

TOWN OF KENSINGTON, NH

ANNUAL TOWN REPORT

2020



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INCORPORATED 1737

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Selectmen's Report

The Board of Selectmen would like to begin our annual report to the people of Kensington by expressing our gratitude. The past year hasn't been easy for anyone, and yet the residents in town have responded with patience, fortitude, and public spirit. While it has certainly been a challenge for everyone to balance our jobs, our families, and our uncertainty, it's hard not to take pride in the community's desire to look out for one another. From offers to shop for elderly neighbors in the darkest weeks of the spring to ongoing adherence to the public health guidelines of masks and social distance to the cheerful exchanging of erroneously delivered packages during the holiday season, the residents of Kensington have demonstrated that even in tough times we are a community that is not easily beaten down. We thank you for that.

We also would like to thank the tireless efforts of the town staff throughout 2020. By March, it became apparent that the emerging pandemic was going to require a strong, coordinated, and sustained effort to address. The twin priorities of the Board were always the uninterrupted operation of town business and health and safety of our staff and our neighbors. The employees of Kensington rose to the challenge. Our town office staff swiftly adopted and seamlessly adapted to modified operations that included expanded remote service and varying degrees of physical access to the building for the public. Rather than complain, our team got to work and went the extra mile to make sure that the needs of our taxpayers and residents were still met. Kathleen Felch, Carlene Wiggin, Linda Buxton, Toni-Ann Capozzi-Gorski, Carol Beers-Witherell, and Sarah Wiggin, we thank you for that.

Our public safety employees, our police and firefighters and EMTs, worked long hours to serve and protect the people of Kensington. In particular, Police Chief Scott Cain and Fire Chief Jon True were indefatigable in their efforts to keep everyone safe, working with the state and federal government to identify sources of protective gear and grant funding so our little town could rise to this challenge. In his role as Emergency Management Director, Chief True has earned our particular gratitude for his unflagging work on our pandemic response in addition to his usual duties at the fire house. Our Building Inspector Norman Giroux and Road Manager David Buxton did not miss a beat in their critical work. We thank them for that.

Our volunteers as well have risen to this challenge. Our boards and committees uncomplainingly made the transition to virtual meetings, and the business of the town never faltered. We also had the challenge of conducting four elections this year, most of them in a COVID-19 context. Moderator Harold Bragg and his team collaborated with Town Clerks Carol Beers-Witherell and Sarah Wiggin, with town staff and with a broad group of intrepid election workers to ensure that our voices were counted at the local, state, and national level. In November, as volunteers wore masks for hours at a time and sanitized voting booths, often without breaks, the voters of Kensington set a record for turnout. We thank them for that.

2020 was certainly a year like no other, and yet the Town carried on. We thank you all for that.

Thank you,

Joe Pace, Chairman
Vanessa Rozier
Bob Solomon

TOWN OFFICIALS

SELECT BOARD

Joe Pace, Chairman	Exp 3/22
Robert Solomon	Exp 3/23
Vanessa Rozier	Exp 3/21

TAX COLLECTOR

Carlene Wiggin	Exp 3/21
Barbara Clark, Deputy	at will

SUPERVISORS OF THE CHECKLIST

Mary Jane Solomon	Exp 3/26
Pamela Schwotzer	Exp 3/25
Donna Carter	Exp 3/21

CEMETERY TRUSTEES

Norman Deboisbriand	Exp 3/22
Nancy Roffman	Exp 3/23
Jackie Benson	Exp 3/21

TRUSTEES OF THE SAWYER KENSINGTON TRUST

Bruce Cilley	Appointee
Mike DelSesto	Appointee
Heather Mercadante	Exp 3/23
Glenn Greenwood	Exp 3/22
Donna Carter	Exp 3/21

FIRE CHIEF and FIRE WARDEN

Jonathan True, Fire Chief	Exp 6/2021
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EMERGENCY MANAGEMENT

Jonathan True, Director

ROAD MANAGER

David Buxton

TOWN CLERK

Carol Beers-Witherell	Exp 9/9/20
Sarah Wiggin	Appointed 9/10/20

TREASURER

Sara Belisle	Exp 3/21
Mike Schwotzer, Deputy	at will

MODERATOR

Harold Bragg	Exp 3/21
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LIBRARY TRUSTEES

