorize the selectmen to enter into the second year of a seven year lease agreement for \$380,000 (three hundred eighty thousand dollars) for the purpose of leasing a new fire truck and to raise and appropriate the sum of \$60,740 (sixty thousand seven hundred forty dollars) for the second year's payment for that purpose. This lease agreement contains an escape clause. (Majority vote required). In subsequent years, if the annual appropriation is not approved, the lease

# 2013 Town of Kensington Warrant

terminates and the truck will be returned. If this lease is approved for each of the seven years, a warrant article will be set forth to expend \$19,000 (nineteen thousand dollars) from the fire department equipment capital reserve fund to offset the final payment only.

Selectmen recommend this appropriation unanimously

**ARTICLE 8:** To see if the town will vote to raise and appropriate the sum of \$200,000 (two hundred thousand dollars) for town road reconstruction. This will be a non-lapsing appropriation as per RSA 32:7, VI and will not lapse until December 31, 2014. This appropriation is in addition to Warrant Article 6, the operating budget article.

Selectmen recommend this appropriation unanimously

**ARTICLE 9:** To see if the municipality will vote to raise and appropriate the sum of \$2,000 (two thousand dollars) for maintenance of the Grange Hall. This will be a non-lapsing article.

Selectmen recommend this appropriation unanimously

**ARTICLE 10:** To see if the municipality will vote to require the governing body to determine and include an estimated tax impact statement on warrant articles per RSA 32:5, V-b.

Selectmen recommend this appropriation unanimously

**ARTICLE 11 :** To see if the Town will vote to adopt the provisions of RSA 41:14-a and authorize the Selectmen to acquire or sell land or buildings under the procedures contained in RSA 41:14-a and to authorize the Selectmen to enter into any lease or other transaction in connection with such land or buildings?

Selectmen recommend this appropriation unanimously

**ARTICLE 12:** Shall the Town vote to authorize the Board of Selectmen to convey a conservation easement on the so-called Sargent Tract, consisting of 10.280 acres of open space identified as a part of Tax Map 9 Lot 9, to the Southeast Land Trust of New Hampshire, which already holds a conservation easement on the remainder of said parcel, to ensure the long-term protection and stewardship of this property, which is also adjacent to other lands owned by the Town and protected by conservation easement.

Selectmen recommend this appropriation unanimously

**ARTICLE 13:** By petition of Marina Kirsch, T. Kate Mignone and 25 other registered voters: To see if the Town will accept Hudson Drive in its present condition as a Class V (5) Town Road. This road has been approved by the Town Engineer, the Fire Chief and the Road Manager (12/15/12).

Selectmen recommend this appropriation unanimously

**ARTICLE 14:** By petition to see if the town will vote to adopt the provisions of NH RSA 72:65 through RSA 72:68 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with wind-powered energy systems intended for

# 2013 Town of Kensington Warrant

use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying equipment under these statutes.

The State of New Hampshire has given municipalities the option of this incentive to utilize Renewable Energy Systems, and lessen our dependence on fossil fuels.

Selectmen do not recommend this appropriation.

**ARTICLE 15:** By petition to see if the town will vote to adopt the provisions of NH RSA 72:69 through RSA 72:72 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with wood heating energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying equipment under these statutes.

The State of New Hampshire has given municipalities the option of this incentive to utilize Renewable Energy Systems, and lessen our dependence on fossil fuels.

Selectmen do not recommend this appropriation.

**ARTICLE 16:** By petition to see if the town will vote to adopt the provisions of NH RSA 72:61 through RSA 72:64 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with solar energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying equipment under these statutes.

The State of New Hampshire has given municipalities the option of this incentive to utilize Renewable Energy Systems, and lessen our dependence on fossil fuels.

Selectmen do not recommend this appropriation.

**ARTICLE 17:** By petition to see if the town will raise and appropriate funding in the amount of \$10,000 to conduct the first comprehensive and objective study, by an independent Certified Industrial Hygienist with no conflict of interest, on the Kensington Town Hall to determine what remediation work is required to allow safe use by town employees. This study will be managed by the Friends of the Town Hall in conjunction with the Selectmen.

It is alleged that Town employees have become sick while working in the town hall, however multiple studies performed at the request of town officials have NOT conclusively identified the causal agent(s) for these illnesses. This funding will allow an objective study to be conducted by a Certified Industrial Hygienist (CIH) with no conflict of interest. The focus of the study will be to identify related to adverse health effects and to assist the town with implementing the most cost-practical solutions that provide a safe environment and allow the building to function as a municipal facility.

Studies conducted by the town have presumed that moisture intrusion and mold spores are the cause of the alleged adverse health effects. The Friends of the Kensington Town Hall procured an independent study to determine the cost and procedures to restore the

# 2013 Town of Kensington Warrant

building to useful life based on this prior assumption of moisture as well as on broader air quality concerns. This independent study was conducted by AEC Group of Newmarket, New Hampshire and concluded that remediation, renovation and historic preservation of the existing Town Hall can be accomplished for approximately \$150,000. This sum (\$150,000) would address the concerns raised by the previous reports commissioned by the Town of Kensington and is significantly lower than projected costs estimated by recent proposals procured and considered by the town.

Selectmen do not recommend this appropriation.

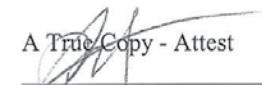
**ARTICLE 18:** To see if the town will allow board of selectmen the authority to establish or amend fees at any time without further vote of the town pursuant to RSA 41:9-a. Before establishing or amending a fee, there is a requirement for public notice and a public hearing. Once in place, the authorization remains until rescinded at a future town meeting.

Selectmen recommend this appropriation unanimously.

**ARTICLE 19:** To see if the Town of Kensington will vote to raise and appropriate up to \$175k for the purchase of land within a suitable location near the center of town for a municipal building(s).

Selectmen recommend this appropriation unanimously.

A True Copy - Attest

  
\_\_\_\_\_  
Stephanie Johnstone, Chair

  
\_\_\_\_\_  
Kevin Rosencrantz


  
\_\_\_\_\_  
Russell Perry

Selectmen  
of  
Kensington, NH

25th day of January 2013

We hereby certify that we gave notice to the inhabitants within named, to meet at the time and place and for the purpose within mentioned, by posting an attested copy of the within Warrant at the Kensington Grocery Store, being a public place of meeting in said Town, at the Kensington Elementary School and at the Town Hall on the 28th day of January, 2013

  
\_\_\_\_\_  
Stephanie Johnstone, Chair

  
\_\_\_\_\_  
Kevin Rosencrantz

  
\_\_\_\_\_  
Russell Perry

Selectmen  
of  
Kensington, NH

# 2013 Deliberative Session Minutes

## February 6, 2013 Deliberative Session Minutes

### For the Town of Kensington

Moderator, Harold Bragg called the meeting to order at 7:30pm. Followed by a salute to the flag led by Sargent Sanders. In attendance were Selectmen: Russell Perry, Stefanie Johnstone, Kevin Rosencrantz and Acting Town Clerk: Dawn Frost.

There were approximately 62 registered voters present.

The Moderator read the opening paragraphs of the Town Warrant stating the Town Election would be held Tuesday March 12<sup>th</sup>, 2013 from 8am to 7:30pm at The Kensington Elementary School, multipurpose room. Harold explained how he would conduct the meeting and asked for all amendments to be in writing and presented to the moderator.

**ARTICLE 1:** To choose all necessary Town Officials for the year ensuing.

Selectmen	3yrs	Scott Lowell	Trustee of Trust Funds	3yrs	Carlton Rezendes
Tax Collector	1yr	Carlene Wiggin	Cemetery Trustee	3yrs	Richard E. Bates
Town Clerk	1yr	Pamela Lyn Kehoe	Supervisor of Checklist	6yrs	None Filed
Treasurer	1yr	Sara Belisle			
		Gary Bonitatibus			
Moderator	2yrs	Harold Bragg			
Library Trustee	3yrs	None Filed			

No discussion; positions will be on the ballot as is. All positions will have write-ins.

Planning Board article can't be changed in the Deliberative Session and will go to the Ballot as presented.

**ARTICLE 2:** Are you in favor of the adoption of the amendment of Chapter V, Article 2.3 A.4 and A.5 as proposed by the Planning Board for the Kensington zoning ordinance as follows?

**Article 2.3 Submission of Information** (Amended 3-10-2009)

## 2013 Deliberative Session Minutes

- A. All Permit applications shall be accompanied by the following information:
1. Driveway location, entrance, exit or approach. The location shall be selected to most adequately protect the safety of the traveling public;
  2. Drainage improvements, such as culverts or swales, and any channelization to be installed by the applicant;
  3. Proposed grading that adequately protects and promotes highway drainage and permits a safe and controlled approach to the road in all seasons of the year. Driveways shall pitch away from all town roads and private roads, for ten feet at a grade not less than 2%; and
  4. All driveway permit application shall show the exact location of the driveway and the presence of **wetlands per the town's wetland ordinance and or regulations.**
  5. **All permits to be submitted to the town seven or more days before the scheduled Planning Board meeting.**

Recommended by the Planning Board

Kate Mignone made motion to accept seconded by Mike Schwotzer. There is no discussion, Moderator moves to next article

**ARTICLE 3:** Are you in favor of the adoption of the definition of Road Frontage as proposed by the Planning Board for the Kensington zoning ordinance as follows?

### **ROAD FRONTAGE DEFINITION-**

The length of the lot bordering on and providing access to a Class V (or Better) highway but excluding limited or restricted access highways, or a street, as defined and as used in Title LXIV, Planning and Zoning, of the Revised Statutes Annotated, shown on a plat approved by the planning board. Footage requirements as specified by this ordinance shall be continuous. In the case of corner lots, frontage and front lot lines shall mean the dimensions and lines on both intersecting streets.

Recommended by the Planning Board

Peter Merrill made motion to accept seconded by Mike Schwotzer. There is no discussion, Moderator moves to next article.

**ARTICLE 4:** Are you in favor of the adoption of the amended commercial and industrial use district as proposed by the Planning Board for the Kensington zoning ordinance as follows?

The Commercial and Industrial Use District (CI District) is outlined on the Official Town Zoning Map and are defined below using 2012 property tax map and parcel numbers. All properties not listed below, or depicted on the Official Zoning Map as part of the CI District shall be considered to be located within the Residential and Agricultural use District (RA District).

## 2013 Deliberative Session Minutes

### A. Description

The Commercial and Industrial District (CI District) is defined using 2012 Property Tax Map and Parcel numbers for each property located within this district. The following is a list of properties, or parts thereof located within said district: Tax Map 3 Lots 12, 13, 13-1, 13-2, 15, 16, 17, 17-1, 17-2, 18, 19, 21, 21-1, 22, 22-1, 22-2, 22-1-2, 23, 23-1, 24, 25, 26, 27, 28 and 34. The CI district also includes part of Tax Map 3 Lot 30 closest to Route 150 (Amesbury Road) from the frontage corner property bound at Route 150 (Amesbury Road) and South Road, which runs approximately two hundred and thirty feet (230') west along the property boundary of Tax Map 3 Lot 30 with South Road. From the end of that distance the CI district boundary line extends north to a pin set one hundred and twelve feet (112') from the frontage property boundary on Route 150 (Amesbury Road) between Tax Map 3 Lot 29 and Lot 30 to the back corner property boundary of Tax Map 3 Lot 29 and Lot 30.

Recommended by the Planning Board

Kate Mignone motions to accept, seconded by Mike Schwotzer. There is no discussion  
Moderator moves to next article.

**ARTICLE 5:** Are you in favor of the adoption of Article 12 as proposed by the Planning Board for the Kensington zoning ordinance as follows?

### **ARTICLE 12: AMENDMENTS, CONFLICTS AND PENALTIES, ADMINISTRATION, SEVERABILITY AND EFFECTIVE DATE**

#### **12.1 Amendments**

This Ordinance may be amended by a majority vote of any legal Town Meeting when such amendment has received a final public hearing by the legislative body, which hearing has been advertised and given a legal notice; or when such amendment has received a preliminary public hearing and has been published in its entirety in the warrant calling for the meeting.

#### **12.2 Conflicts and Penalties**

##### **A. Conflicting Sections**

Whenever the regulations made under the authority hereof differ from those prescribed by any statute, ordinance or other regulation, that provision which imposes the greater restriction or the higher standard shall govern.

## 2013 Deliberative Session Minutes

### B. Penalties

Any violation of this Ordinance shall be punishable as stated in RSA 676:17, IV, as it may be amended. Additionally in the event the Town is required to seek injunctive relief to enforce any provision of this Ordinance, the Town shall seek the imposition of all costs and attorney's fees in pursuing such action from any violator of this Ordinance unless in the judgment of the Selectmen the violation was inadvertent or otherwise excusable. Additionally, in the event that any person shall fail to obtain any permit required under this Ordinance or any other land use regulation of the Town of Kensington, including but not limited to, the Town's Building Ordinance, the Planning Board's Site Plan Review, Subdivision, and Excavation Regulations, the Requirements for Siting Septic Systems Ordinance, and the Regulations re: Driveways and other Accesses to Town Roads, any and all permit or application fees shall be trebled unless the appropriate enforcing body shall find that the failure to obtain the permit was inadvertent or otherwise excusable. The purpose of this provision is to insure that the Town recovers the costs associated with the administrative enforcement of its land use regulations.

### 12.3 Administration

**12.3.1** General: The provisions of the Kensington Zoning Ordinance shall be administered by the following:

- A. Building Inspector for building permits;
- B. Planning Board for subdivision, site plan review, and conditional use approval; and
- C. Zoning Board of Adjustment for special exception approval and any variances granted from the ordinance.

**12.3.2** Enforcement: The Board of Selectmen 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.

### 12.4 Severability



## 2013 Deliberative Session Minutes

If any section, clause, provision or portion of this ordinance shall be held to be invalid or unconstitutional by any court of competent jurisdiction, such holding shall not affect or impair any other section, clause, provision or portion of this ordinance.

### 12.5 Effective Date

This Ordinance, and amendments, shall take effect upon its passage.

Recommended by the Planning Board

Peter Merrill motions to accept seconded by Mike Schwotzer. No discussion, Moderator moves to next article.

**ARTICLE 6:** Shall the Town of Kensington raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$1,675,661.00 (One million, six hundred seventy five thousand, six hundred sixty one dollars). Should this article be defeated, the operating budget shall be \$1,639,454.00 (One million, six hundred thirty nine thousand, four hundred fifty four dollars), which is the same as last year, with certain adjustments required by previous action of the voters or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Note: This warrant article (operating budget) does not include appropriations in any other warrant article.

Selectmen recommend this appropriation unanimously

Any amendments:

Chair Stefanie Johnstone motions to accept seconded by Robert Gustafson. Mike Schwotzer motions to amend seconded by Peter Merrill. Amended Article submitted

Motion to amend Warrant Article 6 by deleting the words “totaling \$1,675,661.00 (One million, six hundred seventy five thousand, six hundred sixty one dollars)” and replacing them with the words “totaling \$1,676,784.00 (One million, six hundred seventy six thousand, seven hundred eighty four dollars).”

The difference being \$1,123. (one thousand one hundred twenty three dollars) which is intended to be used to grant a 4% raise to the Assessing Clerk who has been at the same salary level since being hired in 2008. The percentage increase used in this amendment is the same as the percentage raise granted to the Administrative Assistant in the proposed 2013 budget.

The amended warrant article would then read:

## 2013 Deliberative Session Minutes

**ARTICLE 6:** Shall the Town of Kensington raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$1,676,784.00 (One million, six hundred seventy six thousand, seven hundred eighty four dollars). Should this article be defeated, the operating budget shall be \$1,639,454.00 (One million, six hundred thirty nine thousand, four hundred fifty four dollars), which is the same as last year, with certain adjustments required by previous action of the voters or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Note: This warrant article (operating budget) does not include appropriations in any other warrant article. Selectmen recommend this appropriation unanimously

Mike Schwotzer expressed that he felt Assessing Clerk Kathy Felch goes above and beyond duties with Planning Board, Zoning Board, bookkeeping and deserves an increase in pay. Rich Powers asked for input from selectmen Russell Perry stated only increase in pay approved in the budget was to Administrative Assistant for specific duties added to job. Dara Fabrizio questioned selectmen if amendment passed would they allocate amendment, Russell Perry answered yes. Joan Skewes and Rich Waldron asked for elaboration on increases in overall budget, Russell Perry spoke to answer. Peter Merrill questioned certain reductions Russell Perry spoke to answer. Moderator asked to repeat amendment, voice vote in the affirmative amended article carries.

**ARTICLE 7:** To see if the municipality will vote to authorize the selectmen to enter into the second year of a seven year lease agreement for \$380,000 (three hundred eighty thousand dollars) for the purpose of leasing a new fire truck and to raise and appropriate the sum of \$60,740 (sixty thousand seven hundred forty dollars) for the second year's payment for that purpose. This lease agreement contains an escape clause. (Majority vote required). In subsequent years, if the annual appropriation is not approved, the lease terminates and the truck will be returned. If this lease is approved for each of the seven years, a warrant article will be set forth to expend \$19,000 (nineteen thousand dollars) from the fire department equipment capital reserve fund to offset the final payment only. Selectmen recommend this appropriation unanimously

Mike Schwotzer motioned to accept seconded by Rich Powers, Discussion: Peter Merrill Questioned 2<sup>nd</sup> year for payment has truck been received. Charles Leblanc Fire Chief responded delivery should take place end of April Peter asked what will be done with truck that is being replaced. Charles stated would be stripped down interest has been shown in it. Dennis Roffman questioned 1<sup>st</sup> payment without delivery of truck. Selectmen Russell Perry and Selectmen Kevin Rosencrantz explained payment is in escrow and is being held. Charles Leblanc stated truck is special ordered with specific specifications by Fire Department. Kevin Rosencrantz explained 1<sup>st</sup> payment must be made even if vote does not pass. Marina Kirsch questioned how long the truck is expected to be in service.

## 2013 Deliberative Session Minutes

Charlie Leblanc answered 25-30 yrs. No more discussion voice vote in the affirmative article carries.

**ARTICLE 8:** To see if the town will vote to raise and appropriate the sum of \$200,000 (two hundred thousand dollars) for town road reconstruction. This will be a non-lapsing appropriation as per RSA 32:7, VI and will not lapse until December 31, 2014. This appropriation is in addition to Warrant Article 6, the operating budget article.

Selectmen recommend this appropriation unanimously

Mike Schwotzer motioned to accept seconded by Chair Stefanie Johnstone. Discussion: Kay Christie questioned isn't this included in operating budget. Selectmen Kevin Rosencrantz explained upkeep is in the budget, article is for reconstruction. Road Manager David Buxton stated reconstruction has been warrant articles since 1999. Jim Thompson asked where last year's 200,000 spent. Dave responded Kensington Farms and Stumpfield Rd. Tim Galitski wanted to know what roads need repair Dave explained Selectmen, himself and engineers determine what roads are in the most need. After funds are appropriated roads are evaluated. Elaine Bodwell expressed concerns regarding speed tables on Trundle Bed Lane, Dave explained resolutions are being discussed to make them more visible. Voice vote in the affirmative article carries.

**ARTICLE 9:** To see if the municipality will vote to raise and appropriate the sum of \$2,000 (two thousand dollars) for maintenance of the Grange Hall. This will be a non-lapsing article.

Selectmen recommend this appropriation unanimously

Selectmen Kevin Rosencrantz motioned to accept seconded by Robert Gustafson, no discussion article carries.

**Motion to amend Warrant Articles 10 / 11 / 12 / 13 / 14 / 15 / 16 / 18 by deleting the word "appropriation" from the Selectman's recommendations and replacing it with the word "article". This is being done because the articles in question do not contain any dollar values to be raised so therefore contain no appropriations.**

**This is strictly House Keeping.**

**ARTICLE 10:** To see if the municipality will vote to require the governing body to determine and include an estimated tax impact statement on warrant articles per RSA 32:5, V-b.

Selectmen recommend this appropriation unanimously

Mike Schwotzer motioned to accept seconded by Rich Powers. Mike Schwotzer provided explanation Hampton doing the same thing Law just changed and requires it. No further discussion voice vote in the affirmative article carries.

## 2013 Deliberative Session Minutes

**ARTICLE 11:** To see if the Town will vote to adopt the provisions of RSA 41:14-a and authorize the Selectmen to acquire or sell land or buildings under the procedures contained in RSA 41:14-a and to authorize the Selectmen to enter into any lease or other transaction in connection with such land or buildings?

Selectmen recommend this appropriation unanimously

Mike Schwotzer move to accept seconded by Selectmen Kevin Rosencrantz Frank Whittemore questioned purpose lengthy discussion ensued. Selectmen explained would only give them the opportunity to negotiate not purchase would still need town approval for selling or purchasing following the statutes of RSA's. Peter Merrill asked if there have been negotiations already Russell Perry stated inquiries not negotiations. Sargent Sanders looked up RSA and it requires two public hearings prior to buying or selling. June Hampe believes it gives selectmen too much power Dara Fabrizio her understanding would give more opportunity so would not have to wait for a once a year vote would allow more freedom. Bob Schrepf motioned to amend language of article to read:

**ARTICLE 11:** To see if the Town will vote to adopt the provisions of RSA 41:14-a and authorize the Selectmen to negotiate with the intent to acquire or sell land or buildings under the procedures contained in RSA 41:14-a and to authorize the Selectmen to enter into any lease or other transaction in connection with such land or buildings?

Moderator Harold Bragg read amended article Ann Smith of Moulton Ridge Rd seconded motion to accept. Selectmen Kevin Rosencrantz stated attorney prepared article selectmen didn't RSA was reiterated by Selectmen Russell Perry. Peter Merrill called for vote on amended article standing vote 29 to 21 Harold rereads approved w/o changing subject matter amended article carries.

**ARTICLE 12:** Shall the Town vote to authorize the Board of Selectmen to convey a conservation easement on the so-called Sargent Tract, consisting of 10.280 acres of open space identified as a part of Tax Map 9 Lot 9, to the Southeast Land Trust of New Hampshire, which already holds a conservation easement on the remainder of said parcel, to ensure the long-term protection and stewardship of this property, which is also adjacent to other lands owned by the Town and protected by conservation easement.

Selectmen recommend this appropriation unanimously

Joan Skewes motion to accept seconded by Mike Schwotzer Joan Skewes provides explanation Donna Carter questioned article limiting the use of the land for the town noting there is a pond located there. What rights would be given up. Joan explained the land trust would then oversee the land to be sure it's unencumbered upon. June Hampe wanted to know what choices the town had for use of the land Joan replied conservation land forestry, trails, increase green space in town. Article reread no further discussion voice vote affirmative article carries to ballot.

## 2013 Deliberative Session Minutes

**ARTICLE 13:** By petition of Marina Kirsch, T. Kate Mignone and 25 other registered voters: To see if the Town will accept Hudson Drive in its present condition as a Class V (5) Town Road. This road has been approved by the Town Engineer, the Fire Chief and the Road Manager (12/15/12).

Selectmen recommend this appropriation unanimously

Kate Mignone motion to accept seconded by Dara Fabrizio Discussion: Fred Feldman questioned what present condition means. Kate Mignone Planning Board Chair states it meets all conditions Marina Kirsch states perfect condition 5 years old. Selectmen Russell Perry town would release bond accept Hudson Drive as town road and it would be plowed and maintained no concerns. Richard Welsh wanted to know if money was recovered from excavation of gravel. Dave Buxton responded wasn't filed to excavate with intent for gravel pit, approved by Planning Board for excavation for the road and lots. Voice vote affirmative carries to ballot.

**ARTICLE 14:** By petition to see if the town will vote to adopt the provisions of NH RSA 72:65 through RSA 72:68 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with wind-powered energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying equipment under these statutes.

The State of New Hampshire has given municipalities the option of this incentive to utilize Renewable Energy Systems, and lessen our dependence on fossil fuels.

Selectmen do not recommend this appropriation.

Selectmen Russell Perry motion to accept seconded by Chair Stefanie Johnstone Selectmen did not have enough information initially but now recommend articles #14, 15, and 16. Peter Merrill proposed this and the next two articles read literature referring to Governor Lynch proposal some discussion. Has been on the books since 1977 all surrounding towns have accepted. Meant to improve renewable energy bring costs of energy down. Some lengthy discussion. Karina Kirsch approval should cause applause for trying to help us, called to approve. Seconded by Mike Schwotzer voice vote affirmative carries to ballot.

## 2013 Deliberative Session Minutes

**ARTICLE 15:** By petition to see if the town will vote to adopt the provisions of NH RSA 72:69 through RSA 72:72 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with wood heating energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying equipment under these statutes.

The State of New Hampshire has given municipalities the option of this incentive to utilize Renewable Energy Systems, and lessen our dependence on fossil fuels.

Selectmen do not recommend this appropriation.

Selectmen Russell Perry motion to accept seconded by Chair Stefanie Johnstone little discussion voice vote affirmative carries to ballot.

**ARTICLE 16:** By petition to see if the town will vote to adopt the provisions of NH RSA 72:61 through RSA 72:64 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with solar energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying equipment under these statutes.

The State of New Hampshire has given municipalities the option of this incentive to utilize Renewable Energy Systems, and lessen our dependence on fossil fuels.

Selectmen do not recommend this appropriation.

Selectmen Kevin Rosencrantz motions to accept seconded by Selectmen Russell Perry voice vote affirmative carries to ballot.

**ARTICLE 17:** By petition to see if the town will raise and appropriate funding in the amount of \$10,000 to conduct the first comprehensive and objective study, by an independent Certified Industrial Hygienist with no conflict of interest, on the Kensington Town Hall to determine what remediation work is required to allow safe use by town employees. This study will be managed by the Friends of the Town Hall in conjunction with the Selectmen.

It is alleged that Town employees have become sick while working in the town hall, however multiple studies performed at the request of town officials have NOT conclusively identified the causal agent(s) for these illnesses. This funding will allow an objective study to be conducted by a Certified Industrial Hygienist (CIH) with no conflict

## 2013 Deliberative Session Minutes

of interest. The focus of the study will be to identify related to adverse health effects and to assist the town with implementing the most cost-practical solutions that provide a safe environment and allow the building to function as a municipal facility.

Studies conducted by the town have presumed that moisture intrusion and mold spores are the cause of the alleged adverse health effects. The Friends of the Kensington Town Hall procured an independent study to determine the cost and procedures to restore the building to useful life based on this prior assumption of moisture as well as on broader air quality concerns. This independent study was conducted by AEC Group of Newmarket, New Hampshire and concluded that remediation, renovation and historic preservation of the existing Town Hall can be accomplished for approximately \$150,000. This sum (\$150,000) would address the concerns raised by the previous reports commissioned by the Town of Kensington and is significantly lower than projected costs estimated by recent proposals procured and considered by the town.

Selectmen do not recommend this appropriation.

Mike Schwotzer motion to accept seconded by Peter Merrill Lynne Monroe explained last two paragraphs were supposed to be explanatory, not to be included in the warrant article. Lynne Monroe was told by the Department of Revenue Administration that just the 1<sup>st</sup> paragraph would be on the warrant. Lynne Monroe submitted an amendment that reads as follows:

**Article 17:**“To see if the town will raise and appropriate funding in the amount of \$10,000 to perform testing, by an independent Certified Industrial Hygienist, on the Kensington Town Hall to determine what remediation work would be required in order to allow safe use of the building. This process will include, and the funding will cover, preliminary cleaning necessary to get accurate results. This study will be managed by the Friends of the Town Hall in conjunction with the selectmen.”

Moderator Harold Bragg read the amended article motion to accept by Frank Whittemore seconded by Richard Fyler. Selectmen Russell Perry believes this changes the intent or subject matter Lynne Monroe states the DRA said it did not change the subject matter of the amendment, states it would be more appropriate for the room to decide. Moderator Harold Bragg gives the room 10 minutes to review then to call a vote to decide if the subject matter has changed. Harold called to order after 10 minutes @ 10pm 14 believed it did change intent, determined no question the majority of the 62 people in the room voted that the subject and intent of the original warrant article did not change with the amendment. Discussion ensued regarding previous studies performed by selectmen. Lynne Monroe and Frank Whittemore believe building has been vacant for three years and conditions change and a baseline is needed to go forward understanding cleaning is not the whole solution. Selectmen Russell Perry says quote the Selectmen received for a full cleaning including duct work was \$35,000. Lynne Monroe suggested a company gave quote it can be done within \$10,000. Lynne Monroe article is not saying anything about what building is used for in the future. First step is to get rid of the problem, this is the most accurate way to get a baseline and learn how to go forward. Lynne Bonitatibus Administrative Assistant to the selectmen had two comments if the DRA does determine

## 2013 Deliberative Session Minutes

a change in subject the amendment would be null and void. A Newmarket company states only an opinion. Selectmen Kevin Rosencrantz ran for office mainly because of the concern of the Town Hall and thought the selectmen were wasting money has now learned a lot. No one says we can fix it with a guarantee. State deemed walkway across street unsafe location on corner. Selectmen believe we have outgrown the building as a municipal building. No guaranteed fix at what point do you stop. Steve Smith brings up now on 4<sup>th</sup> year what is intention. Russell Perry submitted amendment to read \$0 dollars to be appropriated in the article and strike last sentence. Moderator Harold Bragg read 2<sup>nd</sup> amended article, Kevin Rosencrantz motion to accept Chair Stefanie Johnstone seconded. Further discussion Mike Schwotzer called the question Harold Allowed another 5 minutes for further discussion. Mike Schwotzer and Kay Christie both point out selectmen can choose to not spend the money on Town Hall. Deadline passed 2nd amendment called does not carry by voice vote. Original amendment voice vote affirmative, Selectmen Russell Perry Noted the Selectmen do not recommend the article. Original amended article carries to ballot.

**ARTICLE 18:** To see if the town will allow board of selectmen the authority to establish or amend fees at any time without further vote of the town pursuant to RSA 41:9-a. Before establishing or amending a fee, there is a requirement for public notice and a public hearing. Once in place, the authorization remains until rescinded at a future town meeting.

Selectmen recommend this appropriation unanimously.

Mike Schwotzer motion to accept, seconded by Selectmen Russell Perry. Elaine Bodwell asked for elaboration of fees. Selectmen Russell Perry elaborated decal stickers for car registrations, dog fines, licenses, park fees. Selectmen Kevin Rosencrantz agrees some fees need to be increased. Police Chief Sielicki was recognized by the moderator; not being a resident, fees could not go above what the law requires. Mike Schwotzer public hearings give them the tools they need to take care of business. Peter Merrill adds public notice is opinion and a vote of three not the whole town. Tim Galiski would it empower you any new fee any amount. Selectmen Russell Perry not looking to make up fees looking to keep up with current fee structures. Voice vote affirmative article carries to ballot

**ARTICLE 19:** To see if the Town of Kensington will vote to raise and appropriate up to \$175k for the purchase of land within a suitable location near the center of town for a municipal building(s).

Selectmen recommend this appropriation unanimously.

Peter Merrill motion to accept seconded by Mike Schwotzer. Mike Schwotzer submitted amendment to the way article is written to change typo Moderator Harold Bragg states it will be corrected.

Motion to amend Warrant Article 19 by deleting the term "\$175k" and replacing it with "\$175,000 dollars (one hundred seventy five thousand dollars)".



## 2013 Deliberative Session Minutes

This change does not change the meaning or substance but rather makes the warrant article more in compliance with the DRA's suggested format regarding dollar amounts.

The amended warrant article would then read:

**ARTICLE 19:** To see if the Town of Kensington will vote to raise and appropriate up to \$175,000 (one hundred seventy five thousand dollars) for the purchase of land within a suitable location near the center of town for a municipal building(s).  
Selectmen recommend this appropriation unanimously.

June Hampe requests the Selectmen expand on what they see. Selectmen Russell Perry there is not a lot available to them but if something were to come up they would want to act on it. Joni Praded is there a particular site they would like to see available any pursuit at this time. Both Selectmen Russell Perry and Kevin Rosencrantz there are no available options or sites at this time. Peter Merrill questions what location near center of town means some discussion Selectmen Russell Perry Municipal building and church but doesn't want to be too specific. Selectmen Kevin Rosencrantz Any location would go to town decision. Voice vote to close to call, article going to ballot without approval.

Steve Smith called a non-binding referendum of public sentiment for Town Hall to be preserved as the beauty it is as town heritage. Moderator Harold Bragg reiterated sentiment of Steve Smith. Non-binding voice vote affirmative.

Deliberative session Adjourned at 10:30pm to commence voting by official ballot on March 12, 2013.

Respectfully submitted,

Dawn Frost, Acting Town Clerk

# 2013 Proposed Budget MS-6

MS-6

## BUDGET OF THE TOWN

KENSINGTON, NEW HAMPSHIRE

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2013 to December 31, 2013

or Fiscal Year From \_\_\_\_\_ to \_\_\_\_\_

### IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

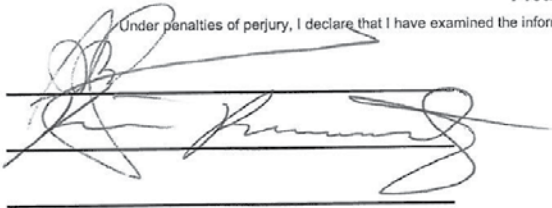
1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): MONDAY, JANUARY 28, 2013

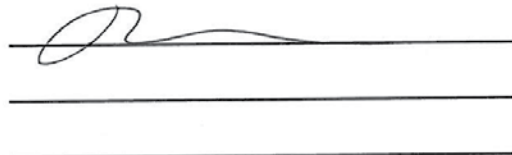
### GOVERNING BODY (SELECTMEN)

*Please sign in ink.*

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



\_\_\_\_\_



\_\_\_\_\_

**THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT**

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397

MS-6  
Rev. 10/10

# 2013 Proposed Budget MS-6

MS-6

Budget - Town of KENSINGTON, NEW HAMPSHIRE FY 2013

1 Acct. #	2 PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	3 OP Bud. Warr. Art.#	4 Appropriations Prior Year As Approved by DRA	5 Actual Expenditures Prior Year	6 Appropriations Ensuing FY (Recommended)	7 Appropriations Ensuing FY (Not Recommended)
<b>GENERAL GOVERNMENT</b>						
4130-4139	Executive		46,669.00	44,515.13	47,794.00	
4140-4149	Election_Reg.& Vital Statistics		33,334.00	30,472.43	32,775.00	
4150-4151	Financial Administration		78,938.00	77,147.77	79,322.00	
4152	Revaluation of Property		-	-	27,096.00	
4153	Legal Expense		29,000.00	20,643.18	32,000.00	
4155-4159	Personnel Administration		169,871.00	166,398.64	208,098.00	
4191-4193	Planning & Zoning		15,195.00	14,295.53	17,970.00	
4194	General Government Buildings		38,925.00	75,979.08	39,402.00	
4195	Cemeteries		14,900.00	12,529.39	18,650.00	
4196	Insurance		41,599.00	36,138.56	43,454.00	
4197	Advertising & Regional Assoc.		-	-	-	
4199	Other General Government		26,801.00	18,066.97	22,002.00	
<b>PUBLIC SAFETY</b>						
4210-4214	Police		375,536.00	369,989.48	389,060.00	
4215-4219	Ambulance		-	-	-	
4220-4229	Fire		111,300.00	104,549.87	113,300.00	
4240-4249	Building Inspection		6,500.00	3,602.60	6,500.00	
4290-4298	Emergency Management		1,000.00	8,425.56	7,612.00	
4299	Other (Incl. Communications)		-	-	-	
<b>AIRPORT/AVIATION CENTER</b>						
4301-4309	Airport Operations		-	-	-	
<b>HIGHWAYS &amp; STREETS</b>						
4311	Administration		-	-	-	
4312	Highways & Streets		203,980.00	147,782.21	203,980.00	
4313	Bridges		-	-	-	
4316	Street Lighting		1,500.00	1,576.21	1,500.00	
4319	Other		-	-	-	
<b>SANITATION</b>						
4321	Administration		2,626.00	2,143.26	2,006.00	
4323	Solid Waste Collection		89,900.00	89,899.92	89,900.00	
4324	Solid Waste Disposal		50,500.00	46,004.41	50,500.00	
4325	Solid Waste Clean-up		-	-	-	
4326-4329	Sewage Coll. & Disposal & Other		-	-	-	

MS-6  
Rev. 10/10

# 2013 Proposed Budget MS-6

MS-6

Budget - Town of KENSINGTON, NEW HAMPSHIRE FY 2013

1 Acct. #	2 PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	3 OP Bud. Warr. Art.#	4 Appropriations Prior Year As Approved by DRA	5 Actual Expenditures Prior Year	6 Appropriations Ensuang FY (Recommended)	7 Appropriations Ensuang FY (Not Recommended)
<b>WATER DISTRIBUTION &amp; TREATMENT</b>						
4331	Administration		-	-	-	
4332	Water Services		-	-	-	
4335-4339	Water Treatment, Conserv. & Other		-	-	-	
<b>ELECTRIC</b>						
4351-4352	Admin. and Generation		-	-	-	
4353	Purchase Costs		-	-	-	
4354	Electric Equipment Maintenance		-	-	-	
4359	Other Electric Costs		-	-	-	
<b>HEALTH</b>						
4411	Administration		150.00	100.00	100.00	
4414	Pest Control		25,780.00	24,029.00	27,380.00	
4415-4419	Health Agencies & Hosp. & Other		-	-	-	
<b>WELFARE</b>						
4441-4442	Administration & Direct Assist.		5,000.00	-	5,000.00	
4444	Intergovernmental Welfare Pymts		-	-	-	
4445-4449	Vendor Payments & Other		-	-	-	
<b>CULTURE &amp; RECREATION</b>						
4520-4529	Parks & Recreation		39,720.00	38,645.00	39,720.00	
4550-4559	Library		97,352.00	98,393.08	101,881.00	
4583	Patriotic Purposes		-	-	-	
4589	Other Culture & Recreation		-	-	-	
<b>CONSERVATION</b>						
4611-4612	Admin. & Purch. of Nat. Resources		495.00	120.00	495.00	
4619	Other Conservation		-	-	-	
<b>DEBT SERVICE</b>						
4711	Princ.- Long Term Bonds & Notes		40,000.00	40,000.00	40,000.00	
4721	Interest-Long Term Bonds & Notes		30,163.00	30,162.50	28,163.00	
4723	Int. on Tax Anticipation Notes		-	-	-	
4790-4799	Other Debt Service		1.00	-	1.00	

MS-6  
Rev. 10/10

# 2013 Proposed Budget MS-6

MS-6

Budget - Town of KENSINGTON, NEW HAMPSHIRE FY 2013

	1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuig FY (Recommended)	Appropriations Ensuig FY (Not Recommended)	
<b>CAPITAL OUTLAY</b>							
4901	Land		-	-	-	-	
4902	Machinery, Vehicles & Equipment		-	-	-	-	
4903	Buildings		-	-	-	-	
4909	Improvements Other Than Bldgs.		-	-	-	-	
<b>OPERATING TRANSFERS OUT</b>							
4912	To Special Revenue Fund		-	-	-	-	
4913	To Capital Projects Fund		-	-	-	-	
4914	To Enterprise Fund		-	-	-	-	
	- Sewer		-	-	-	-	
	- Water		-	-	-	-	
	- Electric		-	-	-	-	
	- Airport		-	-	-	-	
4918	To Nonexpendable Trust Funds		-	-	-	-	
4919	To Fiduciary Funds		-	-	-	-	
<b>OPERATING BUDGET TOTAL</b>			1,576,735.00	1,501,609.78	1,675,661.00		

Use page 5 for special and individual warrant articles.

MS-6  
Rev. 10/10



# 2013 Proposed Budget MS-6

MS-6

Budget - Town of KENSINGTON, NEW HAMPSHIRE FY 2013

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
<b>TAXES</b>					
3120	Land Use Change Taxes - General Fund		25,425.00	33,900.00	-
3180	Resident Taxes			-	-
3185	Yield Taxes		3,400.00	3,359.63	3,300.00
3186	Payment in Lieu of Taxes			-	-
3189	Other Taxes			-	-
3190	Interest & Penalties on Delinquent Taxes		49,000.00	51,715.71	50,000.00
	Inventory Penalties			-	-
3187	Excavation Tax (\$.02 cents per cu yd)		55.00	55.34	55.00
<b>LICENSES, PERMITS &amp; FEES</b>					
3210	Business Licenses & Permits			-	-
3220	Motor Vehicle Permit Fees		348,000.00	376,123.70	365,000.00
3230	Building Permits		6,000.00	6,469.30	6,000.00
3290	Other Licenses, Permits & Fees		36,000.00	37,662.15	36,000.00
3311-3319	<b>FROM FEDERAL GOVERNMENT</b>			-	-
<b>FROM STATE</b>					
3351	Shared Revenues			-	-
3352	Meals & Rooms Tax Distribution		94,632.00	94,617.28	94,632.00
3353	Highway Block Grant		49,477.00	49,477.46	40,000.00
3354	Water Pollution Grant			-	-
3355	Housing & Community Development			-	-
3356	State & Federal Forest Land Reimbursement			-	-
3357	Flood Control Reimbursement			-	-
3359	Other (Including Railroad Tax)		21,467.00	21,715.65	15,000.00
3379	<b>FROM OTHER GOVERNMENTS</b>			-	-
<b>CHARGES FOR SERVICES</b>					
3401-3406	Income from Departments		12,564.00	10,881.30	11,000.00
3409	Other Charges			-	-
<b>MISCELLANEOUS REVENUES</b>					
3501	Sale of Municipal Property			-	-
3502	Interest on Investments		675.00	540.61	550.00
3503-3509	Other		1,300.00	1,992.64	1,500.00

MS-6  
Rev. 10/10

# 2013 Proposed Budget MS-6

MS-6

Budget - Town of KENSINGTON, NEW HAMPSHIRE FY 2013

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
<b>INTERFUND OPERATING TRANSFERS IN</b>					
3912	From Special Revenue Funds	11	30,332.00	-	-
3913	From Capital Projects Funds		-	-	-
3914	From Enterprise Funds		-	-	-
	Sewer - (Offset)		-	-	-
	Water - (Offset)		-	-	-
	Electric - (Offset)		-	-	-
	Airport - (Offset)		-	-	-
3915	From Capital Reserve Funds		-	-	-
3916	From Trust & Fiduciary Funds		-	-	-
3917	Transfers from Conservation Funds		-	-	-
<b>OTHER FINANCING SOURCES</b>					
3934	Proc. from Long Term Bonds & Notes		-	-	-
	Amount Voted From Fund Balance		-	-	-
	Estimated Fund Balance to Reduce Taxes		-	214,225.00	-
<b>TOTAL ESTIMATED REVENUE &amp; CREDITS</b>			678,327.00	902,735.77	623,037.00

**\*\*BUDGET SUMMARY\*\***

	Prior Year	Ensuing Year
Operating Budget Appropriations Recommended (from page 4)	1,576,735.00	1,675,661.00
Special Warrant Articles Recommended (from page 5)	284,165.00	437,740.00
Individual Warrant Articles Recommended (from page 5)	-	-
<b>TOTAL Appropriations Recommended</b>	1,860,900.00	2,113,401.00
Less: Amount of Estimated Revenues & Credits (from above)	(902,735.77)	(623,037.00)
<b>Estimated Amount of Taxes to be Raised</b>	958,164.23	1,490,364.00

MS-6  
Rev. 10/10



# 2013 Default Budget

MS-DT

## DEFAULT BUDGET OF THE TOWN

OF: KENSINGTON

For the Ensuing Year January 1, 2013 to December 31, 2013

or Fiscal Year From \_\_\_\_\_ to \_\_\_\_\_

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.

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-6 or MS-7) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

GOVERNING BODY (SELECTMEN)

or

Budget Committee if RSA 40:14-b is adopted

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.