Susan Bascom	Exp 3/22
Heather Ritter	Exp 3/23
Janet Seeger	Exp 3/21

TRUSTEES OF THE TRUST FUNDS

Shawn Smith	Exp 3/21
Kenneth Leonard	Exp 3/22
Chris Mertinooke	Exp 3/23

GRANGE HALL TRUSTEES

Holly McCann	Exp 3/22
Carol Beers-Witherell	Exp 3/22
Frank Whittemore	Exp 3/21

POLICE DEPARTMENT

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

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JOINT LOSS COMMITTEE

David Buxton	Norman Giroux	Kathleen T. Felch	Scott Cain, KPD
Susan Gilbert	Joe Pace	Jonathan True, KFD	

HIGHWAY SAFETY

Board of Selectmen
School Board Chairman
Chief of Police

BOARD OF HEALTH

Karl Singer, MD
Board of Selectmen
Chief of Police

HEALTH OFFICERS

Joe Pace
Robert Solomon

BUILDING INSPECTOR

Norman Giroux Exp 4/21

ELECTRICAL INSPECTOR

Robert Fee Jr Exp 10/21

TOWN ENGINEER

Beal's Associates

PLANNING BOARD

Robert Chase, Chairman	Exp 4/22
Mary Smith, Vice Chair	Exp 4/23
Michael Schwotzer	Exp 4/23
Jim Thompson	Exp 4/21
Therese Wallaga	Exp 4/22
Peter Merrill	Exp 4/21
Glenn Ritter, ALT	Exp 4/23
Christine Ouellette	Exp 4/22
David Buxton, Driveway Approval	
Julie LaBranche, RPC Rep	
Chelsea Lalime, Clerk	

ZONING BOARD OF ADJUSTMENT

Michael Schwotzer	Exp 4/21
Joan Skewes	Exp 4/21
Bill Ford	Exp 4/22
Mark Craig	Exp 4/22
Janet Bunnell	Exp 4/23

CONSERVATION COMMISSION

Sydnee Goddard, Chair	Exp 4/22
Joan Skewes	Exp 4/21
Robert Gustafson	Exp 4/23
Pam Holland	Exp 4/23
Courtney Preneta	Exp 4/23
Andrew Roberts	Exp 4/23

RECREATION AND SOCIAL COMMITTEE

Elaine Bodwell	Exp 4/23
Jessica Minghella	Exp 4/23
Donna Carter	Exp 4/21
Lili Spinosa	Exp 4/21

HERITAGE COMMISSION

Lynne Monroe, Chair	Exp 4/22
Steven Mallory	Exp 4/22
Meghan Gross	Exp 4/21
Bob Gustafson	Exp 4/24
Elaine Kaczmarek, ALT	Exp 4/22
Ben Cole, ALT	Exp 4/22
Frank Whittemore, ALT	Exp 4/21
Alan Tuthill, ALT	Exp 4/21

TRAILS COMMITTEE

Joe Hickey	Exp 4/24
Mason Holland	Exp 4/23
Timothy Estey	Exp 4/23
Michael Gross	Exp 4/22
Robert Chase	Exp 4/22
Jessica Benedetto	Exp 4/21
Alec Lager	Exp 4/21
Christopher Carr	Exp 4/22

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WELFARE DIRECTOR

Kathleen T. Felch

SOUTHEAST REG SOLD WASTE REP

Alfred Felch

Alan Tuthill

ROCKINGHAM PLANNING COMMITTEE REP

Peter Merrill

Exp 4/21

BOUNDARY WALKER

Vacant

BOARD SCRIBE

Chelsea Lalime

TOWN AUDITORS

Vachon, Clukay and Co.

SEPTIC INSPECTORS

Rockingham County Conservation District

DEPARTMENT MEETINGS:

Board of Selectmen	Meet the 1 st and 3 rd Monday of the month at Town Hall or via Zoom, 6:30pm
Planning Board	Meet the 3 rd Tuesday of the month at Town Hall or via Zoom, 7:00pm
Zoning Board of Adjustment	Meet the 1 st Tuesday of the month at Town Hall or via Zoom, 7:30pm This board only meets for official business
Conservation Commission	Meet the 2 nd Tuesday of the month at Town Hall or via Zoom, 7:30pm
Recreation and Social Committee	Meet the 2 nd Wednesday of the month at Town Hall or via Zoom, 7:00pm
Sawyer Kensington Trust	Meet the 3 rd Wednesday of the month at the Pinnacle Center, 199 South Road, 7:30pm
Heritage Commission	Meet the 4 th Wednesday of the month at Town Hall or via Zoom, 6:15pm
Trails Committee	Meet the 4 th Thursday of the month at Town Hall or via Zoom, 7:00pm
KES School Board	Meet the 2 nd Wednesday of the month at KES or via Zoom 6:00pm
Cooperative School Board	Meet the 3 rd Monday of the month at EHS in the Roy Morrisette Alumni Room, or via Zoom 7:00pm