  
\_\_\_\_\_

\_\_\_\_\_

  
\_\_\_\_\_

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

MS-DT  
Rev. 12/11

# 2013 Default Budget

Default Budget - Town of KENSINGTON FY 2013

	1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)		Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
<b>GENERAL GOVERNMENT</b>						
4130-4139	Executive		46,669.00	1,125.00		47,794.00
4140-4149	Election, Reg. & Vital Statistics		33,334.00		(4,459.00)	28,875.00
4150-4151	Financial Administration		78,938.00			78,938.00
4152	Revaluation of Property		-	27,096.00		27,096.00
4153	Legal Expense		29,000.00			29,000.00
4155-4159	Personnel Administration		169,871.00	38,227.00		208,098.00
4191-4193	Planning & Zoning		15,195.00	(275.00)		14,920.00
4194	General Government Buildings		38,925.00	475.00		39,400.00
4195	Cemeteries		14,900.00			14,900.00
4196	Insurance		41,599.00	1,855.00		43,454.00
4197	Advertising & Regional Assoc.		-			-
4199	Other General Government		26,801.00			26,801.00
<b>PUBLIC SAFETY</b>						
4210-4214	Police		375,536.00	2,824.00		378,360.00
4215-4219	Ambulance		-			-
4220-4229	Fire		111,300.00	(4,000.00)		107,300.00
4240-4249	Building Inspection		6,500.00			6,500.00
4290-4298	Emergency Management		1,000.00	251.00		1,251.00
4299	Other (Incl. Communications)		-			-
<b>AIRPORT/AVIATION CENTER</b>						
4301-4309	Airport Operations		-			-
<b>HIGHWAYS &amp; STREETS</b>						
4311	Administration		-			-
4312	Highways & Streets		203,980.00			203,980.00
4313	Bridges		-			-
4316	Street Lighting		1,500.00			1,500.00
4319	Other		-			-
<b>SANITATION</b>						
4321	Administration		2,626.00			2,626.00
4323	Solid Waste Collection		89,900.00			89,900.00
4324	Solid Waste Disposal		50,500.00			50,500.00
4325	Solid Waste Clean-up		-			-
4326-4329	Sewage Coll. & Disposal & Other		-			-

MS-DT  
Rev. 10/10

# 2013 Default Budget

Default Budget - Town of KENSINGTON FY 2013

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
<b>WATER DISTRIBUTION &amp; TREATMENT</b>					
4331	Administration	-			-
4332	Water Services	-			-
4335-4339	Water Treatment, Conserv.& Other	-			-
<b>ELECTRIC</b>					
4351-4352	Admin. and Generation	-			-
4353	Purchase Costs	-			-
4354	Electric Equipment Maintenance	-			-
4359	Other Electric Costs	-			-
<b>HEALTH</b>					
4411	Administration	150.00			150.00
4414	Pest Control	25,780.00	1,600.00		27,380.00
4415-4419	Health Agencies & Hosp. & Other	-	-		-
<b>WELFARE</b>					
4441-4442	Administration & Direct Assist.	5,000.00			5,000.00
4444	Intergovernmental Welfare Pymnts	-			-
4445-4449	Vendor Payments & Other	-			-
<b>CULTURE &amp; RECREATION</b>					
4520-4529	Parks & Recreation	39,720.00			39,720.00
4550-4559	Library	97,352.00			97,352.00
4583	Patriotic Purposes	-			-
4589	Other Culture & Recreation	-			-
<b>CONSERVATION</b>					
4611-4612	Admin.& Purch. of Nat. Resources	495.00			495.00
4619	Other Conservation	-			-
4631-4632	<b>REDEVELOPMENT &amp; HOUSING</b>	-			-
4651-4659	<b>ECONOMIC DEVELOPMENT</b>	-			-
<b>DEBT SERVICE</b>					
4711	Princ.- Long Term Bonds & Notes	40,000.00			40,000.00
4721	Interest-Long Term Bonds & Notes	30,163.00		(2,000.00)	28,163.00
4723	Int. on Tax Anticipation Notes	-			-
4790-4799	Other Debt Service	1.00			1.00

MS-DT  
Rev. 10/10

# 2013 Default Budget

Default Budget - Town of KENSINGTON FY 2013

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
<b>CAPITAL OUTLAY</b>					
4901	Land	-			-
4902	Machinery, Vehicles & Equipment	-			-
4903	Buildings	-			-
4909	Improvements Other Than Bldgs.	-			-
<b>OPERATING TRANSFERS OUT</b>					
4912	To Special Revenue Fund	-			-
4913	To Capital Projects Fund	-			-
4914	To Enterprise Fund	-			-
	Sewer-	-			-
	Water-	-			-
	Electric-	-			-
	Airport-	-			-
4917	To Health Maint. Trust Funds	-			-
4918	To Nonexpendable Trust Funds	-			-
4919	To Fiduciary Funds	-			-
<b>TOTAL</b>		1,576,735.00			1,639,454.00

Please use the box below to explain increases or reductions in columns 4 & 5.

Acct #	Explanation for Increases	Acct #	Explanation for Reductions
4130-4139	Change in Job Responsibilities	4140-4149	Reduced # of Elections this FY
4152	Town Wide Revaluation this FY	4191-4193	Decrease in RPC dues
4155-4159	Increase in Personnel Costs / Rates	4220-4229	Decrease in admin. expenses
4194	Increase in trailer contract costs	4721	Decrease in interest on bond
4196	Increase in insurance rates		
4210-4214	Increase in Life Insurance and Payroll		
4290-4298	Increase in phone costs for EM		
4414	Increase in Pest Control Contract		



# 2013 Detailed Budget

Proposed Town Budget 2013

2013 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON		Departmental Worksheet				Change from 2012	Final Budget 2013	Default
DEPARTMENT	Approp. 2012	Actual 12/31/2012	Submitted Request 2013	Committee Changes	Less/(More)		COMMENTS	
<b>4155 Personnel Administration</b>								
4155HI Health Insurance	102,522	102,710	130,589	-	(28,067)	130,589	130,589	
4155PS Payroll Services	1,200	1,275	1,560	-	(360)	1,560	1,560	
4155PT Payroll Taxes (FICA)	25,494	21,052	28,687	-	(3,193)	28,687	28,687	
4155RS Retirement System	38,775	39,189	44,978	-	(6,203)	44,978	44,978	
4155STLT ST & LT Disability Insurance	1,880	2,172	2,284	-	(404)	2,284	2,284	
Total Personnel Administration:	169,871	166,399	208,098	-	(38,226)	208,098	208,098	
					22.50%			
<b>4191 Planning and Zoning</b>								
4191BSO Books & Supplies & Other	1,000	251	1,000	-	-	1,000	1,000	
4191CRC Circuit Rider Contract	8,470	8,195	8,195	-	275	8,195	8,195	
4191G Grants	3,000	3,000	3,000	-	-	3,000	3,000	
4191H Hearings	500	874	550	-	(50)	550	500	
4191M Misc.	250	-	250	-	250	250	250	
4191MP Master Plan	-	-	3,000	-	(3,000)	3,000	-	
4191RPC Rockingham Planning Comm. Dn	1,975	1,975	1,975	-	-	1,975	1,975	
Total Planning and Zoning:	15,195	14,295	17,970	-	(2,775)	17,970	14,920	
					18.3%			
<b>4194 Gen. Gov. Buildings</b>								
4194ALL All Town Bldgs Maint & Repair	20,000	26,638	20,000	-	-	20,000	20,000	
4194THM Town Hall Maint & Repair	-	23,475	1	1	(1)	1	-	
4194O Other gov buildings	-	137	1	1	(1)	1	-	
4194T Town Hall Trailers	13,925	18,518	14,400	-	(4,75)	14,400	14,400	
4194W Wages	5,000	7,212	5,000	-	5,000	5,000	5,000	
Total Gen. Gov. Buildings	38,925	75,979	39,402	-	(4,77)	39,402	39,400	
					1.2%			
<b>4195 Cemetery</b>								
4195EM Equipment Maintenance	250	34	250	-	-	250	250	
4195F Fuel	200	75	200	-	-	200	200	
4195FM Fence Maintenance	1,000	-	1,000	-	-	1,000	1,000	
4195RM Road Maintenance	250	-	250	-	-	250	250	
4195S Supplies	200	-	200	-	-	200	200	
4195SM Stone Maintenance	2,000	-	2,000	-	-	2,000	2,000	
4195TM Tree Maintenance	1,000	1,400	1,000	-	-	1,000	1,000	
4195W Wages	10,000	11,020	13,750	-	(3,750)	13,750	10,000	
Total Cemetery:	14,900	12,529	18,650	-	(3,750)	18,650	14,900	
					25.2%			
<b>4196 Insurance</b>								
4196PLI Property/Liability Insurance	26,184	24,304	26,184	-	-	26,184	26,184	
4196UI Unemployment Insurance	1,096	1,096	1,101	-	(5)	1,101	1,101	
4196WC Worker's Comp Insurance	14,319	10,739	16,169	-	(1,850)	16,169	16,169	
Total Insurance:	41,599	36,139	43,454	-	(1,855)	43,454	43,454	
					4.5%			
<b>4199 Gen Gov Operations</b>								
4199G Grants	1	-	1	-	-	1	1	
4199UT Utilities for Trailers	4,500	3,327	1	1	4,499	1	4,500	
4199M Misc	2,500	1,830	2,500	-	-	2,500	2,500	
4199OCS Office / Comp equipment / softw	1,500	945	1,500	-	-	1,500	1,500	
4199S Supplies	3,000	2,520	3,000	-	-	3,000	3,000	
4199U Utilities	15,300	9,446	16,500	(1,500)	300	15,000	15,300	
Total Gen Gov Operations:	26,801	18,067	23,502	(1,500)	4,799	22,002	26,801	
					-17.9%			

# 2013 Detailed Budget

Proposed Town Budget 2013

2013 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON		Departmental Worksheet				Final Budget 2013	Change from 2012	Default
DEPARTMENT	Approp. 2012	Actual 12/31/2012	Submitted Request 2013	Committee Changes	Final Budget 2013	Less/(More)	COMMENTS	
<b>4210 Police Department</b>								
4210AC Animal Control	3,300	3,186	3,300		3,300	-	3,300	
4210CI Cruiser Lease	17,600	18,019	17,600		17,600	-	17,600	
4210CM Cruiser Maintenance	6,600	4,885	6,600		6,600	-	6,600	
4210CO Call Out/Overtime	12,000	22,217	14,000		14,000	(2,000)	12,000	
4210DWH Dept weapons & holster	500	-	500		500	-	500	
4210E Equipment	7,500	5,140	7,500		7,500	-	7,500	
4210F Fuel	15,600	17,146	15,600		15,600	-	15,600	
4210OE Operating Expenses	12,000	29,123	14,700	6,000	20,700	(8,700)	12,000	
4210P Prosecutor	15,900	15,900	15,900		15,900	-	15,900	
4210SS Full Time Salaries	240,836	208,669	198,360		198,360	42,476	198,360	
4210PT Part Time Salaries	-	-	45,000		45,000	(45,000)	45,000	
4210SS Staff Support	36,500	38,103	36,500		36,500	-	36,500	
4210T Training	3,500	378	3,500		3,500	-	3,500	
4210TLI Term Life Insurance	200	499	500		500	(300)	500	
4210U Uniforms	3,500	6,724	3,500		3,500	-	3,500	
4210W Witness Fees	-	-	-		-	-	-	
<b>Total Police Department:</b>	<b>375,536</b>	<b>369,989</b>	<b>383,060</b>	<b>6,000</b>	<b>389,060</b>	<b>(13,524)</b>	<b>378,360</b>	
						3.60%		
<b>4220 Fire Department</b>								
4220ADS Administrative support	5,000	1,912	1,000		1,000	4,000	1,000	
4220ARR Amb. Equip. Replace & Repair	1,200	150	1,200		1,200	-	1,200	
4220AS Amb/rescue Supplies	2,000	2,024	2,000		2,000	-	2,000	
4220AT Amb. Training	3,000	695	3,000		3,000	-	3,000	
4220BR Building Repair	1,000	870	4,000	(2,000)	2,000	(1,000)	1,000	
4220E Electricity	2,100	2,056	2,100		2,100	-	2,100	
4220ERR Equip - Repair & Replace	2,400	1,048	2,500		2,500	(100)	2,400	
4220F Fuel/heat	2,700	1,817	2,700		2,700	-	2,700	
4220FF Forest Fire	400	-	400		400	-	400	
4220FT Fire Training	3,000	2,609	3,000		3,000	-	3,000	
4220HS Hepatitis Shots	200	-	200		200	-	200	
4220M Misc.	1,000	1,763	1,000		1,000	-	1,000	
4220NE New Equipment	6,900	9,568	10,900		10,900	(4,000)	6,900	
4220P Phones	3,600	3,176	3,600		3,600	-	3,600	
4220P&R Pager & Radio - Repair & Replac	7,500	5,668	5,000		5,000	2,500	7,500	
4220PLT Pump/Ladder Testing	1,200	2,241	2,500		2,500	(1,300)	1,200	
4220S Salaries	50,000	50,000	50,000		50,000	-	50,000	
4220S&D Subscriptions & Dues	2,000	1,955	2,000		2,000	-	2,000	
4220SCB S.C.B.A. Repair & Replace	3,200	910	3,200		3,200	-	3,200	
4220TEU Turnout Equip & Uniforms	3,900	11,773	6,000		6,000	(2,100)	3,900	
4220VF Vehicle Fuel	2,000	1,974	2,000		2,000	-	2,000	
4220VR Vehicle Repair	6,000	2,341	6,000		6,000	-	6,000	
4220WHR Water Hole Repair	1,000	-	1,000		1,000	-	1,000	
<b>Total Fire Department:</b>	<b>111,300</b>	<b>104,550</b>	<b>115,300</b>	<b>(2,000)</b>	<b>113,300</b>	<b>(2,000)</b>	<b>107,300</b>	
						1.8%		

# 2013 Detailed Budget

Proposed Town Budget 2013

2013 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON									
Departmental Worksheet									
	Approp.	Actual	Submitted	Committee	Final	Change from			Default
	2012	12/31/2012	Request	Changes	Budget	2012			
			2013		2013	Less/(More)			
DEPARTMENT									
<b>4240 Building Inspection</b>									
4240SBI Building Inspector Salary	6,000	3,267	6,000		6,000	-			6,000
4240S Supplies	500	336	500		500	-			500
Total Building Inspection	6,500	3,603	6,500		6,500	-			6,500
						0.0%			
<b>4290 Emergency Management</b>									
4290EM Equipment Maintenance	100	40	6,020		6,020	(5,920)			100
4290G Grants	1	6,574	1		1	-			1
4290P Phone	649	1,811	900		900	(251)			900
4290T Training & drills	250	-	1		1	249			250
4290O EM Other	-	-	690		690	(690)			-
Total Emergency Management:	1,000	8,426	7,612		7,612	(6,612)			1,251
						661.2%			
<b>4312 Highways and Streets</b>									
Winter:									
4312LR Loader Rental	10,000	2,500	10,000		10,000	-			10,000
4312M Misc. (Storm Cleanup, KP, etc.)	6,000	9,247	6,000		6,000	-			6,000
4312PS Plowing/Sanding	95,000	50,831	95,000		95,000	-			95,000
4312SS Sand and Salt	26,450	17,510	26,450		26,450	-			26,450
Winter subtotal:	137,450	80,088	137,450		137,450	-			137,450
Summer:									
4312BTR Brush & Tree Removal	15,850	18,257	15,850		15,850	-			15,850
4312CRR Culvert Repair/Replacement	5,000	5,930	5,000		5,000	-			5,000
4312DSW Ditching & shoulder work	8,000	14,185	8,000		8,000	-			8,000
4312HS Highway Shed (Mat, Supplies, etc)	3,975	1,547	3,975		3,975	-			3,975
4312P Patching	6,600	5,372	6,600		6,600	-			6,600
4312RM Road side mowing	8,400	3,900	8,400		8,400	-			8,400
4312RS Road Signs: Repair & Replace	1,850	2,260	1,850		1,850	-			1,850
4312SD Special Details/Flaggers	1,080	805	1,080		1,080	-			1,080
4312U Utilities/electricity/lighting	1,775	1,438	1,775		1,775	-			1,775
4312W Wages	14,000	14,000	14,000		14,000	-			14,000
Summer subtotal:	66,530	67,694	66,530		66,530	-			66,530
Total Highways & Streets:	203,980	147,782	203,980		203,980	-			203,980
						0.0%			
4316 <b>Street lighting</b>	1,500	1,576	1,500		1,500	-			1,500
						0.0%			
4321 <b>Administration/dues</b>									
Solid Waste Admin Total	2,626	2,143	2,006		2,006	620			2,626
						-23.6%			
4323 <b>Solid Waste Collection</b>									
Collection/trash pickup-B&S	57,600	57,600	57,600		57,600	-			57,600
4323RC Recycling with B&S	32,300	32,300	32,300		32,300	-			32,300
4323M Solid Waste Miscellaneous	-	0	0		-	-			-
	89,900	89,900	89,900		89,900	-			89,900
						0.0%			
4324 <b>Solid Waste Disposal</b>									
Solid Waste Disposal-WM slips	48,000	44,915	48,000		48,000	-			48,000
4324RC Recycling Costs	2,500	1,090	2,500		2,500	-			2,500
	50,500	46,004	50,500		50,500	-			50,500
						0.0%			





# 2013 Detailed Budget

Proposed Town Budget 2013

2013 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON Departmental Worksheet							
DEPARTMENT	Approp. 2012	Actual 12/31/2012	Submitted Request 2013	Committee Changes	Final Budget 2013	Change from 2012 Less/(More)	COMMENTS
Warrant Articles	284,165	219,925	447,740		447,740		447,740
	1,860,900	1,721,534	2,135,924		2,123,401		2,087,194
<b>Total for MS-6</b>	<b>1,576,735</b>						<b>Total MS-2 report 2,087,194</b>
<b>WA 2012</b>	<b>1,576,735</b>	<b>WA 2013</b>					<b>\$</b>
stretcher	15,675	-					
natural resource inv.	7,000	-					
road recon.	200,000	200,000					<b>2,087,194</b>
TASC costs	750	-					1,576,735
Fire Truck	60,740	60,740					2012 Appropriated 2012 Actual (1,501,609)
Land Purchase	-	175,000					
Grange maintenance	-	2,000					
Town Hall Study	-	10,000					
	<b>\$284,165</b>	<b>\$447,740</b>		<b>MS6 Total</b>	<b>2,123,401</b>		
<b>2012 Warrant articles</b>	<b>Appropriated</b>	<b>Actual:</b>					2012 Encumbered * adjusting entries for payroll not incl. (65,033) 10,092
stretcher	15,675	15,675					
natural resource inv.	7,000	3,500					Default 1,639,454
road recon.	200,000	200,000					Proposed 1,675,661
TASC costs	750	750					Difference (36,207)
Fire Truck	60,740	-					
	<b>\$284,165</b>	<b>219,925</b>					



Note: These figures are unaudited.

# Budget Comparison

PURPOSE OF APPROPRIATION	2010		2011		2012			
	Approp.	Expend.	Approp.	Expend.	Approp.	Expend.		
Executive	72,433	61,732	48,164	42,714	46,669	44,515		
Election, Registration, Vit. Stat	27,000	26,290	25,075	23,752	33,334	30,472		
Financial Administration	72,385	70,138	80,643	79,662	78,938	77,148		
Legal Expense	45,000	12,096	29,000	7,902	29,000	20,643		
Personnel Administration	145,822	159,323	160,904	169,888	169,871	166,399		
Planning and Zoning	14,621	15,653	14,657	14,078	15,195	14,296		
General Government Buildings	25,000	59,271	27,782	43,140	38,925	75,979		
Cemeteries	13,765	13,322	14,400	13,602	14,900	12,529		
Insurance	42,051	37,460	41,093	40,313	41,599	36,139		
General Government Operations	25,500	27,092	28,151	31,177	26,801	18,067		
<b>PUBLIC SAFETY</b>								
Police Department	386,062	383,566	365,510	365,448	375,536	369,989		
Fire Department	99,900	100,239	100,700	100,598	111,300	104,550		
Building Inspection	11,000	1,976	6,500	5,480	6,500	3,603		
Emergency Management	1,189	440	1,000	200	1,000	8,426		
<b>HIGHWAYS, STREETS &amp; BRIDGES</b>								
Highways and Streets	203,980	183,705	203,980	182,532	203,980	147,782		
Street Lighting	2,000	1,267	1,500	1,585	1,500	1,576		
<b>SANITATION</b>								
Solid Waste Collection	87,700	87,700	89,900	89,350	89,900	89,900		
Solid Waste Disposal	65,000	43,889	54,000	45,924	50,500	46,004		
Administration-Solid Waste	2,875	2,880	2,625	2,626	2,626	2,143		
<b>HEALTH</b>								
Administration	150	200	150	100	150	100		
Pest Control	25,780	25,780	24,029	24,029	25,780	24,029		
<b>WELFARE</b>								
Direct Assistance	5,000	610	5,000	906	5,000	0		
<b>CULTURE AND RECREATION</b>								
Parks and Recreation	20,780	29,412	43,780	41,489	39,720	38,645		
Library	96,808	93,025	95,273	90,766	97,352	98,393		
<b>CONSERVATION</b>								
Administration	350	400	495	460	495	120		
<b>DEBT SERVICE</b>								
Principal-Bond Debt.	40,000	40,000	40,000	40,000	40,000	40,000		
Interest-Bond Debt	32,963	33,763	32,200	32,163	30,163	30,163		
Other-TAN	1	0	1	0	1	0		
<b>TOTAL BUDGET</b>	<b>1,565,115</b>	<b>1,511,229</b>	<b>1,536,513</b>	<b>1,489,884</b>	<b>1,576,735</b>	<b>1,501,610</b>		
Emergency Funding-Town Hall								
Road Rec.	100,000	99,991	Road Rec.	100,000	98,258	TASC	750	750
Rec Dept	3,220	2,863	Rec. Dept	2,000	1,984	Stretcher	15,675	14,675
Spraying	5,000	4,150	Clerk	4,000	4,000	Road Rec.	200,000	200,000
						NRI for PB	7,000	3,500
<b>Total Warrant Articles</b>	<b>108,220</b>	<b>107,004</b>		<b>106,000</b>	<b>104,242</b>		<b>223,425</b>	<b>218,925</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,673,335</b>	<b>1,618,233</b>		<b>1,642,513</b>	<b>1,594,126</b>		<b>1,800,160</b>	<b>1,720,535</b>
	Settlement funds no impact to taxes							
	115,000							
	<b>1,788,335</b>			<b>1,642,513</b>			<b>1,800,160</b>	
Payments to KES		2,389,731		2,507,062			2,551,587	
Payments to Exeter Co-op		2,551,984		2,554,113			2,808,667	
Payments to Rockingham County		326,731		327,942			311,290	
<b>TOTAL EXPENSES</b>	<b>1,673,335</b>	<b>6,886,679</b>		<b>1,642,513</b>	<b>6,983,243</b>		<b>1,800,160</b>	<b>7,392,079</b>



# 2012 Official Ballot

## OFFICIAL RESULTS



### Official Ballot for the Town of Kensington

For the Town of Kensington, NH at the Annual Town Meeting, March 13, 2012. Should the voter desire to vote for anyone not named on the list, it is their privilege to write in the name of the person(s) they wish to vote for.

*Jess T. Madore*, Town Clerk

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

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

**James P. Thompson** 196

**Russell Perry** 237

\_\_\_\_\_

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

**Janet Seeger** 385

\_\_\_\_\_

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

**Carlene Wiggin** 430

\_\_\_\_\_

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

**Ann D. Smith** 392

\_\_\_\_\_

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

**Amanda (Amy) Phifer** 396

\_\_\_\_\_

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

**Carlton Rezendes** 411

\_\_\_\_\_

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

\_\_\_\_\_

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

**Carlton Rezendes** 411

\_\_\_\_\_

# 2012 Official Ballot

**ARTICLE 2:** Are you in favor of the adoption of the amendment No. 1 as proposed by the Planning Board for the Kensington zoning ordinance as follows?

**Abutter:** For the Town of Kensington an abutter shall be any property owner whose property is located in New Hampshire and within two hundred (200) feet of any property line, including across a street or stream, of a land under consideration by the local land use board. For purposes of receiving testimony only, and not for purposes of notification, the term "abutter" shall include any person who is able to demonstrate that their land will be directly affected by the proposal under consideration. For purposes of receipt of notification by a municipality of a local land use board hearing, in the case of an abutting property being under a condominium or other collective form of ownership, the term abutter means the officers of the collective or association, as defined in RSA 356-B:3, XXIII.

Recommended by the Planning Board

Yes

No

327

133

**ARTICLE 3:** Are you in favor of the adoption of amendment no. 2 as proposed by the Planning Board for the Kensington Zoning ordinance as Article 12- Aquifer(s) Protection as proposed by the Planning Board for the Kensington Zoning Ordinance? The rationale for the addition of this ordinance is to prevent development and land use practices that would contaminate or reduce the recharge of the identified groundwater aquifer in Town and encourage uses that can appropriately and safely be located in the identified aquifer recharge areas as defined by the United States Geological Survey (USGS). Copies of the full article will be available at the town offices or on the town web site.

Recommended by the Planning Board

Yes

No

324

138

## 2012 Official Ballot

**ARTICLE 4 :** Shall the Town of Kensington Vote to raise and appropriate the sum of \$7,000 (seven thousand dollars) for the purpose of creating a Natural Resources Inventory, and the money to be allocated from the portion of the change in use funds from the Current Use Tax Liens that goes to the general fund in the fiscal year 2012. This is a onetime funding allocation and will be used by the Planning Board and the Conservation Commission to update the Natural Resource Inventory requirement of the Kensington Master Plan.

Recommended by the Planning Board  
Selectmen recommend this appropriation unanimously

Yes <input type="checkbox"/>	No <input type="checkbox"/>
225	198

**ARTICLE 5:** Shall the Town of Kensington raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$1,576,735 (one million five hundred seventy six thousand, seven hundred thirty five dollars)? Should this article be defeated, the operating budget shall be \$1,581,929 (one million, five hundred eighty one thousand, nine hundred twenty nine dollars), which is the same as last year, with certain adjustments required by previous action of the voters or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Note: This warrant article (operating budget) does not include appropriations in any other warrant article.

Selectmen recommend this appropriation unanimously

Yes <input type="checkbox"/>	No <input type="checkbox"/>
374	75

## 2012 Official Ballot

**ARTICLE 6:** To see if the municipality will vote to authorize the selectmen to enter into a seven year lease agreement for \$380,000 (three hundred eighty thousand dollars) for the purpose of leasing a new fire truck and to raise and appropriate the sum of \$60,740 (sixty thousand seven hundred forty dollars) for the first year's payment for that purpose. This lease agreement contains an escape clause. (Majority vote required). In subsequent years, if the annual appropriation is not approved, the lease terminates and the truck will be returned. If this lease is approved for each of the seven years, a warrant article will be set forth to expend \$19,000 (nineteen thousand dollars) from the fire department equipment capital reserve fund to offset the final payment only.

Selectmen recommend this appropriation unanimously

Yes

270

No

201

**ARTICLE 7:** To see if the town will vote to raise and appropriate the sum of \$200,000 (two hundred thousand dollars) for town road reconstruction. This will be a non-lapsing appropriation as per RSA 32:7, VI and will not lapse until December 31, 2013. This appropriation is in addition to Warrant Article 5, the operating budget article.

Selectmen recommend this appropriation unanimously

Yes

291

No

175

**ARTICLE 8 :** To see if the municipality will vote to reduce the amount deposited into the existing Conservation Fund in accordance with RSA 36-A:5, III, as authorized by RSA 79-A:25, II from the Land Use Change Tax collected pursuant to RSA 79-A:25. The current percentage is 50%, the reduced percentage will be 25%. The portion being reduced will be deposited into the General Fund. If adopted this article shall take effect April 1, 2012, and shall remain in effect until altered or rescinded by a future vote of the town meeting. (Majority vote required).

Yes

234

No

228

## 2012 Official Ballot

**ARTICLE 9** : By petition of 25 Kensington residents, Shall the Town of Kensington vote to raise and appropriate the sum of \$750 in the town's 2012 budget to defray the cost of expanding the services provided by TASC, Transportation Assistance for Seacoast Citizens, to include eligible Kensington residents?

TASC recruits, trains and mobilizes a corps of volunteer drivers who provide rides to ambulatory adult residents age 55 or better who have a disability that prevents them from driving. TASC has been providing services in eight seacoast communities since December, 2006.

Selectmen recommend this appropriation unanimously

Yes

No

367

71

**ARTICLE 10** : By petition of Jodie A. Consoles (Southwick) and 25 other registered voters, to see if the Town shall modify the exemption for the elderly and the tax credit for the Veterans to include the disabled. To include the disabled as defined by the Social Security Administration as not being able to obtain gainful employment. The exemption based on assessed value for qualified taxpayers shall be \$125,000. To qualify, the person must have been a New Hampshire resident for at least five years and own and occupy real estate individually or jointly or if the real estate is owned by a spouse, they must have been married for at least five years. In addition, the taxpayer must have a net income of not more than \$38,000 if single; or if married, a combined net income of not more than \$58,000; and not own assets of more than \$200,000.; excluding the value of the personal residence.

Yes

No

260

271



# 2012 Official Ballot

**ARTICLE 11 :** Shall the Town of Kensington vote to appropriate \$15,675 (fifteen thousand six hundred seventy five dollars) from the existing Kensington Ambulance Special Revenue Fund for the purchase of a Stryker Power Pro cot to replace the manual Stryker cot that is currently in use on the ambulance. This includes a seven year warranty and preventative maintenance inspections each year. The money in this fund can only be used for ambulance related equipment and is funded by ambulance billing. Currently there is a total of \$57,594 in the fund.

Selectmen recommend this appropriation unanimously

Yes       No   
349                      120

**ARTICLE 12 :** To see if the Town of Kensington will vote to raise and appropriate \$2,000.00 (two thousand dollars) to supplement the Kensington Recreation budget of 2012 in order to provide recreational activities throughout the year promoting community involvement.

Selectmen do not recommend this appropriation by a vote of 2 to 1

Yes       No   
200                      286

**ARTICLE 13 :** By petition of Karen Ross and 25 other registered voters of the Town of Kensington, To see if the Town will vote to place on the ballot one police officer for full-time duty in said town. (Majority vote required)

Yes       No   
138                      322

**ARTICLE 14 :** To see if the Town will vote to form a municipal fire department as per RSA 154:1(b), whereby the Fire Chief shall be appointed by the Board of Selectmen upon recommendation of the firefighters; and the firefighters appointed by the Board of Selectmen upon recommendation of the Fire Chief. The Board of Selectmen shall be authorized to take what additional steps are legally necessary to effectuate the above transition. This Warrant Article shall become effective as of July 1, 2012.

Yes       No   
271                      187

Kensington  
Annual Town Meeting  
March 13, 2012

## 2012 Official Ballot

Kensington Write Ins :

Treasurer :	Sydnee Goddard	1
	JIM Webber	1
	Joe Ripel	1
	Dennis Roffman	3
	Mike Schwotzer	2
	Sara Belisle	23
	Heather Douglas	2
	Harold Bragg	1
	Carol Sargent	1
	BUB UPTON	1
	DONNA Carter	1
	Gary Bonifatibus	2
	Renee Smith	1

Town Clerk:

	Sara Belisle	1
	Laura Roche	1

Cemetery Trustee:

	Mark Brewer	1
	Dennis Roffman	1
	Dick Bates	1

Grange Hall Trustee:

	Mike Walsh	1
	Nancy Roffman	1

## 2012 Treasurer's Report

Treasurer's Report  
December 31, 2012  
Submitted by Sara j Belisle - Treasurer

Funds Received from Tax Collector	\$	7,196,243
Funds Received from Town Clerk	\$	396,712
Funds Received from Selectmen's Office	\$	107,514
Interest	\$	<u>541</u>
Total	\$	7,701,010
Funds Due to other Dept's/Govt's	\$	(50,645)
Funds Due from other Dept's/Govt's	\$	33,316
Beginning Balance Cash - January 1, 2012	\$	<u>3,079,470</u>
Total Beginning Balance and Receipts	\$	10,763,151
Less Selectmen's Orders Paid	\$	<u>(7,616,996)</u>
End Balance Cash - December 31, 2012	\$	<u><u>3,146,155</u></u>

# 2012 Treasurer's Report

Investment Accounts

**NH General Investment Fund**

Balance January 1, 2012	\$ 376,693.89
Add Interest	422.87
Add Contributions	18,332.07
Less Withdrawals	
Balance December 31,2012	\$ <u>395,448.83</u>

**NH Cemetary Fund**

Balance January 1, 2012	\$ 1,466.74
Add Interest	1.02
Add Contributions	
Less Withdrawals	
Balance December 31,2012	\$ <u>1,467.76</u>

**NH Police Special Detail Fund**

Balance January 1, 2012	\$ 23,268.14
Add Interest	23.37
Add Contributions	
Less Withdrawals	(2,657.10)
Balance December 31,2012	\$ <u>20,634.41</u>

**NH Recreation Fund**

Balance January 1, 2012	\$ 1,086.39
Add Interest	0.11
Add Contributions	
Less Withdrawals	
Balance December 31,2012	\$ <u>1,086.50</u>

**NH Conservation Fund**

Balance January 1, 2012	\$ 124,786.31
Add Interest	135.74
Add Contributions	
Less Withdrawals	
Balance December 31,2012	\$ <u>124,922.05</u>

**NH Revolving Recreation Fund**

Balance January 1, 2012	\$ 1,685.09
Add Interest	1.92
Add Contributions	
Less Withdrawals	
Balance December 31,2012	\$ <u>1,687.01</u>

**NH Escrow Fund**

Balance January 1, 2012	\$ 19,507.38
Add Interest	21.31
Add Contributions	
Less Withdrawals	
Balance December 31,2012	\$ <u>19,528.69</u>

**NH Ambulance Revenue Fund**

Balance January 1, 2012	\$ 33,036.34
Add Interest	25.32
Add Contributions	
Less Withdrawals	(15,674.97)
Balance December 31,2012	\$ <u>17,386.69</u>

# 2012 Balance Sheet

10:54 AM  
02/13/13  
Accrual Basis

Town of Kensington  
**Balance Sheet**  
As of December 31, 2012

	Dec 31, 12
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Concentration Acct-Citizens	2,624,087.19
General Acct - Citizens	-45,071.29
<b>NHPDIP</b>	
Ambulance Fund	17,344.61
Cemetery Fund	1,466.74
Conservation Fund	130,446.13
Escrow Account	19,507.38
General Fund (PDIP account w/MBIA set up in Oct 1994)	376,693.89
Police Special Detail	20,593.98
Recreation fund(Memorial)	1,086.39
<b>Total NHPDIP</b>	567,139.12
<b>Total Checking/Savings</b>	3,146,155.02
<b>Other Current Assets</b>	
1316 · DO TO/ FROM AMBULANCE (AMBULANCE AC...	-46,946.18
1312 · Due To/From Rec Rev Payroll	48,680.11
1311 · Do To/From Rec Revolver (RECREATION REVOL...	-70,820.39
1031 · Investments - Wiggin Bond	3,305.69
1080 · Taxes Receivable	328,336.37
1110 · Tax Liens Receivable	139,048.72
1150 · AccountsReceivable	1,071.01
<b>Total Other Current Assets</b>	402,675.33
<b>Total Current Assets</b>	3,548,830.35
<b>TOTAL ASSETS</b>	<b>3,548,830.35</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	-50,631.78
<b>Total Accounts Payable</b>	-50,631.78
<b>Other Current Liabilities</b>	
1260- · FD reimbursement	-1,074.78
1260-F · FEMA-reimbursement	-167.04
2417D · Disability (Short and Long Term Disability)	-25.30
1315 · Due to/From Special Detai (SPECIAL DETAIL AC...	-8,954.18
2100 · Accrued Payroll (ACCRUED PAYROLL)	8,830.21
1262 · Money/Grants from other gov.	1,230.38
2020 (LIABILITY MASTER ACCOUNT)	
2020EMG · Emergency Management Grant Fund (fund...	-327.39
2020SP · Sign Permits	50.00
2020M · Misc	515.45
2020EL · Elec Permit	3,055.00
2020DW · Driveway Permit	700.00
2020CD · Conservation District1	25.53
2020BP · BP	325.00

# 2012 Balance Sheet

10:54 AM  
02/13/13  
Accrual Basis

Town of Kensington  
Balance Sheet  
As of December 31, 2012

	Dec 31, 12
2020RF · Recording Fees	11.18
2020ESC · Escrow	768.69
2020 (LIABILITY MASTER ACCOUNT) - Other	-1,869.38
<b>Total 2020 (LIABILITY MASTER ACCOUNT)</b>	<b>3,254.08</b>
1260-cc · Money/Grants from Other Gov'ts	-2,280.86
1260-em · Money due from Other Gov'ts	-27,130.70
1260-pd · Money due from Other Govts.	1,050.48
2010 · AccountsPayable	50,631.77
2075 · Due to School District	2,605,474.00
2080 · Due To Other Funds (CONSERVATION/ AMBUL...	
2080CF · Conservation Fund	-2,763.20
2080 · Due To Other Funds (CONSERVATION/ AMB...	5,750.00
<b>Total 2080 · Due To Other Funds (CONSERVATION/ A...</b>	<b>2,986.80</b>
2220 · Deferred Revenue	77,669.02
2271 · C P Lumber	12.15
2275 · Felch Pit	0.63
2279 · Kuegel Pit	35.18
2282 · Johnson/Woodwrights	1,262.52
2283 · Hudson Heights	-39.39
2285 (Recreation Revolving Fund)	
2285CS · Concession & Janitor Revenue	9,230.43
2285FF · Field & Facilities/ Rental Fees	6,593.50
2285MF · Maint Fee	-2,935.42
2285SC · Summer Camp/Program	652.47
2285WP · Winter Program	175.00
2285 (Recreation Revolving Fund) - Other	-13,030.90
<b>Total 2285 (Recreation Revolving Fund)</b>	<b>685.08</b>
2415 · Retirement Withheld	-569.57
2417 · Health Ins w/h	-906.09
2440 · Prev Yrs Contracted	-19,713.33
2450 · Deposits Payable	3,240.12
2530 · Unreserved Fund Balance	194,692.52
2901 · Ambulance Fund offset	33,019.58
2902 · Conservation Fund offset	130,446.13
2903 · Police Special Detail offset	23,251.08
<b>Total Other Current Liabilities</b>	<b>3,076,910.49</b>
<b>Total Current Liabilities</b>	<b>3,026,278.71</b>
<b>Long Term Liabilities</b>	
1260 · Money from other gov	27,023.05
<b>Total Long Term Liabilities</b>	<b>27,023.05</b>
<b>Total Liabilities</b>	<b>3,053,301.76</b>
<b>Equity</b>	
32000 · Retained Earnings	446,173.07
Net Income	49,355.52
<b>Total Equity</b>	<b>495,528.59</b>

Page 2

**TOTAL LIABILITIES & EQUITY**

**Dec 31, 12**

**3,548,830.35**

# 2012 Profit & Loss Report

10:22 AM  
02/11/13  
Accrual Basis

	<u>Jan - Dec 12</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>3040 (TAX LIENS REDEEMED)</b>	
3040-4 · previous tax year 4 yrs	3,908.56
3040-1 · Previous Yr	89,236.43
3040-2 · Prev Tax Lien Redemption	38,242.07
3040-3 · Previous Years	52,006.73
<b>Total 3040 (TAX LIENS REDEEMED)</b>	183,393.79
<b>3051 (OVERPAYMENT OF PROPERTY TAX)</b>	
3051-1 · Prev Yrs Overpayment	1,461.97
3051 (OVERPAYMENT OF PROPERTY TAX) - Other	803.95
<b>Total 3051 (OVERPAYMENT OF PROPERTY TAX)</b>	2,265.92
<b>3110 (PROPERTY TAXES)</b>	
3110-1 · Prev Yrs Prop Taxes	328,336.37
3110 (PROPERTY TAXES) - Other	6,498,600.07
<b>Total 3110 (PROPERTY TAXES)</b>	6,826,936.44
<b>3120 · CU TAX LIEN RELEASE</b>	33,900.00
<b>3185 · TIMBER TAX</b>	3,359.63
<b>3187 · GRAVEL TAX</b>	55.34
<b>3190 · PROPERTY TAX INTEREST</b>	
3190-1 Prev Yrs Interest	16,676.78
3190-2-1 Previous Years	6,890.21
3190-2-2 PrevYrsTaxLienInt&cost	6,337.00
3190-2-3 Previous Years	17,329.56
3190-4 cutl int/pen	29.59
3190 · PROPERTY TAX INTEREST - Other	4,452.57
<b>Total 3190 · PROPERTY TAX INTEREST</b>	51,715.71
<b>3220 · MOTOR VEHICLE PERMITS</b>	
3220-A · Electronic Deposit	274.00
3220 · MOTOR VEHICLE PERMITS - Other	375,755.70
<b>Total 3220 · MOTOR VEHICLE PERMITS</b>	376,029.70
<b>3230 · BUILDING PERMITS</b>	6,469.30
<b>3290 · LICENSES,PERMITS AND FEES</b>	
3290-1 · Vital Records	405.00
3290-2 · Marriage License	360.00
3290-3 · Titles	806.00
3290-4 · Decals	7,625.00
3290-4A · Decals Electronic	2.50
3290-5 · UCCS	1,420.00
3290-7 · Planning Board Fees	472.39
3290-8 · Zoning Board of Appeals	388.00
3290-11 · Dog Licenses	3,390.50

# 2012 Profit & Loss Report

10:22 AM

02/11/13

Accrual Basis

3290-13 · Franchise Fee	22,786.26
3290-14 · Miscellaneous	4.00
<b>Total 3290 · LICENSES,PERMITS AND FEES</b>	<b><u>37,659.65</u></b>
3321pdG · Police Grant (State & Fed)	13,773.89
3322emG · Emergency Mgmt Grant (Emergency Management Grant)	6,741.40
3352 · ROOMS & MEALS	94,617.28
3353 · HIGHWAY BLOCK GRANT	49,477.46
3359 · REV FROM STATE GOVERNMENT	1,200.36
<b>3401 · INCOME FROM DEPARTMENTS</b>	
3401-5 · Police Dept Income	340.32
3401-6 · Pistol Permits	570.00
3401-7 · Accident Reports	390.00
3401-8 · Witness Fees	30.00
<b>Total 3401 · INCOME FROM DEPARTMENTS</b>	<b><u>1,330.32</u></b>
<b>3404 · SOLID WASTE</b>	
3404-RD · Recycling income from Republic	187.09
3404-A · Stickers	9,210.00
3404-B · Recycling	153.89
<b>Total 3404 · SOLID WASTE</b>	<b><u>9,550.98</u></b>
3502 · INTEREST ON INVESTMENTS	540.61
3503 · RENTAL OF TOWN PROPERTY	251.00
<b>3504 · FINES AND PENALTIES</b>	
3504-1 · Animal Violation Tickets	200.00
<b>Total 3504 · FINES AND PENALTIES</b>	<b><u>200.00</u></b>
3506 · INSURANCE DIV & REIMBURSEMENTS	494.95
<b>3509 · REVENUE/ MISC SOURCES</b>	
3509-2 · Miscellaneous	645.75
3509-5 · Photocopies	400.94
<b>Total 3509 · REVENUE/ MISC SOURCES</b>	<b><u>1,046.69</u></b>
<b>Total Income</b>	<b><u>7,701,010.42</u></b>
<b>Gross Profit</b>	<b>7,701,010.42</b>
<b>Expense</b>	
6012-T · TASK (Article 9 \$750 2012)	750.00
6012RR · Road Reconstruction 2012	200,000.00
6012RPC · Warrant Article	3,500.00
6012 · Ambulance Warrant Article-Cot	14,674.97
6010KP · Kensington Place (Kensington Place voted in up to 115,000.00)	66,555.00
<b>4130 · EXECUTIVE</b>	
4130AAS · Administrative Asst's Salary	28,774.75
4130D&S · Dues & Subscriptions	2,311.05
4130-LA · Legal Advertisements	369.44
4130-OE · Other Expenses	1,062.89
4130-SE · Selectmen's Expenses	500.00



# 2012 Profit & Loss Report

10:22 AM

02/11/13

Accrual Basis

4130SOC · Social Services	6,997.00
4130-SS · Selectmen's Salary	4,500.00
<b>Total 4130 · EXECUTIVE</b>	<b>44,515.13</b>
<b>4140 · ELECTION/REGISTRATION/VITAL REC</b>	
4140-EE · Election Expenses	6,096.61
4140TCE · Town Clerk's Expenses	2,330.99
4140TCF · Town Clerk's Fees Payable	9,653.73
4140TCM · Town Clerk's Meetings	671.53
4140TCO · PC & Office Equipment	157.07
4140TCS · Town Clerk's Salary	11,562.50
<b>Total 4140 · ELECTION/REGISTRATION/VITAL REC</b>	<b>30,472.43</b>
<b>4150 (FINANCIAL ADMINISTRATION)</b>	
4150-E · Assessing Expenses/ Postage	574.34
4150ACS · Assessing Clerk's Salary	26,970.30
4150AS · Assessing Services	16,878.25
4150ASP · Assessing Supplies & Expenses	358.37
4150AUD · Auditing Services	10,970.00
4150D&S · Dues & Subscriptions	20.00
4150SS · Software Support	1,915.22
4150TCE · Tax Collector's Supplies & Exp.	4,478.29
4150TCM · Tax Collector's Meetings	753.00
4150TCS · Tax Collector's Salary	13,000.00
4150TDW · TC Deputy Wages	30.00
4150TS · Treasurer's Salary	1,200.00
<b>Total 4150 (FINANCIAL ADMINISTRATION)</b>	<b>77,147.77</b>
<b>4153 (LEGAL EXPENSES)</b>	
4153- · Utilities	1,522.00
4153-DB · Bruce Nadeau Bankruptcy	1.00
4153-C · Comcast	1,968.00
4153-E · Executive	15,965.18
4153-P · Planning/Zoning	924.50
4153PK · PKuegel	262.50
<b>Total 4153 (LEGAL EXPENSES)</b>	<b>20,643.18</b>
<b>4155 (PERSONNEL ADMINISTRATION)</b>	
4155D · ST & LT Disability	2,172.27
4155-PT · Payroll Tax	21,052.01
4155-PS · Payroll Service	1,275.00
4155-RS · Retirement System	39,189.27
4155-HI · Health Insurance	102,710.09
<b>Total 4155 (PERSONNEL ADMINISTRATION)</b>	<b>166,398.64</b>
<b>4191 (PLANNING &amp; ZONING)</b>	
4191-G · Grants (Grants)	3,000.00
4191BSO · Books, Supplies, Other	251.49
4191CRC · Circuit Rider Contract	8,194.99
4191-H · Hearings	874.05

# 2012 Profit & Loss Report

10:22 AM

02/11/13

Accrual Basis

4191RPC · Rockingham Planning Comm Dues	1,975.00
<b>Total 4191 (PLANNING &amp; ZONING)</b>	<b>14,295.53</b>
<b>4194 (GENERAL GOV. BUILDINGS)</b>	
4194THM · Town Hall Maintenance	23,475.03
4194A · All Gov't Buildings (ALL TOWN BUILDINGS)	26,638.13
4194-W · Wage	7,211.53
4194-T · Trailers	18,517.52
4194-O · Other	136.87
<b>Total 4194 (GENERAL GOV. BUILDINGS)</b>	<b>75,979.08</b>
<b>4195 · CEMETERY</b>	
4195-EM · Equipment Maintenance	34.39
4195-F · Fuel	75.00
4195-TM · Tree Maintenance	1,400.00
4195-W · Wages	11,020.00
4195 · CEMETERY - Other	0.00
<b>Total 4195 · CEMETERY</b>	<b>12,529.39</b>
<b>4196 (INSURANCE)</b>	
4196PLI · Property/Liability Ins	24,303.56
4196-UI · Unemployment Ins	1,096.00
4196-WC · Workmen's Comp Ins	10,739.00
<b>Total 4196 (INSURANCE)</b>	<b>36,138.56</b>
<b>4199 (GENERAL GOV. OPERATIONS)</b>	
4199- · UT	3,326.64
4199-M · Miscellaneous	1,830.09
4199OCS · Office/Comp Equipment/Software	944.86
4199-S · Supplies	2,519.66
4199-U · Utilities	9,445.72
<b>Total 4199 (GENERAL GOV. OPERATIONS)</b>	<b>18,066.97</b>
<b>4210 (POLICE)</b>	
4210-AC · Animal Control	3,186.07
4210-CL · Cruiser Lease	18,019.24
4210-CM · Cruiser Maint.	4,885.19
4210-CO · Call Out/Overtime	22,216.69
4210-E · Equipment	5,139.55
4210-F · Fuel	17,146.13
4210-OE · Operations/Support	29,122.82
4210-P · Prosecutor	15,900.00
4210-S · Salaries	208,669.49
4210-SS · Staff Support	38,102.76
4210-T · Training	378.46
4210TLI · Term Life Ins	499.00
4210-U · Uniforms	6,724.08
<b>Total 4210 (POLICE)</b>	<b>369,989.48</b>
<b>4220 (FIRE DEPARTMENT)</b>	

10:22 AM  
02/11/13

# 2012 Profit & Loss Report

Accrual Basis

4220ADS · Administrative Support	1,911.68
4220ARR · Amb.Equip.Replace & Repair	149.73
4220AS · Amb/Rescue supplies	2,024.28
4220AT · Ambulance Training	695.00
4220BR · Building Repair	870.44
4220E · Electricity	2,056.07
4220ERR · Equip-Repair & Replace	1,047.96
4220F · Fuel/Heat	1,816.89
4220FT · Fire Training	2,609.00
4220M · Miscellaneous	1,762.80
4220NE · New Equipment	9,567.99
4220P · Phones	3,176.47
4220P&R · Pager & Radio-Repair & Replace	5,667.54
4220PLT · Pump/Ladder Testing	2,241.49
4220S · Salaries	50,000.02
4220S&D · Subscriptions & Dues	1,954.61
4220SCB · SCBA Repair & Replace	910.00
4220TEU · Turnout Equip & Uniforms	11,773.09
4220VF · Vehicle Fuel	1,974.06
4220VR · Vehicle Repair	2,340.75
<b>Total 4220 (FIRE DEPARTMENT)</b>	<b>104,549.87</b>
<b>4240 (BUILDING INSPECTION)</b>	
4240-S · Supplies	335.60
4240SBI · Building Permits	3,267.00
<b>Total 4240 (BUILDING INSPECTION)</b>	<b>3,602.60</b>
<b>4290 (EMERGENCY MANAGEMENT)</b>	
4290-EM · Equipment Maintenance	40.00
4290G · Emerg Mgmt Grant Exp	6,574.32
4290-P · Phone	1,811.24
<b>Total 4290 (EMERGENCY MANAGEMENT)</b>	<b>8,425.56</b>
<b>4312 (HIGHWAYS &amp; STREETS)</b>	
4312-SD · Special Details/ Flagger (Special Details/ Flagger)	804.62
4312BTR · Brush & Tree Removal	18,301.50
4312CRR · Culvert Repair/Replacement	5,930.00
4312DSW · Ditching & Shoulder Work	14,185.00
4312-HS · Highway Shed(Mat,Supplies,etc)	1,547.00
4312-LR · Loader Rental	2,500.00
4312-M · Misc (Storm Cleanup etc)	9,247.09
4312-P · Patching	5,372.10
4312-PS · Plowing/Sanding	50,785.75
4312-RM · Roadside Mowing	3,900.00
4312-RS · Road Signs-Repair & Replace	2,260.41
4312-SS · Sand and Salt	17,510.49
4312-U · Electricity	1,438.25
4312-W · Wages	14,000.00
<b>Total 4312 (HIGHWAYS &amp; STREETS)</b>	<b>147,782.21</b>

10:22 AM  
02/11/13  
Accrual Basis

# 2012 Profit & Loss Report

4316 · STREET LIGHTING	1,576.21
4321 · ADMINISTRATION	2,143.26
4323 (SOLID WASTE COLLECTION)	
4323-RC · Recycling	32,299.92
4323SWC · Solid Waste Collection	57,600.00
Total 4323 (SOLID WASTE COLLECTION)	<u>89,899.92</u>
4324 · SOLID WASTE DISPOSAL	
4324RCD · Recycling Disposal	1,089.59
4324SWD · 4324 Solid Waste Disposal	44,914.82
Total 4324 · SOLID WASTE DISPOSAL	<u>46,004.41</u>
4411 · ADMINISTRATION-HEALTH	100.00
4414 · PEST CONTROL	24,029.00
4520 (PARKS & RECREATION)	
4520SP · Sawyer Park (Sawyer Park)	30,945.00
4520-GM · General Maintenance	3,000.00
4520-SE · Special Events	4,700.00
Total 4520 (PARKS & RECREATION)	<u>38,645.00</u>
4550 (LIBRARY)	
4550-OE · Operating Expenses	40,378.47
4550-P · Payroll	58,014.61
Total 4550 (LIBRARY)	<u>98,393.08</u>
4611 · CONSERVATION	120.00
4711 (Principal-payment & retirement of long term bonds & notes)	40,000.00
4721 · interest pd on long term loan	30,162.50
4810 · Prop tax refunds, abatements	
4810-1 · Interest on abatements	376.93
4810 · Prop tax refunds, abatements - Other	13,797.85
Total 4810 · Prop tax refunds, abatements	<u>14,174.78</u>
4811 · Motor vehicle reg refunds	1,437.75
4820 · Taxes bought by Town	168,260.12
4931 · Payments to Rock. County	311,290.00
4933 · Payments to School Dist	
4933-E · Exeter Region Coop	2,808,667.00
4933-K · Kensington School District	2,551,587.00
Total 4933 · Payments to School Dist	<u>5,360,254.00</u>
Total Expense	<u>7,642,506.40</u>
Net Ordinary Income	<u>58,504.02</u>
Net Income	<u><u>58,504.02</u></u>

9:23 AM  
01/10/13  
Accrual Basis

## 2012 Vendor Payments

2-Way Communications Service, Inc	1,538.60	Capital One Bk (USA) NA	3,946.40
243 Newton LLC	6,300.00	Carlene Wiggan	11,368.45
Adamson Industries Corp.	143.85	Carlene Wiggan, Reimbursement	1,689.58
ADT Security Services Inc.	1,709.74	Center for Occupational & Empl Health	57.00
Allied Clearwater, LLC	12,457.40	Charles LeBlanc	5,487.11
Ally Financial Inc.	9,466.09	Cheeza's Landscaping, LLC	16,600.00
Almon, Douglas	21.75	Child And Family Services	1,000.00
Amanda Phifer- Reimbursement	413.20	Christine Gallager or James Gallager	60.36
Amy Phifer	101.50	Christopher and Jennessa Albers	193.11
Andreasse, Morgan	226.44	Citizens Bank-Credit Card	7,255.36
Angela Fisher	1,599.24	Claire T Mattin	511.39
Anita Yarossi	87.01	Clarissa Parsons	1,340.95
Applied Concepts, INC.	47.00	Coheco Communications	89.95
Archambault, Sharon	648.15	COMCAST	5,138.00
ArcSource Inc	357.92	Computer Hut	138.09
Arjay Ace Hardware	431.65	Connie Sprauer	18.13
Atlas PyroVision Productions, Inc.	32.00	Country Brook Cafe	124.16
Avitar Associates Of N E Inc	20,543.74	County Communications	604.50
B & S Disposal	149,752.42	Cozy Cleaners	208.00
Barrette, Daniel	18.87	Creative Touch Designs, Inc.	473.93
BayTech Label	60.14	CRIMESTAR	900.00
Beal's Associates PLLC	1,855.75	Curtis Walton	52.57
Belisle & Son Timber Log & Hardwood	4,605.00	Daniel E Barrette	1,110.77
Belisle, Sara	943.50	David Buxton	1,051.58
Beliveau Communications & Consulting	1,104.50	David Buxton-Reimbursement	319.64
Bell & Flynn Inc	297,596.00	David F & Emily R Carroll	39.68
Ben's Uniforms	5,126.00	David G Coates	67.00
Bergeron Protective Clothing	11,595.09	David Hersey	5,220.81
Bernice Brewer	36.25	David Meehan	21.75
BFI Hooksett	1,089.59	Dawn M Frost	159.50
Blood, Linda	59.82	Dawn M Frost- reimbursement	326.81
Blue Ribbon Dry Cleaners Inc	1,239.75	Debbie Fournier	21.75
Boswell, Della	264.63	Deborah Weil	21.75
Bound Tree Medical	169.84	Deluxe for Business	318.42
Brenda Meehan	21.75	Dennis W Smith	5,099.79
Brian A Mello	452.88	Donahue, Tucker & Ciandella PLLC	20,643.18
Buxton Oil Co. Inc.	5,598.25	Donna Carter	174.00
Buxton, David W	11,667.85	Donna Carter-Reimbursement	93.00
C P Building Supply Inc	798.05	Donovan, Dana	290.59
Cameron Office Products	286.81	Doug Almon	25.38

# 2012 Vendor Payments

9:23 AM

01/10/13

Accrual Basis

Down To Earth Landscapes	33,460.00	IDS	310.93
Eagle-Tribune Publishing Company	511.11	Infinite Imaging	235.57
EarthLnk Inc	261.40	Information Management Corporation	540.00
Elaine Kacamarek	94.25	Innovative Medical Training, LLC	200.00
Elliot Fixler	1,662.00	Int'l Assoc. of Law Enforcement FII	55.00
Emergency Medical Products, Inc	1,618.48	Interstate Arms Corp.	261.81
Emily Greenwood	1,029.59	Interstate Emergency Unit	150.00
Exeter Events & Tents	910.90	J G B Electric	499.50
Exeter Lines, Inc.	490.00	J P Cookie Company	48.55
Exeter Region Cooperative School District	2,808,667.00	Jack the Liquidator	1,300.00
Exeter Rent-All Inc.	1,673.10	JAM Trucking	1,077.00
FairPoint Communications	1,865.32	James A Simmons Jr.	1,310.42
Felch, Dorothy	206.63	James Ditucci & Son LLC	129.25
Finerty, Tucker	674.68	James Farley	3,672.45
Fisher Auto Parts	222.97	James Farley- Reimbursement	1,182.30
Ford Motor Credit Company	8,553.15	James R Rosencrantz	34.39
Franklin S Felch	575.31	Jane Bannister	21.75
Gel Company	250.00	Janet Merrill	7.25
George J Foster & Co., Inc.	491.05	Janet Osmon Culver	83.38
Glenn Greenwood	25.38	Janos & Griffin PC	104.56
Gordon Heal	831.00	Jason Greene	471.74
Granite State Minerals	9,110.49	Jason Greene- reimbursement	450.00
Granite State Stamps, Inc.	25.38	Jayson J Driscoll	24.00
Grant, Bill	3,267.00	Jeffrey Gray	8.07
H&H Locksmith Service	317.50	Jeffrey L Todd	383.54
Hale, Lorraine	8,153.15	Jennifer Ramsay	50.00
Harold Bragg	300.00	Jerome Artigliere	2,770.61
Harold Bragg-Reimbursement	64.25	Jessica Madore-Reimbursement	403.30
Harriette H Willoughby	232.00	Joan Whitney	18.13
Hartmann Oil & Propane, Co.	311.09	Jodi Lefebvre-Reimbursement	1,029.81
Hazmat Safety Eqpt. Sales	1,112.25	John Andrews	4,123.02
Heather Curley	21.75	John Andrews- Reimbursement	423.21
Heather Ritter- Reimbursement	171.53	Johnstone, Stefanie	1,719.26
Higgins Office Products	73.08	Johnstone, Stefanie- Reimbursement	45.98
Hillside Landscaping, Inc.	2,141.34	Jonathan A Moore	2.00
Holly Batchelder	18.13	Jonathan Young	21.75
HRS Management Consulting	16,000.00	Joni Reynolds	21.75
IACP	250.00	Jordan Signature Heating	250.00

# 2012 Vendor Payments

9:23 AM

01/10/13

Accrual Basis

Joshua Wroblewski-Reimbursement	150.00	Mark Craig	21.75
Juli Noyes- Mileage	520.70	Mark S Kimball	3,586.72
Juli Noyes- Reimbursement	30.42	Mary Jane Solomon	275.50
Karl Singer	94.35	Matrix Paving and Excavating	10,423.93
Kathleen Felch	135.94	McFarland Ford Sales, Inc.	1,047.50
Kathleen Felch- Reimburesment	121.17	Merrill, Peter	21.75
Kathleen Felch- Reimbursement	87.48	Michael A. Schwotzer	188.70
Kelsey Plourde	2,225.47	Michael Picard	1,769.58
Kensington Autoworks, LLC	2,709.75	Michael Sielicki- reimbursement	491.32
Kensington Public Library	40,320.47	Michael W Morin	1,086.69
Kensington School District	2,551,587.00	Moreau & Welsh Company	2,500.00
Kevin Rosencrantz, Sr.	1,415.25	MOTORTOWN	48.39
Lakes Region Fire Apparatus Inc	5,285.00	Motortown Auto Parts	11.94
Lauren Chaisson	21.75	Mr Copy, LLC	347.50
Lauren Curtis	130.51	Municipal Graphics Inc	245.00
Lawton Printing Inc	0.00	Municipal Pest Management Services Inc	24,029.00
Leaf	708.40	N H Municipal Association	1,822.04
LeBlanc, Charles J	481.18	N H Municipal Bond Bank	55,081.25
Leeside Electrical Services	2,250.00	Neptune Uniforms & Equipment Inc	192.40
Leslie DelSesto- Reimbursement	756.86	NESPIN	50.00
LexisNexis Matthew Bender	523.90	New England Barricade Co	1,510.69
LGC Health Trust, LLC	104,572.98	New England Emergency Equipment	910.00
LGC Property-Liability Trust LLC	24,303.56	New England Lock and Safe	347.50
Lillian and Donald Lockhart	64.79	NH Assoc. Of Chiefs of Police Inc	100.00
Linda Bennett	43.50	NH Assoc. Of Assessing Officials	20.00
Lisa Perrault	21.75	NH Assoc. Of Fire Chiefs Inc.	75.00
Local Government Center, Inc	120.00	NH City & Town Clerk Assoc.	190.00
Lois Littlefield	7.25	NH Department of Revenue	20.00
Lorraine M Hale-reimbursement	211.87	NH Retirement System	39,189.27
Lou Darby	29.00	NH SPCA	375.00
Lowe's Business Account	628.58	NH State Firemen's Association	640.00
Lynda Ouellet	113.00	NH Tax Collectors Association	120.00
Lynne Bonitatibus	200.00	NHANRS	20.00
Lynne Bonitatibus-Reimbursement	339.35	NHCOPSA	50.00
MacKensen & Company	351.55	NHSPCA	550.00
Mammoth Fire Alarms	245.95	Norman Bernier	127.00
Mark C Iannuccillo	1,671.38	North Conway Grand Hotel	375.00

9:23 AM  
01/10/13  
Accrual Basis

## 2012 Vendor Payments

Northeast Emergency Apparatus LLC	2,241.49	Rockingham County Treasurer	311,290.00
Northern NE Telephone Operations LLC	1,088.24	Rockingham Nutrition & Meals On Wheels	520.00
P & W	4,840.00	Rockingham Planning Commission	16,770.99
Pamela Grabowski	15.01	Russell Perry	1,516.75
Patricia Bent	174.00	Rutishauser, Hans	18.13
Patrick and Erma Oliver	3,091.18	Sam's Club	1,578.62
Paul Bannister	2,243.74	Scott Cain-Reimbursement	150.00
Paul Bannister- Reimbursement	39.00	Scott David	151.93
Paul DeMaria	900.00	Scott H MacDougall	2,545.67
Paul Steeves-Reimbursement	100.48	Scott Hogg	2.00
PearLco LLC	2,145.00	Scott McCarthy	2,224.64
People's United Bank	15,081.25	Scott McGee	1,264.14
Peter Kuegel	499.42	Scott Sanders-Reimbursement	150.00
Philip Mattera	62.79	Seacare Health Services	2,000.00
Physio-Control Inc	578.00	Seacoast Business Machines	482.19
Pike Industries Inc	802.10	Seacoast Chief Fire Officers Assoc.	774.61
Poland Spring Water Co.	388.93	Seacoast Chief Fire Officers Mutual Aid	150.00
Polygon	6,607.80	Seacoast Mental Health Center	1,000.00
Powers, Christine R	6,836.81	Seacoast Tree Care	2,700.00
PRIMEX	11,835.00	Sean Closs	49.00
Property Protection Monitoring	116.00	Sean Farley	255.69
Pruco Life Insurance	499.00	Sean M Kehoe	21.28
Purely Organic	350.00	Sexual Assault Support Services	550.00
QUILL CORPORATION	188.12	SigNet Computer Services	40.00
Randall and Diane Wood	193.89	Source4	71.30
Registrar Of Deeds	17.35	Southeast Land Trust	100.00
Registry Of Deeds	41.15	Southeast Regional Refuse Distruct	2,143.26
Ricci Construction Company, Inc.	9.34	Staples-Commercial Account	295.11
Richard D Murphy, Jr.	375.00	Staples Credit Plan	2,937.21
Richard Fyler	41.69	State of New Hampshire-Criminal Records	25.00
Richie McFarland Children's Center	600.00	State Of NH Dept Of Labor	50.00
Robert E Gustafson	1,407.32	Steven Arthur Jr	3,300.98
Robert Gustafson-Reimbursement	1,296.72	Steven Arthur Jr.- Reimbursement	68.14
Robert J & Diane C Murphy	467.00	Stryker Medical	14,674.97
Robert N Upton	2,529.48	Sullivan Tire	2,624.35
Rockingham Community Action Program, Inc	1,327.00	Susan Gilbert	2,220.86
Rockingham County Chiefs Of Police Assoc	20.00	Susan Lalime	18.13
Rockingham County Registry of Deeds	101.79	Susan LeBlanc	270.77



# 2012 Vendor Payments

9:23 AM

01/10/13

Accrual Basis

Susan Losapio	7.25
TASC	750.00
Techprint Inc	1,892.95
The Country Press, Inc.	1,217.85
The Green Gate INC.	1,621.14
The Old Salt	1,261.84
Thomas and Jodine Vehec	1,542.42
Timothy Riel Consulting	1,000.00
Tina Favara	21.75
Town of Kensington	428.35
Town of Kensington_	168,260.12
Travis F Felch	287.66
Treasurer State Of New Hampshire	2,570.00
Treasurer State Of New Hampshire-Fine	1,501.00
Treasurer State of NH- PD	60.00
Treasurer, State of New Hampshire-Fuel	17,146.13
Treasurer, State of NH- Dog Yearly	910.00
Treasurer, State Of NH -Vital Rec	598.00
Tri State Fire Protection LLC	378.97
Turner Building Science & Design, LLC	11,436.23
Tuttle, Arabella	163.12
Unitil	11,766.21
Unitil Energy Systems Inc	135.00
Unitil Service Corp.	12.50
Vachon, Clukay & Co, PC	10,970.00
Verizon Wireless	4,853.53
Viking Welding & Fabrication LLC	20.07
Waste Management of Turnkey Landfill	43,021.87
Wesley Osswald	159.81
Weston Communications	5,445.00
William and Kelly Vogel	272.60
William Quimby	14.28
William Randle	12.69
William Ryan Hart, Jr.	15,900.00
Williams Scotsman Inc.	11,368.95
<b>TOTAL</b>	<b><u><u>317,007.29</u></u></b>

# 2012 Payroll

<u>Name</u>	<u>Department</u>	<u>Wages</u>	<u>Name</u>	<u>Department</u>	<u>Wages</u>
Andrews, John	Fire Dept	\$ 4,369.92	Belisle, Sara	Treasurer	\$ 1,000.00
Arthur Jr, Steven	Fire Dept	\$ 3,658.54	Bonitatibus, Lynne E	Admin Asst Selectmen	\$ 28,774.75
Bannister, Paul	Fire Dept	\$ 2,405.15	Capozzi-Gorski, Toni	Admin Asst PD	\$ 37,683.39
Barrette, Daniel	Fire Dept	\$ 1,321.76	Felch, Kathleen	Assessing/Bookkeeping	\$ 26,970.30
Farley, James	Fire Dept	\$ 4,098.92	Frost, Dawn	Deputy Town Clerk	\$ 9,683.73
Farley, Sean J	Fire Dept	\$ 271.00	Johnstone, Stefanie	Selectmen	\$ 1,750.00
Felch, Alfred I	Fire Dept	\$ 822.63	LeBlanc, Susan	Emergency Management Sec.	\$ 300.00
Felch, Franklin	Fire Dept	\$ 609.76	Madore, Jessica T.	Town Clerk	\$ 3,125.00
Felch, Travis F	Fire Dept	\$ 304.88	Parsons, Clarissa	Dispatch/Fire Dept	\$ 1,098.51
Fixler, Elliot	Fire Dept	\$ 1,761.52	Perry, Russell	Selectmen	\$ 1,500.00
Heal, Gordon E	Fire Dept	\$ 880.76	Phifer, Amanda	Town Clerk	\$ 8,437.50
Kimball, Mark S	Fire Dept	\$ 3,997.29	Rosencrantz, Kevin	Selectmen	\$ 1,500.00
Kuegel, Peter	Fire Dept	\$ 508.13	Schwotzer, Michael A.	Deputy Treasurer	\$ 200.00
LeBlanc, Charles	Fire Dept	\$ 7,705.69	Singer, Karl	Health Officer	\$ 100.00
MacDougall, Scott H	Fire Dept	\$ 2,698.12	Wiggin, Carlene	Tax Collector	\$ 13,000.00
Mattin, Claire T	Fire Dept	\$ 542.01			<b>\$ 135,123.18</b>
McCarthy, Scott	Fire Dept	\$ 2,843.90			
McGee, Scott	Fire Dept	\$ 1,445.81	Batchelder, Brian D	Janitor	<b>\$ 1,552.04</b>
Morin, Michael W	Fire Dept	\$ 1,151.76			
Osswald, Wesley J	Fire Dept	\$ 169.38	Andreas, Morgan	Camp Counselor	\$ 240.00
Simmons Jr., James A	Fire Dept	\$ 1,388.89	Finerty, Tucker	Camp Counselor	\$ 768.00
Smith, Dennis W	Fire Dept	\$ 5,773.31	Fisher, Angela	Concession Stand	\$ 1,996.00
Todd, Jeffery	Fire Dept	\$ 406.50	Greenwood, Emily	Camp Counselor	\$ 1,091.25
Upton, Robert N	Fire Dept	\$ 2,743.90	Hale, Lorraine M	Lawn Keeeper/Janitor parks	\$ 11,984.00
		<b>\$ 51,879.53</b>	Mello, Brian	Camp Counselor	\$ 480.00
			Plourde, Kelsey	Camp Counselor	\$ 2,399.80
			Steeves, Terrie Lee	Concession Stand	\$ 5,115.60
					<b>\$ 24,074.65</b>
Cain, Scott	Patrol Officer	\$ 58,144.34	Archambault, Sharon T	Librarian	\$ 687.50
Cody, Edward T	Patrol Officer	\$ 1,242.50	Donovan, Dana	Librarian	\$ 308.00
George, Dustin	Patrol Officer	\$ 5,595.00	Gilbert, Susan	Librarian	\$ 3,780.00
Gorski, Dennis	Patrol Officer	\$ 17,778.25	Hunt-Brackett, Jane	Librarian	\$ 3,382.50
Hersey, David	Patrol Officer	\$ 5,590.00	Myers, Lindsey M	Librarian	\$ 11,364.41
Iannuccillo, Mark C	Patrol Officer	\$ 5,616.25	Powers, Christine	Librarian	\$ 7,246.25
Sanders, Scott D	Patrol Officer	\$ 57,635.04	Szarmach, Janet	Librarian	\$ 25,935.00
Sielicki, Michael J	Chief of Police	\$ 53,192.04			
Wroblewski, Joshua	Patrol Officer	\$ 40,594.20			
Young, Eric	Patrol Officer	\$ 14,266.85			
		<b>\$ 259,654.47</b>			<b>\$ 52,703.66</b>
Greene, Jason	Emergency Management	\$ 500.00	Noyes, Juli	Animal Control	<b>\$ 7,065.53</b>
Gustafson, Robert	Emergency Management	\$ 1,492.04			
Pride, Mark	Emergency Management	\$ 2,143.39	Buxton, David W	Road Manager	<b>\$ 14,125.00</b>
		<b>\$ 4,135.43</b>			
	<b>TOTALS:</b>		<b>\$ 550,313.49</b>		

# Kimball Farm Bond Schedule

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

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

# 2012 Social Service Appropriations

Services Provided in 2012	<p><b>Social Service Appropriations for 2012*</b> *Included in Executive Budget as a line item</p> <p><b><u>Seacoast Mental Health Center</u></b>                  2010- request                      \$1,000                  2011- request                      \$1,000                  2012- request                      \$1,000                  2013- request                      \$1,000                  2012      48 residents served      554 hrs. of service</p> <p><b><u>Rockingham Nutrition &amp; Meals on Wheels Program</u></b>                  2010- request                      \$515                  2011- request                      \$515                  2012- request                      \$520                  2013- request                      \$598                  2012      14 residents served      1,797 meals</p> <p><b><u>Child and Family Services</u></b>                  2010- request                      \$1,000                  2011- request                      \$1,000                  2012- request                      \$1,000                  2013- request                      \$1,000                  2012      6 individuals served and 83 hrs. of service.</p> <p><b><u>Rockingham Community Action</u></b>                  2010- request                      \$1,227                  2011- request                      \$1,227                  2012 request                      \$1,327                  2013- request                      \$1,500</p> <p><b><u>SeaCare Health Services (formerly Seacoast Health Net)</u></b>                  2010-request                      \$2,000                  2011- request                      \$2,000                  2012- request                      \$2,000                  2013- request                      \$2,000                  2012      17 residents received care this past year</p> <p><b><u>Richie McFarland Children's Center</u></b>                  2010- request                      \$1,200                  2011- request                      \$1,200                  2012- request                      \$600                  2013- request                      \$300                  2012      1 family served last year.</p> <p><b><u>Sexual Assault Support Services</u></b>                  2010-request                      \$550                  2011- request                      \$550                  2012- request                      \$550                  2013- request                      \$550                  Crisis services, 24 hr. hotline and educational programs</p>
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# 2012 Rec. Revolver All Accounts

	<u>Jan - Dec 12</u>
<b>Income</b>	
<b>3503</b>	
3503-1 · Field Rentals	14,810.00
3503-2 · User Fees	535.00
3503-3 · Other	97.50
3503-4 · Concession Stand	20,699.12
3503-5 · Light usage fees for fields	2,150.00
<b>Total 3503</b>	38,291.62
<b>3508</b>	
3508-2 · Donations	
3508-2F · Field Donations	8,000.00
3508-2W · 3508-2W-Fireworks	2,018.00
<b>Total 3508-2 · Donations</b>	10,018.00
3508-3 · Events	2,326.00
<b>Total 3508</b>	12,344.00
<b>3509</b>	
3509-1 · Programs	
35091AP · Athletic Programs	450.00
35091SC · Summer Camp	9,330.00
35091SK · Ski Trip	4,650.00
<b>Total 3509-1 · Programs</b>	14,430.00
3509-SB · Co-ed Softball	6,640.00
<b>Total 3509</b>	21,070.00
<b>Total Income</b>	71,705.62
<b>Expense</b>	
<b>4521</b>	
4521-E · Electricity	7,015.19
4521-P · Phone	387.69
<b>Total 4521</b>	7,402.88
<b>4522</b>	
4522-G · General Maintenance	1,644.17
4522-I · Irrigation	650.00
4522-T · Turf Care	
4522-T1 · Field Supplies	60.00
4522-T · Turf Care - Other	10,457.00
<b>Total 4522-T · Turf Care</b>	10,517.00
<b>Total 4522</b>	12,811.17
<b>4523</b>	661.99
<b>4524</b>	
4524-EF · Field Equipment	30.00

## 2012 Rec. Revolver All Accounts Cont.

	<u>Jan - Dec 12</u>
4524-ER · Recreation Equipment	169.00
<b>Total 4524</b>	<u>199.00</u>
<b>4525</b>	
4525-H · Health	225.00
<b>Total 4525</b>	<u>225.00</u>
<b>4526</b>	
4526- J · Janitorial Payroll	3,172.10
4526-C · Concession Stand	1,178.91
4526-CG · Cost of Goods	
4526CG1 · Vendors	590.00
4526CG2 · Supplies	7,453.93
4526-CG · Cost of Goods - Other	240.27
<b>Total 4526-CG · Cost of Goods</b>	<u>8,284.20</u>
4526-CP · Propane/ Concession Stand	796.73
4526-CS · Salaries/Concession Stand	6,604.00
<b>Total 4526</b>	<u>20,035.94</u>
<b>4589</b>	
4589-EV · Events	555.04
4589-EX · Summer Camp Expense	50.00
4589-fw · Fireworks Expense	2,968.00
4589-SB · Adult Softball Expense	4,975.13
4589SCB · Summer Camp Buses	1,168.00
4589SCP · Summer Camp Payroll	4,979.05
4589SCR · Summer Camp Refunds	575.00
4589SCS · Summer Camp Supplies	707.20
4589SKI · Ski Trip	4,650.00
<b>Total 4589</b>	<u>20,627.42</u>
<b>4155 · PAYROLL TAXES</b>	
4155-m · Medicare	95.76
4155-MJ · Janitorial Med	40.44
4155-sc · summer camp ss	308.70
4155-sj · Janitorial SS	172.96
4155-sm · summer camp med	72.18
4155-ss · Social Security	409.45
<b>Total 4155 · PAYROLL TAXES</b>	<u>1,099.49</u>
4810 · refund account	375.00
<b>Total Expense</b>	<u>63,437.89</u>
<b>Net Income</b>	<u>8,267.73</u>

# 2012 Concession Stand Report

01/16/13

## RECREATION REVOLVER January through December 2012

	<u>Jan - Dec 12</u>
<b>Income</b>	
<b>3503</b>	
3503-4 · Concession Stand	20,699.12
<b>Total 3503</b>	<u>20,699.12</u>
 <b>Total Income</b>	 20,699.12
 <b>Expense</b>	
<b>4526</b>	
4526-C · Concession Stand	1,178.91
4526-CG · Cost of Goods	
4526CG1 · Vendors	590.00
4526CG2 · Supplies	7,453.93
4526-CG · Cost of Goods - Other	240.27
<b>Total 4526-CG · Cost of Goods</b>	<u>8,284.20</u>
4526-CP · Propane/ Concession Stand	796.73
4526-CS · Salaries/Concession Stand	6,604.00
<b>Total 4526</b>	<u>16,863.84</u>
 <b>4155 · PAYROLL TAXES</b>	
4155-m · Medicare	95.76
4155-ss · Social Security	409.45
<b>Total 4155 · PAYROLL TAXES</b>	<u>505.21</u>
 <b>Total Expense</b>	 <u>17,369.05</u>
 <b>Net Income</b>	 <b>3,330.07</b>



# 2012 Park & Concession Stand Report

## RECREATION REVOLVER January through December 2012

	<u>Jan - Dec 12</u>
<b>Income</b>	
<b>3503</b>	
3503-1 · Field Rentals	14,810.00
3503-2 · User Fees	535.00
3503-3 · Other	97.50
3503-4 · Concession Stand	20,699.12
3503-5 · Light usage fees for fields	2,150.00
<b>Total 3503</b>	<u>38,291.62</u>
<b>3508</b>	
3508-2 · Donations	
3508-2F · Field Donations	8,000.00
<b>Total 3508-2 · Donations</b>	<u>8,000.00</u>
<b>Total 3508</b>	<u>8,000.00</u>
<b>Total Income</b>	46,291.62
<b>Expense</b>	
<b>4521</b>	
4521-E · Electricity	7,015.19
4521-P · Phone	387.69
<b>Total 4521</b>	<u>7,402.88</u>
<b>4522</b>	
4522-G · General Maintenance	1,644.17
4522-I · Irrigation	650.00
4522-T · Turf Care	
4522-T1 · Field Supplies	60.00
4522-T · Turf Care - Other	10,457.00
<b>Total 4522-T · Turf Care</b>	<u>10,517.00</u>
<b>Total 4522</b>	12,811.17
<b>4523</b>	661.99
<b>4524</b>	
4524-EF · Field Equipment	30.00
4524-ER · Recreation Equipment	169.00
<b>Total 4524</b>	<u>199.00</u>
<b>4525</b>	
4525-H · Health	225.00
<b>Total 4525</b>	<u>225.00</u>



# 2012 Park & Concession Stand Report Cont.

## RECREATION REVOLVER January through December 2012

	<u>Jan - Dec 12</u>
<b>4526</b>	
4526-J · Janitorial Payroll	3,172.10
4526-C · Concession Stand	1,178.91
4526-CG · Cost of Goods	
4526CG1 · Vendors	590.00
4526CG2 · Supplies	7,453.93
4526-CG · Cost of Goods - Other	240.27
<b>Total 4526-CG · Cost of Goods</b>	<u>8,284.20</u>
4526-CP · Propane/ Concession Stand	796.73
4526-CS · Salaries/Concession Stand	6,604.00
<b>Total 4526</b>	<u>20,035.94</u>
<b>4155 · PAYROLL TAXES</b>	
4155-m · Medicare	95.76
4155-MJ · Janitorial Med	40.44
4155-sj · Janitorial SS	172.96
4155-ss · Social Security	409.45
<b>Total 4155 · PAYROLL TAXES</b>	<u>718.61</u>
4810 · refund account	375.00
<b>Total Expense</b>	<u>42,429.59</u>
<b>Net Income</b>	<u><u>3,862.03</u></u>



# 2012 Adult Softball Report



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01/16/13  
Accrual Basis

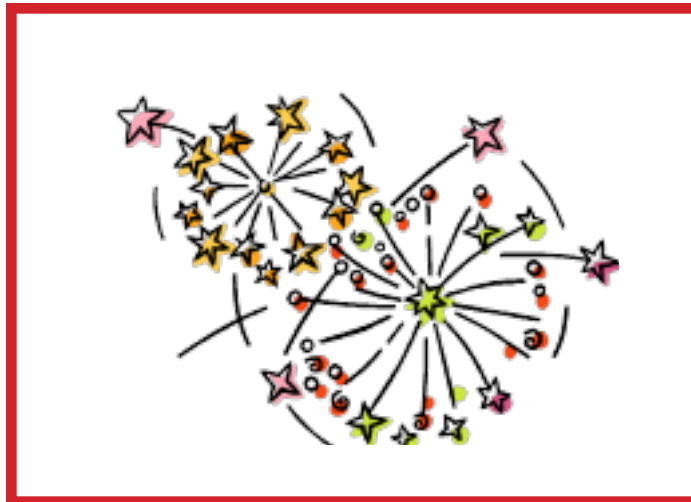
**RECREATION REVOLVER  
ADULT SOFTBALL**  
January through December 2012

	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
<b>3509</b>			
	<b>3509-SB · Co-ed Softball</b>		
	Income	for field usage each year 100 per team 2011	-1,100.00
		Wall ck 2040	485.00
		cash	270.00
		Macek 1013	880.00
		Gibbons	360.00
		Gilmartin 2540	860.00
		Lefebvre 1068	860.00
		Ferreri 1890	45.00
		Perkins 340	45.00
		Denny 3691	45.00
		George 115	45.00
		Pendell 1296	210.00
		E & J auto 1296	600.00
		Granite State Gravel 1151	640.00
		Wall's Ford 3862	375.00
		Burns 3199	500.00
		Jones 1083	360.00
		foy 028639	300.00
		Bank of America/ Money order	860.00
			<u>6,640.00</u>
	Total 3509-SB · Co-ed Softball		6,640.00
	Total 3509		6,640.00
	<b>4589-SB · Adult Softball Expense</b>		
	Robert Krasko	Umpire/ 6/18(3); 6/25;6/28	-400.00
	Kris Furtney	Umpire 6/19;6/29	-280.00
	Tony Rahn	Umpire/ 6/20;6/27;7/11	-360.00
	Norman LaFrenier	Umpire 6/21	-40.00
	Robert Krasko	umpire 6/25;7/16;7/23	-400.00
	Kris Furtney	Umpire 7/17;7/24	-360.00
	Tony Rahn	umpire 7/18;7/19;7/25	-720.00
	Dave Macek	leage usage fees	-315.00
	Dave Macek	softballs	-624.00
	Dave Macek	score book	-25.00
	Robert Krasko	8/6(3)-8/13	-240.00
	Kris Furtney	8/7-8/14	-240.00
	Tony Rahn	8/8-8/9-8/15	-440.00
	Kyaa	1/2 turf supplies for softball fields	-91.13
	Robert Krasko	8/20	-120.00
	Kris Furtney	8/21-8/22	-200.00
	Tony Rahn	8/22	-120.00
			<u>-4,975.13</u>
	Total 4589-SB · Adult Softball Expense		-4,975.13
	Total 4589		<u>-4,975.13</u>
	<b>TOTAL</b>		<u><u>1,664.87</u></u>

# 2012 Fireworks Report

RECREATION REVOLVER  
January 2011 through December 2012

	<u>Jan '11 - Dec 12</u>
<b>Income</b>	
3508	
3508-2 · Donations	
3508-2W · 3508-2W-Fireworks	6,968.00
<b>Total 3508-2 · Donations</b>	<u>6,968.00</u>
<b>Total 3508</b>	<u>6,968.00</u>
<b>Total Income</b>	6,968.00
<b>Expense</b>	
4589	
4589-fw · Fireworks Expense	6,968.00
<b>Total 4589</b>	<u>6,968.00</u>
<b>Total Expense</b>	<u>6,968.00</u>
<b>Net Income</b>	<u><u>0.00</u></u>



# 2012 Rec. Committee Events Report



## RECREATION REVOLVER January through December 2012

	<u>Jan - Dec 12</u>
<b>Income</b>	
<b>3508</b>	
3508-3 · Events	2,326.00
<b>Total 3508</b>	<u>2,326.00</u>
<b>Total Income</b>	2,326.00
<b>Expense</b>	
<b>4589</b>	
4589-EV · Events	555.04
<b>Total 4589</b>	<u>555.04</u>
<b>Total Expense</b>	<u>555.04</u>
<b>Net Income</b>	<u><u>1,770.96</u></u>



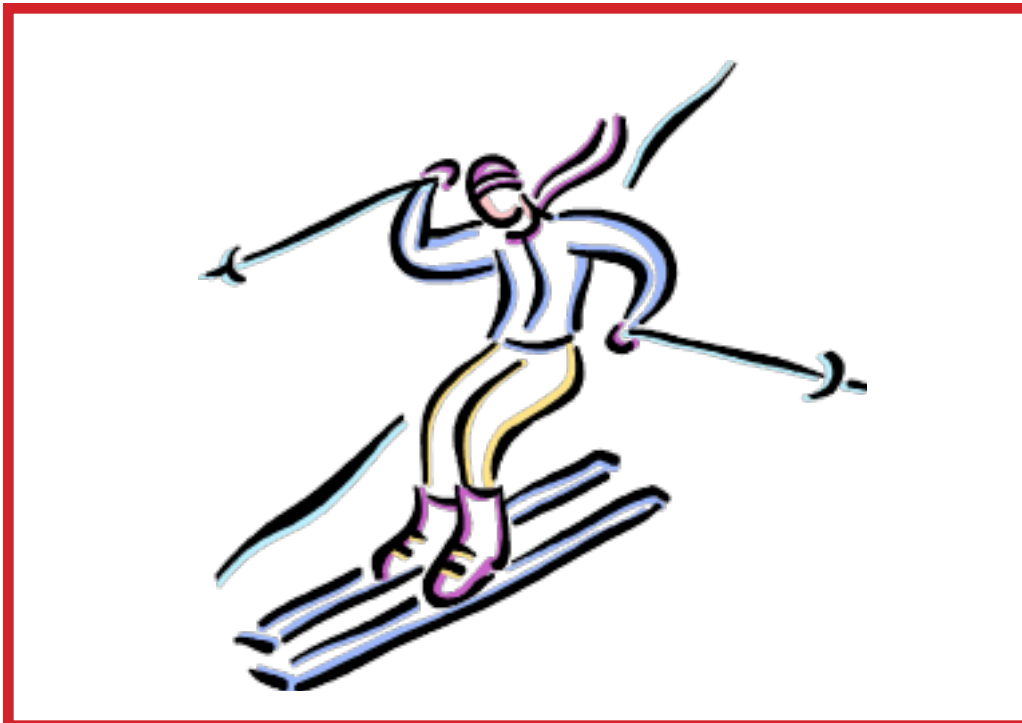
# 2012 Ski Committee Report

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Accrual Basis

RECREATION REVOLVER  
Profit & Loss  
January through December 2012

Jan - Dec 12

Income	
3509	
3509-1 · Programs	
35091SK · Ski Trip	4,650.00
Total 3509-1 · Programs	<u>4,650.00</u>
Total 3509	<u>4,650.00</u>
Total Income	4,650.00
Expense	
4589	
4589SKI · Ski Trip	4,650.00
Total 4589	<u>4,650.00</u>
Total Expense	<u>4,650.00</u>
Net Income	<u><u>0.00</u></u>



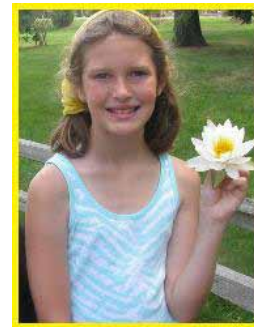
# 2012 Summer Camp Report



01/16/13

## RECREATION REVOLVER January through December 2012

	<u>Jan - Dec 12</u>
<b>Income</b>	
<b>3509</b>	
<b>3509-1 · Programs</b>	
<b>35091SC · Summer Camp</b>	9,330.00
<b>Total 3509-1 · Programs</b>	<u>9,330.00</u>
<b>Total 3509</b>	<u>9,330.00</u>
<b>Total Income</b>	9,330.00
<b>Expense</b>	
<b>4589</b>	
<b>4589-EX · Summer Camp Expense</b>	50.00
<b>4589SCB · Summer Camp Buses</b>	1,168.00
<b>4589SCP · Summer Camp Payroll</b>	4,979.05
<b>4589SCR · Summer Camp Refunds</b>	575.00
<b>4589SCS · Summer Camp Supplies</b>	707.20
<b>Total 4589</b>	<u>7,479.25</u>
<b>4155 · PAYROLL TAXES</b>	
<b>4155-sc · summer camp ss</b>	308.70
<b>4155-sm · summer camp med</b>	72.18
<b>Total 4155 · PAYROLL TAXES</b>	<u>380.88</u>
<b>Total Expense</b>	<u>7,860.13</u>
<b>Net Income</b>	<u><u>1,469.87</u></u>