Town Office Contact Information

Kathleen T. Felch <i>Office Administrator</i> Linda Buxton <i>Office Staff</i> Chelsea Lalime <i>Planning Board Clerk</i> Sarah Wiggin <i>Office Staff</i>	Carlene Wiggin <i>Tax Collector</i>	Sarah Wiggin <i>Appointed Town Clerk 9/10/20</i> Carol Beers - Witherell <i>Town Clerk 7/27/18 - 9/9/20</i>
Selectmen's Office Assessing Office Planning Board Zoning Board of Adjustment Building and Electrical Permits Intent to Cut Intent to Excavate General Town Information Town Permits Trash Stickers Exemptions and Tax Credits Historical Barn Easements Welfare Office Hours: Monday – Thursday 8:30am to 1:30pm	Collector of Town Taxes Tax Information Payoff Amounts Timber Tax Gravel Tax Payments Liens General Town Information Trash Stickers Office Hours: Monday, Wednesday & Thursday 9:00am to 12:00pm AND Wednesday Nights 6:30 to 8:00	Vehicle Registrations Title Applications Dog Licenses Vital Records Marriage Licenses Register to Vote Voter Checklist Filing for Office Absentee Ballots Election Results General Town Information Trash Stickers Pole Licenses Office Hours: Wednesday 4:00pm to 8:00pm Thursday 9:00am to 5:00pm Friday 9:00am to 1:00pm
Tel: 603-772-5423 x 3 & x 4 Fax: 603-772-6841 assessor@kensingtontown.com kensington@kensingtontown.com	Tel: 603-772-5423 x 2 Fax: 603-772-6841 taxcollector@kensingtontown.com	Tel: 603-772-5423 x 1 Fax: 603-772-6841 townclerk@kensingtontown.com

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2020 Town Meeting Results

OFFICIAL RESULTS

OFFICIAL BALLOT
ANNUAL TOWN MEETING
TOWN OF KENSINGTON, NEW HAMPSHIRE
MARCH 10, 2020

BALLOT 1 OF 2

Carol Beers Withersell
TOWN CLERK

INSTRUCTIONS TO VOTERS

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

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

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

BOARD OF SELECTMEN Vote for not more than ONE for 3 years ROBERT SOLOMON 316 <input checked="" type="radio"/> (Write-in) 5 <input type="radio"/>	TAX COLLECTOR Vote for not more than ONE for 1 year CARLENE WIGGIN 354 <input checked="" type="radio"/> (Write-in) 0 <input type="radio"/>	TOWN CLERK Vote for not more than ONE for 1 year CAROL BEERS-WITHERELL 304 <input checked="" type="radio"/> (Write-in) 15 <input type="radio"/>
TREASURER Vote for not more than ONE for 1 year SARA BELISLE 327 <input checked="" type="radio"/> (Write-in) 0 <input type="radio"/>	TRUSTEE OF TRUST FUNDS Vote for not more than ONE for 3 years CHRIS MERTINOOKE 309 <input checked="" type="radio"/> (Write-in) 0 <input type="radio"/>	TRUSTEE OF TRUST FUNDS Vote for not more than ONE for 2 years KENNETH LEONARD 300 <input checked="" type="radio"/> (Write-in) 0 <input type="radio"/>
CEMETERY TRUSTEE Vote for not more than ONE for 3 years NANCY ROFFMAN 336 <input checked="" type="radio"/> (Write-in) 1 <input type="radio"/>	GRANGE HALL TRUSTEE Vote for not more than ONE for 3 years HOLLY McCANN 289 <input checked="" type="radio"/> Elaine Kasmarek 1 <input type="radio"/> (Write-in) 1 <input type="radio"/>	GRANGE HALL TRUSTEE Vote for not more than ONE for 1 year FRANK WHITEMORE 311 <input checked="" type="radio"/> HAROLD BRAGG 1 <input type="radio"/> (Write-in) 1 <input type="radio"/>
LIBRARY TRUSTEE Vote for not more than ONE for 3 years HEATHER RITTER 312 <input checked="" type="radio"/> Amanda LONG 0 <input type="radio"/> Frank Whitemore 2 <input type="radio"/> (Write-in) 2 <input type="radio"/>	LIBRARY TRUSTEE Vote for not more than ONE for 2 years SUSAN BASCOM 302 <input checked="" type="radio"/> (Write-in) 0 <input type="radio"/>	SUPERVISOR OF THE CHECKLIST Vote for not more than ONE for 6 years NANCY ROFFMAN 118 <input checked="" type="radio"/> MARY JANE SOLOMON 25 <input checked="" type="radio"/> (Write-in) 0 <input type="radio"/>
SAWYER KENSINGTON TRUST Vote for not more than ONE for 3 years HEATHER "HEZ" MERCANDANTE 305 <input checked="" type="radio"/> (Write-in) 0 <input type="radio"/>	SAWYER KENSINGTON TRUST Vote for not more than ONE for 2 years GREGG DALEY 91 <input type="radio"/> GLENN GREENWOOD 198 <input checked="" type="radio"/> (Write-in) 0 <input type="radio"/>	SAWYER KENSINGTON TRUST Vote for not more than ONE for 1 year DONNA CARTER 303 <input checked="" type="radio"/> HAROLD BRAGG 1 <input type="radio"/> (Write-in) 1 <input type="radio"/>
Board of Selectmen write ins Norman De Broisbriand 2 Dan Sweet 1 Robert Wadleigh 1 Robert Upton 1	Town Clerk write ins Dana Donovan 2 Sarah Wiggins 13	