# 2012 Rec. Revolver Vendor Payments

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01/16/13  
Accrual Basis

## RECREATION REVOLVER Expenses by Vendor Summary January through December 2012

	<u>Jan - Dec 12</u>
Alternative	-590.00
Atlantic Trucking	-840.00
Atlas PyroVision	-2,968.00
citizen's bank- credit	-491.86
Dave Macek	-964.00
FairPoint Communication	-354.97
First Student, INC	-1,168.00
H & H Locksmith	-248.00
Hartmann Oil & Propane Co.	-796.73
Heather Ritter- Reimbursement	-24.86
Hillside Landscaping	-4,511.00
Jennifer Macek	-115.00
Jodi Lefebvre	-530.18
Joni Reynolds	-115.00
Karen Emmons	-115.00
Keith Palmer-Reimbursement	-90.00
Kelsey Plourde	-147.27
Kelsey Plourde-reimbursement	-286.44
Kompan, Inc.	-169.00
Kris Furtney	-1,080.00
Kyaa	-91.13
Matrix Paving	-382.50
Norman LaFrenier	-40.00
O'Briens General Store	-163.79
Paul Steeves- Reimbursement	-72.82
Purely Organic	-6,850.00
Robert Krasko	-1,160.00
Robert Long	-115.00
Sam's Club Charge	-8,884.53
Seacoast United	-375.00
State of NH- Crimal Records	-50.00
Susan Cannon	-115.00
Tony Rahn	-1,640.00
Treasurer, State of NH- Health Lic	-225.00
Tri State Fire Protection	-77.60
U Line	-246.93
Unitil	-7,015.19
<b>TOTAL</b>	<b><u><u>-43,109.80</u></u></b>

## 2012 Rec. Revolver Cumulative Totals

### Rec Revolver Accounts

2010	\$	453.85
2011	\$	4,910.06
2012	\$	<u>4,312.03</u>
	\$	<u><u>9,675.94</u></u>

### Summer Camp

2010	\$	(122.60)
2011	\$	3,760.25
2012	\$	<u>1,469.87</u>
	\$	<u><u>5,107.52</u></u>

### Adult Softball

2010	\$	450.04
2011	\$	3,267.05
2012	\$	<u>1,664.87</u>
	\$	<u><u>5,381.96</u></u>

### Rec Events

2010	\$	1,096.26
2011	\$	(892.36)
2012	\$	<u>1,770.96</u>
	\$	<u><u>1,974.86</u></u>

### Ski Camp

2010	\$	-
2011	\$	-
2012	\$	-

### Fireworks

2011	\$	950.00
2012	\$	(950.00)
	\$	-

\$ 22,140.28



# 2012 Monthly Rec. Revolver Report

Month Ended	January	February	March	April	May	June	July	August	September	October	November	December	Totals
<b>GENERAL INCOME</b>													
3503-1 Field Rentals		\$ 100.00	\$ 712.50	\$ 7,650.00		\$ 50.00	\$ 280.00	\$ 125.00	\$ 80.00				\$ 14,810.00
3503-2 User Fees			\$ 97.50										\$ 97.50
3503-3 Other			\$ 1,163.55	\$ 10,175.65	\$ 4,815.21	\$ 4,544.71							\$ 20,689.12
3503-4 Concession Stand				\$ 1,100.00	\$ 1,050.00								\$ 2,150.00
3503-5 Light Usage Fees					\$ 450.00								\$ 450.00
3508-2F Field Donations													\$ 8,000.00
3509 1 Athletic Programs													\$ 450.00
<b>Total Monthly Income:</b>	\$ -	\$ -	\$ 100.00	\$ 1,973.55	\$ 19,375.65	\$ 5,915.21	\$ 18,232.21	\$ 325.00	\$ 820.00	\$ -	\$ -	\$ -	\$ 46,741.62
<b>GENERAL EXPENSES</b>													
4155-med concession					\$ 50.59	\$ 21.56	\$ 23.61						\$ 95.76
4155-ss concession					\$ 216.29	\$ 92.19	\$ 100.97						\$ 409.45
4155-SS-janitorial					\$ 42.53	\$ 26.04	\$ 26.91	\$ 26.91	\$ 26.91	\$ 33.98		\$ 16.59	\$ 172.96
4155-Med-janitorial					\$ 3.65	\$ 6.29	\$ 6.09	\$ 6.29	\$ 6.29	\$ 7.95		\$ 3.88	\$ 40.44
4521-E Electricity		\$ 160.48	\$ 178.62	\$ 157.50		\$ 1,731.10	\$ 1,205.35	\$ 1,051.42	\$ 782.96	\$ 737.60	\$ 612.88	\$ 397.28	\$ 7,015.19
4521-P Phone		\$ 31.25	\$ 31.29	\$ 31.29	\$ 32.33	\$ 32.31	\$ 32.31	\$ 32.78	\$ 32.79	\$ 32.72	\$ 32.86	\$ 65.76	\$ 387.69
4522 -G General Maintenance				\$ 248.00	\$ 287.90	\$ 878.92	\$ 218.37		\$ 10.98				\$ 1,644.17
4522-I Irrigation				\$ 650.00									\$ 650.00
4522-T Turf Care					\$ 3,041.00		\$ 825.00	\$ 1,650.00	\$ 1,391.00	\$ 725.00	\$ 2,825.00		\$ 10,457.00
4522-T1 Field Supplies					\$ 60.00								\$ 60.00
4523					\$ 104.66	\$ 173.23	\$ 159.26	\$ 138.24			\$ 86.60		\$ 661.99
4524-EF Field Equipment					\$ 30.00								\$ 30.00
4524-ER Recreation Equipment							\$ 169.00						\$ 169.00
4525-H Health													\$ 225.00
4526- J Janitorial P/R					\$ 252.00	\$ 434.00	\$ 420.00	\$ 434.00	816.5	548	\$ 267.60	\$ 267.60	\$ 3,172.10
4526-C Concession Stand					\$ 1,031.31			\$ 70.00			\$ 77.60		\$ 1,178.91
4526CG1 Vendors					\$ 590.00								\$ 590.00
4526CG2 Supplies					\$ 204.49	\$ 2,549.97	\$ 2,690.04	\$ 2,009.43					\$ 7,453.93
4526-CG Cost of Goods					\$ 11.67		\$ 191.70	\$ 36.90					\$ 240.27
4526-CP Propane											628.05	\$ 168.68	\$ 796.73
4526-CS- Concession Stand P/R					\$ 3,488.50	\$ 1,487.00	\$ 1,628.50						\$ 6,604.00
4810- refund account						\$ 375.00							\$ 375.00
<b>Total Monthly Expenses</b>	\$ -	\$ 191.73	\$ 209.91	\$ 1,311.79	\$ 9,404.39	\$ 7,449.10	\$ 7,696.24	\$ 5,455.97	\$ 3,067.43	\$ 2,713.30	\$ 3,803.62	\$ 751.11	\$ 42,429.59
<b>2012 Net Income</b>													\$ 4,312.03
<b>ADULT SOFTBALL</b>													
3509-SB Income					\$ (1,100.00)		\$ 7,740.00						\$ 6,640.00
4589-EX Expenses						\$ 1,080.00	\$ 3,455.13	\$ 440.00					\$ 4,975.13
2012 Net Income													\$ 1,664.87

# 2012 Monthly Rec. Revolver Report Cont.

<b>SUMMER CAMP</b>									
Income									\$ 9,330.00
3509-1SC	\$ 230.00	\$ 7,305.00	\$ 875.00	\$ 920.00	\$ -	\$ -	\$ -	\$ -	\$ 9,330.00
<b>Total Monthly Income</b>	<b>\$ -</b>	<b>\$ 7,305.00</b>	<b>\$ 875.00</b>	<b>\$ 920.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,330.00</b>
<b>Expenses</b>									
4589-SCB		\$ 292.00	\$ 876.00						\$ 1,168.00
4589-SCP		\$ 1,349.95	2267.9	1361.2					\$ 4,979.05
4589-SCR		\$ 575.00							\$ 575.00
4589-SCS	273.49	\$ 120.35		313.36					\$ 707.20
4589EX Back ground checks		\$ 50.00							\$ 50.00
4155-SC Social Security		\$ 83.70	140.61	84.39					\$ 308.70
4155-SM Medical		\$ 19.57	32.88	19.73					\$ 72.18
<b>Total Monthly Expenses</b>	<b>\$ -</b>	<b>\$ 575.00</b>	<b>\$ 1,915.57</b>	<b>\$ 3,317.39</b>	<b>\$ 1,778.68</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,860.13</b>
2012 Net Income									<b>\$ 1,469.87</b>
<b>REC. EVENTS</b>									
3508-2 Donation									\$ -
3509-E									\$ 2,326.00
3508-3 Events	\$ 615.00	\$ 459.00	\$ 1,202.00	\$ 50.00					\$ 2,326.00
<b>Total Monthly Income:</b>	<b>\$ -</b>	<b>\$ 615.00</b>	<b>\$ 459.00</b>	<b>\$ 1,202.00</b>	<b>\$ 50.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,326.00</b>
4589-EV Events			\$ 240.65					\$ 314.39	\$ 555.04
<b>Total Monthly Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 240.65</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 314.39</b>	<b>\$ 555.04</b>
2012 Net Income									<b>\$ 1,770.96</b>
<b>SKI CAMP</b>									
4589SKI Monthly Income								\$ 4,650.00	\$ 4,650.00
35091SK Monthly Expenses								\$ 4,650.00	\$ 4,650.00
2012 Net Income									\$ -
<b>FIREWORKS</b>									
3508-2w Monthly Income								\$ 2,018.00	\$ 2,018.00
4589-fw Monthly Expenses								\$ 2,968.00	\$ 2,968.00
2012 Net Loss									<b>\$ (950.00)</b>

# 2012 Ambulance Fund Report

1:42 PM  
01/16/13  
Accrual Basis

## AMBULANCE Profit & Loss January through December 2012

	<u>Jan - Dec 12</u>
<b>Income</b>	
3422-C · COMSTAR INCOME	23,525.80
<b>Total Income</b>	<u>23,525.80</u>
<b>Expense</b>	
4220 · PAYMENTS TO COMSTAR	1,091.55
4221 · Payments	725.92
<b>Total Expense</b>	<u>1,817.47</u>
<b>Net Income</b>	<u><u>21,708.33</u></u>



# 2012 Comstar Ambulance Billing Report

## Comstar Report Ambulance Billing

2012

Month Ended	January	February	March	April	May	June	July	August	September	October	November	December
Beginning Balance	\$ 12,095.65	\$ 7,959.92	\$ 7,390.07	\$ 8,577.49	\$ 9,411.93	\$ 13,190.60	\$ 13,313.23	\$ 16,344.33	\$ 16,207.25	\$ 13,321.31	\$ 14,124.29	\$ 14,420.54
Gross commitments	\$ 2,237.33	\$ 2,738.97	\$ 2,915.54	\$ 3,688.43	\$ 4,176.85	\$ 4,373.81	\$ 5,823.17	\$ 2,512.27	\$ 303.21	\$ 3,754.97	\$ 7,239.34	\$ 2,443.44
Contractual Allowances	\$ 2,622.67	\$ 201.28	\$ -	\$ 1,116.95	\$ 398.18	\$ 1,535.84	\$ 79.05	\$ 831.85	\$ 487.31	\$ 948.28	\$ 1,437.35	\$ 244.16
Net commitments	\$ (385.34)	\$ 2,537.69	\$ 2,915.54	\$ 2,571.48	\$ 3,778.67	\$ 2,837.97	\$ 5,744.12	\$ 1,680.42	\$ (184.10)	\$ 2,806.69	\$ 5,801.99	\$ 2,199.28
Payments Rec by Comstar	\$ 1,183.29	\$ 2,796.40	\$ 1,416.98	\$ 1,737.04	\$ -	\$ 730.17	\$ 91.31	\$ 658.29	\$ 2,701.84	\$ 1,637.34	\$ 600.24	\$ 1,566.60
Payments Rec by Kensington Retraction	\$ 2,567.10	\$ 311.14	\$ 311.14	\$ -	\$ -	\$ 1,985.17	\$ 621.71	\$ 1,083.24	\$ -	\$ 366.37	\$ 1,031.95	\$ 1,031.95
Net PMT Applied	\$ 3,750.39	\$ 3,107.54	\$ 1,728.12	\$ 1,737.04	\$ -	\$ 2,715.34	\$ 713.02	\$ 1,741.53	\$ 2,701.84	\$ 2,003.71	\$ 1,632.19	\$ 2,598.55
FFR-No fee payment												
Previous PMT								\$2,075.97				
Write Offs											\$3,873.55	
Ending Balance	\$ 7,959.92	\$ 7,390.07	\$ 8,577.49	\$ 9,411.93	\$ 13,190.60	\$ 13,313.23	\$ 18,344.33	\$ 16,207.25	\$ 13,321.31	\$ 14,124.29	\$ 14,420.54	\$ 14,021.27

# 2012 Ambulance Monthly Report

**AMBULANCE  
Profit & Loss  
January through December 2012**

1:42 PM  
01/16/13  
Accrual Basis

Month Ended	January	February	March	April	May	June	July	August	September	October	November	December
Moved to PDIP												
Deposits	\$ 150.00	\$ 695.90	\$ 87.70	\$ 493.67	\$ 510.76	\$ 320.14	\$ 365.25	\$ 376.49	\$ 91.31	\$ 366.37	\$ 328.01	\$ 321.82
	\$ 1,234.26	\$ 1,234.26	\$ 169.24	\$ 845.53	\$ 499.88	\$ 623.40	\$ 305.51	\$ 378.74	\$ 79.05	\$ 1,797.73	\$ 520.20	\$ 322.38
	\$ 308.04	\$ 308.04	\$ 470.90	\$ 77.78	\$ 567.40	\$ 477.11	\$ 477.11	\$ 328.01	\$ 424.00	\$ 492.67	\$ 539.08	\$ 305.51
	\$ 150.00	\$ 150.00	\$ 104.53	\$ 159.00	\$ 159.00	\$ 80.31	\$ 80.31	\$ 411.44	\$ 61.11	\$ 411.44	\$ 578.06	\$ 820.24
	\$ 152.80	\$ 152.80	\$ 129.51	\$ 676.38	\$ 676.38	\$ 92.72	\$ 92.72	\$ 94.13	\$ 94.13	\$ 94.13	\$ 382.12	\$ 697.19
	\$ 396.19	\$ 396.19	\$ 100.25	\$ 80.03	\$ 80.03	\$ 316.20	\$ 316.20					
	\$ 484.30	\$ 484.30	\$ 539.08									
	\$ 311.14	\$ 311.14	\$ 77.01									
	\$ 423.71	\$ 423.71	\$ 537.90									
	\$ 78.79	\$ 78.79	\$ 77.78									
	\$ 311.14	\$ 311.14	\$ 311.14									
	\$ 328.90	\$ 328.90	\$ 328.90									
<b>Total:</b>	\$ 478.90	\$ 3,732.63	\$ 3,107.54	\$ 1,416.98	\$ 2,413.42	\$ 943.54	\$ 1,717.13	\$ 1,083.24	\$ 749.60	\$ 3,068.21	\$ 2,347.47	\$ 2,467.14
Less: Comstar Payments	\$ 187.52	\$ 187.52	\$ 155.38	\$ 86.41	\$ 86.41	\$ 86.85	\$ 171.42	\$ 171.42	\$ 87.08	\$ 87.08	\$ 235.28	\$ 604.61
Less: Exeter Hospital Payments	\$ 478.90	\$ 3,545.11	\$ 3,107.54	\$ 1,261.60	\$ 2,327.01	\$ 856.69	\$ 1,717.13	\$ 911.82	\$ 749.60	\$ 2,913.49	\$ 2,044.55	\$ 1,794.89
<b>Total Income:</b>	\$ 478.90	\$ 3,545.11	\$ 3,107.54	\$ 1,261.60	\$ 2,327.01	\$ 856.69	\$ 1,717.13	\$ 911.82	\$ 749.60	\$ 2,913.49	\$ 2,044.55	\$ 1,794.89
	\$ 25,237.85	\$ 25,237.85	\$ 25,237.85	\$ 25,237.85	\$ 25,237.85	\$ 25,237.85	\$ 25,237.85	\$ 25,237.85	\$ 25,237.85	\$ 25,237.85	\$ 25,237.85	\$ 25,237.85
	\$ 21,708.33	\$ 21,708.33	\$ 21,708.33	\$ 21,708.33	\$ 21,708.33	\$ 21,708.33	\$ 21,708.33	\$ 21,708.33	\$ 21,708.33	\$ 21,708.33	\$ 21,708.33	\$ 21,708.33
	\$ 17,344.61	\$ 17,344.61	\$ 17,344.61	\$ 17,344.61	\$ 17,344.61	\$ 17,344.61	\$ 17,344.61	\$ 17,344.61	\$ 17,344.61	\$ 17,344.61	\$ 17,344.61	\$ 17,344.61
	\$ 64,290.79	\$ 64,290.79	\$ 64,290.79	\$ 64,290.79	\$ 64,290.79	\$ 64,290.79	\$ 64,290.79	\$ 64,290.79	\$ 64,290.79	\$ 64,290.79	\$ 64,290.79	\$ 64,290.79

# 2012 Police Special Detail Report



8:58 AM  
02/05/13  
Accrual Basis

## Special Detail Profit & Loss January through December 2012

	<u>Jan - Dec 12</u>
<b>Income</b>	
3421 · 3421 Deposits from SD	39,572.50
<b>Total Income</b>	<u>\$39,572.50</u>
<b>Expense</b>	
4216 · 4216 Special Detail Expenses	
4216-P	
4216-NH · 4216-NHRS	-1,927.29
4216-P - Other	-34,187.54
<b>Total 4216-P</b>	<u>-36,114.83</u>
4216 · 4216 Special Detail Expenses - Other	-10,016.66
<b>Total 4216 · 4216 Special Detail Expenses</b>	<u>-46,131.49</u>
<b>Total Expense</b>	<u>-46,131.49</u>
<b>Net loss</b>	<u><u>-6,558.99</u></u>



# 2012 MS-9 Trustee of the Trust Funds Report

## Town Of Kensington Report of the Trustees of Trust Funds For the Calendar Year Ending December 31, 2012

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL Principal & Income	Ending Market Value	
				Balance Beginning of Year	Additions- Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year			Balance End of Year
<b>CEMETERY</b>												
1912-2012	Perpetual Care	Cemetery Mtnc	Common TF	24,190.00	1,071.12	25,261.12	14,728.24	1,513.13	0.00	16,241.37	41,502.49	42,857.93
1944-2007	Perpetual Care & For the Good of the Cemetery	Cemetery Mtnc	Common TF	10,000.00	30.73	10,030.73	7,163.94	661.19	0.00	7,825.13	17,855.86	18,439.03
	Total Cemetery			34,190.00	1,101.85	35,291.85	21,892.18	2,174.32	0.00	24,066.50	59,358.35	61,296.96
<b>GENERAL TRUSTS</b>												
1998	Highfield Farm Trust	Maintenance	Common TF	10,267.21	19.46	10,286.67	595.31	418.46	0.00	1,013.77	11,300.44	11,669.52
	Total General Trusts			10,267.21	19.46	10,286.67	595.31	418.46	0.00	1,013.77	11,300.44	11,669.52
<b>KENSINGTON SCHOOL DISTRICT</b>												
1992	Educational Trust	Grants	Common TF	8,043.00	14.55	8,057.55	2,689.88	338.75	2,600.00	428.63	8,486.18	8,763.34
2007	John W. & Jessie E. York Scholarship Trust	Scholarships	Common TF	13,664.13	2,837.67	16,501.80	158.13	602.81	0.00	760.94	17,262.74	17,826.59
	Total Kensington School District			21,707.13	2,852.22	24,559.35	2,848.01	941.56	2,600.00	1,189.57	25,748.92	26,589.93
<b>CAPITAL RESERVE FUNDS</b>												
1987	Highway Equipment	Equip Purchases	Common CRF	12,000.00	254.66	12,254.66	22,477.00	482.96	0.00	22,959.96	35,214.62	35,011.29
1987	Land & Buildings	Acquisition	Common CRF	5,935.88	65.33	6,001.21	2,909.41	123.87	0.00	3,033.28	9,034.49	8,982.33
1966	Roads	Maintenance	Common CRF	1,781.59	30.16	1,811.75	2,301.47	57.21	0.00	2,358.68	4,170.43	4,146.35
1995	Fire Dept. Equip	Purchases	Common CRF	19,434.72	147.07	19,581.79	477.54	278.88	0.00	756.42	20,338.21	20,220.78
1997	Police Cruiser	Purchases	Common CRF	100.00	1.10	101.10	49.36	2.09	0.00	51.45	152.55	151.67
1998	Revaluation	Future Need	Common CRF	1.00	0.01	1.01	0.31	0.00	0.00	0.31	1.32	1.31
	Total Capital Reserve Funds			39,253.19	498.33	39,751.52	28,215.09	945.01	0.00	29,160.10	68,911.62	68,513.73
	<b>GRAND TOTALS:</b>			105,417.53	4,471.86	109,889.39	53,550.59	4,479.35	2,600.00	55,429.94	165,319.33	168,070.14



# 2012 MS-9 Trustee of the Trust Funds Report

## MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF KENSINGTON FOR THE CALENDAR YEAR ENDING 12/31/2012

TRUST FUNDS				PRINCIPAL				INCOME			TOTAL		MARKET VALUE			
Date Created	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/Losses	Withdrawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
<b>Cemetery</b>																
<b>Perpetual Care</b>																
2012	COPE-HACKEWICZ	Cemetery M/mc	Common TF	1.22	0.00	500.00	0.68	0.00	500.68	0.00	4.84	0.00	4.84	505.52	16.51	522.03
1912	JOHN F. GILL	Cemetery M/mc	Common TF	0.55	110.00	0.00	0.39	0.00	110.39	110.27	8.47	0.00	118.74	229.13	7.48	236.61
1916	MARY S. BLAKE	Cemetery M/mc	Common TF	0.55	110.00	0.00	0.39	0.00	110.39	110.27	8.47	0.00	118.74	229.13	7.48	236.61
1918	LIZZIE OSGOOD	Cemetery M/mc	Common TF	0.49	100.00	0.00	0.34	0.00	100.34	95.96	7.56	0.00	103.52	203.86	6.66	210.52
1922	JAMES P. BARTLETT	Cemetery M/mc	Common TF	0.49	100.00	0.00	0.34	0.00	100.34	95.96	7.56	0.00	103.52	203.86	6.66	210.52
1923	GEORGE M. GOVE	Cemetery M/mc	Common TF	1.15	200.00	0.00	0.82	0.00	200.82	258.64	17.67	0.00	276.31	477.13	15.58	492.71
1925	ELLEN F. BINGHAM	Cemetery M/mc	Common TF	0.55	110.00	0.00	0.39	0.00	110.39	110.27	8.47	0.00	118.74	229.13	7.48	236.61
1928	CLARA A. RHODES	Cemetery M/mc	Common TF	0.61	110.00	0.00	0.44	0.00	110.44	132.45	9.34	0.00	141.79	252.23	8.24	260.47
1929	WILLIAM H. EATON	Cemetery M/mc	Common TF	1.21	200.00	0.00	0.85	0.00	200.85	280.84	18.51	0.00	299.35	500.20	16.34	516.54
1974	ROY S. BROWN, SR.	Cemetery M/mc	Common TF	3.71	700.00	0.00	2.70	0.00	702.70	803.60	57.91	0.00	861.51	1,564.21	51.09	1,615.30
1931	SUSAN L. WEBSTER	Cemetery M/mc	Common TF	1.50	250.00	0.00	1.06	0.00	251.06	347.19	23.01	0.00	370.20	621.26	20.29	641.55
1932	ROBERT T. BROWN	Cemetery M/mc	Common TF	1.15	200.00	0.00	0.82	0.00	200.82	258.64	17.67	0.00	276.31	477.13	15.58	492.71
1935	FRANK L. WADLEIGH	Cemetery M/mc	Common TF	0.49	100.00	0.00	0.34	0.00	100.34	95.95	7.56	0.00	103.51	203.85	6.66	210.51
1937	SARAH A. GREEN	Cemetery M/mc	Common TF	0.49	100.00	0.00	0.34	0.00	100.34	95.95	7.56	0.00	103.51	203.85	6.66	210.51
1938	OLIVER CLIFFORD	Cemetery M/mc	Common TF	0.55	100.00	0.00	0.38	0.00	100.38	118.14	8.40	0.00	126.54	226.92	7.41	234.33
1940	CLARA E. KIMBALL	Cemetery M/mc	Common TF	1.79	300.00	0.00	1.28	0.00	301.28	413.84	27.50	0.00	441.34	742.62	24.25	766.87
1942	MARY JANE SMITH	Cemetery M/mc	Common TF	1.21	200.00	0.00	0.85	0.00	200.85	280.82	18.51	0.00	299.33	500.18	16.34	516.52
1944	JOHN S. WADLEIGH	Cemetery M/mc	Common TF	2.31	400.00	0.00	1.66	0.00	401.66	522.83	35.56	0.00	558.39	960.05	31.36	991.41
1945	MARY EVANS DEROCHEMONT	Cemetery M/mc	Common TF	0.88	150.00	0.00	0.63	0.00	150.63	200.07	13.48	0.00	213.55	364.18	11.89	376.07
1947	BENJAMIN LOWERING	Cemetery M/mc	Common TF	0.55	100.00	0.00	0.38	0.00	100.38	118.11	8.40	0.00	126.51	226.89	7.41	234.30
1948	FRANK POOR	Cemetery M/mc	Common TF	1.15	200.00	0.00	0.82	0.00	200.82	258.64	17.67	0.00	276.31	477.13	15.58	492.71
1952	ARTHUR T. YORK	Cemetery M/mc	Common TF	1.15	200.00	0.00	0.82	0.00	200.82	258.64	17.67	0.00	276.31	477.13	15.58	492.71
1952	CHARLES E. FISH	Cemetery M/mc	Common TF	1.15	200.00	0.00	0.82	0.00	200.82	258.64	17.67	0.00	276.31	477.13	15.58	492.71
1953	CHARLES N. ROBBIE	Cemetery M/mc	Common TF	1.15	200.00	0.00	0.82	0.00	200.82	258.64	17.67	0.00	276.31	477.13	15.58	492.71
1957	FANNIE EVANS	Cemetery M/mc	Common TF	0.49	100.00	0.00	0.34	0.00	100.34	95.93	7.56	0.00	103.49	203.83	6.66	210.49
1957	FRANK C. CARR	Cemetery M/mc	Common TF	1.15	200.00	0.00	0.82	0.00	200.82	258.64	17.67	0.00	276.31	477.13	15.58	492.71
1959	STEWART E. ROWE	Cemetery M/mc	Common TF	1.79	300.00	0.00	1.28	0.00	301.28	413.84	27.50	0.00	441.34	742.62	24.25	766.87
1959	JOSEPH BODWELL	Cemetery M/mc	Common TF	1.21	200.00	0.00	0.85	0.00	200.85	280.82	18.51	0.00	299.33	500.18	16.34	516.52
1959	MOSES EVANS	Cemetery M/mc	Common TF	1.15	200.00	0.00	0.82	0.00	200.82	258.64	17.67	0.00	276.31	477.13	15.58	492.71
1959	JOHN T. BLAKE - MARY E. WARNER	Cemetery M/mc	Common TF	6.28	1,000.00	0.00	4.49	0.00	1,004.49	1,503.44	96.43	0.00	1,599.87	2,604.36	85.06	2,689.42
1962	WILLIAM O. TILTON - GEORGE B. SHAW	Cemetery M/mc	Common TF	1.47	250.00	0.00	1.05	0.00	251.05	336.21	22.58	0.00	358.79	609.84	19.92	629.76
1962	JOHN W. YORK	Cemetery M/mc	Common TF	2.12	350.00	0.00	1.52	0.00	351.52	495.88	32.59	0.00	528.47	879.99	28.74	908.73
1965	STUART E. BLODGETT	Cemetery M/mc	Common TF	1.15	200.00	0.00	0.82	0.00	200.82	258.64	17.67	0.00	276.31	477.13	15.58	492.71
1966	ELMER N. WADE	Cemetery M/mc	Common TF	1.15	200.00	0.00	0.82	0.00	200.82	258.64	17.67	0.00	276.31	477.13	15.58	492.71
1969	HAROLD B. GREENWOOD	Cemetery M/mc	Common TF	4.34	1,000.00	0.00	3.10	0.00	1,003.10	1,327.70	66.74	0.00	1,394.44	2,482.54	58.87	2,541.41

# 2012 MS-9 Trustee of the Trust Funds Report

## MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF KENSINGTON FOR THE CALENDAR YEAR ENDING 12/31/2012

Date Created		TRUST FUNDS				PRINCIPAL					INCOME			TOTAL		MARKET VALUE	
		Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/-Losses	Withdrawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
<b>Cemetery</b>																	
<b>Perpetual Care</b>																	
1970	RUTH P. BAILLUM	Cemetery Minc	Common TF	1.15	200.00	0.00	0.82	0.00	200.82	258.64	17.67	0.00	276.31	477.13	15.58	492.71	
1970	JEREMIAH HILLIARD	Cemetery Minc	Common TF	1.12	200.00	0.00	0.79	0.00	200.79	247.54	17.23	0.00	264.77	465.56	15.21	480.77	
1972	CHASE-TOWLE	Cemetery Minc	Common TF	1.79	300.00	0.00	1.29	0.00	301.29	413.99	27.51	0.00	441.50	742.79	24.26	767.05	
1974	LEONARD L. LAMPREY	Cemetery Minc	Common TF	1.47	250.00	0.00	1.05	0.00	251.05	336.07	22.58	0.00	358.65	609.70	19.91	629.61	
1974	ERROL & PRISCILLA A. PERRY	Cemetery Minc	Common TF	1.21	200.00	0.00	0.85	0.00	200.85	280.82	18.51	0.00	299.33	500.18	16.34	516.52	
1986	LAURIS GOVE	Cemetery Minc	Common TF	6.50	2,200.00	0.00	4.45	0.00	2,204.45	391.91	99.83	0.00	491.74	2,696.39	88.06	2,784.45	
1988	ARTHUR MOORE	Cemetery Minc	Common TF	0.95	250.00	0.00	0.68	0.00	250.68	128.78	14.57	0.00	143.35	394.03	12.87	406.90	
1989	CHARLES WILLIAMS	Cemetery Minc	Common TF	2.65	700.00	0.00	1.89	0.00	701.89	357.53	40.75	0.00	398.28	1,100.17	35.93	1,136.10	
1990	CHARLES & HELEN EASTMAN	Cemetery Minc	Common TF	1.18	300.00	0.00	0.84	0.00	300.84	171.02	18.14	0.00	189.16	490.00	16.00	506.00	
1991	ALDEN TUTTLE FAMILY	Cemetery Minc	Common TF	1.16	300.00	0.00	0.83	0.00	300.83	164.13	17.91	0.00	182.04	482.87	15.77	498.64	
1992	STANLEY UNDERHILL	Cemetery Minc	Common TF	0.77	200.00	0.00	0.55	0.00	200.55	108.44	11.89	0.00	120.33	320.88	10.48	331.36	
1992	FRANK & JOYCE BRONK	Cemetery Minc	Common TF	1.15	300.00	0.00	0.82	0.00	300.82	158.90	17.68	0.00	176.58	477.40	15.59	492.99	
1993	NATHAN HERRICK	Cemetery Minc	Common TF	0.36	100.00	0.00	0.25	0.00	100.25	42.70	5.48	0.00	48.18	148.43	4.85	153.28	
1994	FRED & LOUISE WINING	Cemetery Minc	Common TF	0.73	200.00	0.00	0.53	0.00	200.53	92.65	11.27	0.00	103.92	304.45	9.94	314.39	
1997	JOHN W. & JESSIE E. YORK	Cemetery Minc	Common TF	0.71	200.00	0.00	0.50	0.00	200.50	82.98	10.89	0.00	93.87	294.37	9.61	303.98	
1997	STEPHEN & ROLAND SAWYER	Cemetery Minc	Common TF	3.56	1,000.00	0.00	2.54	0.00	1,002.54	420.55	54.71	0.00	475.26	1,477.80	48.27	1,526.07	
1997	DONALD & JOAN GROVER	Cemetery Minc	Common TF	0.63	200.00	0.00	0.45	0.00	200.45	49.70	9.63	0.00	59.33	259.78	8.48	268.26	
1998	GEORGE & TERESE GARNEAU	Cemetery Minc	Common TF	0.71	200.00	0.00	0.50	0.00	200.50	81.29	10.84	0.00	92.13	292.63	9.56	302.19	
1998	T. ELLIOTT & VICTORIA T. YOUNG	Cemetery Minc	Common TF	0.69	200.00	0.00	0.50	0.00	200.50	76.32	10.64	0.00	86.96	287.46	9.39	296.85	
1998	ROBERT B. & K. LINDA AMUNDSEN	Cemetery Minc	Common TF	1.90	200.00	500.00	1.37	0.00	701.37	69.66	19.53	0.00	89.19	790.56	25.82	816.38	
2000	ROBERT S. & BARBARA S. KUEGEL	Cemetery Minc	Common TF	0.64	200.00	0.00	0.45	0.00	200.45	54.51	9.81	0.00	64.32	264.77	8.65	273.42	
2000	BIRGS FAMILY	Cemetery Minc	Common TF	0.85	300.00	0.00	0.61	0.00	300.61	37.16	12.98	0.00	50.14	330.75	11.46	342.21	
2001	PATRICK LABBE FAMILY	Cemetery Minc	Common TF	1.98	700.00	0.00	1.42	0.00	701.42	91.78	30.50	0.00	122.28	823.70	26.90	850.60	
2001	JOSEPH & JOSEPHINE GAGNE	Cemetery Minc	Common TF	0.28	100.00	0.00	0.20	0.00	100.20	11.31	4.27	0.00	15.58	115.78	3.78	119.56	
2002	BURT & DOT YOIRK	Cemetery Minc	Common TF	0.69	250.00	0.00	0.50	0.00	250.50	26.88	10.67	0.00	37.55	288.05	9.41	297.46	
2004	BELLA S. MURPHY	Cemetery Minc	Common TF	0.72	250.00	0.00	0.52	0.00	250.52	38.19	11.10	0.00	49.29	299.81	9.79	309.60	
2004	HERMAN & KAREN MCGEE	Cemetery Minc	Common TF	1.44	500.00	0.00	1.02	0.00	501.02	74.36	22.13	0.00	96.49	597.51	19.51	617.02	
2004	GEORGE W. & HELEN L. ROBINSON	Cemetery Minc	Common TF	1.41	500.00	0.00	1.00	0.00	501.00	62.33	21.67	0.00	84.00	585.00	19.11	604.11	
2007	ARTHUR F. & BEATRICE C. WIGGIN	Cemetery Minc	Common TF	1.29	500.00	0.00	0.92	0.00	500.92	15.65	19.88	0.00	35.53	536.45	17.52	553.97	
2008	ROBERT L. & JOAN C. BERRY	Cemetery Minc	Common TF	0.63	250.00	0.00	0.45	0.00	250.45	2.08	9.71	0.00	11.79	262.24	8.56	270.80	
2010	DWIR DEARBORN	Cemetery Minc	Common TF	1.88	750.00	0.00	1.35	0.00	751.35	0.00	28.89	0.00	28.89	780.24	25.48	805.72	
2011	ELMER & SHIRLEY DUNN	Cemetery Minc	Common TF	5.02	2,000.00	0.00	3.59	0.00	2,003.59	1.41	71.08	0.00	78.49	2,082.08	68.00	2,150.08	

# 2012 MS-9 Trustee of the Trust Funds Report

## MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF KENSINGTON FOR THE CALENDAR YEAR ENDING 12/31/2012

Date Created		TRUST FUNDS				PRINCIPAL				INCOME			TOTAL		MARKET VALUE		
		Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/-Losses	Withdrawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
<b>Cemetery</b>																	
<b>Perpetual Care</b>																	
2011	DAVID & BARBARA BAILEY	Cemetery Mtrnc	Common TF	0.63	250.00	0.00	0.45	0.00	250.45	0.17	9.63	0.00	9.80	260.25	8.50	268.75	
2011	ROBERT A. & LORRAINE P. O'KEEFE	Cemetery Mtrnc	Common TF	2.51	1,000.00	0.00	1.78	0.00	1,001.78	0.70	38.54	0.00	39.24	1,041.02	34.00	1,075.02	
2011	GERT E. & LESLIE B. FRANK	Cemetery Mtrnc	Common TF	1.25	500.00	0.00	0.89	0.00	500.89	0.35	19.29	0.00	19.64	520.53	17.00	537.53	
<b>Total Perpetual Care</b>					100	24,190.00	1,000.00	71.12	25,261.12	14,728.24	1,513.13	0.00	16,241.37	41,502.49	1,355.44	42,857.93	
<b>Perpetual Care &amp; For the Good of the Cemetery</b>																	
1944	MARCIA D. TILTON*	Cemetery Mtrnc	Common TF	14.26	1,000.00	0.00	4.38	0.00	1,004.38	1,448.11	94.29	0.00	1,542.40	2,546.78	83.18	2,629.96	
1971	EDITH M. KEOUGH*	Cemetery Mtrnc	Common TF	7.16	500.00	0.00	2.21	0.00	502.21	729.40	47.36	0.00	776.76	1,278.97	41.77	1,320.74	
1971	HORACE P. BLODGETT*	Cemetery Mtrnc	Common TF	4.16	300.00	0.00	1.29	0.00	301.29	413.99	27.51	0.00	441.50	742.79	24.26	767.05	
1972	RACHEL S. SMITH*	Cemetery Mtrnc	Common TF	2.67	200.00	0.00	0.82	0.00	200.82	258.64	17.67	0.00	276.31	477.13	15.58	492.71	
1972	YVONNE CHARLTON*	Cemetery Mtrnc	Common TF	1.14	100.00	0.00	0.34	0.00	100.34	95.95	7.56	0.00	103.51	203.85	6.66	210.51	
1972	LEONARD B. MILLER*	Cemetery Mtrnc	Common TF	4.19	300.00	0.00	1.29	0.00	301.29	418.31	27.69	0.00	446.00	747.29	24.41	771.70	
1972	CHRISTINE SCHWEIZER*	Cemetery Mtrnc	Common TF	3.42	250.00	0.00	1.05	0.00	251.05	336.21	22.58	0.00	358.79	609.84	19.92	629.76	
1974	MCKENNA FAMILY*	Cemetery Mtrnc	Common TF	2.67	200.00	0.00	0.82	0.00	200.82	258.64	17.67	0.00	276.31	477.13	15.58	492.71	
1974	DONALD WILLOUGHBY*	Cemetery Mtrnc	Common TF	2.67	200.00	0.00	0.82	0.00	200.82	258.64	17.67	0.00	276.31	477.13	15.58	492.71	
1975	MOBBS FAMILY*	Cemetery Mtrnc	Common TF	2.67	200.00	0.00	0.82	0.00	200.82	258.64	17.67	0.00	276.31	477.13	15.58	492.71	
1975	KIMBALL-STEVEN'S*	Cemetery Mtrnc	Common TF	2.67	200.00	0.00	0.82	0.00	200.82	258.64	17.67	0.00	276.31	477.13	15.58	492.71	
1975	JOHN & ETHEL GOURLEY*	Cemetery Mtrnc	Common TF	7.24	500.00	0.00	2.22	0.00	502.22	742.85	47.87	0.00	790.72	1,292.94	42.23	1,335.17	
1979	HOWARD W. COPE*	Cemetery Mtrnc	Common TF	3.47	250.00	0.00	1.06	0.00	251.06	345.42	22.93	0.00	368.35	619.41	20.23	639.64	
1982	PETER M. ATWOOD*	Cemetery Mtrnc	Common TF	3.85	300.00	0.00	1.19	0.00	301.19	361.29	25.49	0.00	386.78	687.97	22.47	710.44	
1982	MARION SCOTT FELCH*	Cemetery Mtrnc	Common TF	6.38	500.00	0.00	1.96	0.00	501.96	594.80	42.18	0.00	636.98	1,138.94	37.20	1,176.14	
2007	JOHN W., ARTHUR T., & JOHN W. & JESIE E. YORK*	Cemetery Mtrnc	Common TF	31.37	5,000.00	0.00	9.64	0.00	5,009.64	384.41	207.38	0.00	591.79	5,601.43	182.94	5,784.37	
<b>Total Perpetual Care &amp; For the Good of the Cemetery</b>					100	10,000.00	0.00	30.73	10,030.73	7,163.94	661.19	0.00	7,825.13	17,855.86	583.17	18,439.03	
<b>Total Cemetery</b>					100	34,190.00	1,000.00	101.85	35,291.85	21,892.18	2,174.32	0.00	24,066.50	59,358.35	1,938.61	61,296.96	
<b>General Trusts</b>																	
1998	Highfield Farm Trust	Maintenance	Common TF	100.00	10,267.21	0.00	19.46	0.00	10,286.67	595.31	418.46	0.00	1,013.77	11,300.44	369.08	11,669.52	
<b>Total General Trusts</b>					100	10,267.21	0.00	19.46	10,286.67	595.31	418.46	0.00	1,013.77	11,300.44	369.08	11,669.52	
<b>Kensington School District</b>																	
1992	Educational Trust	Grants	Common TF	32.96	8,043.00	0.00	14.55	0.00	8,057.55	2,689.88	338.75	2,600.00	428.63	8,486.18	277.16	8,763.34	
2007	John W. & Jessie E. York Scholarship Trust	Scholarships	Common TF	67.04	13,664.13	2,808.01	29.66	0.00	16,501.80	1,581.13	602.81	0.00	760.94	17,262.74	563.85	17,826.59	
<b>Total Kensington School District</b>					100	21,707.13	2,808.01	44.21	24,559.35	2,848.01	941.56	2,600.00	1,189.57	25,748.92	841.01	26,589.93	
<b>GRAND TOTAL: TRUST FUNDS</b>						66,164.34	3,808.01	165.52	70,137.87	25,335.50	3,534.34	2,600.00	26,269.84	96,407.71	3,148.70	99,556.41	

# 2012 Trustee of the Trust Funds Summary

## MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF KENSINGTON FOR THE CALENDAR YEAR ENDING 12/31/2012

CAPITAL RESERVE FUNDS				PRINCIPAL			INCOME			TOTAL		MARKET VALUE				
Date Created	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/-Losses	Withdrawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
<b>Capital Reserve Funds</b>																
1987	Highway Equipment	Equipmt Purchases	Common CRF	51.10	12,000.00	0.00	254.66	0.00	12,254.66	22,477.00	482.96	0.00	22,959.96	35,214.62	-203.33	35,011.29
1987	Land & Buildings	Acquisition	Common CRF	13.11	5,935.88	0.00	65.33	0.00	6,001.21	2,909.41	123.87	0.00	3,033.28	9,034.49	-52.16	8,982.33
1986	Roads	Maintenance	Common CRF	6.05	1,781.99	0.00	30.16	0.00	1,811.75	2,301.47	57.21	0.00	2,358.68	4,170.43	-24.08	4,146.35
1995	Fire Dept. Equipmt	Purchases	Common CRF	29.51	19,434.72	0.00	147.07	0.00	19,581.79	477.54	278.88	0.00	756.42	20,338.21	-117.43	20,220.78
1997	Police Cruiser	Purchases	Common CRF	0.22	100.00	0.00	1.10	0.00	101.10	49.36	2.09	0.00	51.45	152.55	-0.88	151.67
1998	Revaluation	Future Need	Common CRF	0.00	1.00	0.00	0.01	0.00	1.01	0.31	0.00	0.00	0.31	1.32	-0.01	1.31
<b>Total Capital Reserve Funds</b>				100	39,253.19	0.00	498.33	0.00	39,751.52	28,215.09	945.01	0.00	29,160.10	68,911.62	-397.89	68,513.73
<b>GRAND TOTAL: CAPITAL RESERVE FUNDS</b>					39,253.19	0.00	498.33	0.00	39,751.52	28,215.09	945.01	0.00	29,160.10	68,911.62	-397.89	68,513.73
<b>GRAND TOTAL: KENSINGTON</b>					105,417.53	3,808.01	663.85	0.00	109,889.39	53,550.59	4,479.35	2,600.00	55,429.94	165,319.33	2,750.81	168,070.14

NATC = National Advisors Trust Company



# 2012 Trustee of the Trust Funds Summary

## MS-10 REPORT OF THE COMMON TRUST FUNDS INVESTMENTS OF THE TOWN OF KENSINGTON FOR THE CALENDAR YEAR ENDING 12/31/2012

Description of Investment (See Attached)	PRINCIPAL				INCOME			TOTAL		MARKET VALUE		
	Beginning Balance	Additions	Capital Gains/-Losses	Withdrawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
MATC Common CRF												
- Capital Reserve Funds												
** Total MATC Common CRF	39,253.19	0.00	498.33	0.00	39,751.52	28,215.09	945.01	0.00	29,160.10	68,911.62	-397.89	68,513.73
MATC Common TF												
- Perpetual Care												
- Perpetual Care & For the Good of the Cemetery												
- General Trusts												
- Kensington School District												
** Total MATC Common TF	66,164.34	3,808.01	165.52	0.00	70,137.87	25,335.50	3,534.34	2,600.00	26,269.84	96,407.71	3,148.70	99,556.41
<b>GRAND TOTAL</b>	105,417.53	3,808.01	663.85	0.00	109,889.39	53,550.59	4,479.35	2,600.00	55,429.94	165,319.33	2,750.81	168,070.14

All assets held at National Advisors Trust Company. See attached 12/31/2012 statements.