TURN BALLOT OVER AND CONTINUE VOTING

Carol Beers Withersell
Town Clerk

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ARTICLES

Article 02: Operating Budget

Shall the Town of Kensington raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$1,958,164 (one million nine hundred fifty eight thousand one hundred and sixty four dollars)? Should this article be defeated, the default budget shall be \$1,835,186 (one million eight hundred thirty five thousand one hundred and eighty six dollars). The governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Recommended by the Board of Selectmen.

The proposed operating budget is an increase of \$169,749 from the budget adopted last year of \$1,788,415. The net estimated impact is \$.433 per thousand dollars of valuation. (forty-three point three cents per thousand dollars of valuation.)

206
YES ☒
NO ☐
149

Article 03: Road Reconstruction

To see if the town will vote to raise and appropriate the sum of \$200,000 (two hundred thousand dollars) for road reconstruction and maintenance of town roads. This will be a non-lapsing appropriation as per RSA 32.7, VI and will not lapse until December 31, 2021. This is in addition to the operating budget article.

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$0.517 per \$1,000 valuation. (fifty-one point seven cents per thousand dollars of valuation)

228
YES ☒
NO ☐
127

Article 04: Establish Fire and Emergency Services Capital Reserve Fund

To see if the town will vote to establish a Fire and Emergency Services Capital Reserve Fund under the provisions of RSA 35:1 for purchase, upgrade, repair, overhaul and/or retrofit of fire vehicles, apparatus, equipment and related services. To include installation, repair and maintenance of fire fighting water supplies. This will be funded by requests for monies by warrant article including but not limited to reallocation of funds collected by the fire department during the previous year.

Additionally, to see if the town will vote to raise and appropriate the sum of \$50,000 (fifty thousand dollars) to be placed in this fund.

Further, to name the Board of Selectmen as agents to expend from said fund upon recommendation of the Fire Chief.

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$.127 per \$1,000 valuation. (twelve point seven cents per thousand dollars of valuation).

238
YES ☒
NO ☐
117

Article 05: Fire and Emergency Services Capital Reserve Fund

To see if the Town will vote raise and appropriate \$45,091 to be placed in the Fire and Emergency Services Capital Reserve Fund. This sum to come from the unassigned fund balance and represent funds that were previously approved by the governing body for water supply repair and have not been expended. Should article 04 fail, this article will be null and void.

Recommended by the Board of Selectmen.

There will be no tax impact from this warrant article.

268
YES ☒
NO ☐
87

Article 06: Police Department Radios

To see if the Town of Kensington will vote to raise and appropriate the sum of \$34,957.00 (thirty four thousand, nine hundred and fifty seven dollars) to purchase 10 (ten) Motorola portable radios, replacement/back-up batteries, charging stations, antennas, portable microphones and 1 (one) Motorola all band HP mobile in car radio. This sum will also include the upgrading of the police department's mobile car radios and the replacement of 10 (ten) Motorola portable radios, that are over the serviceable life expectancy of 15 years.