Investment management fees for Trust Funds in the amount of \$485.86 were paid from Trust Funds income.

Investment management fees for Capital Reserve Funds in the amount of \$351.55 were paid by the Town per RSA 31:24.

# 2012 Tax Rate Calculation

## 2012 TAX RATE COMPUTATION

Gross Town Appropriations	1,860,900		
Less: Total Revenues and Credits	892,552		
Shared Revenues	0		
Add: Overlay	13,734		
War Service Credits	42,800		
Net Town Appropriation		1,024,882	
Special Adjustment		0	
<b>TOWN TAX ASSESSMENT</b>			<b>1,024,882</b>
Local School	2,814,336		
Regional School	3,228,326		
Less: Adequate Education Grant	(461,283)		
State Education Tax	(747,405)		
<b>SCHOOL TAX ASSESSMENT</b>			<b>4,833,974</b>
State Education (no utilities)			
Equalized Valuation x \$ 2.39	312,721,591		747,405
Divided by Local Assessed Valuation (no utilities)	334,361,303		
Due to County	311,290		
Less: Shared Revenue	0		
<b>COUNTY TAX ASSESSMENT</b>			<b>311,290</b>
Total Property Taxes Assessed			6,917,551
Less: War Service Credits			(\$42,800)
<b>TOTAL PROPERTY TAX COMMITMENT</b>			<b>\$6,874,751</b>

## PROOF OF 2012 TAX RATE COMPUTATION

	<u>Valuation</u>	<u>Tax Rate</u>	<u>Assessment</u>
State Edu. Tax	334,361,303	2.24	747,405
All Other Taxes	345,772,559	17.84	6,170,146
Totals	680,133,862	20.08	6,917,551

## TAX RATE CALCULATION

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Town	2.96	2.61	3.12	3.59	2.46
County	0.9	0.95	0.95	0.92	0.91
Local School	13.98	13.1	12.6	12.15	11.86
State Education	2.24	2.21	2.2	2.21	2.37
Tax Rate Per Thousand	20.08	18.87	18.87	18.87	17.60

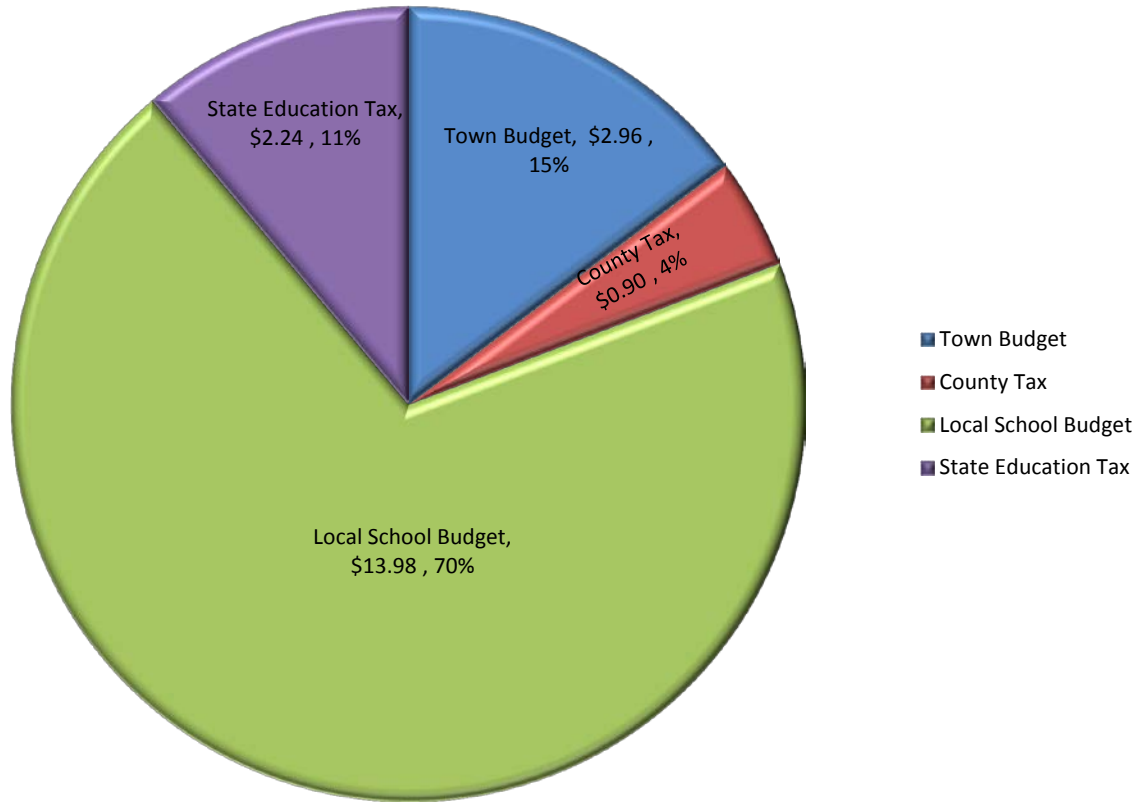
## CURRENT USE REPORT

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Number of Property Owners	121	121	120	121	121
Number of Parcels in Current Use	178	177	187	176	174
Total Number of Acres in Current Use	4,062.88	4,062.77	4,080.58	3,615.99	3,601.48
Current Use Value	\$835,003	\$773,988	\$772,076	\$690,579	\$690,511

## SUMMARY OF INVENTORY

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Land	\$149,548,803	\$149,569,643	\$149,701,680	\$150,136,244	\$150,118,176
Buildings	\$188,477,500	\$187,213,000	\$185,834,500	\$184,662,700	\$182,835,500
Public Utilities	\$11,411,256	\$11,414,820	\$11,269,149	\$11,269,169	\$11,269,169
Total Value Before Exemptions	\$349,437,559	\$348,197,463	\$346,805,329	\$346,068,113	\$344,222,845
Less: Exemptions	\$3,665,000	\$3,025,000	\$3,560,000	\$2,785,000	\$2,450,000
Value on which tax rate is computed	\$345,772,559	\$345,172,463	\$343,245,329	\$343,283,113	\$341,772,845

# 2012 Breakdown of Your Tax Dollars



# 2012 Tax Collector Report

TAX COLLECTOR'S REPORT  
 CARLENE WIGGIN  
 Summary of Tax Accounts  
 Fiscal Year Ended December 31, 2012

	DR.	Levies of
	<u>2012</u>	<u>2011</u>
Uncollected Taxes – Beg. Fiscal Year		
Property Taxes		328,336.37
This Year's New Credits	(\$2,265.92)	
Taxes Committed this Year		
Property Taxes	6,877,107.00	
Land Use Change Tax	33,900.00	
Timber Tax	3,359.63	
Excavation/Gravel Taxes	68.08	
Overpayments		
Credits Refunded	2,265.92	
Interest Collected on Delinquent Taxes		
All taxes	4,482.16	16,676.78
<b>TOTAL DEBITS</b>	<b>\$6,918,916.87</b>	<b>\$345,013.15</b>
	CR.	
	<u>2012</u>	<u>2011</u>
Remitted to Treasurer		
Property Taxes	6,498,600.07	169,669.85
Land Use Change	33,900.00	
Timber Yield Taxes	3,359.63	
Excavation Taxes	55.34	
Interest & Penalties	4,482.16	16,676.78
Converted to Liens (Principal only)		158,666.52
Abatements Granted		
Property Taxes	3,015.00	
Excavation Tax	12.74	
Uncollected Taxes End of Year		
Property Taxes	375,491.93	
<b>TOTAL CREDITS</b>	<b>\$6,918,916.87</b>	<b>\$345,013.15</b>



# 2012 Summary of Tax Lien Accounts

## Summary of Tax Lien Accounts

Fiscal Year Ended December 31, 2012

	DR. <u>2011</u>	Levies of <u>2010</u>	<u>2009+</u>
Unredeemed Liens Beginning of The Fiscal Year		83,061.43	55,987.29
Liens Executed	168,260.12		
Interest/Costs Collected	6,890.21	6,337.00	17,329.56
<b>TOTAL DEBITS</b>	<b>\$175,150.33</b>	<b>\$89,398.43</b>	<b>\$73,316.85</b>
	CR.		
Remittance to Treasurer			
Redemptions	89,236.43	38,242.07	55,915.29
Interest/Costs	6,890.21	6,337.00	17,329.56
Abatements of Unredeemed Liens		79.00	72.00
Unredeemed Liens End of Year	79,023.69	44,740.36	
<b>TOTAL CREDITS</b>	<b>\$179,150.33</b>	<b>\$89,398.43</b>	<b>\$73,316.85</b>

# 2012 Town Clerk's Report

## Town Clerk's Report 2012

Dawn Frost, Acting Town Clerk

### Year Ending December 31, 2012

Automobile Registrations	\$ 375,755.70
Decals	7,625.00
Titles	806.00
513 Dog Licenses & 3 Groups	3390.50
Animal Violation Tickets	200.00
Marriage Licenses and Copies of Vital Records	765.00
UCC Filings	1,420.00
Bad Check Fees	0.00
Automobile Internet Renewals with COMPASS	274.00
Decals Internet Renewal with COMPASS	2.50
Voter Checklists	0.00
Copies	5.00
Petty Cash	100.00
Motor Vehicle Overpayment	4.00
Wet Land Permits	0.00
Pole Licenses	0.00

**Total Receipts** **\$390,347.70**

**Total to Treasurer** **\$390,347.70**

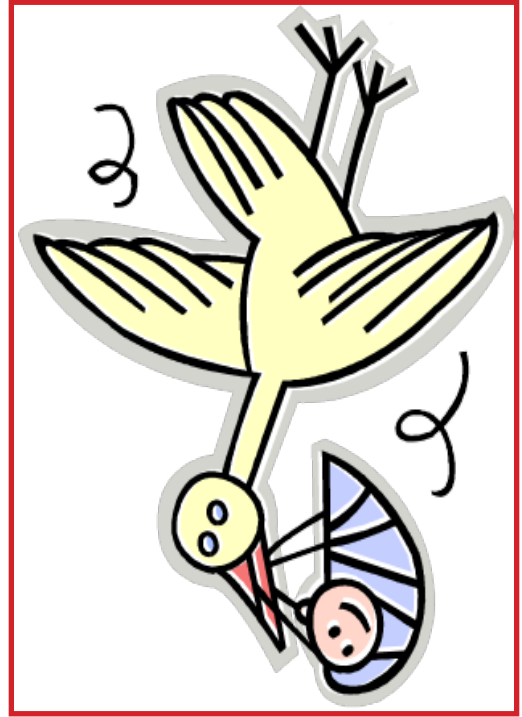
Respectfully submitted,  
Dawn Frost, Acting Town Clerk

# 2012 Birth Records

Page 1 of 1

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION  
KENSINGTON Town Births  
01/01/2012-12/31/2012

Child's Name	Sex	Mother's Name	Mother's Maiden Name	City Of Residence	Total number of records
					0



DEPARTMENT OF STATE  
 DIVISION OF VITAL RECORDS ADMINISTRATION  
 RESIDENT MARRIAGE REPORT

01/01/2012 - 12/31/2012

-- KENSINGTON --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
WALDRON, KAREN M KENSINGTON, NH	MARTELL, RICHARD P KENSINGTON, NH	KENSINGTON	KENSINGTON	05/05/2012
FORD, WILLIAM H HAMPTON, NH	SMITH, ELIZABETH-ANN S KENSINGTON, NH	EXETER	EXETER	06/09/2012
CROW, AMIE B KENSINGTON, NH	ADAMS, MICHAEL A KENSINGTON, NH	KENSINGTON	KENSINGTON	07/07/2012
KENERSON II, BRIAN C KENSINGTON, NH	MALIZIA, JESSICA C KENSINGTON, NH	KENSINGTON	HAMPTON	07/21/2012
SMITH, RENEE E KENSINGTON, NH	ROSENCRANTZ, KEVIN KENSINGTON, NH	KENSINGTON	HAMPTON	11/06/2012



Total number of records 5

01/22/2013



DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT  
01/01/2012 - 12/31/2012  
--KENSINGTON, NH --

Page 1 of 1

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
LYON III, ERVIN	02/19/2012	KENSINGTON	LYON JR, ERVIN	FISER, BEATRICE	N
LEBLANC, AUREL	06/10/2012	EXETER	LEBLANC, ADOLPHE	BOURQUE, IDA	N
BRIGGS, LESLIE	07/11/2012	HAMPTON	BRIGGS, GEORGE	MACINTOSH, ADA	Y
ROBINSON, GEORGE	07/19/2012	KENSINGTON	ROBINSON, JOHN	MITCHELL, MILA	Y
NELSON, CARL	10/25/2012	EXETER	AUSTIN, JOHN	KREBAUM, HELEN	Y

Total number of records 5

# 2012 Death Records



# 2012 Police Department Report



## Kensington Police Department

Kensington, NH



**Chief of Police**

TEL: (603) 772-2929

FAX: (603) 778-4949

**95 Amesbury Road  
Kensington, NH 03833**

The Kensington Police Department in 2012 continued the process of change with the hiring of the new Police Chief Michael J. Sielicki. The Police Department over the last few years has been in flux and now is finally fully staffed.

Externally, several changes have occurred as well! The police department temporary trailer was relocated to the parking lot across the street from the Town Hall. This was done to provide room for any possible construction that may or may not occur on the Town Hall site. This will make almost three years of this temporary fix and hopefully either this year or next a permanent solution will be found.

I want to commend the Board of Selectmen for their leadership on this issue. They have spent countless hours examining and listening to individuals that want to contribute in a proactive way to coming up with the best solution for the Town of Kensington not only for the short term, but for the future of Kensington as well.

To better serve the community we have been writing and apply for grants and have been somewhat successful. In 2012 we received approximately \$20,000 worth of grants and equipment.

- The Department of Highway Safety awarded us a grant for extra speed and DWI patrols.
- The Department of Justice awarded us a grant to purchase new and replacement ballistic vests to protect our officers while they are working.
- We also received a grant to assist in purchasing new radios to replace our existing outdated ones which are no longer supported.

We have made some other changes since I've been appointed:

- Our public office hours are now Monday through Thursday 9am-4pm and Fridays 9am-1pm to better serve you.
- We have implemented Nixle.com which is an alert system. You may sign up online through our website and receive notifications via email, text or phone. Here are some of the notifications we sent out this year:
  - To notify residents when roads were closed during Hurricane Sandy
  - Recent burglaries
  - Moving the date for trick or treating
  - Notification of the earthquakeWe urge you to sign up and stay informed.

Internally, the police department has made some personnel changes in order to better serve the citizens of Kensington. Officer Scott Sanders, who was the Officer in Charge during the absence of a Chief, was promoted to Sergeant. Sgt. Sanders has been serving the Town of Kensington since 2009.

Officer Scott Cain was promoted to the rank of Detective and has been serving the Town of Kensington since 2007. Detective Cain will give the Town the ability to have investigations followed up on in a timely manner. The Department relies heavily on part-

# 2012 Police Department Report

time officers to fill shifts and when these officers investigate criminal cases it may take them a week or two to get back to victims to follow up leads. This was not being responsive to our citizens, so having a detective that is a full-time officer who can focus on these cases will speed up the completion of the investigations.

Officer Josh Wroblewski finished the Full-Time police Academy this year as well. Officer Wroblewski then successfully completed his Field Training program. Officer Wroblewski has been serving the Town since 2011.

Our part-time complement of officers includes:

- Dennis Gorski who has been serving the town since 1996. Dennis also filled in this past year as the Detective.
- Dustin George who is also a full-time officer working for the Strafford County Sheriff's Department.
- David Hersey who is also a full-time officer with the Town of Seabrook.
- Mark Iannuccillo, who is also a full-time officer in East Kingston.
- Edward Cody who is a retired Seabrook Officer.
- Eric Young who has served the Town of Kensington since 1994.
- Juli Noyes, our Animal Control Officer

Toni Capozzi-Gorski, whom has been serving the Town since 1998 continues to perform the day to day administrative duties for the police department and our Prosecutor, Bill Hart.

I would like to commend each and every employee of the police department for their commitment and patience in dealing with the conditions they have been working in for the last several years.

I know it has been and is now difficult to work on a daily basis in a facility that is not properly suited for a police department. With no bathroom or running water it makes everyday a struggle, but I have not heard one complaint from any employee and for that I truly commend each of them.

As for me, it is an honor to be here in Kensington serving the citizens and I look forward to being here many years. I thank the Board of Selectmen for having the confidence in me to lead Kensington Police Department.

Chief Michael J. Sielicki



## 2012 Police Department Statistics

	2008	2009	2010	2011	2012
Calls For Service	3556	3471	2648	3248	3557
911 Hangup	30	14	13	13	18
ACO	97	94	95	101	116
Alarms	62	59	61	67	83
Alcohol - Minors	15	5	13	8	3
Alcohol - Open Container	2	2	4	9	2
Arrests	66	71	79	75	146
Assist Other Agency	97	166	179	171	185
Business Checks	234	213	73	316	521
Burglaries	4	7	13	9	10
Civil Issues	13	15	22	18	22
Criminal Mischief	14	7	1	12	11
Criminal Threatening	3	1	3	2	4
Criminal Trespass	7	1	3	5	8
Death Investigations	2	1	0	1	0
Disobeying A Police Officer	2	1	1	6	2
Disturbances	4	5	4	3	13
Disabled M/V	20	34	29	190	37
Domestics	24	27	16	12	16
DWI	14	12	9	15	13
Driving After Suspension	6	5	12	18	20
Drug Arrests	15	17	10	27	39
Harassment	9	6	12	9	5
House Checks	539	626	374	520	224
Incident Reports	131	123	135	126	141
Juvenile Issues	3	0	0	5	2
Medical Aid/KFD	52	75	68	102	61
Missing Persons	10	3	3	4	5
M/V Accidents	49	50	39	43	39
M/V Summonses	469	353	325	325	352
M/V Warnings	1148	1063	668	908	1295
MTV Complaints	45	13	20	14	25
Neighborhood Issues	15	13	12	12	10
OHRV Incidents	2	0	2	2	4
Paperwork Service	44	112	44	63	37
Protective Custody	1	5	6	1	0
Public Assists	37	20	25	53	64
Resisting Arrest	4	1	2	2	6
Road Hazards	66	45	44	65	62
Sexual Assaults	0	0	2	2	0
Simple Assaults	1	11	8	7	6
Suspicious Activity	26	22	29	20	34
Suspicious Persons	13	10	14	13	13
Suspicious Vehicles	14	18	29	24	49
Theft	30	12	22	14	17
Tobacco-Minors	2	0	0	0	0
VIN Verifications	25	14	16	19	30
Welfare Checks	30	9	13	17	8



# 2012 Fire Department Report

## 2012 Fire Department Annual Report

### Kensington Fire Rescue

2012 was a landmark year in the evolution of our Fire Department. In July of 2012 we formally transitioned to a Municipal Fire Department. Prior to this legal restructuring, Kensington was one of the only private Fire Departments within the State of New Hampshire. It was originally founded in 1948 and has operated solely as a non-profit charitable trust organization until this year. As such, our members were not afforded the same legal protections from liability that is provided to other Municipal Fire Departments throughout the State. With the recommendation of the State Fire Marshall, Selectman, Town Council, and a passing vote in the March elections, we took on the task of making this important change a reality.

After much due diligence, organizational meetings and reviews of important internal documents such as Bylaws, Standard Operating Guidelines, and Articles of Incorporation the transition is complete. We have now created a new Municipal Fire Department known as Kensington Fire Rescue and a separate non-profit charitable trust organization known as The Kensington Fire Association. This restructuring has given us not only the same liability protection as all other municipalities in the State, it provides a framework for the organization that will see it through the inevitable growth and the changes that are sure to be part of our future for generations to come. The members of the department that took on this task deserve a great deal of credit.

One of the other significant events of 2012 was the approval of the purchase of a new piece of fire apparatus. The truck is currently in production, and is scheduled for delivery in the spring of 2013. We have been busy since March planning for the delivery and outfitting of this important new piece of fire apparatus. This new Engine/Tanker (Engine 2) will be our primary piece of fire apparatus for all fire and motor vehicle accident calls in town. We will be retiring the current Tanker 4, originally purchased in 1984, which has been in service for the Town of Kensington for over 29 years.

Through our normal budgeting process we were also able to purchase three full sets of new fully NFPA compliant fire gear for our members and ten new Motorola Minitor V emergency pagers. These pagers are our link to Rockingham County Dispatch services and the Statewide 911 system and are an important part of our emergency response infrastructure. Continually modernizing our equipment is an ongoing responsibility we have to the residents of Kensington that rely on us being fully prepared to handle any emergency situation at a moment's notice.

We welcomed four new members in 2012. Two of which completed the 200 hour long Firefighter I Certification program, and one of which continued on to the 120 hour Firefighter II training. Both of these firefighters are currently in the process of becoming Certified EMTs along with several other new members. We applaud the dedication and welcome the addition of these new members to our

## 2012 Fire Department Report Cont.

Department. As a Department, we logged over 638 training hours during our standard monthly training sessions in 2012. As always, if you are interested in the challenge of becoming a firefighter or EMT, please feel free to contact any one of our members. It's a very gratifying feeling to be the one who drops what they're doing and responds when the pager goes off because somebody in your community needs help and has called 9-1-1!! Consider giving it a try!

As a Department, we responded to 175 calls in 2012. Of these, 77 were medical aid calls. The remaining 98 calls were a combination of routine alarm activations, motor vehicle accidents, structure fires, chimney and car fires, etc. The call detail is provided below. It is interesting to note that Kensington provided mutual aid responses to neighboring communities a total of 15 times in 2012. This is a reciprocal arrangement with other towns that are part of the Mutual Aid agreement where nearby towns provide additional resources when needed. Mutual Aid calls range from fighting a large structure fire in a neighboring community, to supplying an ambulance if a neighboring town is unable to fill a crew. Many people think of Kensington receiving mutual aid assistance because we are a small town, which does happen occasionally. You should be aware that we also provide Mutual Aid responses on a regular basis.

Thank you Kensington residents for your continued support,

Chief Charles LeBlanc

And members of  
Kensington Fire and Rescue



# 2012 Fire Warden Report

## Report of Forest Fire Warden and State Forest Ranger

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

Due to a record warm winter and little snow, our first fire occurred on February 4<sup>th</sup> with several more early fires to follow. Normally a large percentage of the warm windy days with low humidity occur when the ground is saturated from a long snow covered winter. By the time the surface fuels and ground dry out enough to burn, we only have a few weeks until "green up". This year however we had an extended period of these favorable spring fire conditions. Our largest fire in the state was 86 acres. The average size fire was .6 acres. Extensive summer rains kept total acreage burned to near normal levels

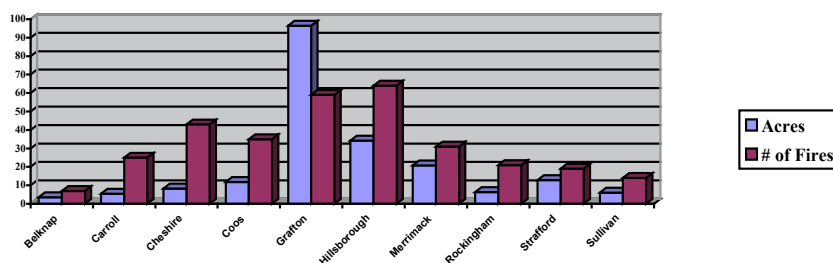
As has been the case over the last few years, state budget constraints have limited the staffing of our statewide system of 16 fire lookout towers to Class III or higher fire danger days. Despite the reduction in the number of days staffed, our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting was supplemented by the NH Civil Air Patrol when the fire danger was especially high. Several of the fires during the 2012 season threatened structures, a constant reminder that forest fires burn more than just trees. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

### 2012 FIRE STATISTICS

(All fires reported as of October 2012)

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

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	3.6	7
Carroll	5.5	25
Cheshire	8.3	43
Coos	11.8	35
Grafton	96.5	59
Hillsborough	34.2	64
Merrimack	20.8	31
Rockingham	6.4	21
Strafford	12.9	19
Sullivan	6	14



### CAUSES OF FIRES REPORTED

		Total	Fires	Total Acres
Arson	14	<b>2012</b>	<b>318</b>	<b>206</b>
Debris	105	<b>2011</b>	<b>125</b>	<b>42</b>
Campfire	14	<b>2010</b>	<b>360</b>	<b>145</b>
Children	15	<b>2009</b>	<b>334</b>	<b>173</b>
Smoking	17	<b>2008</b>	<b>455</b>	<b>175</b>
Railroad	0			
Equipment	6			
Lightning	7			
Misc.*	140 (*Misc.: power lines, fireworks, electric fences, etc.)			

ONLY YOU CAN PREVENT WILDLAND FIRE

# 2012 Fire Department Statistics

## 2102 Call report

Medical Aid	77
Motor Vehicle Accidents	16
Mutual Aid	15
Structure Fires	2
Car fire	1
Chimney Fires	1
Stove Fires	2
Assist Police/public	17
Fire Alarm Activation	11
CO Alarm	3
Gas/propane Alarm	3
Report of outside fire	9
Smell of smoke	1
Tree on wires	4
Wires burning	4
Trees down	9
Total Calls	175



# 2012 Emergency Management Report



2012 Annual Report  
Emergency Management  
Kensington, New Hampshire



## Summary:

2012 was a transition year for the Emergency Management (EM) organization within the Town of Kensington. The year saw a change in Directors, an increase in staffing, and an increased presence within the community.

## Staffing:

2012 realized a change in personnel supporting the Emergency Management function. Robert Gustafson was appointed as the Emergency Management Director (EMD), replacing Mark Pride. Bob is retired from industry and has a background in Engineering and Information Technology supporting Aerospace and Utilities.

Jason Greene was appointed as the Emergency Management Deputy Director (EMDD), a position available in Kensington but has not been filled for many years. Jason is a veteran of the United States Marines, and is presently a Lieutenant with the Exeter Fire Department.

## Significant Achievements:

2012 saw considerable activity for the EM organization highlighted here.

This was a year for a Graded Exercise at the Seabrook Nuclear Power Plant which required participation from EM. Working in concert with the New Hampshire Department of Homeland Security (NHDHSEM), the Kensington Fire Department, the Kensington Police Department, the Kensington Road Manager, the Kensington Elementary School, and the Board of Selectmen, EM participated in a table top discussion, two practice drills, and the April 17, 2012 Graded Drill.

Hurricane Sandy struck the seacoast region on October 29<sup>th</sup> and 30<sup>th</sup>. EM activated the Emergency Operations Center and, with the assistance of the Kensington Fire Department and the Kensington Police Department staffed the facility until approximately 10:00pm when both the two telephone systems in the EOC (Comcast and Fair Point) failed. At that time the EOC was closed.

The EMDD developed a Facebook account for Kensington Emergency Management in 2012. This Facebook capability allowed EM to continually update the community on storm related events even with two phone systems not active. This is a function that will continue in the future.

# 2012 Emergency Management Report

EM chaired the working group that served as the representatives of the Kensington Hazard Mitigation Plan update that occurs every 5 years. The plan update is being done by the Rockingham Planning Commission with a grant from the Federal Emergency Management Agency (FEMA). This will also serve as a basis for the Emergency Operations Plan (EOP) project starting in 2013, and as input into the Capital Improvement Plan (CIP) being started by the Planning Board.

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

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

EM attended the Emergency Management Conference in June, 2012. This resulted in bringing the National Flood Insurance Program back into focus, and NFIP has subsequently been recommended by the Kensington Planning Board.

EM attended many training sessions throughout the year.

EM has taken an active part in the twice monthly Selectmen's meeting.



# Emergency

# 2012 Road Manager Report



Due to the mild winter and minimal snow totals, there was a huge cost savings in the plowing and sanding line item in the budget.

Speed bumps were installed on Trundlebed Lane to help reduce speeding and hopefully keep our children safe. Many complaints were filed with the Town so a decision was made to replace the speed bumps with speed tables which have been working well.

Tree cutting was completed along our Town roads. This process is typically done every five years. During the first week it looks devastating, but once the brush grows back it is barely noticeable.

A second coat of pavement was applied to Stumpfield Road, Weare Road and Hoosac Road this year. Much to the delight of the homeowners on Oakridge Road, their street was reconstructed using the warrant article funds.

I'd like to remind everyone of our winter snow ordinance below:

Within the Town of Kensington, from November 15<sup>th</sup> to April 15<sup>th</sup>, it shall be unlawful for any person to cause or allow their motor vehicle to stop, stand, or park on any public street when such action prohibits or interferes with the operation of snow removal and clean up. Any notification or attempt thereof to the owner or custodian from the office of Selectmen, their designee, or any police officer shall be sufficient notice for compliance. Failure to comply with said notice may result in the removal and storage of any vehicle at owner's expense.

Respectfully Submitted,

David Buxton  
Road Manager



## 2012 Assessing Revaluation Notice from Avitar

### Town of Kensington 2013 Property Valuation Update

The Town of Kensington will be performing a valuation update in 2013 to appropriately adjust property assessment values to reflect current market sales data. The last valuation update took place in 2008, which has prompted the town to perform this state mandated update 5 years later. In the 5 year period since 2008, the contract assessor (Avitar) has visited every home as part of the random sampling process. The random sampling was done by taking 25% of the town properties each year, excluding properties visited in prior years during the 5 year span. Visiting all the properties helps to ensure the data that is used to compute assessments are accurate. That is not to say the system is perfect, errors still may occur and we do not want them to perpetuate. So we ask that all taxpayers review their new assessments online and verify the data.

A letter will be sent with preliminary values, along with a user name and password, for property owners to view the data online. Taxpayers share an obligation to ensure the data that will ultimately “drive” their assessment, and thus their tax bill, is accurate. The preliminary values will be created by analyzing all the sale data in town. Only arm's length sales will be used – this means sales where a relationship between parties existed, bank sales, foreclosures or short sales are NOT relied upon. These sales are excluded because typically they are sold at below market value, which should not be used to derive an opinion of fair market value. Since the last valuation update in 2008, the market has declined, which based on sales reviewed in 2012, was about 17%. This will mean for most property owners, assessment values will likely decline.

Once the pool of sales has been analyzed and properly vetted, a model is created based on the information. The model is comprised of tables for creating base land and building values. The town is then driven parcel by parcel and field reviewed to ensure all the information used to analyze the sales is then consistently applied throughout the town. This is often when people see the Assessor and because we are not visiting each house, assume we are doing a drive-by assessment. Remember, this is not the case as each home in town has been visited previously even if you don't remember seeing someone. After the town review, this is when letters are mailed with new preliminary values and sent to all property owners. It is important you read the letter.

Each taxpayer has the opportunity not only to view data online, but also to make an appointment to come and talk with an Assessor about the new value(s). Values are preliminary, as the hearings process may change values based on new information obtained. After the hearing period, any changes to value will prompt new letters to go to the property owners to notify them of the change. For most taxpayers, property is their largest asset, and because of this we take this process very seriously and strive to make the data as accurate as possible. We also understand this can be stressful for some and will try our best to make the process as seamless and easy for the taxpayer as possible.

If you have any questions, concerns, or general comments about how the process can be made easier, please contact us at the Assessor's Office.



# 2012 Town Owned Property Listing

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

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

# 2012 Town Owned Property Listing

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

# 2012 Cemetery Trustees Report

## CEMETERY TRUSTEES REPORT 2012

The Cemetery grounds were in pristine shape for the annual Memorial Day parade and ceremony. Mowing and trimming operations were curtailed during the summer to save funds in order to complete repairs to the stones. We received many negative comments pertaining to the appearance of the Cemetery, however, by Fall it was back to its previous condition. At that time, unfortunately it was too late to continue with stone repair which we now plan to finish in the Spring. The Trustees thank the "crew" for their care and diligence in maintaining the cemetery grounds

## REMINDERS

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

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

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

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

## BURIAL PROCEDURES

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

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

## Cremation

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

A trustee must be notified before burial of ashes.

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

A burial permit must be filed with the town clerk.

# 2012 Cemetery Trustees Report Cont.

## Winter Burials

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

## Perpetual Care

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

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

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

Proposed 2013 Cemetery Budget	
Wages.....	\$13,750.00
Supplies.....	200.00
Fuel.....	200.00
Equipment	
Maintenance.....	250.00
Road	
Maintenance.....	250.00
Tree	
Maintenance.....	1,000.00
Stone Maintenance.....	2,000.00
Fence Maintenance.....	1,000.00
Total.....	\$18,650.00

Respectfully submitted by the Cemetery Trustees.

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



# 2012 Conservation Commission Report

## Annual Report for Kensington Conservation Commission 2012

Following town approval in March of the warrant article allocating \$7,000 from the change of use tax, the majority of 2012 was spent developing the Natural Resource Inventory (NRI) for Kensington's updated master plan. The Conservation Commission contracted the Rockingham Planning Commission to help develop a NRI to prioritize areas of high ecological value. Resident George Gavutis is writing the introduction for the NRI and provided valuable information about the town's natural resources. The 50+ page document will be finalized in early 2013 and contains an overview of natural resources features including soils, water, and flora and fauna, among other topics.

10.28 acres of Sargent land was purchased by the Town of Kensington for \$54,823 from the Conservation fund (funded by land use change tax) in early 2012. This property is valuable for conservation since it abuts existing conservation land, has prime farmland soil, is a source water protection area, and has high quality wildlife habitat. The Conservation Commission worked with the Southeast Land Trust, the group that will ultimately hold the conservation easement, to place the parcel in a conservation easement and to develop easement language. A warrant article has been drafted for town vote in 2013 to finalize the easement.

The Conservation Commission met with residents from various locations in town to discuss conserving parcels of land. However, the group's efforts to conserve parcels of land has been hampered by the March 2012 town vote to reduce the amount of the change of use tax towards the Conservation Commission funds from 50% to 25%. The Conservation Commission continues to look into grant options to offset costs of placing land in conservation.

Members of the Conservation Commission attempted to eradicate woolly adelgid, an invasive species, on hemlock trees in the Charles Hodges conservation area. However, the infestation was too profound, and the group is seeking information about alternative methods of eradication. An article about woolly adelgid was written and published in the town newsletter.

Several Department of Environmental Services (DES) complaints were investigated by the Conservation Commission on North and Stumpfield Roads, in addition to other areas. A waiver for a septic system on a steep slope was also reviewed. Damage to the Charles Hodges conservation land was also investigated. When necessary, the Conservation Commission members discussed these issues and filed appropriate paperwork.

An agreement between the Hidden Hollow Farm and the town was brokered by the Conservation Commission to hay the field on the Great Brook Conservation area. In addition, a grant from NH Fish and Game was applied for and awarded to brush hog the edge of this field.

Members of the Conservation Commission attended several workshops this year, including a climate change workshop at UNH and participation in a climate change awareness activity. Joan Skewes and Bob Gustafson worked on the Hazard Mitigation Committee to update the hazard mitigation strategic plan. The group continues to gather information about the town's natural resources and any dangers to them by attending additional workshops, reading articles, and other methods of keeping informed.

## 2012 Historical Society Report



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

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

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

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

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

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

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

### **Board of Directors:**

Carl Rezendes  
Jan MacQuarrie  
Lynne Monroe  
Richard Fyler  
Rudi Seitz  
Nathalie Potts

# 2012 Recreation Department Report

2012 Kensington Recreational Department Annual Report

Residents of Kensington,

We had a great year in the town of Kensington! The Recreation Department had a lot of fun events scheduled throughout this past year that were huge successes!

Our first event of the year is the ever popular Father / Daughter Dance! This year it was SOLD OUT as usual! The event is held at the Kensington American Legion Hall right before Valentine's Day. This is always such a special event for all the girls and their daddy's. We served refreshments and had a DJ to provide music for dancing all night. The dance floor was packed and the happy screaming was most likely heard throughout the entire town. Complimentary photos were taken of the girls with their dad's and their friends and passed out at the school. We look forward to this event every year!

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

In July, we have our annual Kensington Town Festival at Sawyer Park. This year we kicked off the weekend festivities with a "Cruisin' Night" at the park. A DJ played oldies and at least 25-30 old cars came for all to see. We gave away a "Best in Show" trophy.

On Saturday of Olde Homes Days weekend, we started the day out with a 5K which was a huge success. We doubled our participant numbers from the last time we did the run. The day was a busy one complete with everything from face painting, to pony rides, to Corn Hole & Home Run Derby tournaments, pie eating, and finishing off the day with an amazing fireworks show!

Summer Camp was a success again this year. It ran for 5 weeks this year and each week was a different theme. There was a beach day each week and guest speakers for each theme came to visit each week. Thankfully the weather was good this summer and we did not have too many rainy days where the kids had to go to the KES gymnasium for shelter.

The last event we hosted for the year was the wildly successful Halloween party! This year we had the party at Sawyer Park and it worked out amazingly. We had a "Spooky Walk" throughout the trails at the park which was great! There were "scary" and "non-scary" walks done for the little ones. There was a DJ and dancing, snacks provided, and costume parades & contests. Great fun had by all!

The Recreation Committee meets on the second Wednesday of every month at 5:30PM at the Kensington Country Store and all are encouraged to come. We look forward to hearing your suggestions. If you would like to volunteer to help for one event per year or all events or if you are interested in hearing more about what we are working on, we welcome you to attend one of our meetings. The current members of the Recreation Committee are Leslie Del Sesto, Jodi Lefebvre, Heather Ritter, Donna Carter, and Janet Bunnell.

# 2012 SRRD Report



## SOUTHEAST REGIONAL REFUSE DISPOSAL DISTRICT 53B

The Southeast Regional Refuse Disposal District was established in 1988 under RSA Chapter 53-B. The District is authorized to provide four facilities: recycling, landfill, septage, and waste-to-energy. Each member municipality can participate in one or more of the District's facilities and the various costs and expenses are apportioned among the members.

The District is presently made up of ten member towns: Brentwood, Fremont, Hampton, Hampton Falls, Kensington, New Castle, North Hampton, Rye, Sandown and South Hampton. It is intended that the interests of all member municipalities, be they large or small, be protected. Also provided is flexibility in developing solutions to joint solid waste problems.

In 2012 Household Hazardous Waste Day events were held on May 19, 2012 in Hampton and on September 22, 2012 in Brentwood. Both events were very successful with Hampton serving 357 households and Brentwood serving 256. Those who chose to participate were able to dispose of materials such as paints, pesticides, batteries, household cleaners, and pool chemicals as well as electronic devices such as televisions, computers and air conditioners. Keeping these materials out of our landfills and precious water resources is a benefit to all of us that is difficult to measure. The District is pleased to provide this service to its members each spring and fall and encourages participation of as many households as possible.

The Southeast Regional Refuse Disposal District started out its 2012-2013 fiscal year on April 1, 2012 with an Operating Budget of \$22,920.00. The December 31, 2012 financial reports show expenditures to date of \$7054.34 with 69.22% remaining. The Household Hazardous Waste portion of the budget was set at \$30,000.00. As of December 31, 2012 \$696.30 remained in that budget, or 2.32%. The financial statements presented by auditors Weidema and Lavin, CPA's, PA, confirmed a surplus of \$51,654.00 as of year ended March 31, 2012. At the District's March 2012 Quarterly Meeting it was voted to retain that surplus fund balance and restrict it to future endeavors to allow necessary research and hire consultants for a new solid waste contract as the current contract expires.

I would like to thank all the representatives and alternates from all the member towns for their participation and efforts over the past year.

Respectfully submitted,  
Everett (Bud) Jordan, Chairman  
SOUTHEAST REGIONAL REFUSE DISPOSAL DISTRICT 53B



# 2012 Planning Board Report

## Report of the Planning Board 2012

Honorable Board of Selectmen

Citizens of Kensington

With the assistance of the Rockingham Planning Commission (RPC), the Planning Board continues with work on Kensington's Master Plan. During 2012, the RPC worked with Conservation Commission on a Natural Resources Inventory and the Natural Resources Chapter for the Master Plan. The Planning Board intends to keep working with RPC to continue writing chapters for the Kensington Master Plan.

The Planning Board also worked with the RPC on recodification of the Zoning Regulations. This work will continue through the first-half of 2013.

The Planning Board has worked with the RPC and the Kensington Emergency Management Committee to investigate further how the Town would become a member of the National Flood Insurance Program. In addition, this investigation included impacts to individual residents in Town.

During the town meeting in March 2012, the Aquifer Protection Ordinance was passed; the Planning Board approved it during the November 2011 meeting.

During the town meeting in March 2012, the redefining of an Abutter was passed; the Planning Board approved it during the December 2011 meeting.

The Planning Board approved the Road Frontage Definition (September 2012), the Driveway Submission Application (November 2012), and the redefining of the Commercial District. The changes will be included in the March 2013 warrant articles.

The Planning Board created an updated driveway permit during 2012.

The Planning Board developed a letter for the Board of Selectmen to send to property owners who have special exception/home occupations, to be sent out on a yearly basis.

Applications reviewed by the Planning Board this past year include: one subdivision plan, three driveway permits, and three lot line adjustments.

The Planning Board would like to invite interested residents to consider joining our Board as appointed alternate members. We generally have 2 open positions and there is no previous experience required; we are a group with diverse backgrounds and work experience.

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

Respectfully Submitted on behalf of the Planning Board,

T. Kate Mignone, Chairman

# 2012 Kensington Public Library Report

## Kensington Public Library 2012 Annual Report

2012 was a year of changes. Library hours were cut back on Thursday night from 8pm to 5pm and on Fridays from 6 pm to 5pm. This was done to ensure that there were always two people covering the library at all times. Despite these decreases, the circulation held its own with 5,639 visits in the year.

Many people received e-readers (kindles, IPADs, etc.) for the holidays so the staff showed people how to download free e-books and audio books from Overdrive.com. The staff was trained by the New Hampshire coordinator of Overdrive so they were able to instruct people how to use their particular device.

The number of books requested by patrons through the inter-library loans increased substantially from 312 to 718. Due to our ILL's coordinator's efforts, we were able to get materials not in our collection to our patrons in a timely manner.

Patron usage of the public computer almost doubled from the previous year. Over 35 new library cards were issued. The meeting rooms were used almost three times as often as the previous year.

The Young Adult section was re-configured and a new rug was added.

Volunteers helped us in many ways this year. With support from the Friends of the Kensington Public Library as well as many generous local businesses, we were able to offer another educational and entertaining summer reading program this year. Volunteers helped out with the book sale and also purchased a coffee cart to accommodate the new Keurig machine for our patrons. They also purchased a Barnes & Noble Nook for our holiday raffle and were able to raise money to use for the summer children's programming. We welcome volunteers who would like to offer their time and talents to the Library. If you have an idea for a class you would like to offer at the Library or if you are interested in volunteering in another way, let us know.

Thanks to the Social Trustees, the reading room was repainted after repairing cracks in the wall.

Janet Szarmach resigned as Library Director in October after five years to take a job with the Teti Library at the Institute of Art in Manchester. The public trustees initiated a search for a new director and hired Susan Gilbert, who had been the Kensington School's librarian for the past six and a half years. She started on November 11, 2012.

In October, it was necessary to dig a new well on the library grounds after it became evident that we couldn't use the school's well any longer. As a result we had some plumbing issues which were resolved and the damage to the lawn and landscaping will have to be resolved in the spring.

Window air conditioners were added to the reading room this year.

The library hired Joan Sweeney (bookkeeper) to help the director with Quick Books.

The trustees continue to work on parking issues in the front.

Peregrine Energy did an energy audit and suggested some ways to improve efficiency: blower door test, programmable thermostats and motion sensors for the stacks. The thermostats were installed and they will re-visit in early 2013 to discuss the other changes.

# 2012 Kensington Public Library Cont.

## Ongoing Events/Activities:

Library Lego Lovers Club  
Preschool programs on Tuesdays and Wednesdays at 10:30 am  
READS Dog visits  
Summer Reading Program  
Extensive weeding of collection  
Purchasing of new titles in a variety of formats  
One-on-one technology assistance  
Interlibrary Loan service  
Participated in Kensington Olde Home Day Celebration with a magician program for children

## Staff and Trustee Changes

Jan Seeger was appointed as a new Library Trustee; Jack Herney was appointed as chairman.

## Workshops Attended by Staff

New Hampshire Library Association Annual Meeting  
Children's Librarians of New Hampshire Annual Meeting  
Readers Advisory Training  
Customer Service Training  
Technology Training  
Library Management Workshop  
NH Small Libraries Summit



## Friends of the Library Contributions

Spring Book/Bake/Plant Sale which sprouted a summer long Heirloom tomato sale  
Summer Reading Program performance sponsorship  
Ran kids' activities at Kensington Christmas Fair table  
Kept flower boxes in front of the Library blooming with seasonal plantings

## KENSINGTON PUBLIC LIBRARY STATISTICS 2012

### GENERAL SERVICE

Hours of Service per Week	31
Number of Library Cards In Effect	735
Total Annual Library Visits	5639
Meeting Room Use	31
Public Computer Use	225
Online Database Searches	567
Online Catalog Searches	2164

### LIBRARY HOLDINGS

Total Materials in the Collection	14,264
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### CIRCULATION

KPL Materials Loaned	12,355
Items Borrowed From Other Libraries	718
Museum Passes Borrowed	41
Digital Books Downloaded	458

### PROGRAMMING

Total Programs Sponsored by the Library	22*
*reported as actual programs	
Summer Reading Program Events	9

# 2012 Public Library Treasurer's Report

Treasurer's Report	2011	2012
Total Town Appropriation	95,273.00	97,348.68
<b>APPROPRIATION USED DETAILS</b>		
Payroll	59,061.42	57,063.70
<u>Other Operating Expenses</u>		
Professional Fees & Expenses	879.44	926.58
Library Materials	13,755.15	14,270.24
Supplies & Equipment	4,152.41	3,459.12
Heat & Light	9,893.43	8,380.16
Programs	702.14	700.72
Other Services	5,588.62	4,432.96
<b>Total Other Operating Expenses</b>	<b>34,971.19</b>	<b>32,169.78</b>
Total Appropriations Used	94,032.61	89,233.48
Amount Encumbered	1,186.42	1,723.75
Amount Remaining	53.97	1,585.19
<b>ENDOWMENT ACCOUNT</b>		
Balance as of January 1st	23,259.33	23,299.82
Interest earned	40.49	14.41
Balance as of December 31st	23,299.82	23,314.23
<b>BANK BALANCE SHEET</b>		
Opening Account Balance	13,151.69	10,069.43
Deposits & Interest	36,667.97	40,713.03
Transfer of Non Lapsing Funds	0.00	0
Withdrawals & Fees	-39,750.23	-34,203.02
Bank Balance at December 31st	10,069.43	16,579.44
<b>NON-LAPSING FUNDS ACCOUNT</b>		
Opening Account Balance	3,793.09	4,705.68
Deposits & Interest	2,522.38	2,514.04
Withdrawals & Fees	-1,609.79	-1,643.89
Bank Balance at December 31st	4,705.68	5,575.83
<b>CASH BALANCE</b>		
Unallocated Bank Balance	10,135.28	15,663.34
Appropriations Remaining	53.97	1,585.19
Amount Encumbered	-1,186.42	-1,723.75
Closing Balance 12/31	9,002.83	15,524.78
Non-Lapsing Funds Account 12/31	4,705.68	5,575.83
Petty Cash Balance 12/31	30.91	40.52
Endowment Account 12/31	23,299.82	23,314.23
<b>TOTAL</b>	<b>37,039.24</b>	<b>44,455.36</b>

## 2012 Rockingham Planning Commission

# ROCKINGHAM



# PLANNING COMMISSION

### ROCKINGHAM PLANNING COMMISSION WORK EFFORTS

JANUARY 1, 2012 – DECEMBER 31, 2012

The Rockingham Planning Commission assisted in providing the maps and defining the commercial and residential zones in town. RPC continued to provide development review assistance as well as facilitated the Town's Hazard Mitigation Plan update and Natural Resource Inventory that will be included within the Town's Master Plan.

# 2012 Kensington Elementary School Reports

## ANNUAL REPORT

OF OFFICERS OF THE SCHOOL DISTRICT  
OF THE TOWN OF KENSINGTON, NEW HAMPSHIRE  
FOR THE YEAR BEGINNING JULY 1, 2011  
AND ENDING JUNE 30, 2012

### MODERATOR

ROBERT SOLOMON - TERM EXPIRES 2014

### CLERK

MARGARET RUGGERI – TERM EXPIRES 2014

### SCHOOL BOARD MEMBERS

ALICE MOWER - TERM EXPIRES 2013  
GARY BONITATIBUS - TERM EXPIRES 2014  
BARBARA DARBY - TERM EXPIRES 2015

### TREASURER

DONNA HALL - TERM EXPIRES 2013

### AUDITOR

LINDA BLOOD – TERM EXPIRES 2013



# 2013 KES School District Warrant

## KENSINGTON SCHOOL DISTRICT 2013 WARRANT

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

You are hereby notified to meet as follows:

**FIRST SESSION:** At the Kensington Elementary School in said Kensington on Wednesday, February 6, 2013 at 6:00 p.m. for explanation, discussion, debate, and possible amendment of the following warrant articles:

1. Shall the Kensington School District raise and appropriate an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, for the purposes set forth therein, totaling \$2,680,495? Should this article be defeated, the default budget shall be \$2,831,122 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 School Board recommends \$ 2,680,495 as set forth on said budget.)
2. Shall the Kensington School District enter into a collective bargaining agreement with the Kensington Education Association (the union representing the teachers) covering the three year period from September 1, 2013 to August 31, 2016, and approve the cost items included therein containing the following increases in salaries and benefits over the preceding year: \$48,967 in 2013-2014, \$49,804 in 2014-2015, and \$43,007 in 2015-2016?

And, further to raise and appropriate the sum of \$48,967 for the 2013-2014 year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels in the prior fiscal year. (The School Board recommends that the School District enter into this agreement and make the appropriation of \$48,967.)

*(Note: This agreement includes a change in the teachers' contribution toward medical insurance plans. The Point of Service Plan contribution will increase from 17% to 19% in years 1 and 2, then 20% in year 3. The HMO Plan contribution will increase from 12% to 14% in years 1 and 2, then 15 % in year 3.)*


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

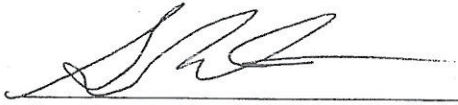
# 2013 KES School District Warrant

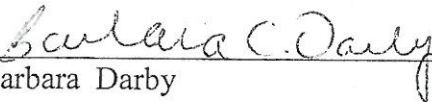
**SECOND SESSION:** At the Kensington Elementary School in said Kensington on Tuesday, March 12, 2013 to choose the following School District Officers: One School Board Member for a three year term, a School District Treasurer for a three year term, a School District Auditor for a one year term, and vote on article 1 and 2 above, as those articles may be amended at the First Session; by ballot, the polls to open at 8:00 a.m. and to close no earlier than 7:30 p.m.

Given under our hands at said Kensington on this 9<sup>th</sup> day of January, 2013.

KENSINGTON SCHOOL DISTRICT SCHOOL BOARD:

  
\_\_\_\_\_  
Alice Mower

  
\_\_\_\_\_  
Gary Bonitatibus

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



# 2013 KES Deliberative Session Minutes

Kensington School Deliberative Session  
February 6, 2013

The Moderator, Bob Solomon, called the session to order at 6:05 PM. Mr. Solomon led the meeting in a salute to the flag. Mr. Solomon then introduced the School Board members, Mrs. Switzer, Mr. Flynn and the School District Clerk. He then explained that this was the first session of the School District meeting as Kensington is a SB2 Town. The first session is a Deliberative Session and voting will be held on March 12, 2013.

Mr. Solomon read the Warrant as follows:

1. Shall the District raise and appropriate an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, for the purposes set forth therein, totaling \$2,680,495? Should this article be defeated, the operating budget shall be \$2,831,122 which is the same as last year, with certain adjustments required by previous action of the District or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

(The School Board recommends \$2,680,495 as set forth on said budget.)

Mrs. Mower addressed the meeting and thanked everyone for coming. She explained the increases in this year's budget and stated that the KES Staff, Administration, and School Board worked hard to bring the budget in line due to the present economic situation and concern voiced by the town in previous years. Mrs. Mower indicated that the budget is down 11.1% as compared to last year and including the expenditure of Article 2. the budget will be down 9.5%. Mrs. Mower reviewed some of the line items that have decreased which included teachers' salaries as two teachers are retiring and will not be replaced, professional services for ESOL has decreased because there will be less students serviced, less Special Education aides because of the drop in enrollment and the 10 year bond for the addition will be paid. Mrs. Mower also stated that the one increase will be Special Education tuition as there may be one student who will need an outside placement at a projected cost of \$45,000 which if not used will be returned to the town and stated that last year the school district returned \$85,000 to the town and \$92,000 the previous year. Mrs. Mower also indicated that the lunch program is a self-sufficient program and does not impact the budget.

Jim Thompson asked why the two teachers were not going to be replaced. Mrs. Mower answered that because of the decrease in enrollment it would not be necessary to replace them.

Mrs. Felch asked what the projected enrollment is and was told that there would be 133 students next year.

Mr. Galitski asked why the enrollment was dropping and Mrs. Mower stated there were just less elementary aged students in Kensington.

Mrs. Felch then asked how many teachers would be at KES next year. Mrs. Mower stated there would be 9 classroom teachers next year. Mrs. Felch indicated that the state would allow 25 – 30 students per classroom. Mrs. Mower stated the School Board looks at the dynamics of the class in determining class size.

Grace Beason asked what the student-teacher ratio is in the other elementary school in the SAU and was told that all are comparable to Kensington.

Mr. Waldron asked if the para-professionals at KES receive health insurance and was told that they do not. He then asked that when the Obama plan takes effect will the district need to provide health insurance. Mr. Flynn indicated the plan only affects those businesses with more than fifty employees and KES does not employ fifty people.

## 2013 Deliberative Session Minutes

Mrs. Macek asked for clarification regarding the \$50,000 line item for the lunch program and was told that the state requires the line item be on the operating budget but that it does not impact tax payers.

There was no further discussion nor were any amendments offered.

Mr. Solomon read Article 2 as follows:

Shall the Kensington School District enter into a collective bargaining agreement with the Kensington Education Association (the union representing the teachers) covering the three year period from September 1, 2013 to August 31, 2016, and approve the cost items included therein containing the following increases in salaries and benefits over the preceding year: \$48,967 in 2013-2014, \$49,804 in 2014-2015, and \$43,007 in 2015-2016?

And, further to raise and appropriate the sum of \$48,967 for the 2013-2014 year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels in the prior fiscal year. (The School Board recommends that the School District enter into this agreement and make the appropriation of \$48,967.)

*(Note: This agreement includes a change in the teachers' contribution toward medical insurance plans. The Point of Service contribution will increase from 17% to 19% in years 1 and 2, then 20% in year 3. The HMO Plan contribution will increase from 12% to 14% in years 1 and 2, then 15% in year 3.)*

Mrs. Mower stated that the percentage that teachers contribute to their health insurance was a key point in the negotiations. Secondly, the teachers agreed to work one additional day at no cost to the taxpayers.

Mrs. Felch asked if next year's budget would show a decrease in the cost of health insurance and was told that it would.

There was no further discussion or amendments to the article.

There were no further reports of agents, auditors or committees to come before the meeting.

Mr. Bonitatibus presented Mrs. Mower with a gift in honor of her nine years on the Kensington School Board and thanked her for all of her time and effort on the board.

Mrs. Switzer presented flowers to Mrs. Mower and thanked her profusely for all of her support to the administration, staff and students of KES.

Mr. Flynn presented Mrs. Mower with a certificate and gift from the SAU for her service to the SAU.

The meeting adjourned at 6:33 PM.

Respectfully submitted,

Margaret Ruggeri  
School District Clerk

# 2013 KES Proposed Budget

## KENSINGTON SCHOOL DISTRICT BUDGET WORKSHEET FY 2013-2014

FUNCTION OBJECT	DESCRIPTION	2010-2011 APPROVED	2010-2011 EXPENDED	2011-2012 APPROVED	2011-2012 EXPENDED	2012-2013 APPROVED	2013-2014 PROPOSED
1000	INSTRUCTION						
1100-110	SALARIES OF TEACHERS	933,778.00	913,440.18	942,821.00	937,659.58	969,371.00	838,592.00
1100-118	SALARIES OF REG. INSTR. AIDES	89,846.00	70,467.78	74,903.00	68,912.95	56,563.00	55,699.00
1100-120	SALARIES OF TEMPORARY EMPLOYEES	17,500.00	13,571.78	17,500.00	10,136.25	17,000.00	15,000.00
1100-321	PROFESSIONAL SVS FOR ESOL SERVICES	0.00	0.00	0.00	0.00	29,000.00	16,000.00
1100-322	PROFESSIONAL SVS FOR 504 PROGRAM	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
1100-329	PROFESSIONAL SVS FOR CURR DEV.	6,000.00	5,709.85	6,000.00	2,702.00	6,000.00	6,000.00
1100-610	GENERAL TEACHING SUPPLIES	26,800.00	26,560.04	25,800.00	25,742.52	25,050.00	20,475.00
1100-640	BOOK, OTHER PRINTED MEDIA	7,350.00	7,197.30	6,500.00	5,591.18	6,500.00	6,500.00
1100-641	PERIODICALS	600.00	548.31	600.00	460.22	600.00	600.00
1100-733	NEW FURN. FIXTURES AND EQUIPMENT	1,000.00	749.51	1,500.00	5,008.69	1,500.00	900.00
1100-737	REPLACEMENT FURN. FIX. & EQUIPMENT	100.00	0.00	400.00	383.11	200.00	200.00
	TOTAL REGULAR EDUCATION	1,083,974.00	1,038,244.75	1,077,024.00	1,056,596.50	1,112,784.00	960,966.00
1200	SPECIAL EDUCATION						
1210-110	SALARIES OF S.E. TEACHERS	137,877.00	133,864.00	139,193.00	100,641.04	115,697.00	100,290.00
1210-118	SALARIES OF S.E. AIDES	102,799.00	112,058.01	126,658.00	114,503.78	150,035.00	124,578.00
1210-321	S.E. PROFESSIONAL SVS FOR INSTRUCTION	7,000.00	6,740.50	7,000.00	13,742.93	7,000.00	7,000.00
1210-322	S.E. PROF IMPV PROG - TESTING	0.00	0.00	0.00	0.00	0.00	0.00
1210-329	S.E. PROF SVS FOR CURR DEV	0.00	0.00	0.00	0.00	0.00	0.00
1210-561	S.E. TUITION - PUBLIC N.H.	12,300.00	8,803.00	13,500.00	12,980.00	13,000.00	10,000.00
1210-562	S.E. TUITION - OUTSIDE N.H.	0.00	0.00	0.00	0.00	0.00	0.00
1210-563	S.E. TUITION - PRIVATE N.H.	4,500.00	2,765.00	4,500.00	2,000.00	4,000.00	45,000.00
1210-580	S.E. TRAVEL	100.00	0.00	100.00	341.00	100.00	100.00
1210-610	S.E. GENERAL SUPPLIES	2,800.00	2,505.77	2,800.00	2,772.74	2,800.00	2,500.00
1210-641	S.E. BOOKS & OTHER PRINTED MEDIA	1,400.00	1,186.86	1,400.00	1,381.66	1,400.00	1,400.00
1210-733	S.E. FURNITURE	100.00	79.99	100.00	100.00	300.00	300.00
1210-737	S.E. REPL. OF FURNITURE & FIXTURES	0.00	0.00	0.00	0.00	0.00	0.00
1210-739	EQUIPMENT	1,850.00	1,405.11	300.00	300.00	300.00	300.00
	TOTAL SPECIAL EDUCATION	270,726.00	269,408.24	295,551.00	248,763.15	294,632.00	291,468.00

# 2013 KES Proposed Budget

FUNCTION OBJECT	DESCRIPTION	2010-2011 APPROVED	2010-2011 EXPENDED	2011-2012 APPROVED	2011-2012 EXPENDED	2012-2013 APPROVED	2013-2014 PROPOSED
1400	OTHER INSTRUCTIONAL PROGRAMS						
1410-110	CO-CURRICULAR SALARIES	2,100.00	3,300.00	2,100.00		2,800.00	4,000.00
1410-800	STUDENT BODY ACTIVITIES	6,650.00	6,247.07	8,250.00		10,150.00	10,650.00
	TOTAL OTHER INSTR. PROGRAMS	8,750.00	9,547.07	10,350.00		12,950.00	14,650.00
2112	ATTENDANCE SERVICES						
2112-120	ATTENDANCE SERVICES	30.00	0.00	30.00	0.00	30.00	30.00
	TOTAL ATTENDANCE SERVICES	30.00	0.00	30.00	0.00	30.00	30.00
2120	GUIDANCE SERVICES						
2120-110	GUIDANCE SALARIES	13,165.00	13,361.60	13,496.00	13,495.40	13,698.00	14,559.00
2120-321	PROFESSIONAL SERVICES FOR GUIDANCE	100.00	0.00	0.00	0.00	0.00	0.00
2120-610	GENERAL SUPPLIES FOR GUIDANCE	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL GUIDANCE SERVICES	13,265.00	13,361.60	13,496.00	13,495.40	13,698.00	14,559.00
2130	HEALTH SERVICES						
2130-110	HEALTH SALARIES	51,109.00	55,270.00	58,553.00	60,960.00	61,874.00	51,988.00
2130-321	PROFESSIONAL SERVICES-HEALTH	0.00	0.00	0.00	0.00	0.00	0.00
2130-430	REPAIRS AND MAINTENANCE	480.00	259.00	480.00	480.00	400.00	400.00
2130-610	GENERAL SUPPLIES	410.00	187.62	500.00	500.00	500.00	500.00
2130-641	BOOKS AND OTHER PRINTED MEDIA	0.00	0.00	0.00	0.00	0.00	0.00
2130-739	EQUIPMENT - HEALTH SVS	150.00	64.47	550.00	550.00	500.00	500.00
	TOTAL HEALTH SERVICES	52,149.00	55,781.09	60,083.00	62,490.00	63,274.00	53,388.00
2139	VISION SERVICES						
2139-321	VISION SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL VISION SERVICES	0.00	0.00	0.00	0.00	0.00	0.00

# 2013 KES Proposed Budget

FUNCTION OBJECT	DESCRIPTION	2010-2011 APPROVED	2010-2011 EXPENDED	2011-2012 APPROVED	2011-2012 EXPENDED	2012-2013 APPROVED	2013-2014 PROPOSED
2140	PSYCHOLOGICAL SERVICES						
2140-321	PSYCH. SVS. - CONTRACTED	13,992.00	19,360.00	14,344.00	14,300.00	14,595.00	14,559.00
	TOTAL PSYCHOLOGICAL SERVICES	13,992.00	19,360.00	14,344.00	14,300.00	14,595.00	14,559.00
2150	SPEECH PATHOLOGY SERVICES						
2150-110	SPEECH PATHOLOGIST SALARIES	62,282.00	63,193.95	60,360.00	60,960.00	61,874.00	61,874.00
2150-321	RELATED SPEECH SERVICES	1,913.00	0.00	1,440.00	0.00	1,080.00	1,000.00
	TOTAL SPEECH SERVICES	64,195.00	63,193.95	62,400.00	60,960.00	62,954.00	62,874.00
2160	PHYSICAL THERAPY SERVICES						
2160-110	OCCUPATIONAL THERAPIST	24,772.00	25,142.80	25,395.00	25,394.40	25,775.00	27,396.00
2160-321	RELATED SVS O.T.	315.00	0.00	225.00	0.00	225.00	360.00
2160-322	PHYSICAL THERAPY SERVICES	500.00	0.00	400.00	0.00	400.00	400.00
	TOTAL PHYSICAL THERAPY SERVICES	25,587.00	25,142.80	26,020.00	25,394.40	26,400.00	28,156.00
2210	IMPROVEMENT OF INSTRUCTION SERVICES						
2210-321	COURSE REIMBURSEMENT	6,000.00	6,018.75	6,000.00	5,920.00	6,000.00	6,000.00
2210-322	CONFERENCE REIMBURSEMENT	4,500.00	4,631.25	4,500.00	3,740.00	4,500.00	4,500.00
2219-329	S.E. CONFERENCE REIMBURSEMENT	150.00	0.00	150.00	0.00	150.00	150.00
	TOTAL IMPROVEMENT OF INSTR. SVS.	10,650.00	10,650.00	10,650.00	9,660.00	10,650.00	10,650.00

# 2013 KES Proposed Budget

FUNCTION	DESCRIPTION	2010-2011 APPROVED	2010-2011 EXPENDED	2011-2012 APPROVED	2011-2012 EXPENDED	2012-2013 APPROVED	2013-2014 PROPOSED
2222	SCHOOL LIBRARY SERVICES						
2222-110	MEDIA GENERALIST SALARIES	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00
2222-118	MEDIA AIDES SALARIES	12,084.00	11,054.52	12,274.00	12,274.00	12,502.00	12,160.00
2222-321	PROFESSIONAL SERVICES - MEDIA	0.00	0.00	0.00	0.00	0.00	0.00
2222-430	REPAIRS AND MAINTENANCE - MEDIA	500.00	1,024.35	1,450.00	1,006.13	1,250.00	1,250.00
2222-610	GENERAL SUPPLIES - MEDIA	400.00	246.66	400.00	213.17	400.00	400.00
2222-640	PERIODICALS	350.00	251.74	250.00	135.99	250.00	250.00
2222-641	BOOKS, OTHER PRINTED MEDIA	3,500.00	3,452.48	3,500.00	3,500.00	3,750.00	3,750.00
2222-733	MEDIA FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
2222-737	REPL. OF MEDIA EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
2222-739	MEDIA EQUIPMENT	300.00	133.00	300.00	271.90	300.00	300.00
	TOTAL LIBRARY SERVICES	18,334.00	16,162.75	19,374.00	17,401.19	19,652.00	19,310.00
2225	COMPUTER - ASSISTED INSTRUCTION SVS						
2225-321	COMPUTER TECH SERVICES	12,020.00	10,553.13	12,020.00	11,261.09	12,210.00	12,550.00
2225-430	COMPUTER REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2225-444	COMPUTERS - LEASE	0.00	0.00	0.00	0.00	0.00	0.00
2225-531	DATA & INTERNET COMMUNICATIONS	0.00	0.00	0.00	0.00	0.00	0.00
2225-610	COMPUTER TEACHING MATERIALS	2,500.00	1,945.53	3,000.00	3,000.00	3,600.00	5,880.00
2225-734	COMPUTER AND COMMUN. NETW. EQUIP	6,000.00	5,900.28	6,000.00	11,202.52	6,000.00	4,865.00
	TOTAL COMPUTER-ASSISTED INSTR.	20,520.00	18,398.94	21,020.00	25,463.61	21,810.00	32,595.00
2310	SUPPORT SERVICES - GENERAL ADMIN.						
2310-110	SCHOOL DISTRICT OFFICERS SALARIES	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
2312-110	DISTRICT SECRETARY/CLERK SERVICES	50.00	50.00	50.00	50.00	50.00	50.00
2313-110	DISTRICT TREASURER SERVICES	600.00	600.00	600.00	600.00	600.00	600.00
2314-120	ELECTION SERVICES	90.00	95.00	90.00	65.00	90.00	90.00
2317-321	AUDIT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2318-321	LEGAL SERVICES	1,500.00	810.00	1,500.00	99.12	1,500.00	1,500.00
2319-319	SCHOOL BOARD EXPENSES	2,200.00	1,291.15	2,200.00	766.95	2,200.00	2,200.00
	TOTAL SUPPORT SERVICES - GENERAL ADMIN.	6,840.00	5,246.15	6,840.00	3,981.07	6,840.00	6,840.00

# 2013 KES Proposed Budget

FUNCTION	DESCRIPTION	2010-2011		2011-2012		2012-2013		2013-2014	
OBJECT		APPROVED	EXPENDED	APPROVED	EXPENDED	APPROVED	EXPENDED	APPROVED	PROPOSED
2320	OFFICE OF THE SUPERINTENDENT SVS.								
2321-319	OFFICE OF THE SUPERINTENDENT	66,246.00	66,246.00	67,190.00	67,190.00	62,905.00	62,905.00	56,738.00	56,738.00
2322-321	SLC EXPENSE	300.00	0.00	300.00	0.00	300.00	300.00	300.00	300.00
2329-490	TOWN CHGS FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL OFFICE OF THE SUPERINTENDENT SV	66,546.00	66,246.00	67,490.00	67,190.00	63,205.00	63,205.00	57,038.00	57,038.00
2400	SUPPORT SVS - SCHOOL ADMINISTRATION								
2410-110	OFFICE OF THE PRINCIPAL - SALARIES	88,135.00	87,280.00	88,590.00	88,590.00	89,920.00	89,920.00	92,438.00	92,438.00
2410-111	PERFORMANCE STIPEND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2410-121	OFFICE OF THE ASST. PRIN. - SALARIES	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
2410-115	SECRETARY SALARIES	39,864.00	38,387.56	40,304.00	40,304.00	40,920.00	40,920.00	42,064.00	42,064.00
2410-321	CONTRACTED SVS - PRINCIPAL CONFERENCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2410-430	COPIERS/PRINTERS LEASE AND MAINT.	9,550.00	7,682.86	9,550.00	10,132.09	9,000.00	9,000.00	10,000.00	10,000.00
2410-431	POWERSCHOOL SOFTWARE LICENSES	0.00	0.00	0.00	0.00	0.00	0.00	950.00	950.00
2410-531	VOICE COMMUNICATIONS	6,100.00	4,137.07	6,100.00	5,581.16	5,100.00	5,100.00	2,950.00	2,950.00
2410-534	POSTAGE FEES	700.00	364.52	700.00	592.39	700.00	700.00	700.00	700.00
2410-580	TRAVEL	100.00	0.00	100.00	100.00	100.00	100.00	100.00	100.00
2410-610	GENERAL SUPPLIES	2,000.00	2,084.16	2,000.00	1,951.91	2,000.00	2,000.00	2,000.00	2,000.00
2410-737	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2410-739	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2410-810	DUES AND MEMBERSHIPS	700.00	714.00	700.00	564.00	750.00	750.00	750.00	750.00
	TOTAL SUPPORT SVS - SCHOOL ADMIN.	148,649.00	142,150.17	149,544.00	149,315.55	149,990.00	149,990.00	153,452.00	153,452.00

# 2013 KES Proposed Budget

FUNCTION OBJECT	DESCRIPTION	2010-2011 APPROVED	2010-2011 EXPENDED	2011-2012 APPROVED	2011-2012 EXPENDED	2012-2013 APPROVED	2013-2014 PROPOSED
2600	OPERATION OF PLANT						
2610-119	MAINTENANCE SALARIES	57,222.00	57,142.49	58,080.00	58,080.00	58,950.00	60,600.00
2610-122	ASST. MAINTENANCE SALARIES	24,960.00	21,685.45	25,350.00	23,127.00	25,740.00	26,442.00
2620-411	WATER & SEWER	1,200.00	502.00	1,200.00	710.00	1,200.00	1,200.00
2620-430	REPAIR AND MAINTENANCE	14,000.00	22,323.71	14,000.00	20,541.46	14,000.00	14,000.00
2620-521	SMP INSURANCE	12,200.00	8,157.79	7,540.00	6,733.34	8,600.00	8,600.00
2620-523	TREASURERS BOND	100.00	0.00	100.00	0.00	100.00	100.00
2620-526	BOILER INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
2620-610	GENERAL SUPPLIES	6,000.00	6,932.45	6,000.00	5,954.35	6,000.00	6,000.00
2620-622	ELECTRICITY	20,000.00	21,189.19	20,000.00	22,733.96	22,000.00	23,000.00
2620-624	FUEL OIL	36,000.00	46,516.82	36,000.00	45,566.88	42,000.00	44,000.00
2620-733	REPLACEMENT OF FURNITURE & EQUIP.	0.00	0.00	0.00	0.00	0.00	0.00
2620-737	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
2620-739	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL OPERATION OF PLANT	171,682.00	184,452.90	168,270.00	183,446.99	178,590.00	183,942.00
2630	CARE OF GROUNDS						
2630-421	TRASH REMOVAL	0.00	0.00	0.00	0.00	0.00	0.00
2630-424	MOWING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL CARE OF GROUNDS	0.00	0.00	0.00	0.00	0.00	0.00
2700	STUDENT TRANSPORTATION SERVICES						
2721-519	DISTRICT CONTRACT	71,836.00	72,181.20	74,321.00	73,477.80	74,763.00	76,259.00
2722-511	SPECIAL EDUCATION TRANSPORTATION	6,000.00	1,500.00	6,000.00	4,207.70	6,000.00	16,800.00
2725-519	FIELD TRIPS	70.00	0.00	70.00	0.00	70.00	70.00
	TOTAL STUDENT TRANSPORTATION SVS	77,906.00	73,681.20	80,391.00	77,685.50	80,833.00	93,129.00



# 2013 KES Proposed Budget

FUNCTION OBJECT	DESCRIPTION	2010-2011 APPROVED	2010-2011 EXPENDED	2011-2012 APPROVED	2011-2012 EXPENDED	2012-2013 APPROVED	2013-2014 PROPOSED
2900	SUPPORT SERVICES - OTHER						
2900-211	HEALTH INSURANCE	335,032.00	297,866.49	318,228.00	302,975.97	324,897.00	321,755.00
2900-212	DENTAL INSURANCE	13,094.00	11,796.76	14,305.00	11,997.72	12,915.00	11,375.00
2900-213	LIFE INSURANCE	5,886.00	4,011.26	6,057.00	2,162.38	2,380.00	2,105.00
2900-220	FICA	129,665.00	121,809.30	132,388.00	123,810.87	133,821.00	121,073.00
2900-231	RETIREMENT - NON CERTIFIED	3,655.00	2,209.10	4,469.00	3,636.38	3,506.00	4,400.00
2900-232	RETIREMENT - CERTIFIED	93,193.00	95,643.41	129,996.00	131,505.29	139,488.00	155,481.00
2900-250	UNEMPLOYMENT COMPENSATION	1,450.00	2,415.25	3,936.00	4,248.99	4,100.00	4,200.00
2900-260	WORKERS COMPENSATION	7,945.00	8,482.04	11,948.00	11,344.00	12,200.00	12,500.00
	TOTAL SUPPORT SERVICES - OTHER	589,920.00	544,233.61	621,327.00	591,681.60	633,307.00	632,889.00
5100	DEBT SERVICE						
5110-910	PRINCIPAL	195,000.00	195,000.00	195,000.00	195,000.00	195,000.00	0.00
5120-830	INTEREST	18,068.00	18,037.50	11,213.00	11,212.50	3,900.00	0.00
	TOTAL DEBT SERVICE	213,068.00	213,037.50	206,213.00	206,212.50	198,900.00	0.00
	TOTAL GENERAL FUND	2,856,783.00	2,768,298.72	2,910,417.00	2,824,591.46	2,965,094.00	2,630,495.00
3110-570	TOTAL FOOD SERVICES	30,000.00	54,358.11	50,000.00	55,957.00	50,000.00	50,000.00
4600-710	BUILDING CONSTRUCTION - W.A.#1	0.00	0.00	0.00	0.00	0.00	0.00
5310-561	ALLOCATIONS TO CHARTER SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
	GRAND TOTALS	2,886,783.00	2,822,656.83	2,960,417.00	2,880,548.46	3,015,094.00	2,680,495.00
							Down 11.1% \$334,599
					With Article 2 Teachers' Contract		Down 9.5% \$48,967 \$2,729,462 \$285,632

# 2013 KES Proposed School Budget MS-26

MS-26

## SCHOOL BUDGET FORM

OF: \_\_\_\_\_ Kensington \_\_\_\_\_ NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2013 to June 30, 2014

### IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): 1/16/2013

### SCHOOL BOARD MEMBERS

*Please sign in ink.*

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

*Steve S. Brown*  
*[Signature]*  
*Ballan Wray*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT**

FOR DRA USE ONLY

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

MS-26  
Rev. 12/11

# 2013 KES Proposed School Budget MS-26

MS-26 Budget - School District of     Kensington     FY 14     6    

Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. WARR. ART.#	Expenditures for Year 7/1/11 to 6/30/12	Appropriations Current Year As Approved by DRA	Appropriations Ensiung FY (Recommended)	Appropriations Ensiung FY (Not Recommended)
<b>INSTRUCTION</b>						
1100-1199	Regular Programs		1,056,596.50	1,112,784.00	960,966.00	
1200-1299	Special Programs		248,763.15	294,632.00	291,468.00	
1300-1399	Vocational Programs					
1400-1499	Other Programs		10,554.00	12,950.00	14,650.00	
1500-1599	Non-Public Programs					
1600-1699	Adult/Continuing Ed. Programs					
1700-1799	Community/Jr.College Ed. Programs					
1800-1899	Community Service Programs					
<b>SUPPORT SERVICES</b>						
2000-2199	Student Support Services		176,639.80	180,951.00	173,566.00	
2200-2299	Instructional Staff Services		52,524.80	52,112.00	62,555.00	
<b>GENERAL ADMINISTRATION</b>						
2310 840	School Board Contingency					
2310-2399	Other School Board		3,981.07	6,840.00	6,840.00	
<b>EXECUTIVE ADMINISTRATION</b>						
2320-310	SAU Management Services		67,190.00	62,905.00	56,738.00	
2320-2399	All Other Administration		0.00	300.00	300.00	
2400-2499	School Administration Service		149,315.55	149,990.00	153,452.00	
2500-2599	Business					
2600-2699	Operation & Maintenance of Plant		183,446.99	178,590.00	183,942.00	
2700-2799	Student Transportation		77,685.50	80,833.00	93,129.00	
2800-2999	Support Service, Central & Other		591,681.60	633,307.00	632,889.00	
<b>NON-INSTRUCTIONAL SERVICES</b>						
3100	Food Service Operations		55,957.00	50,000.00	50,000.00	
3200	Enterprise Operations					
<b>FACILITIES ACQUISITIONS &amp; CONSTRUCTION</b>						
4100	Site Acquisition					
4200	Site Improvement					
4300	Architectural/Engineering					
4400	Educational Specification Development					
4500	Building Acquisition/Construction					
4600	Building Improvement Services					
4900	Other Facilities Acquisition and Construction Services					
<b>OTHER OUTLAYS (5000-5999)</b>						
5110	Debt Service - Principal		195,000.00	195,000.00	0.00	0.00
5120	Debt Service - Interest		11,212.50	3,900.00	0.00	0.00
<b>FUND TRANSFERS</b>						
5220-5221	To Food Service					
5222-5229	To Other Special Revenue					
5230-5239	To Capital Projects					
5254	To Agency Funds					
5300-5399	Intergovernmental Agency Alloc.					
<b>SUPPLEMENTAL APPROPRIATION</b>						
<b>DEFICIT APPROPRIATION</b>						
<b>OPERATING BUDGET TOTAL</b>			2,880,548.46	3,015,094.00	2,680,495.00	0.00

MS-26  
Rev. 10/10

# 2013 KES Proposed School Budget MS-26

MS-26 Budget - School District of      Kensington      FY 14     

## \*\*SPECIAL WARRANT ARTICLES\*\*

Special warrant articles are defined in RSA 32:3.VI, as: 1) appropriations in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1 Acct.#	2 PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	3 Expenditures for Year 7/1/11 to 6/30/12	4 Appropriations Current Year As Approved by DRA	5 WARR. ART.#	6 Appropriations Ensuing FY (Recommended)	7 Appropriations Ensuing FY (Not Recommended)
5251	To Capital Reserves					
5252	To Expendable Trust					
5253	To Non-Expendable Trusts					
<b>SPECIAL ARTICLES RECOMMENDED</b>						

## \*\*INDIVIDUAL WARRANT ARTICLES\*\*

"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles might be: 1) Negotiated cost items for labor agreements; 2) Leases; 3) Supplemental appropriations for the current year for which funding is already available; or 4) Deficit appropriations for the current year which must be funded through taxation.

1 Acct.#	2 PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	3 Expenditures for Year 7/1/11 to 6/30/12	4 Appropriations Current Year As Approved by DRA	5 WARR. ART.#	6 Appropriations Ensuing FY (Recommended)	7 Appropriations Ensuing FY (Not Recommended)
1100	Teacher Contract			#2	48,967.00	
<b>INDIVIDUAL ARTICLES RECOMMENDED</b>					48,967.00	

MS-26  
Rev. 10/10

# 2013 KES Proposed School Budget MS-26

MS-26 Budget - School District of     Kensington     FY 14     

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
<b>REVENUE FROM LOCAL SOURCES</b>					
1300-1349	Tuition				
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		192.66	200.00	200.00
1600-1699	Food Service Sales			40,000.00	40,000.00
1700-1799	Student Activities				
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		1,557.20		
<b>REVENUE FROM STATE SOURCES</b>					
3210	School Building Aid		63,456.83	63,457.00	0.00
3215	Kindergarten Building Aid				
3220	Kindergarten Aid				
3230	Catastrophic Aid				
3240-3249	Vocational Aid				
3250	Adult Education				
3260	Child Nutrition			1,000.00	1,000.00
3270	Driver Education				
3290-3299	Other State Sources				
<b>REVENUE FROM FEDERAL SOURCES</b>					
4100-4539	Federal Program Grants				
4540	Vocational Education		12,448.32		
4550	Adult Education				
4560	Child Nutrition			9,000.00	9,000.00
4570	Disabilities Programs				
4580	Medicaid Distribution		25.45	2,000.00	500.00
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
<b>OTHER FINANCING SOURCES</b>					
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund				
5222	Transfer from Other Special Revenue Funds				
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds				

# 2013 KES Proposed School Budget MS-26

MS-26 Budget - School District of Kensington FY 14

1 Acct.#	2 SOURCE OF REVENUE	3 WARR. ART.#	4 Actual Revenues Prior Year	5 Revised Revenues Current Year	6 ESTIMATED REVENUES ENSUING FISCAL YEAR
<b>OTHER FINANCING SOURCES cont.</b>					
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-d for Catastrophic Aid Borrowing RAN, Revenue This FY _____ less RAN, Revenue Last FY _____ =NET RAN				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance				
	Fund Balance to Reduce Taxes		92,182.00	85,101.00	50,000.00
<b>Total Estimated Revenue &amp; Credits</b>			<b>169,862.46</b>	<b>200,758.00</b>	<b>100,700.00</b>

**\*\*BUDGET SUMMARY\*\***

	Current Year	Ensuing Year
Operating Budget Appropriations Recommended (from page 2)	3,015,094.00	2,680,495.00
Special Warrant Articles Recommended (from page 3)	0.00	0.00
Individual Warrant Articles Recommended (from page 3)	0.00	48,967.00
<b>TOTAL Appropriations Recommended</b>	<b>3,015,094.00</b>	<b>2,729,462.00</b>
Less: Amount of Estimated Revenues & Credits (from above)	(200,758.00)	(100,700.00)
Less: Amount of State Education Tax/Grant	(218,102.00)	(207,557.93)
Estimated Amount of Local Taxes to be Raised For Education	2,596,234.00	2,421,204.07

MS-26  
Rev. 10/10

# 2013 KES Default Budget

## DEFAULT BUDGET OF THE SCHOOL

OF: \_\_\_\_\_ KENSINGTON \_\_\_\_\_ NH

Fiscal Year From July 1, 2013 to June 30, 2014

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.

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

### SCHOOL BOARD

or

Budget Committee if RSA 40:14-b is adopted

*Alice & Maura*  
\_\_\_\_\_  
*[Signature]*  
\_\_\_\_\_  
*Barbara Dwyer*  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

NH DEPARTMENT OF REVENUE ADMINISTRATION  
COMMUNITY SERVICES DIVISION  
MUNICIPAL FINANCE BUREAU  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397

07/04

# 2013 KES Default Budget

Default Budget - School District of        KENSINGTON        FY    2014   

1	2	3	4	5	6
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
<b>INSTRUCTION (1000-1999)</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1100-1199	Regular Programs	1,112,784.00	(11,354.00)		1,101,430.00
1200-1299	Special Programs	294,632.00	(2,864.00)		291,768.00
1300-1399	Vocational Programs				
1400-1499	Other Programs	12,950.00			12,950.00
1500-1599	Non-Public Programs				
1600-1899	Adult & Community Programs				
<b>SUPPORT SERVICES (2000-2999)</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2000-2199	Student Support Services	180,951.00			180,951.00
2200-2299	Instructional Staff Services	52,112.00	5,880.00		57,992.00
<b>General Administration</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2310 840	School Board Contingency				
2310-2319	Other School Board	6,840.00			6,840.00
<b>Executive Administration</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2320-310	SAU Management Services	62,905.00	(6,167.00)		56,738.00
2320-2399	All Other Administration	300.00			300.00
2400-2499	School Administration Service	149,990.00	(150.00)		149,840.00
2500-2599	Business	0.00			0.00
2600-2699	Operation & Maintenance of Plant	178,590.00	0.00		178,590.00
2700-2799	Student Transportation	80,833.00	12,296.00		93,129.00
2800-2999	Support Service Central & Other	633,307.00	17,287.00		650,594.00
3000-3999	NON-INSTRUCTIONAL SERVICES	50,000.00	0.00		50,000.00
4000-4999	FACILITIES ACQUISITIONS & CONSTRUCTION				0.00
<b>OTHER OUTLAYS (5000-5999)</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5110	Debt Service - Principal	195,000.00	(195,000.00)		0.00
5120	Debt Service - Interest	3,900.00	(3,900.00)		0.00
<b>FUND TRANSFERS</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5220-5221	To Food Service				
5222-5229	To Other Special Revenue				
5230-5239	To Capital Projects				
5251	To Capital Reserves				
5252	To Expendable Trust				



# 2013 KES Default Budget

Default Budget - School District of           KENSINGTON           FY   2014  

1	2	3	4	5	6
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
	FUND TRANSFERS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5253	To Non-Expendable Trusts				
5254	To Agency Funds				
5300-5399	Intergovernmental Agency Alloc.				
	SUPPLEMENTAL				
	DEFICIT				
	SUBTOTAL 1	3,015,094.00	(183,972.00)		2,831,122.00

Please use the box below to explain increases or reductions in columns 4 & 5.

Acct #	Explanation for Increases	Acct #	Explanation for Reductions

## 2012 KES Principal's Report

Kensington Elementary School is one of the seven elementary schools in SAU #16. We began the 2012-2013 school year with 166 students in grades K-5. You may learn more about SAU #16 and KES by visiting [www.kes.sau16.org](http://www.kes.sau16.org). Our Mission Statement is "At Kensington Elementary School, we work together with families and community members to provide a safe learning environment that fosters academic, emotional, social and physical growth for all students".

The 2012-2013 school year promises to be a very exciting and busy one for the whole community of Kensington. Once again, the PTO and Enrichment Committee have put together a calendar of events/activities for staff, students and families. Please see the monthly KES calendar on our web site to learn more about these events/activities. For our eighteenth year, KES has received the Blue Ribbon Award for the outstanding volunteer program we have at our school. We would not be able to accomplish all that we do without the help of our parent and community volunteers. This year we hope to continue to develop new ways to involve more volunteers and seniors from the Kensington community in our school because they have so much to offer our children about their life experiences. We will continue to work with KYAA, the Kensington Recreation Department and the Kensington Public Library to sponsor events at KES that benefit the entire Kensington community.

The KES Vision Statement is "It is the vision of the KES families, staff and community that our students are prepared to be contributing members of the ever-changing world by becoming independent lifelong learners." We believe: in high academic standards; in celebrating the uniqueness of each child; all students can learn; children learn best in a safe and nurturing environment; learning is best when students and teachers are passionate about education; learning can be fun; children learn best when they are active participants in their educational choices; that a partnership between community, family and school is necessary for learning; clear expectations are a foundation for success; in holding children and adults accountable for their actions; in respect, responsibility and citizenship; in educating the whole child; in fostering the creativity in each child; in teaching children to understand themselves as learners; in fostering a strong sense of self; in promoting a healthy child; in fostering cooperation; in making students of Kensington aware of their place in the world; that good communication skills are necessary to succeed; in fostering social skills among children; in creating a cohesive environment; KES is a community; a successful student will possess good study habits; AND that all KES students will leave prepared to meet the challenges in their academic futures. The KES professional and support staff participate in ongoing professional development initiatives within the building, within the SAU and by attending outside offerings of workshops and/or college courses. Professional development is important to us as educators because it helps us to stay current on best practices, keeps us fresh and energized and keeps reinforcing the need for us to be life long learners. Through professional development and our Professional Learning Community (PLC), we are able to successfully achieve our annual school goals. For the 2012-2013 school year, the KES school goals can be found on our school website at [www.kes.sau16.org](http://www.kes.sau16.org).

Kensington Elementary School is THE BEST PLACE TO WORK AND VISIT! The building is filled with smiling, happy students who really care about one another and who are ready to learn about anything at any time. The staff is friendly, dedicated, creative, and knowledgeable and they all love children. At the end of the day, you can see staff standing in the hallways telling stories from the day and laughing with, or seeking support from, each other. The parents spend countless hours working along side of us in the classrooms, sponsoring school wide activities that allow us to enjoy each other in a playful way, assisting us by performing the routine tasks that must get done and cooperating with the staff to support their children with their daily school work. The Kensington School Board and the Kensington community continue to support all of our efforts and they truly value the importance of education for all children in Kensington. Once again, we are off to a great start at KES for the 2012-2013 school year. Hopefully, you'll visit our web site to see how we grow and learn together as we progress through this school year.

Barbara Guth Switzer  
Principal

# 2012 KES Statement of Expenditures

Statement of Expenditures  
June 30, 2011 – July 1, 2012

## INSTRUCTION

### Regular Programs

Salaries	\$1,016,708.78
Benefits	363,851.17
Purchased	2,702.00
Supplies	31,793.92
Property	5,391.80

TOTAL \$1,420,447.67

### Special Programs

Salaries	\$ 215,144.82
Benefits	119,413.90
Purchased	29,063.93
Supplies	4,154.40
Property	400.00

TOTAL \$ 368,177.05

### Other Instructional Programs

Salaries	\$ 2,600.00
Other	7,954.00

TOTAL \$ 10,554.00

## SUPPORT SERVICES

### Student

Salaries	\$ 160,809.80
Benefits	22,518.05
Purchased	14,780.00
Supplies	500.00
Property	550.00

TOTAL \$ 199,157.85

### Instructional Staff

Salaries	\$ 12,274.00
Benefits	23,101.49
Purchased	21,927.22
Supplies	6,849.16
Property	11,474.42

TOTAL \$ 75,626.29

## 2012 KES Statement of Expenditures

General Administration		
Salaries	\$ 3,115.00	
Benefits	1,337.32	
Purchased	68,058.07	
TOTAL		\$ 72,508.39
School Administration		
Salaries	\$ 130,394.00	
Benefits	40,125.09	
Purchased	16,405.64	
Supplies	1,951.91	
Other	564.00	
TOTAL		\$ 189,440.64
Operation & Maintenance of Plant		
Salaries	\$ 81,207.00	
Benefits	21,334.58	
Purchased	27,984.80	
Supplies	74,265.19	
TOTAL		\$ 204,781.57
Student Transportation		
Purchased		\$ 77,685.50
TOTAL ELEMENTARY		\$ 2,618,378.96

# 2012 KES Treasurer's Report

Form F4

NEW HAMPSHIRE STATE DEPARTMENT OF EDUCATION  
COMPUTER & STATISTICAL SERVICES  
KENSINGTON, N. H.

Kensington N.H.

Please follow the accompanying instructions carefully.

District

## REPORT OF SCHOOL DISTRICT TREASURER

for the  
Fiscal year July 1, 2011 thru July 30, 2012

### SUMMARY

Cash on Hand July 1, 1, 2011 Treasurer's bank balance		\$207,309.24
Received from Selectmen (Include only amounts actually received)	\$2,521,587.00	
Current Appropriation		
Deficit Appropriation		
Balance of Previous Appropriations		
Advance on Next Year's Appropriations		
Revenue from State Sources	\$284,828.29	
Revenue from Federal Sources		
Received from Investment Account Interest	\$153.73	
Received as income from Trust Funds		
Received from Sale of Notes and Bonds (Principal only)		
Revenue from Capital Reserve Funds		
Revenue from all Other Sources	\$96,478.29	
TOTAL RECEIPTS		\$2,903,047.31
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR (Balance and Receipts)		\$3,110,356.55
LESS SCHOOL BOARD ORDERS PAID		\$2,825,078.74
BALANCE ON HAND June 30, 2012 (CASH & INVESTMENT BALANCE) PLUS TREASURER'S BANK BALANCE		\$285,277.81

\_\_\_\_\_  
Date 19-Sep-12

*Donna J. Hall*  
\_\_\_\_\_  
District Treasurer  
Donna J. Hall

### AUDITOR'S CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of KENSINGTON NH of which the above is a true summary for the fiscal year ending June 30, 2012 and find them correct in all respect.

*Nov. 28, 2012*  
\_\_\_\_\_  
Date

Auditors

*Linda B. Blood*  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## 2012 KES Contracts

### Kensington Contracts 2011-2012

Name	Position	Total Contract
Beauchemin, Annie	Art 50%	\$24,047.50
Calias, Jeanne	Speech 85%	\$60,960.30
Culver, Christine	Gr. 3	\$73,662.00
D'Agostino, Tammy	Gr. 4	\$54,181.00
Danusis, Amy	Reading Specialist	\$71,718.00
Felch, Linda	Gr. 1	\$45,826.00
Gagnon-Mosher, Elizabeth	Gr. 3	\$63,486.00
Greenwood, Barbara	50% Kinder/50% Sp. Ed.	\$74,310.00
Haug, Susan	Gr. 4	\$70,177.00
Kilcoyne, Margaret	Gr. 2	\$74,526.00
Knightly, Mary	Gr. 4	\$70,977.00
Lawler, Wendy	Gr. 2	\$74,850.00
McIntosh, Laurie	Occupational Thrapist 40%	\$25,394.40
Roffman, Nancy	Gr. 1	\$64,986.00
Roseberry, Lisa	Nurse	\$60,960.00
Schulthess, Betsy	Guidance 20%	\$13,495.00
Schwartz, Whitney	Special Education	\$63,486.00
Small, Rachel	Gr. 5	\$61,128.00
Spinosa, Lili	Physical Education	\$63,486.00
Steinberg, Amy	Gr. 5	\$52,635.00
Switzer, Barbara	Principal	\$88,850.00
Vallone, Christine	Music .50%	\$33,738.50

# 2012 Special Education Report

## KENSINGTON SCHOOL DISTRICT

### SPECIAL EDUCATION PROGRAMS

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

<b>SPECIAL EDUCATION EXPENSES</b>		<b>2010-2011</b>	<b>2011-2012</b>
1210	Special Programs	269,408	248,763
1430	Summer School	0	0
2140	Psychological Services	19,360	14,300
2139	Vision Services	0	0
2150	Speech and Audiology	63,194	60,960
2159	Speech-Summer School	0	0
2160	Physical Therapy	0	0
2150	Occupational Therapy	25,143	25,394
2722	Special Transportation	1,500	4,207
2729	Summer School Transportation	0	0
<b>Total Expenses</b>		<b>378,605</b>	<b>353,624</b>

#### **SPECIAL EDUCATION REVENUE**

1950	Services to other LEAs	0	0
3110	Special Ed. Portion Adequacy funds	45472	45472
3110	Foundation Aid	0	0
3111	Catastrophic Aid	0	0
3190	Medicaid	2613	25
<b>Total Revenues</b>		<b>48,085</b>	<b>45,497</b>

<b>ACTUAL DISTRICT COST FOR SPECIAL EDUCATION</b>		<b>330,520</b>	<b>308,127</b>
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# 2012 KES Pupil Statistics

TABLE III  
KENSINGTON PUPILS  
STATISTICS FOR TEN YEARS ENDING JUNE 2012

	Wks/Yr	Boys	Girls	Total	Average Attendance	Average Absence	Average Membership	% of Attendance
1999 - 00	38	83	90	173	152.5	5.1	157.6	96.7
2000 - 01	38	83	87	170	147.6	5.3	152.9	97.5
2001 - 02	38	95	88	183	155.5	6.1	161.6	96.2
2002 - 03	38	99	97	196	177.9	6.9	184.8	96.3
2003 - 04	38	101	96	197	173.8	6.4	180.2	96
2004 - 05	38	112	86	198	176.1	5.6	181.7	97
2005 - 06	38	91	117	208	189	6.1	195.1	96.8
2006 - 07	38	99	117	216	187.7	7.2	194.9	96.3
2007- 08	38	102	112	214	187.8	6	193.8	96
2008-09	38	104	112	216	187.7	7.2	194.9	96.3
2009-2010	38	100	99	199	176	5.7	181.7	97
2010-2011	38	101	84	185	173.8	6.4	180.2	96
2011-2012	38	99	85	184	172.8	7.4	180.2	96



# 2012 KES Enrollment

TABLE I  
KENSINGTON PUPILS  
TOTAL ENROLLMENT JANUARY 1, 2012

	K	1	2	3	4	5	Total
Kensington Elementary	16	27	26	28	49	38	184
20011 Comparison	26	23	28	48	39	33	197

TABLE II  
PERFECT ATTENDANCE FOR ENTIRE YEAR 2011-2012

- Mackenzie Casey
- Tanner Casey
- Marissa Catania
- Nicholas Catania
- Anna Craig
- Matthew Darby
- Zachary Ingham
- Tyler Italia
- Reilly Landry
- Meaghan McGraw
- Emily Perry
- Erin Wolnik

# 2012 KES Deliberative Session

Kensington School Deliberative Session

February 8, 2012

The Moderator, Bob Solomon, called the session to order at 6:05 PM. Mr. Solomon led the meeting in a salute to the flag. Mr. Solomon then introduced the School Board members, Mrs. Switzer, Mr. Flynn and the School District Clerk. Mr. Solomon explained that this was the first session of the School District meeting as Kensington is a SB2 Town. The first session is a Deliberative Session and voting is on March 13, 2012.

Mr. Solomon read the Warrant as follows:

1. Shall the District raise and appropriate an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, for the purposes set forth therein, totaling \$3,015,094? Should this article be defeated, the operating budget shall be \$3,003,524 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 \$3,015,094 as set forth on said budget.)

Mrs. Camacho addressed the meeting and thanked everyone for coming. Mrs. Camacho explained the increases in this year's budget and stated that the KES Staff, Administration, and School Board worked hard to bring the budget in line due to the present economic situation.

Julie Noyes asked where the \$50,000 in the food service line item goes. Mrs. Camacho explained the rationale of why that amount is in the line item and noted the state requires that the amount be shown in the operating budget even though it is offset by revenues.

Mrs. Felch asked for further clarification and stated she did not understand. Mrs. Camacho explained that any incoming revenues from parents paying for lunches are used to offset the tax rate.

Mr. Waldron questioned the fact that the budget only shows the expenditures and not the revenues and asked that in the future perhaps the budget would include the incoming revenues.

Mrs. Felch again questioned where the money goes and was told that the Department of Revenue uses the revenues to offset the total budget and takes it into consideration when setting the tax rate.

Mrs. Camacho stated that Kensington School District does receive a few grants. Kensington receives approximately \$6,000. From the Title IIA Grant and about \$25,000 from the REAP Grant.

Mr. Waldron stated that in an October, 2011 Publication from Mike Morgan it was stated that Kensington's enrollment had decreased by about 10% yet the budget increased. Mr. Waldron stated that at last year's First Session he asked the School Board to look into multi-age grouping and asked if they had contemplated doing that.

# 2012 KES Deliberative Session Minutes

Mrs. Camacho stated that yes indeed the board had discussed it but did not implement it.

Mrs. Felch stated that she looked at the staff list and counted 12 regular teachers not counting art, music, PE, literacy, library, math and technology personnel. In addition, she counted 11 teaching assistants and stated that was too many staff for 183 students and she felt it was wrong. Mrs. Felch noted that the state would allow 25 to 30 students per class.

Mrs. Camacho corrected her to say that the State recommendation for Grade One is 20. Mrs. Camacho noted that the dynamics of the class is a factor in determining class size.

Mr. Waldron noted that in Mike Morgan's publication in October, 2011 it was stated that the cost of educating a Kensington student is \$13,669 and East Kingston is at \$12,351. Mr. Waldron asked Mrs. Camacho if she could explain the cost differential.

Mrs. Camacho stated that perhaps the difference lies in SPED costs, teachers, etc.

Paul Flynn was recognized by the moderator and was asked if he could help explain the difference. Paul stated that there could be many reasons which could include class size, Special Education services, Technology etc. Mr. Flynn went on to clarify how the tax rate is set in Kensington and that the goal is always to have revenues exceed expenses.

Lisa Perreault asked if there would be a cut in staff for next year. Mrs. Camacho indicated there were no plans at this time to cut staff. Mrs. Perreault asked where the money would go if, at a later date, staff was cut. Mrs. Camacho stated that the money would remain in the operating budget until the end of the fiscal year.

Mr. Solomon then stated that much of the discussion would be more appropriately addressed at a school board meeting and encouraged people to attend the meetings with their concerns.

Kathie Felch moved to amend the article to read:

1. Shall the District raise and appropriate an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, for the purposes set forth therein, totaling \$2,713,584? Should this article be defeated, the operating budget shall be \$3,003,524 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 the default budget of \$3,015,094)

Mr. Felch seconded the motion.

Jim Thompson asked where the cuts would be made. Mrs. Camacho noted it would probably impact staff.

Mr. Waldron stated that rather taking all the money from teaching staff could come from the after-school programs.

## 2012 KES Deliberative Session Minutes

Mrs. Camacho answered that there is no money in the operating budget for any after-school program.

Mrs. Mower stated that it would be difficult to find \$300,000 in the operating budget and indicated it would mean cutting staff.

Mr. Bonitatibus stated that it was difficult to set class size in February due to the fact that there could be an influx of students over the summer that would impact class size.

There was no further discussion nor were any amendments offered.

The amended article was voted on and it did not pass.

Mr. Solomon then read the original Article 1. The vote was taken and was in the affirmative.

There were no further reports of agents, auditors or committees to come before the meeting.

Mrs. Mower presented a plaque to Mrs. Camacho in honor of her seven years on the Kensington School Board and thanked her for all of the time and effort put into school board business. Mrs. Switzer presented flowers to Mrs. Camacho and thanked her for all of her work regarding the Enrichment Program, The Wellness Committee and for her support of the school.

Mr. Ruggeri moved to adjourn the meeting. The motion was seconded by several persons. The meeting adjourned at 6:50 PM.

Respectfully submitted,



Margaret Ruggeri  
School District Clerk

# 2012 Exeter Region Cooperative School Info

## THE EXETER REGION COOPERATIVE SCHOOL DISTRICT ANNUAL REPORT

For the Year Ending June 30, 2012  
For the Proposed 2013-2014 Budget

### EXETER REGION COOPERATIVE SCHOOL DISTRICT

#### SUPERINTENDENT'S OFFICE

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

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

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

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

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

Carol Y. Andre  
Special Education Administrator  
(603) 775-8646  
[candre@sau16.org](mailto:candre@sau16.org)

# 2012 Exeter Region Cooperative School Info

## EXETER REGION COOPERATIVE SCHOOL DISTRICT

### BOARD MEMBERS AND DISTRICT OFFICERS

Chair of the School Board: Dave Miller

NAME	TERM EXPIRES	TOWN
Maggie Bishop	2015	Exeter
Elizabeth "Liz" Faria	2013	Brentwood
Alicia Heslop	2015	Newfields
Helen Joyce	2015	Stratham
Dave Miller	2014	East Kingston
Katherine "Kate" Miller	2013	Exeter
Mark Portu	2014	Stratham
Joni Reynolds	2013	Kensington
Kate Segal	2014	Exeter

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

Moderator: Charles Tucker

School District Clerk: Susan EH Bendroth

School District Treasurer: Luke Breton

### BUDGET ADVISORY COMMITTEE MEMBERS

Chair of the Budget Advisory Committee: David Pendell

NAME	TERM EXPIRES	TOWN
Susan Canada	2015	Stratham
Lucy Cushman	2013	Stratham
Simon Heslop	2013	Newfields
Roy Morrisette	2014	Exeter
David Pendell	2015	East Kingston
Carl Robertson	2015	Exeter
Elyse Gallo Seeley	2014	Brentwood
Mark Portu		ERCSD Board Rep

# 2013 ERCSD Warrant

January 10, 2013 Public Hearing

## WARRANT

### EXETER REGION COOPERATIVE SCHOOL DISTRICT

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

You are hereby notified to meet as follows:

**FIRST SESSION OF THE ANNUAL MEETING (Deliberative Session):** In the Arthur L. Hanson III Center for the Performing Arts at Exeter High School, 1 Blue Hawk Drive in Exeter, New Hampshire on Thursday, February 7, 2013, at 7:00 PM for explanation, discussion, debate, and possible amendment of the following warrant articles:

1. Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$52,700,000? Should this article be defeated, the operating budget shall be \$53,048,087, which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (The School Board and Budget Advisory Committee both recommend \$52,700,000 as set forth on said budget.)
2. To hear reports of agents, auditors, and committees or officers heretofore chosen.
3. To transact any other business that may legally come before the meeting.

**SECOND SESSION:** At the polling places designated below on **Tuesday, March 12, 2013**, to choose the following School District Officers:

School District Board Member (Exeter)	3-year Term Expiring 2016,
School District Board Member (Brentwood)	3-year Term Expiring 2016,
School District Board Member (Kensington)	3-year Term Expiring 2016,
School District Moderator	1-year Term Expiring 2014,
Budget Committee Member (Newfields)	3-year Term Expiring 2016,
Budget Committee Member (Exeter)	3-year Term Expiring 2016,
Budget Committee Member (Stratham)	3-year Term Expiring 2016;
Budget Committee Member (Kensington)	1-year Term Expiring 2014

# 2013 ERCSD Warrant

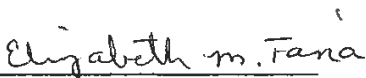
and vote on the article listed as "1" as that article may be amended at the First Session; by ballot, the polls to be open at the polling places at the hours designated below:

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


Given under our hands at Exeter on this 10<sup>th</sup> day of January, 2013.

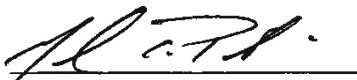
## EXETER REGION COOPERATIVE SCHOOL DISTRICT SCHOOL BOARD

  
Margaret Bishop

  
Elizabeth Faria

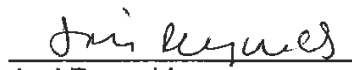
  
Alicia Heslop

  
Helen Joyce

  
Mark Portu

  
David Miller

  
Kate Miller

  
Joni Reynolds

  
Kate Segal



# 2013 ERCSD Proposed Budget

MS-26

## SCHOOL BUDGET FORM

OF: Exeter Region Cooperative School District \_\_\_\_\_ NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2013 to June 30, 2014

### IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): 1/17/13

### SCHOOL BOARD MEMBERS

*Please sign in ink.*

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

K. B. Muller

Elizabeth M. Fina

Alicia Heslop

Kate Sey

Jan Reynolds

John J. ...

...

Maggie Buel

...

**THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT**

FOR DRA USE ONLY

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

MS-26  
Rev.12/11

# 2013 ERCSD Proposed Budget

MS-26 Budget - School District of Exeter Resgion Cooperative School District FY 2013-14

1 Acct.#	2 PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	3 OP Bud. WARR. ART.#	4 Expenditures for Year 7/1/11 to 6/30/12	5 Appropriations Current Year As Approved by DRA	6 Appropriations Ensuing FY (Recommended)	7 Appropriations Ensuing FY (Not Recommended)
<b>INSTRUCTION</b>						
1100-1199	Regular Programs		13,766,605.55	15,077,698.00	15,286,914.00	
1200-1299	Special Programs		3,999,795.88	4,154,065.00	4,798,515.87	
1300-1399	Vocational Programs		1,321,208.70	1,456,885.00	1,513,500.40	
1400-1499	Other Programs		718,781.66	770,829.00	815,784.00	
1500-1599	Non-Public Programs					
1600-1699	Adult/Continuing Ed. Programs		113,802.51	135,712.00	145,940.55	
1700-1799	Community/Jr.College Ed. Programs					
1800-1899	Community Service Programs					
<b>SUPPORT SERVICES</b>						
2000-2199	Student Support Services		1,950,180.49	2,267,585.00	2,336,253.28	
2200-2299	Instructional Staff Services		369,096.96	373,358.00	440,009.20	
<b>GENERAL ADMINISTRATION</b>						
2310 840	School Board Contingency					
2310-2399	Other School Board		85,501.00	99,500.00	99,500.00	
<b>EXECUTIVE ADMINISTRATION</b>						
2320-310	SAU Management Services		1,022,535.00	964,442.00	980,032.00	
2320-2399	All Other Administration		207,482.09	256,466.00	247,123.60	
2400-2499	School Administration Service		1,813,987.00	1,784,255.00	1,815,985.73	
2500-2599	Business					
2600-2699	Operation & Maintenance of Plant		3,896,262.37	4,092,589.00	4,280,366.37	
2700-2799	Student Transportation		1,639,213.99	1,723,735.00	1,803,985.00	
2800-2899	Support Service, Central & Other		9,937,040.65	10,503,368.00	11,406,722.00	
<b>NON-INSTRUCTIONAL SERVICES</b>						
3100	Food Service Operations		999,985.00	1,100,000.00	1,100,000.00	
3200	Enterprise Operations		924,385.15	818,510.00	818,510.00	
<b>FACILITIES ACQUISITIONS &amp; CONSTRUCTION</b>						
4100	Site Acquisition					
4200	Site Improvement					
4300	Architectural/Engineering					
4400	Educational Specification Development					
4500	Building Acquisition/Construction					
4600	Building Improvement Services					
4900	Other Facilities Acquisition and Construction Services					
<b>OTHER OUTLAYS (5000-5999)</b>						
5110	Debt Service - Principal		2,795,558.00	2,664,791.00	2,541,720.00	
5120	Debt Service - Interest		1,697,436.00	1,832,837.00	1,957,158.00	
<b>FUND TRANSFERS</b>						
5220-5221	To Food Service					
5222-5229	To Other Special Revenue					
5230-5239	To Capital Projects		40,000.00			
5254	To Agency Funds					
5300-5399	Intergovernmental Agency Alloc.		431,295.00	300,000.00	300,000.00	
<b>SUPPLEMENTAL APPROPRIATION</b>						
<b>DEFICIT APPROPRIATION</b>						
<b>OPERATING BUDGET TOTAL</b>			47,731,153.00	50,376,606.00	52,700,000.00	

MS-26  
Rev. 10/10

# 2013 ERCSD Proposed Budget

MS-26 Budget - School District of Exeter Resgion Cooperative School District \_\_\_\_\_ FY 2013-14

### \*\*SPECIAL WARRANT ARTICLES\*\*

Special warrant articles are defined in RSA 32:3.VI, as: 1) appropriations in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Expenditures for Year 7/1/11 to 6/30/12	Appropriations Current Year As Approved by DRA	WARR. ART.#	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
5251	To Capital Reserves					
5252	To Expendable Trust		150,000.00			
5253	To Non-Expendable Trusts					
<b>SPECIAL ARTICLES RECOMMENDED</b>			150,000.00			

### \*\*INDIVIDUAL WARRANT ARTICLES\*\*

"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles might be: 1) Negotiated cost items for labor agreements; 2) Leases; 3) Supplemental appropriations for the current year for which funding is already available; or 4) Deficit appropriations for the current year which must be funded through taxation.

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Expenditures for Year 7/1/ __ to 6/30/ __	Appropriations Current Year As Approved by DRA	WARR. ART.#	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>INDIVIDUAL ARTICLES RECOMMENDED</b>						

MS-26  
Rev. 10/10

# 2013 ERCSD Proposed Budget

MS-26 Budget - School District of Exeter Region Cooperative School District \_\_\_\_\_ FY 2013-14

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
<b>REVENUE FROM LOCAL SOURCES</b>					
1300-1349	Tuition		947,510.00	1,100,000.00	1,100,000.00
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		646.00	1,000.00	1,000.00
1600-1699	Food Service Sales		726,359.00	910,000.00	910,000.00
1700-1799	Student Activities			300,000.00	300,000.00
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		455,187.00	475,183.00	455,000.00
<b>REVENUE FROM STATE SOURCES</b>					
3210	School Building Aid		2,070,755.00	1,693,574.00	1,397,945.00
3215	Kindergarten Building Aid				
3220	Kindergarten Aid				
3230	Catastrophic Aid		183,480.00	274,555.00	275,000.00
3240-3249	Vocational Aid		1,228,108.00	942,650.00	942,650.00
3250	Adult Education				
3260	Child Nutrition		8,237.00	10,000.00	10,000.00
3270	Driver Education				
3290-3299	Other State Sources				
<b>REVENUE FROM FEDERAL SOURCES</b>					
4100-4539	Federal Program Grants		991,114.00	443,510.00	478,510.00
4540	Vocational Education				
4550	Adult Education		243,724.00	325,000.00	340,000.00
4560	Child Nutrition		175,986.00	180,000.00	180,000.00
4570	Disabilities Programs				
4580	Medicaid Distribution		187,336.00	200,000.00	200,000.00
4590-4999	Other Federal Sources (except 4810)		93,668.00	50,000.00	50,000.00
4810	Federal Forest Reserve		-		
<b>OTHER FINANCING SOURCES</b>					
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund				
5222	Transfer from Other Special Revenue Funds				
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds				

# 2013 ERCSD Proposed Budget

MS-26 Budget - School District of Exeter Resgion Cooperative School District \_\_\_\_\_ FY 2013-14

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	ESTIMATED REVENUES ENSUING FISCAL YEAR
<b>OTHER FINANCING SOURCES cont.</b>					
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-d for Catastrophic Aid Borrowing RAN, Revenue This FY _____ less RAN, Revenue Last FY _____ =NET RAN				
<b>Supplemental Appropriation (Contra)</b>					
	Voted From Fund Balance			150,000.00	
	Fund Balance to Reduce Taxes		1,080,880.00	1,242,070.00	850,000.00
<b>Total Estimated Revenue &amp; Credits</b>			<b>8,892,990.00</b>	<b>8,297,542.00</b>	<b>7,490,105.00</b>

**\*\*BUDGET SUMMARY\*\***

	Current Year	Ensuing Year
Operating Budget Appropriations Recommended (from page 2)	50,376,606.00	52,700,000.00
Special Warrant Articles Recommended (from page 3)	150,000.00	-
Individual Warrant Articles Recommended (from page 3)	-	-
<b>TOTAL Appropriations Recommended</b>	<b>50,526,606.00</b>	<b>52,700,000.00</b>
Less: Amount of Estimated Revenues & Credits (from above)	8,297,542.00	7,490,105.00
Less: Amount of State Education Tax/Grant	5,116,249.00	5,356,428.00
<b>Estimated Amount of Local Taxes to be Raised For Education</b>	<b>37,112,815.00</b>	<b>39,853,467.00</b>

MS-26  
Rev. 10/10

# 2013 ERCSD Default Budget

MS-DS

## DEFAULT BUDGET OF THE SCHOOL

OF: Exeter Region Cooperative School \_\_\_\_\_ NH

Fiscal Year From July 1, 2013 to June 30, 2014

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.

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

### SCHOOL BOARD

or

Budget Committee if RSA 40:14-b is adopted

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.

K. Mullin  
Elizabeth M. Fana  
Kyle Joyce  
Alicia Haslop  
[Signature]

Maggie Buel  
[Signature]  
Kab Segas  
Joni Reynolds  
[Signature]

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

MS-DS  
Rev. 12/11

# 2013 ERCSD Default Budget

Default Budget - School District of: Exeter Region Cooperative School FY 2013-14

1	2	3	4	5	6
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
<b>INSTRUCTION</b>					
1100-1199	Regular Programs	15,077,698.00	209,216.00		15,286,914.00
1200-1299	Special Programs	4,154,065.00	644,450.87		4,798,515.87
1300-1399	Vocational Programs	1,456,885.00	56,815.40		1,513,500.40
1400-1499	Other Programs	770,829.00	44,955.00		815,784.00
1500-1599	Non-Public Programs				
1600-1699	Adult/Continuing Ed. Programs	135,712.00	10,228.55		145,940.55
1700-1799	Community/Jr.College Ed. Programs				
1800-1899	Community Service Programs				
<b>SUPPORT SERVICES (2000-2999)</b>					
2000-2199	Student Support Services	2,267,565.00	70,688.28		2,338,253.28
2200-2299	Instructional Staff Services	373,359.00	66,650.20		440,009.20
<b>GENERAL ADMINISTRATION</b>					
2310 840	School Board Contingency				
2310-2319	Other School Board	99,500.00	-		99,500.00
<b>EXECUTIVE ADMINISTRATION</b>					
2320-310	SAU Management Services	964,442.00	15,590.00		980,032.00
2320-2399	All Other Administration	256,466.00	(9,342.40)		247,123.60
2400-2499	School Administration Service	1,784,255.00	31,730.73		1,815,985.73
2500-2599	Business				
2600-2699	Operation & Maintenance of Plant	4,092,589.00	197,777.37		4,290,366.37
2700-2799	Student Transportation	1,723,735.00	80,230.00		1,803,965.00
2800-2999	Support Service Central & Other	10,503,368.00	1,251,440.00		11,754,808.00
<b>NON-INSTRUCTIONAL SERVICES</b>					
3100	Food Service Operations	1,100,000.00	-		1,100,000.00
3200	Enterprise Operations	818,510.00	-		818,510.00
<b>FACILITIES ACQUISITION AND CONSTRUCTION</b>					
4100	Site Acquisition				
4200	Site Improvement				
4300	Architectural/Engineering				
4400	Educational Specification Develop.				
4500	Building Acquisition/Construction				
4600	Building Improvement Services				
4900	Other Facilities Acquisition and Construction Services				

MS-DS  
Rev. 10/10

# 2013 ERCSD Default Budget

Default Budget - School District of: Exeter Region Cooperative School FY 2013-14

1	2	3	4	5	6
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
<b>OTHER OUTLAYS (5000-5999)</b>					
5110	Debt Service - Principal	2,664,791.00	(123,071.00)		2,541,720.00
5120	Debt Service - Interest	1,832,837.00	124,321.00		1,957,158.00
<b>FUND TRANSFERS</b>					
5220-5221	To Food Service				
5222-5229	To Other Special Revenue				
5230-5239	To Capital Projects				
5254	To Agency Funds				
5300-5399	Intergovernmental Agency Alloc.	300,000.00	-		300,000.00
<b>SUPPLEMENTAL</b>					
<b>DEFICIT</b>					
<b>TOTAL</b>		<b>50,376,606.00</b>	<b>2,671,481.00</b>		<b>53,048,087.00</b>

Please use the box below to explain increases or reductions in columns 4 & 5.

Acct #	Explanation for Increases	Acct #	Explanation for Reductions
1100-1199	Increase in salary based on current staffing and contract obl	2320-2399	Reduction based on current staff salaries
1200-1299	Increase in salary based on current staffing and student needs		
1300-1399	Increase in salary based current staff and on program costs		
1400-1499	Increase in salary based on current staff and program costs		
1600-1699	Increase in salary based on current staff and program costs		
2000-2199	Increase in salary and student need		
2200-2299	Increaes in salary and student need		
2320-310	Change in assessment		
2400-2499	Increase per contracts and salaries		
2600-2699	Increase to contracts and utilities		
2700-2799	Increaes in contract and student transportation needs		
2800-2999	Increase to NH Retirement, Benefits, and FICA		

MS-DS  
Rev. 10/10



# 2012 ERCSD Special Education Report

EXETER REGION COOPERATIVE SCHOOL DISTRICT  
SPECIAL EDUCATION EXPENSES/REVENUES  
PREVIOUS TWO FISCAL YEARS PER RSA 32:11-a

<u>SPECIAL EDUCATION EXPENSES</u>	<u>2010-2011</u>	<u>2011-2012</u>
1200/1230 Special Programs	3,721,236	3,995,126
1430 Summer School**	32,638	3,670
2140 Psychological Services	149,023	146,398
2150 Speech and Audiology	216,853	266,473
2159 Speech Summer School	0	0
2162 Physical Therapy	22,630	23,150
2163 Occupational Therapy	13,902	4,473
2332 Administration Costs	138,317	141,592
2722 Special Transportation	368,203	337,108
2729 Summer School Transp	12,934	11,045
<b>TOTAL EXPENSES</b>	<b>4,675,736</b>	<b>4,929,035</b>
 <u>SPECIAL EDUCATION REVENUES</u>		
1950 Service to other LEAs	0	0
3110 Special Ed Portion Adequacy Funds	863,688	863,688
3240 Catastrophic Aid	193,199	183,481
4580 Medicaid	209,991	187,336
<b>TOTAL REVENUES</b>	<b>1,266,878</b>	<b>1,234,505</b>
 <b>ACTUAL DISTRICT COST FOR SPECIAL EDUCATION</b>	 <b><u>3,408,858</u></b>	 <b><u>3,694,530</u></b>

\*\* Summer School received ARRA Grant funds in 2011-2012  
These funds reduced Summer School Expense by \$28,374.95

# 2012 ERCSD Auditor's Report



January 11, 2013

Stephen D. Plodzik, PA

Edvard T. Perry, CPA

James A. Sojka, CPA

Gregory A. Colby, CPA

Sheryl A. Pratt, CPA

Members of the School Board  
Exeter Region Cooperative School District  
30 Linden Street  
Exeter, NH 03833

Dear Members of the School Board:

Melodie A. Frazier, CPA

Donna M. LaClair, CPA\*

Kathryn C. Sanders, CPA

Ashley J. Miller, CPA

Tyler A. Paine, CPA

Kyle G. Gingras, CPA

\* Also Licensed in Massachusetts

We have audited the financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the Exeter Region Cooperative School District for the fiscal year ended June 30, 2012. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 4, 2012. Professional standards also require that we communicate to you the following information related to our audit.

## Significant Audit Findings

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Exeter Region Cooperative School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2011-12. We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the government-wide financial statements was:

Management's estimate of the useful lives of the capital assets is based on historical information and guidance provided by the industry. We evaluated the key factors and assumptions used to develop the useful lives of the capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

**PLODZIK & SANDERSON**  
*Professional Association | Accountants & Auditors*

192 North Main Street • Concord, New Hampshire • 03301-5061 • 603.271.1900 • [www.plodzik.com](http://www.plodzik.com)

# 2012 ERCSD Auditor's Report

Exeter Region Cooperative School District

January 11, 2013

Page 2

## *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

## *Management Representations*

We have requested certain representations from management that have been included in the management representation letter, dated January 11, 2013.

## *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

## *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

The following other matters were noted during the course of our audit:

- During our review of the School District's financial records, we noted the following departures:
  - Upon review of the School District's investment policy it was noted that the policy had not been reviewed or updated since 2004. RSA 197:23-a states that the School Board shall review and adopt the investment policy on an annual basis. In addition, the policy does not reflect the necessary language to be in compliance with GASB Statement No. 40, which states that the policy should address issues involving custodial, investment and credit risk. We recommend that the School Board review and adopt the investment policy on an annual basis and that the policy be rewritten to incorporate the necessary GASB Statement No. 40 language.
  - Athletic officials are presently being paid from general fund appropriations which have been transferred to the student activity funds for ease and timeliness of payments to officials. At year-end the unspent balance remained in the activity fund which caused an overexpenditure of these funds in the general fund. Fortunately, an interfund receivable was recorded in the general fund for this item at year-end. We recommend that any balance remaining of this appropriation be transferred back to the general fund at year-end.

These matters have been discussed with the Business Administrator.

This information is intended solely for the use of School Board and management of the Exeter Region Cooperative School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



PLODZIK & SANDERSON  
Professional Association



# 2012 ERCSD Ballot Results

## MINUTES OF THE EXETER REGION COOPERATIVE SCHOOL DISTRICT SECOND SESSION OF THE 2012 ANNUAL MEETING VOTING SESSION – MARCH 13, 2012

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

VOTERS IN TOWN OF	POLLING PLACE	POLLING HOURS
Brentwood	Community Center	8:00 AM to 7:00 PM
East Kingston	East Kingston Elementary School Multi-Purpose Room	8:00 AM to 7:00 PM
Exeter	Talbot Gymnasium	7:00 AM to 8:00 PM
Kensington	Kensington Town Hall	8:00 AM to 7:30 PM
Newfields	Newfields Town Hall	8:00 AM to 7:00 PM
Stratham	Stratham Municipal Center	8:00 Am to 8:00 PM

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

Exeter Board Member, term ending 2015 election:

Townley Chisholm    1,705                      **Margaret Bishop    1,913**

Newfields Board Member, term ending 2015 election:

**Alicia K. Heslop    3,115**

Stratham Board Member, term ending 2015 election:

**Helen M. Joyce    3,137**

School District Moderator, term ending 2013 election:

**Charles F. Tucker    3,591**

East Kingston Budget Committee Member, term ending 2015 election:

**David Pendell    2,987**

Exeter Budget Committee Member, term ending 2015 election:

**Carl Robertson    3,375**

Stratham Budget Committee Member, term ending 2015 election:

**Susan Canada    3,160**

Article 1. Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$49,945,945? Should this article be defeated, the operating budget shall be \$49,365,552, which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (The School Board and Budget Advisory Committee both recommend \$49,945,945 as set forth on said budget.)

Yes	2,626	No	1,618
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## 2012 ERCSD Ballot Results

Article 2: Shall the District approve the cost items included in the collective bargaining agreement reached between the Exeter Region Cooperative School Board and the Exeter Area Administrators' Association covering the two-year period from September 1, 2012 to August 21, 2014 which calls for the following increases in salaries and benefits at the current staffing levels:

Year	Estimated Increase
2012-13	\$ 27,863
2013-14	\$ 30,592

and further raise and appropriate the sum of \$27,863, for the 2012-13 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? Pursuant of the RSA 273-A:12, if approved, the terms of this collective bargaining agreement, including the pay plan, but excluding cost of living increases, will continue in force and effect until a new agreement is executed. (The School Board and the Budget Advisory Committee both recommend this appropriation.)

<b>Yes</b>	<b>2,469</b>	<b>No</b>	<b>1,757</b>
------------	--------------	-----------	--------------

Article 3: Shall the District approve the cost items included in the collective bargaining agreement reached between the Exeter Region Cooperative School Board and the Exeter Cooperative Paraprofessional Association covering the three-year period from September 1, 2012 to August 31, 2015 which calls for the following increases and benefits at the current staffing levels:

Year	Estimated Increases
2012-13	\$ 44,962
2013-14	\$ 69,641
2014-15	\$70,863

and further raise and appropriate the sum of \$44,962 for the 2012-13 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? Pursuant to RSA 273-A:12, if approved, the terms of this collective bargaining agreement, including the pay plan, but excluding cost of living increases, will continue in force and effect until a new agreement is executed. (The School Board and the Budget Advisory Committee both recommend this appropriation.)

<b>Yes</b>	<b>2,385</b>	<b>No</b>	<b>1,859</b>
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Article 4: Shall the District approve the cost items included in the collective bargaining agreement reached between the Exeter Region Cooperative School Board and the Exeter Education Association covering the two-year period from September 1, 2012 to August 31, 2014 which calls for the following increases in salaries and benefits at the current staffing levels:

Year	Estimated Increases
2012-13	\$ 357,836
2013-14	\$ 601,800

and further raise and appropriate the sum of \$357,836 for the 2012-13 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? Pursuant to RSA 273-A:12, if approved, the terms of the collective bargaining agreement, including the pay plan, but excluding cost of living increases, will continue in force and effect until a new agreement is executed. (The School Board and the Budget Advisory Committee both recommend this appropriation.)

<b>Yes</b>	<b>2,271</b>	<b>No</b>	<b>1,992</b>
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## 2012 ERCSD Ballot Results

Article 5: Shall the District raise and appropriate to the expendable trust fund known as the "Maintenance Fund" (established by the 2001 District meeting under RSA 198:20-c for the purpose of funding long term and/or unexpected maintenance/repair projects of school buildings and grounds) the sum of the amount of the June 30, 2012 undesignated fund balance (surplus) up to \$150,000? (The School Board and Budget Advisory Committee both recommend this appropriation.)

Yes	2,889	No	1,257
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Article 6: Shall the District approve the transfer of duties for the Trustee of Trust Funds for the Cooperative School District from the East Kingston Trustees to the Exeter Trustees?

Yes	2,792	No	1,118
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Respectfully submitted,

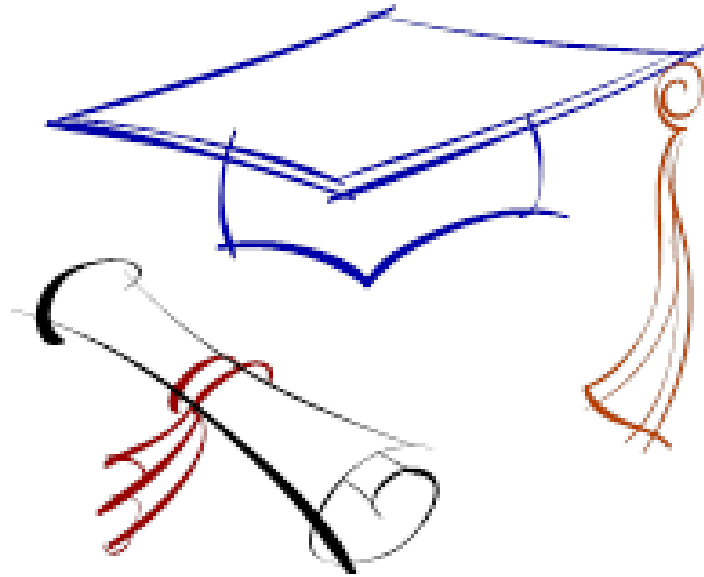


Susan E.H. Bendroth, Exeter Region Cooperative School District Clerk



KIMBERLY F. WILLIAMS  
NOTARY PUBLIC  
State of New Hampshire  
My Commission Expires  
December 3, 2013

## 2012 Exeter High School Graduates



Addario, Vincent  
Beck, Michael Patrick  
Bradley, Matthew William  
Doherty, Stephen Francis  
Donovan, Molly Rose  
Estey, Erica Rose  
Gray, Colby Paula  
Greene, John  
Hampe, Carl Franz  
Houston, Hannah Elizabeth  
Lalime, Chelsea M.  
Losapio, Amanda Justine  
Mirandette, Samantha I  
Mason, Kelsey Marie  
McDonough, Liam Vincent  
Molet, Alexander Redmond  
Mueggler, Fabia Maddalena  
Pine, Alyssa  
Prevost, Sydney Alexandra  
Richardson, Kayleigh Anne  
Rosencrantz, Krista Ann  
Scott, Connor Michael  
Smith, Benjamin Robert  
Stackhouse, Timothy Paul

# 2011 Auditor's Report

**TOWN OF KENSINGTON, NEW HAMPSHIRE**

**Financial Statements**

**December 31, 2011**

**and**

**Independent Auditor's Report**



# 2011 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2011

## TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT AUDITOR'S REPORT	
MANAGEMENT'S DISCUSSION AND ANALYSIS	i-v
<b>BASIC FINANCIAL STATEMENTS</b>	
EXHIBITS:	
A Statement of Net Assets	1
B Statement of Activities	2
C Balance Sheet – Governmental Funds	3
D Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	4
E Statement of Fiduciary Net Assets – Fiduciary Funds	5
F Statement of Changes in Fiduciary Net Assets - Fiduciary Funds	6
NOTES TO BASIC FINANCIAL STATEMENTS	7-20
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
SCHEDULE:	
1 Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund	21
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	22
<b>SUPPLEMENTAL SCHEDULES</b>	
SCHEDULES:	
A Combining Balance Sheet – Governmental Funds – All Nonmajor Funds	23
A-1 Combining Balance Sheet – Governmental Funds – All Nonmajor Special Revenue Funds	24
B Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – All Nonmajor Funds	25
B-1 Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – All Nonmajor Special Revenue Funds	26

## 2011 Auditor's Report

### INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen  
Town of Kensington, New Hampshire

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, 2011, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 2 to the financial statements, management has not recorded a liability for other post-employment benefits in governmental activities and, accordingly, has not recorded an expense for the current period change in that liability. Accounting principles generally accepted in the United States of America require that other post-employment benefits attributable to employee services already rendered and that are not contingent on a specific event that is outside the control of the employer and employee be accrued as liabilities and expenses as employees earn the rights to the benefits, which would increase the liabilities, reduce the net assets, and change the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net assets, and expenses of the governmental activities is not reasonably determinable.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to previously do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the governmental activities of the Town of Kensington, New Hampshire as of December 31, 2011, or the changes in financial position thereof for the year then ended.

In addition, in our opinion, the financial statements referred to previously 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, 2011, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages i-v and 21-22 be presented to supplement the basic financial statements. Such information, although not a part of the basic

## 2011 Auditor's Report

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.

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

*Jason Clukey & Company PC*

August 6, 2012

# 2011 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2011

Presented herewith please find the Management Discussion & Analysis Report for the Town of Kensington for the year ending December 31, 2011. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

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

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

### Overview of the Financial Statements

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

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

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

### **Government-Wide Financial Statements**

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

The statement of net assets presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, increases and decreases in net assets 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 assets 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.

# 2011 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2011

### **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 assets and statement of activities.

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

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

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

### **Notes to the Basic Financial Statements**

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

### **Government-Wide Financial Analysis**

#### **Statement of Net Assets**

Net assets of the Town of Kensington as of December 31, 2011 are as follows:

# 2011 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2011

	Governmental Activities	
	<u>2011</u>	<u>2010</u>
Current and other assets:		
Capital assets	\$ 3,387,513	\$ 3,514,668
Other assets	3,794,624	4,578,759
Total assets	<u>\$ 7,182,137</u>	<u>\$ 8,093,427</u>
Long term and other liabilities:		
Noncurrent liabilities	\$ 626,780	\$ 651,826
Other liabilities	2,817,602	3,514,115
Total liabilities	<u>\$ 3,444,382</u>	<u>\$ 4,165,941</u>
Net assets:		
Invested in capital assets, net of related debt	\$ 3,387,513	\$ 3,514,668
Restricted	56,082	309,812
Unrestricted	294,160	103,006
Total net assets	<u>\$ 3,737,755</u>	<u>\$ 3,927,486</u>

### Statement of Activities

Change in net assets for the year ending December 31, 2011 is as follows:

	<u>2011</u>	<u>2010</u>
Program revenues:		
Charges for services	\$ 167,531	\$ 155,294
Operating grants and contributions	64,043	146,210
Capital grants and contributions	9,000	-
Total program revenues	<u>240,574</u>	<u>301,504</u>
General revenues:		
Property and other taxes	907,059	1,053,188
Licenses and permits	423,241	400,376
Intergovernmental revenue	94,868	93,659
Interest and investment earnings	1,532	3,644
Miscellaneous	6,876	24,297
Contributions to permanent fund principal	<u>3,750</u>	<u>          </u>
Total general revenues and contributions to permanent fund principal	<u>1,437,326</u>	<u>1,575,164</u>
Total revenues	<u>\$ 1,677,900</u>	<u>\$ 1,876,668</u>

# 2011 Auditor's Report

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

Year Ending December 31, 2011

	<u>2011</u>	<u>2010</u>
Program expenses:		
General government	\$ 495,032	\$ 478,872
Public safety	549,047	579,249
Highways and streets	403,124	433,882
Health and welfare	135,274	131,589
Sanitation	25,034	30,740
Culture and recreation	229,679	218,700
Conservation	35	
Interest and fiscal charges	30,406	30,978
Total expenses	<u>1,867,631</u>	<u>1,904,010</u>
Change in net assets	(189,731)	(27,342)
Net assets - beginning of year	<u>3,927,486</u>	<u>3,954,828</u>
Net assets - ending of year	<u>\$ 3,737,755</u>	<u>\$ 3,927,486</u>

### Town of Kensington Activities

The Town's net assets decreased by \$189,731 during the current year.

The General Fund shows a fund balance of \$415,831. This is a decrease of (\$143,058) from the prior year.

The total fund balance of \$294,641 in the other governmental funds is restricted for the purposes of the individually established fund. The largest portion of this total represents the balance in the Conservation Commission Fund (\$127,773 or 43%). The total fund balance in the other governmental funds increased \$41,251 from December 31, 2010.

In 2011, the Town adopted GASB 54 – *Fund Balance Reporting* which changed the way that some of the Special Revenue Funds were being reported. The Expendable Trust Funds, the Highland Farms Maintenance Fund and the Library Fund were combined with the General Fund for reporting purposes.

### 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, 2011 is \$4,854,579. However, this only includes infrastructure (roads, bridges etc.) of \$1,902,843 acquired since 2004 as those asset types acquired prior to that date were not recorded. Accumulated depreciation amounts to \$1,467,066, leaving a net book value of \$3,387,513. This investment in capital assets includes equipment and real property. Additions this year include 2 new vehicles totaling \$52,264, a new Town Hall roof in the amount of \$7,850, equipment of \$12,458, and donated fencing at Sawyer Park for \$9,000. See Note 6 in the Notes to the Basic Financial Statements for a summary of all capital assets.

# 2011 Auditor's Report

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

Year Ending December 31, 2011

### Long-Term Obligations

During 2011 the Town had a net decrease in general obligation bonds in governmental activities of \$40,000, as a result of scheduled payments on existing debt. Capital lease obligations in the governmental activities experienced an increase of \$32,945 as a result of 2 new capital leases for vehicles. See Note 9 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.

During the year, the original estimated revenues and the appropriations decreased by \$77,669 and \$78,538 for amounts to be carried over to the 2012 budget year.

Actual revenues on the budgetary basis were greater than the budgeted amount by \$79,590. The Town brought in additional revenues from licenses and permits of \$55,741 and in taxes of \$24,150.

The Town underspent its budget by \$28,288. The savings is mostly attributable to the highways and streets function (\$18,336).

### 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 603-772-5423.



# 2011 Auditor's Report

EXHIBIT A  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Statement of Net Assets  
December 31, 2011

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 2,568,220
Investments	742,548
Taxes receivable	467,385
Accounts receivable, net	16,471
Total Current Assets	<u>3,794,624</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,093,298
Depreciable capital assets, net	2,294,215
Total Noncurrent Assets	<u>3,387,513</u>
Total Assets	<u>\$ 7,182,137</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	\$ 57,016
Accrued expenses	14,291
Due to other governments	2,605,474
Deferred revenue	77,669
Deposits	5,161
Current portion of deferred bond premium	2,013
Current portion of bonds payable	40,000
Current portion of capital leases payable	15,978
Total Current Liabilities	<u>2,817,602</u>
Noncurrent Liabilities:	
Deferred bond premium	14,813
Bonds payable	595,000
Capital leases payable	16,967
Total Noncurrent Liabilities	<u>626,780</u>
Total Liabilities	<u>3,444,382</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	3,387,513
Restricted	56,082
Unrestricted	294,160
Total Net Assets	<u>3,737,755</u>
Total Liabilities and Net Assets	<u>\$ 7,182,137</u>

*See accompanying notes to the basic financial statements*

# 2011 Auditor's Report

EXHIBIT B  
 TOWN OF KENSINGTON, NEW HAMPSHIRE  
 Statement of Activities  
 For the Year Ended December 31, 2011

Functions/Programs	<u>Expenses</u>	Program Revenues			<u>Net (Expense) Revenue and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:					
General government	\$ 495,032				\$ (495,032)
Public safety	549,047	\$ 68,789	\$ 7,956	\$ 9,000	(463,302)
Highways and streets	403,124	2,193	55,104		(345,827)
Sanitation	135,274	15,520			(119,754)
Health and welfare	25,034		983		(24,051)
Culture and recreation	229,679	81,029			(148,650)
Conservation	35				(35)
Debt service	30,406				(30,406)
Total governmental activities	<u>\$ 1,867,631</u>	<u>\$ 167,531</u>	<u>\$ 64,043</u>	<u>\$ 9,000</u>	<u>(1,627,057)</u>
General revenues:					
Property and other taxes					907,059
Licenses and permits					423,241
Grants and contributions:					
Rooms and meals tax distribution					94,868
Interest and investment earnings					1,532
Miscellaneous					6,876
Contributions to permanent fund principal					3,750
Total general revenues and contributions to permanent fund principal					1,437,326
Change in net assets					(189,731)
Net assets - beginning					3,927,486
Net assets - ending					\$ 3,737,755

*See accompanying notes to the basic financial statements*

# 2011 Auditor's Report

EXHIBIT C  
**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
 December 31, 2011

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,568,220		\$ 2,568,220
Investments	503,691	\$ 238,857	742,548
Taxes receivable, net	467,385		467,385
Accounts receivable	1,075	15,396	16,471
Due from other funds	2,395	42,783	45,178
Total Assets	<u>\$ 3,542,766</u>	<u>\$ 297,036</u>	<u>\$ 3,839,802</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 57,016		\$ 57,016
Accrued expenses	3,231		3,231
Due to other governments	2,605,474		2,605,474
Due to other funds	42,783	\$ 2,395	45,178
Deferred revenue	413,270		413,270
Deposits	5,161		5,161
Total Liabilities	<u>3,126,935</u>	<u>2,395</u>	<u>3,129,330</u>
<b>FUND BALANCES</b>			
Nonspendable		34,190	34,190
Restricted		21,892	21,892
Committed	85,831	238,559	324,390
Assigned	63,435		63,435
Unassigned	266,565		266,565
Total Fund Balances	<u>415,831</u>	<u>294,641</u>	<u>710,472</u>
Total Liabilities and Fund Balances	<u>\$ 3,542,766</u>	<u>\$ 297,036</u>	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds 3,387,513

Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis 335,601

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:

Deferred bond premium (16,826)

Bonds payable (635,000)

Capital leases payable (32,945)

Accrued interest on long-term obligations (11,060)

Net assets of governmental activities \$ 3,737,755

*See accompanying notes to the basic financial statements*

# 2011 Auditor's Report

**EXHIBIT D**  
**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2011**

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>			
Taxes	\$ 875,612	\$ 1,027	\$ 876,639
Licenses and permits	423,241		423,241
Intergovernmental	158,911		158,911
Charges for services	17,713	149,818	167,531
Interest and investment income	1,368	164	1,532
Miscellaneous	6,876	3,750	10,626
<b>Total Revenues</b>	<u>1,483,721</u>	<u>154,759</u>	<u>1,638,480</u>
<b>Expenditures:</b>			
<b>Current operations:</b>			
General government	479,389		479,389
Public safety	483,212	44,439	527,651
Highways and streets	189,769		189,769
Sanitation	135,274		135,274
Health and welfare	25,034		25,034
Culture and recreation	141,697	69,034	210,731
Conservation		35	35
Capital outlay	133,187		133,187
Debt service:			
Principal retirement	40,000		40,000
Interest and fiscal charges	32,162		32,162
<b>Total Expenditures</b>	<u>1,659,724</u>	<u>113,508</u>	<u>1,773,232</u>
Excess revenues over (under) expenditures	<u>(176,003)</u>	<u>41,251</u>	<u>(134,752)</u>
<b>Other financing sources:</b>			
Proceeds from capital leases	32,945		32,945
<b>Total other financing sources</b>	<u>32,945</u>	<u>-</u>	<u>32,945</u>
<b>Net change in fund balances</b>	<u>(143,058)</u>	<u>41,251</u>	<u>(101,807)</u>
Fund balances at beginning of year, as restated	558,889	255,390	812,279
<b>Fund balances at end of year</b>	<u>\$ 415,831</u>	<u>\$ 294,641</u>	<u>\$ 710,472</u>
<b>Net Change in Fund Balances--Total Governmental Funds</b>			<b>\$ (101,807)</b>

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the current period. (133,418)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 30,420

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss of disposed capital assets reduced by the actual proceeds received from the sale of capital assets. (2,737)

Donations of capital assets are not reported in the funds, but the in-kind donations increase net assets. 9,000

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 40,000

Proceeds from capital leases are an other financing source in the funds, but a capital lease increases long-term liabilities in the statement of net assets. (32,945)

Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. 2,147

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (391)

**Change in Net Assets of Governmental Activities** \$ (189,731)

See accompanying notes to the basic financial statements

# 2011 Auditor's Report

EXHIBIT E  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Statement of Fiduciary Net Assets  
Fiduciary Funds  
December 31, 2011

	ASSETS	Private- Purpose Trust Funds
Investments		\$ 24,555
Total assets		<u>24,555</u>
	NET ASSETS	
Held in trust		<u>24,555</u>
Total net assets		<u>\$ 24,555</u>

*See accompanying notes to the basic financial statements*

# 2011 Auditor's Report

EXHIBIT F  
TOWN OF KENSINGTON, NEW HAMPSHIRE  
Statement of Changes in Fiduciary Net Assets  
Fiduciary Funds  
For the Year Ended December 31, 2011

	Private- Purpose <u>Trust Funds</u>
ADDITIONS:	
Contributions:	
Private donations	\$ 2,787
Total Contributions	<u>2,787</u>
Investment earnings:	
Interest	<u>16</u>
Total Investment Earnings	<u>16</u>
Total Additions	<u>2,803</u>
Change in net assets	2,803
Net assets - beginning of year	<u>21,752</u>
Net assets - end of year	<u>\$ 24,555</u>

*See accompanying notes to the basic financial statements*

# 2011 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS For the Year Ended December 31, 2011

### NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### *Financial Reporting Entity*

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

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

#### *Basis of Presentation*

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

#### **2. Fund Financial Statements:**

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

# 2011 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2011

## *Fund Accounting*

The Town uses funds to maintain its financial records during the fiscal 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 liabilities is reported as fund balance. The following is the Town's major governmental fund:

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

### **2. Fiduciary Funds:**

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

## *Measurement Focus*

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

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

### **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 and current liabilities 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.



# 2011 Auditor's Report

**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2011**

## *Basis of Accounting*

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

In the government-wide financial statements, private-sector standards of accounting and financial reporting issued prior to December 1, 1989, are followed to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The Town has elected not to follow the FASB pronouncements issued subsequent to November 30, 1989.

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

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

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

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

Licenses and permits, charges for services, and miscellaneous revenues (except interest on investments) are recorded as revenues when received in cash because they are generally not measurable until actually received.

### **2. Deferred Revenue:**

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

# 2011 Auditor's Report

**TOWN OF KENSINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2011**

### **3. Expenses/Expenditures:**

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

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

#### ***Budgetary Data***

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

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2011, the Town applied \$215,000 of its unappropriated fund balance to reduce taxes.

#### ***Encumbrance Accounting***

Encumbrance accounting, under which purchase orders and other commitments for expenditure of monies are recorded in order to reserve a portion of the applicable appropriation, is employed as an extension of formal budgetary integration in Governmental Funds. Encumbrances outstanding at year end are reported as a component of fund balance since they do not constitute expenditures or liabilities, but rather commitments related to unperformed contracts for goods and services.

#### ***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, 2011 are recorded as receivables.

#### ***Capital Assets***

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair value as of the date received.

# 2011 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2011

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.

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

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

### *Compensated Absences*

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

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

### *Deferred Bond Premium*

The issuance of general obligation bonds resulted in a difference between the bond proceeds and the actual principal to be repaid. This difference, reported in the accompanying financial statements as deferred bond premium, is being amortized as a component of interest expense over the remaining life of the debt. The balance of the deferred bond premium as of December 31, 2011 is \$16,826.

### *Accrued Liabilities and Long-Term Obligations*

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

### *Net Assets*

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consist of capital assets, net of accumulated depreciation. Net assets are 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.

# 2011 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2011

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

### *Fund Balance Policy*

During the year ended December 31, 2011, the Town implemented GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Statement 54 established new fund balance classifications and changes the definition of governmental fund types. As of December 31, 2011 the Town has not adopted a fund balance policy.

Under Statement 54, the Town has segregated fund balance into five classifications; Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

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

### *Spending Prioritizations*

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

### *Interfund Activity*

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing

# 2011 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2011

sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

### *Estimates*

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

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

#### *Other Post-Employment Benefits*

The Town did not implement GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions*. Statement 45 requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The provisions of GASB 45 were required to be implemented by the Town during the year ended December 31, 2010.

### **NOTE 3—PROPERTY TAXES**

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$345,172,463 as of April 1, 2011) and are due in two installments on July 1, 2011 and December 20, 2011. Taxes paid after the due dates accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year end).

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

In accordance with State law, the Town collects taxes for the Exeter Region Cooperative School District, Kensington School District and, Rockingham County, all are independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$5,257,144 and \$327,942 for the Exeter Region Cooperative School District and Kensington School District combined, and Rockingham County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

### **NOTE 4—RISK MANAGEMENT**

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year the Town was a member of the Local Government Center (LGC) and the New Hampshire Public Risk Management Exchange (PRIMEX). The Town currently reports all of its risk management activities in its General

# 2011 Auditor's Report

## TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2011

Fund. These Trusts are classified as "Risk Pools" in accordance with accounting principles generally accepted in the United States of America.

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

PRIMEX 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.

The Trust agreements permit the Trusts to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. 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, 2011.

### NOTE 5—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2011 are classified in the accompanying financial statements as follows:

Statement of Net Assets:	
Cash	\$ 2,568,220
Investments	742,548
Statement of Fiduciary Net Assets:	
Investments	<u>24,555</u>
Total deposits and investments	<u>\$ 3,335,323</u>

Deposits and investments as of December 31, 2011 consist of the following:

Deposits with financial institutions	\$ 2,594,825
Investments	<u>740,498</u>
Total deposits and investments	<u>\$ 3,335,323</u>

The Town's policy for Governmental Fund deposits requires that they be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. The Town limits its investments to demand deposits, certificates of deposit, or the New Hampshire Public Deposit Investment Pool (NHPDIP) an external investment pool, in accordance with New Hampshire State law. Responsibility for the investments of the Trust Funds is with the Trustee of Trust Funds.

# 2011 Auditor's Report

**TOWN OF KENSINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2011**

***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 in the State investment pool is unrated.

***Investment in NHPDIP***

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

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

***Custodial Credit Risk***

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy states that full collateralization will be required on nonnegotiable certificates of deposit and repurchase agreements. Of the Town's deposits with financial institutions at year end, \$2,322,819 was collateralized by securities held by the bank in the bank's name.

**NOTE 6—CAPITAL ASSETS**

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

	Balance <u>01/01/2011</u>	<u>Additions</u>	<u>Disposals</u>	Balance <u>12/31/2011</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,066,679			\$ 1,066,679
Construction in progress		\$ 26,619		26,619
Total capital assets not being depreciated	<u>1,066,679</u>	<u>26,619</u>	<u>\$ -</u>	<u>1,093,298</u>
Other capital assets:				
Land improvements	235,164	9,000		244,164
Buildings and improvements	942,307	7,850		950,157
Vehicles and equipment	671,125	38,103	(45,111)	664,117
Infrastructure	<u>1,902,843</u>			<u>1,902,843</u>
Total other capital assets at historical cost	<u>3,751,439</u>	<u>54,953</u>	<u>(45,111)</u>	<u>3,761,281</u>

# 2011 Auditor's Report

**TOWN OF KENSINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2011**

Less accumulated depreciation for:				
Land improvements	(44,054)	(12,358)		(56,412)
Buildings and improvements	(156,418)	(23,107)		(179,525)
Vehicles and equipment	(429,748)	(39,369)	38,074	(431,043)
Infrastructure	(673,230)	(126,856)		(800,086)
Total accumulated depreciation	<u>(1,303,450)</u>	<u>(201,690)</u>	<u>38,074</u>	<u>(1,467,066)</u>
Total other capital assets, net	2,447,989	(146,737)	(7,037)	2,294,215
Total capital assets, net	<u>\$ 3,514,668</u>	<u>\$ (120,118)</u>	<u>\$ (7,037)</u>	<u>\$ 3,387,513</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 29,488
Public safety	33,678
Highways and streets	113,113
Culture and recreation	25,411
	<u>\$ 201,690</u>

The balance of the assets acquired through capital leases as of December 31, 2008 is as follows:

Vehicles and equipment	\$ 52,264
Less accumulated depreciation:	
Vehicles and equipment	<u>(6,411)</u>
	<u>\$ 45,853</u>

During the year ending December 31, 2011, the Town received a donated capital asset. This asset has been recorded at its fair value as of the date received and is included in the government-wide financial statements. The total value received and capitalized during the year is \$9,000 and is included in Land Improvements.

## NOTE 7—DUE TO OTHER GOVERNMENTS

In accordance with State law, the Town collects taxes for the Exeter Region Cooperative School District, Kensington School District, and Rockingham County are independent governmental units, which are remitted to them as required by law. At December 31, 2011, the balance of the property tax appropriation due to the Exeter Region Cooperative, Kensington School Districts and Rockingham County is \$2,605,474.

## NOTE 8—DEFINED BENEFIT PLAN

### *Plan Description*

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



# 2011 Auditor's Report

**TOWN OF KENSINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2011**

information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301.

***Funding Policy***

Covered public safety employees are required to contribute 9.3% 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 14.63% through June 30, 2011, 20.57% July 31, 2011 and 19.95% respectively, thereafter. The Town contributed 75% of the employer cost for public safety employees, and the State contributed the remaining 25% of the employer cost, through June 30, 2011 and the Town contributed 100% thereafter. In accordance with accounting principles generally accepted in the United States of America (GASB Statement #24), on-behalf fringe benefits contributed by the State of New Hampshire of \$5,706 have been reported as a revenue and expenditure in the General Fund in these financial statements.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 2011, 2010, and 2009, were \$35,215, \$40,682, and \$37,306 respectively, equal to the required contributions for each year.

**NOTE 9—LONG-TERM OBLIGATIONS**

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

***Changes in Long-Term Obligations***

The changes in the Town's long-term obligations for the year ended December 31, 2011 are as follows:

	Balance 1/1/2011	Additions	Reductions	Balance 12/31/2011	Due Within One Year
Governmental activities:					
Bonds payable	\$ 675,000		\$ (40,000)	\$ 635,000	\$ 40,000
Capital leases payable		\$ 32,945		32,945	15,978
	<u>\$ 675,000</u>	<u>\$ 32,945</u>	<u>\$ (40,000)</u>	<u>\$ 667,945</u>	<u>\$ 55,978</u>

***General Obligation Bonds***

Bonds payable at December 31, 2011 are comprised of the following individual issues:

\$754,195 2008 Conservation Bonds payable in annual installments of \$35,000 - \$40,000 through August 2028; interest at 4.22%	<u>\$ 635,000</u>
--	-------------------

# 2011 Auditor's Report

**TOWN OF KENSINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2011**

Debt service requirements to retire general obligation bonds outstanding at December 31, 2011 are as follows:

Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 40,000	\$ 30,163	\$ 70,163
2013	40,000	28,163	68,163
2014	40,000	26,062	66,062
2015	40,000	23,962	63,962
2016	40,000	21,863	61,863
2017-2021	190,000	78,669	268,669
2022-2026	175,000	38,456	213,456
2027-2028	70,000	4,725	74,725
	<u>\$ 635,000</u>	<u>\$ 252,063</u>	<u>\$ 887,063</u>

As included on the Statement of Activities (Exhibit B), interest for the year ended December 31, 2011 was \$30,406 on general obligation debt for governmental activities.

***Capital Lease Obligations***

Capital lease obligations represent lease agreements entered into for the financing of vehicle and equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function. Following are the individual capital lease obligations at December 31, 2011:

Vehicle lease, due in annual installments of \$9,466 including interest, through December 2013	\$ 17,153
Vehicle lease, due in annual installments of \$8,553 including interest, through March 2013	15,792
	<u>\$ 32,945</u>

Debt service requirements to retire capital lease obligations outstanding at December 31, 2011 are as follows:

Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2012	\$ 15,978	\$ 2,042	\$ 18,020
2013	16,967	1,052	18,019
	<u>\$ 32,945</u>	<u>\$ 3,094</u>	<u>\$ 36,039</u>

**NOTE 10—INTERFUND TRANSACTIONS AND BALANCES**

During the year, the General Fund directly pays for various items that are ultimately to be reimbursed from the applicable fund. These reimbursements due to the General Fund are reflected as an interfund receivable at year end.

# 2011 Auditor's Report

**TOWN OF KENSINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2011**

Interfund balances at December 31, 2011 are as follows:

		Due from	
Due to	General Fund	Other Governmental Funds	Total
General Fund		\$ 2,395	\$ 2,395
Other Governmental Funds	\$ 42,783		42,783
	\$ 42,783	\$ 2,395	\$ 45,178

**NOTE 11—RESTRICTED NET ASSETS**

Net assets are restricted for specific purposes at December 31, 2011 as follows:

Permanent Funds - Endowments	\$ 34,190
Permanent Funds - Income	21,892
	\$ 56,082

**NOTE 12—COMPONENTS OF FUND BALANCE**

The components of the Town's fund balance for its governmental funds at December 31, 2011 are as follows:

	General Fund	Nonmajor Governmental Funds	Total Funds
<b>Nonspendable:</b>			
Endowments		\$ 34,190	\$ 34,190
<b>Restricted for:</b>			
Endowments		21,892	21,892
<b>Committed for:</b>			
Encumbrances	\$ 7,500		7,500
Expendable Trust Fund	67,468		67,468
Highland Farms Maintenance	10,863		10,863
Revolving Recreation		16,243	16,243
Ambulance Revenue		67,950	67,950
Police Special Details		26,593	26,593
Conservation Commission		127,773	127,773
<b>Assigned for:</b>			
Continuing appropriations	869		869
Tax deeded property	19,507		19,507
Cemetery	1,467		1,467
Recreation	1,087		1,087
Library	40,505		40,505
Unassigned	266,565		266,565
	\$ 415,831	\$ 294,641	\$ 710,472

# 2011 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
 For the Year Ended December 31, 2011

## NOTE 13—RELATED PARTIES

During 2011, the Town signed a contract for road maintenance with Bell & Flynn. The road agent is an employee of Bell & Flynn. Total expenditures incurred during the year ended December 31, 2011 to Bell & Flynn were \$122,460.

## NOTE 14—CONTINGENT LIABILITIES

### *Litigation*

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

## NOTE 15—RESTATEMENT OF EQUITY

### *Fund Financial Statements*

#### Governmental Funds

Effective January 1, 2011, the Town retroactively changed its method of financial reporting to conform to a recent pronouncement of the Governmental Accounting Standards Board (Statement No. 54). This new standard changes how fund balance is reported and changes the definition of the governmental fund types. As a result, the Expendable Trust Funds, Highland Farms Maintenance Fund and Library Fund, previously reported as nonmajor governmental funds of the Town, have been reclassified into the General Fund for reporting purposes. The impact of the restatement on the Governmental Funds is as follows:

The impact of the restatement on the governmental funds is as follows:

	General Fund	Expendable Trust Funds	Highland Farms Maintenance Fund	Library Fund	Nonmajor Governmental Funds
Fund Balance, January 1 (as previously reported)	\$ 437,881	\$ 67,420	\$ 10,855	\$ 42,733	\$ 374,398
Amount of restatement due to conversion of GASB Statement No. 54:					
Expendable Trust Funds	67,420	(67,420)			(67,420)
Highland Farms Maintenance	10,855		(10,855)		(10,855)
Library	42,733			(42,733)	(42,733)
Fund Balance, January 1, as restated	<u>\$ 558,889</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 253,390</u>

# 2011 Auditor's Report

SCHEDULE 1

TOWN OF KENSINGTON, NEW HAMPSHIRE

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 881,882	\$ 881,882	\$ 906,032	\$ 24,150
Licenses and permits	367,500	367,500	423,241	55,741
Intergovernmental	155,531	155,531	153,205	(2,326)
Charges for services	17,000	17,000	17,713	713
Interest income	1,100	1,100	1,235	135
Miscellaneous	82,169	4,500	5,677	1,177
Total Revenues	1,505,182	1,427,513	1,507,103	79,590
Expenditures:				
Current operations:				
General government	473,870	473,001	468,647	4,354
Public safety	473,710	473,710	477,506	(3,796)
Highways and streets	208,105	208,105	189,769	18,336
Sanitation	143,900	143,900	142,774	1,126
Health and welfare	29,179	29,179	25,034	4,145
Culture and recreation	46,275	46,275	41,949	4,326
Capital outlay	177,669	100,000	100,242	(242)
Debt service:				
Principal retirement	40,000	40,000	40,000	-
Interest and fiscal charges	32,201	32,201	32,162	39
Total Expenditures	1,624,909	1,546,371	1,518,083	28,288
Excess revenues over (under) expenditures	(119,727)	(118,858)	(10,980)	107,878
Other financing (uses):				
Transfers out	(95,273)	(95,273)	(95,273)	-
Total other financing (uses)	(95,273)	(95,273)	(95,273)	-
Net change in fund balance	(215,000)	(214,131)	(106,253)	107,878
Fund balance at beginning of year				
- Budgetary Basis	731,349	731,349	731,349	-
Fund balance at end of year				
- Budgetary Basis	\$ 516,349	\$ 517,218	\$ 625,096	\$ 107,878

See accompanying notes to the required supplementary information

# 2011 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
 December 31, 2011

## NOTE 1--BUDGET TO ACTUAL RECONCILIATION

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Budgetary information in these financial statements has been presented only for the General Fund as it is neither practical nor meaningful for other funds. Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary expenditures were adjusted for capital lease proceeds, non-budgetary revenues and expenditures, on-behalf payments for fringe benefits, encumbrances and budgetary activity.

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	\$ 1,516,666	\$ 1,659,724
Difference in property taxes meeting susceptible to accrual criteria	30,420	
Capital lease proceeds	(32,945)	(32,945)
Non-budgetary revenues and expenditures	(1,332)	(98,777)
On-behalf fringe benefits	(5,706)	(5,706)
Encumbrances, December 31, 2011		7,500
Encumbrances, December 31, 2010		(11,713)
Budgetary activity		95,273
Per Schedule 1	\$ 1,507,103	\$ 1,613,356

## NOTE 2—BUDGETARY FUND BALANCE

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

<i>Committed for:</i>	
Encumbrances	\$ 7,500
<i>Assigned for:</i>	
Continuing appropriations	869
Tax dedeed property (Escrow)	19,507
Cemetery	1,467
Recreation	1,086
<i>Unassigned:</i>	
Unassigned - General operations	594,667
	\$ 625,096

# 2011 Auditor's Report

SCHEDULE A  
**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Funds**  
 December 31, 2011

	Special Revenue Funds	Permanent Fund	Combining Totals
<b>ASSETS</b>			
Investments	\$ 182,775	\$ 56,082	\$ 238,857
Accounts receivable, net	15,396		15,396
Due from other funds	42,783		42,783
Total Assets	\$ 240,954	\$ 56,082	\$ 297,036
<b>LIABILITIES</b>			
Due to other funds	\$ 2,395		\$ 2,395
Total Liabilities	2,395	\$ -	2,395
<b>FUND BALANCES</b>			
Nonspendable		34,190	34,190
Restricted		21,892	21,892
Committed	238,559		238,559
Total Fund Balances	238,559	56,082	294,641
Total Liabilities and Fund Balances	\$ 240,954	\$ 56,082	\$ 297,036

# 2011 Auditor's Report

SCHEDULE A-1  
**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Special Revenue Funds**  
 December 31, 2011

	Revolving Recreation Fund	Ambulance Revenue Fund	Police Special Detail Fund	Conservation Commission Fund	Total Nonmajor Special Revenue Funds
<b>ASSETS</b>					
Investments	\$ 1,685	\$ 33,036	\$ 23,268	\$ 124,786	\$ 182,775
Accounts receivable, net		9,676	5,720		15,396
Due from other funds	<u>14,558</u>	<u>25,238</u>		<u>2,987</u>	<u>42,783</u>
Total Assets	<u>\$ 16,243</u>	<u>\$ 67,950</u>	<u>\$ 28,988</u>	<u>\$ 127,773</u>	<u>\$ 240,954</u>
<b>LIABILITIES</b>					
Due to other funds			<u>\$ 2,395</u>		<u>\$ 2,395</u>
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>2,395</u>	<u>\$ -</u>	<u>2,395</u>
<b>FUND BALANCES</b>					
Committed	<u>16,243</u>	<u>67,950</u>	<u>26,593</u>	<u>127,773</u>	<u>238,559</u>
Total Fund Balances	<u>16,243</u>	<u>67,950</u>	<u>26,593</u>	<u>127,773</u>	<u>238,559</u>
Total Liabilities and Fund Balances	<u>\$ 16,243</u>	<u>\$ 67,950</u>	<u>\$ 28,988</u>	<u>\$ 127,773</u>	<u>\$ 240,954</u>



# 2011 Auditor's Report

SCHEDULE B  
**TOWN OF KENSINGTON, NEW HAMPSHIRE**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds - All Nonmajor Funds**  
 For the Year Ended December 31, 2011

	Special Revenue <u>Funds</u>	Permanent Fund	Combining <u>Totals</u>
Revenues:			
Taxes	\$ 1,027		\$ 1,027
Charges for services	149,818		149,818
Interest and investment income	125	\$ 39	164
Miscellaneous		<u>3,750</u>	<u>3,750</u>
Total Revenues	<u>150,970</u>	<u>3,789</u>	<u>154,759</u>
Expenditures:			
Current operations:			
Public safety	44,439		44,439
Culture and recreation	69,034		69,034
Conservation	35		35
Total Expenditures	<u>113,508</u>	<u>-</u>	<u>113,508</u>
Net change in fund balances	37,462	3,789	41,251
Fund balances at beginning of year, as restated	<u>201,097</u>	<u>52,293</u>	<u>253,390</u>
Fund balances at end of year	<u>\$ 238,559</u>	<u>\$ 56,082</u>	<u>\$ 294,641</u>

# 2011 Auditor's Report

SCHEDULE B-1

TOWN OF KENSINGTON, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

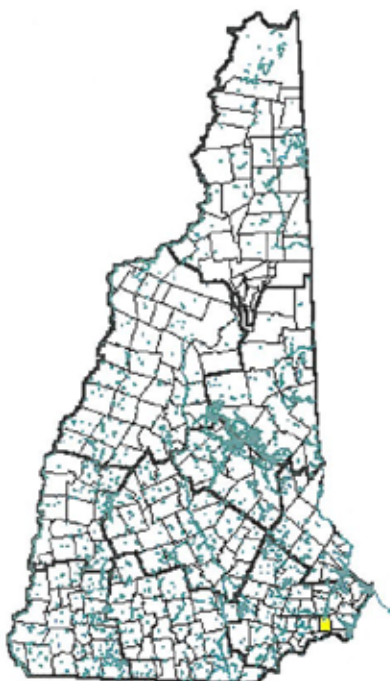
Governmental Funds - All Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	Revolving Recreation Fund	Ambulance Revenue Fund	Police Special Detail Fund	Conservation Commission Fund	Total Nonmajor Special Revenue Funds
Revenues:					
Taxes				\$ 1,027	\$ 1,027
Charges for services	\$ 81,029	\$ 25,057	\$ 43,732		149,818
Interest and investment income	1	17	17	90	125
Total Revenues	<u>81,030</u>	<u>25,074</u>	<u>43,749</u>	<u>1,117</u>	<u>150,970</u>
Expenditures:					
Current operations:					
Public safety		2,552	41,887		44,439
Culture and recreation	69,034				69,034
Conservation				35	35
Total Expenditures	<u>69,034</u>	<u>2,552</u>	<u>41,887</u>	<u>35</u>	<u>113,508</u>
Net change in fund balances	11,996	22,522	1,862	1,082	37,462
Fund balances at beginning of year, as restated	<u>4,247</u>	<u>45,428</u>	<u>24,731</u>	<u>126,691</u>	<u>201,097</u>
Fund balances at end of year	<u>\$ 16,243</u>	<u>\$ 67,950</u>	<u>\$ 26,593</u>	<u>\$ 127,773</u>	<u>\$ 238,559</u>

# Kensington Profile

## Kensington, NH



Community Contact	Town of Kensington Board of Selectmen 95 Amesbury Road Kensington, NH 03833
Telephone	(603) 772-5423
Fax	(603) 772-6841
E-mail	kensington@kensingtontown.com
Web Site	www.town.kensington.nh.us
Municipal Office Hours	Administration: Monday through Thursday, 8:30 am - 1:30 pm; Town Clerk: Monday, 8:30 am - 12 noon, Tuesday, Thursday, 8:30 am - 12 noon and 6 pm - 8 pm; Tax Collector: Monday, Thursday, 9 am - 12 noon, Wednesday, 9 am - 12 noon and 6:30 pm - 8 pm; Assessor: Monday through Thursday, 8:30 am - 1:30
County	Rockingham
Labor Market Area	Haverhill MA-NH NECTA Division, NH Portion
Tourism Region	Seacoast
Planning Commission	Rockingham
Regional Development	Coastal Economic Development Corp.
Election Districts	
US Congress	District 1
Executive Council	District 3
State Senate	District 23
State Representative	Rockingham County District 14

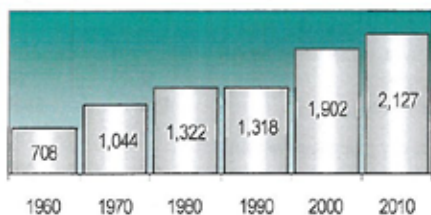
**Incorporated:** 1737

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

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

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

**Population Trends:** Population change for Kensington was 1,416 over 50 years, from 708 in 1960 to 2,124 in 2010. The largest decennial percent



change was a 47 percent increase between 1960 and 1970; the second largest was a 44 percent increase between 1990 and 2000. The 2010 Census estimate for Kensington was 2,124 residents, which ranked 135th among New Hampshire's incorporated cities and towns.

**Population Density and Land Area, 2010 (US Census Bureau):** 177.8 persons per square mile of land area. Kensington contains 11.9 square miles of land area and 0.01 square miles of inland water area.



Economic & Labor Market Information Bureau, NH Employment Security, 2011. Community Response Received 8/30/2011

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

# Kensington Profile

## MUNICIPAL SERVICES

Type of Government	Selectmen
Budget: Municipal Appropriations, 2008	\$1,375,988
Budget: School Appropriations, 2008	\$2,643,838
Zoning Ordinance	1959/10
Master Plan	2011
Capital Improvement Plan	Yes
Industrial Plans Reviewed By	Planning Commission

## Boards and Commissions

Elected:	Selectmen; Library; Checklist; Trust Funds; Cemetery; Grange Hall
Appointed:	Planning; Zoning; Conservation; Recreation; Sawyer/Kensington Trust; Building Safety

Public Library      Kensington Public

## EMERGENCY SERVICES

Police Department	Full-time
Fire Department	Volunteer
Emergency Medical Service	Volunteer
Nearest Hospital(s)	Distance    Staffed Beds
<b>Exeter Hospital, Exeter</b>	<b>4 miles      97</b>

## UTILITIES

Electric Supplier	Unitil
Natural Gas Supplier	Northern Utilities
Water Supplier	Private wells
Sanitation	Private septic
Municipal Wastewater Treatment Plant	No
Solid Waste Disposal	
Curbside Trash Pickup	Municipal
Pay-As-You-Throw Program	No
Recycling Program	Voluntary
Telephone Company	Fairpoint, Comcast
Cellular Telephone Access	Yes
Cable Television Access	Yes
Public Access Television Station	No
High Speed Internet Service:	Business      Yes
Residential	Yes

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

2010 Total Tax Rate (per \$1000 of value)	\$18.87
2010 Equalization Ratio	107.3
2010 Full Value Tax Rate (per \$1000 of value)	\$20.12
2010 Percent of Local Assessed Valuation by Property Type	
Residential Land and Buildings	94.3%
Commercial Land and Buildings	2.1%
Public Utilities, Current Use, and Other	3.5%

## HOUSING (ACS 2006-2010)

Total Housing Units	799
Single-Family Units, Detached or Attached	753
Units in Multiple-Family Structures:	
Two to Four Units in Structure	18
Five or More Units in Structure	0
Mobile Homes and Other Housing Units	28

## DEMOGRAPHICS

(US Census Bureau)

Total Population	Community	County
2010	2,124	295,223
2000	1,902	278,748
1990	1,318	246,744
1980	1,322	190,345
1970	1,044	138,951

## Demographics, American Community Survey (ACS) 2006-2010

Population by Gender			
Male	1,034	Female	1,119

Population by Age Group	
Under age 5	97
Age 5 to 19	503
Age 20 to 34	213
Age 35 to 54	844
Age 55 to 64	277
Age 65 and over	219
Median Age	43.7 years

Educational Attainment, population 25 years and over	
High school graduate or higher	94.3%
Bachelor's degree or higher	38.5%

## INCOME, 2010 INFLATION ADJUSTED \$ (ACS 2006-2010)

Per capita income	\$39,837
Median 4-person family income	\$99,911
Median household income	\$96,477

Median Earnings, full-time, year-round workers	
Male	\$70,795
Female	\$43,125

Families below the poverty level	0.5%
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## LABOR FORCE (NHES - ELM)

Annual Average	2000	2010
Civilian labor force	1,093	1,154
Employed	1,061	1,086
Unemployed	32	68
Unemployment rate	2.9%	5.9%

## EMPLOYMENT & WAGES (NHES - ELM)

Annual Average Covered Employment	2000	2010
Goods Producing Industries		
Average Employment	64	24
Average Weekly Wage	\$580	\$667
Service Providing Industries		
Average Employment	165	187
Average Weekly Wage	\$748	\$909
Total Private Industry		
Average Employment	229	211
Average Weekly Wage	\$701	\$881
Government (Federal, State, and Local)		
Average Employment	22	67
Average Weekly Wage	\$197	\$646
Total, Private Industry plus Government		
Average Employment	251	278
Average Weekly Wage	\$657	\$825

n = indicates that data does not meet disclosure standards

# Kensington Profile

## EDUCATION AND CHILD CARE

(NH Dept. of Education)

Schools students attend: Kensington operates grades K-5; grades 6-12 are part of Exeter Region Cooperative (Brentwood, East Kingston, Kensington, Newfields, Stratham, Exeter)

District: SAU 16

Career Technology Center(s): Seacoast School of Technology, Exeter

Region: 18

Educational Facilities	Elementary	Middle/Junior High	High School	Private/Parochial
Number of Schools	1			
Grade Levels	K 1-5			
Total Enrollment	194			

2011 NH Licensed Child Care Facilities (DHHS – Bureau of Child Care Licensing): Total Facilities: 0 Total Capacity: 0

Nearest Community/Technical College: Great Bay  
 Nearest Colleges or Universities: University of NH

## LARGEST BUSINESSES

## PRODUCT/SERVICE

## EMPLOYEES

## ESTABLISHED

Exeter & Hampton Electric	Electric utility services	40	
James R. Rosencrantz & Son	Farm, garden equipment	15+	

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

Road Access US Routes  
 State Routes 84, 150  
 Nearest Interstate, Exit I-95, Exit 1  
 Distance 5 miles

Railroad Yes  
 Public Transportation No

Nearest Public Use Airport, General Aviation  
 Hampton Airfield Runway 2,100 ft. turf  
 Lighted? Yes Navigation Aids? No

Nearest Airport with Scheduled Service  
 Manchester-Boston Regional Distance 40 miles  
 Number of Passenger Airlines Serving Airport 6

Driving distance to select cities:  
 Manchester, NH 34 miles  
 Portland, Maine 70 miles  
 Boston, Mass. 46 miles  
 New York City, NY 259 miles  
 Montreal, Quebec 289 miles

## COMMUTING TO WORK (ACS 2006-2010)

Workers 16 years and over  
 Drove alone, car/truck/van 84.5%  
 Carpooled, car/truck/van 4.5%  
 Public transportation 1.1%  
 Walked 1.2%  
 Other means 1.8%  
 Worked at home 6.9%  
 Mean Travel Time to Work 30.5 minutes

Percent of Working Residents: ACS 2006-2010  
 Working in community of residence 9.8%  
 Commuting to another NH community 59.4%  
 Commuting out-of-state 30.8%

## RECREATION, ATTRACTIONS, AND EVENTS

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



## Emergency Alert System



**Receive community information instantly! Sign up at Nixle.com today! It's quick, easy and secure.**

**The Kensington Police Department would like to invite you to join nixle.com to stay up to date on current issues. With emergency alerts, important advisories, community updates, and traffic information, you will receive up-to-date information impacting the areas near you by cell phone, e-mail and on the web.**

**Go to [www.nixle.com](http://www.nixle.com) and click "sign up free!" or text "Kensington" to 888777.**

If you have any questions please call the Kensington Police Department at 772-2929

No charge, Message & Data rates may apply.



**2011 WINNER  
BEST MASS NOTIFICATION SYSTEM**

**OUTSTANDING PRODUCT  
OF 2012  
LAW OFFICER**

# Chief Michael Sielicki - April 16, 2012



Chief Sielicki has been a police chief since 1994 and has been in law enforcement since 1986. He has earned his bachelor's degree in Public Administration and an associate's degree in Criminal Justice. He is a United States Army veteran. He is a member of the International Association of Police Chiefs and a member of the New Hampshire Police Chiefs Association where he serves on the Executive Board as the Second Vice President and will soon be initiated as the Board's President.



Chief Michael Sielicki  
Sworn April 16, 2012  
Town of Kensington



We are confident that Chief Sielicki will be a great fit for Kensington and look forward to working with him. The Board of Selectmen of the Town of Kensington is proud to appoint Chief Michael Sielicki as Kensington Police Chief.



Chief Sielicki is coming to us from Rindge New Hampshire where he has been chief since 2003. He has served as Chief of Police in Hancock New Hampshire and in Colebrook New Hampshire he has served as Patrolman, Sergeant and Chief.

With 19 years experience of being a chief in New Hampshire towns, Chief Sielicki brings the experience and skill set to serve Kensington.



## Officer Eric Young



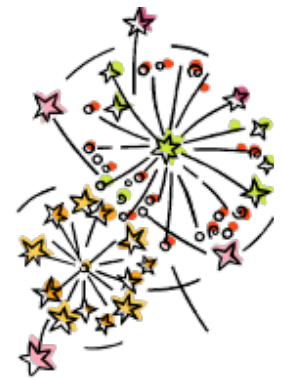
At this time I would like to congratulate and thank Eric Young for his years of dedication to the citizens of Kensington and to his country. Eric served four years' active duty in the United States Navy then another twenty years in the Reserves. After his tour of duty with the Navy, Eric worked from 1976 to 2008 at the Portsmouth Shipyard. Eric joined the Kensington Police Department in April of 1994 and has served with distinction. Eric has not completely retired as many people think. Eric will continue to work for the citizens of Kensington in more of a reserve role in the future. Eric will assist at community events and during cases of emergencies. Eric's knowledge of the community is a valuable resource not only to me as a Chief but to other members of the department now and in the future.

Again congratulations Eric!

Chief Michael J. Sielicki



# Olde Home Days



**Dunk Tank  
Pony Rides  
Car Show  
Road Race  
Barbecue  
Fireworks  
Games  
Bouncy Houses  
Face Painting  
Puppet Show  
Kick Ball  
Home Run Derby  
Lots of Contests**

# Kensington's 275th Birthday Celebration



# Rec. Father/Daughter Dance



**February 2012**  
**American Legion**