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$0.09 per \$1,000 valuation (nine cents per thousand dollars of valuation).

232
YES ☒
NO ☐
122

Article 07: Municipal Financial Software

To see if the town will vote to raise and appropriate the sum of \$31,337.00 (thirty-one thousand three hundred and thirty seven dollars) for the purpose of purchasing Municipal Finance Software. This software will help with the day to day operational and compliance needs and to offer Kensington the ability to have a fully integrated financial management system created specifically for NH Municipal governments.

Recommended by the Board of Selectmen.


The tax impact of this article will be an increase of \$.079 per \$1000 valuation. (seven point nine cents per thousand dollars of valuation.)

220
YES ☒
NO ☐
137

GO TO NEXT BALLOT AND CONTINUE VOTING

CB4

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 <div style="display: inline-block; text-align: right;">BALLOT 2 OF 2</div>	
OFFICIAL BALLOT ANNUAL TOWN MEETING TOWN OF KENSINGTON, NEW HAMPSHIRE MARCH 10, 2020	
<i>Carol Beers Withersell</i> TOWN CLERK	
ARTICLES CONTINUED	
<p>Article 08: Appropriate funds to put town owned land into Conservation To see if the town will vote to raise and appropriate \$25,000 (twenty-five thousand dollars) to put the following parcel of town owned land into a permanent conservation easement, 45.610 acres more or less, and is further identified as Map 13 Lot 1; 274 North Haverhill Road, and to be subject to maintenance by the Conservation Commission and protection by the Southeast Land Trust of New Hampshire.</p> <p>Recommended by the Board of Selectmen.</p> <p>The tax impact of this article will be an increase of \$.064 per \$1,000 valuation. (six point four cents per thousand dollars of valuation).</p>	<div style="font-size: 1.5em;">221</div> YES <input checked="" type="radio"/> NO <input type="radio"/> <div style="font-size: 1.5em;">147</div>
<p>Article 09: Accept donated land for conservation To see if the town will vote to authorize the Selectboard to accept two gifts of land, 5 acres map 17 and lot 29 (wetland within the Great Meadows wetland) and 4 acres map 8 and lot 18 (backland abutting Charles Hodges Conservation Area), both owned by Mary and Paul White. The purpose of the gifts is to ensure the permanent protection of these parcels through a conservation easement which will provide protection of wildlife habitat and scenic enjoyment by the general public.</p> <p>Recommended by the Board of Selectmen.</p> <p>There is no tax impact for this warrant article.</p>	<div style="font-size: 1.5em;">311</div> YES <input checked="" type="radio"/> NO <input type="radio"/> <div style="font-size: 1.5em;">57</div>
<p>Article 10: Fire Department-Appropriate funds from Fund Balance To see if the Town will vote to raise and appropriate the sum of \$8,000 (eight thousand dollars) to be added to the Fire and Emergency Services Capital Reserve Fund with said funds to come from the unassigned fund balance. Said monies represent the sale of the old ambulance and SUV. If Article 04 fails, this article is null and void.</p> <p>Recommended by the Board of Selectmen.</p> <p>There is no tax impact from this warrant article.</p>	<div style="font-size: 1.5em;">291</div> YES <input checked="" type="radio"/> NO <input type="radio"/> <div style="font-size: 1.5em;">76</div>
<p>Article 11: Add to Revaluation Capital Reserve Fund To see if the Town will vote to raise and appropriate the sum of \$6,300 (six thousand three hundred dollars) to be added to the Revaluation Capital Reserve Fund. This is the second of five years additions, which will be used to pay the assessor's cost for the State of NH required revaluation due next in 2023. This is in addition to the operating budget article.</p> <p>Recommended by the Board of Selectmen.</p> <p>The tax impact of this article will be an increase of \$.016 per \$1,000 valuation. (one point six cents per thousand dollars of valuation)</p>	<div style="font-size: 1.5em;">138</div> YES <input checked="" type="radio"/> NO <input type="radio"/> <div style="font-size: 1.5em;">128</div>
<p>Article 12: Build Out Analysis To see if the town will vote to raise and appropriate the sum of (\$6,000.00) six thousand dollars for the purpose of the governing body conducting a build out analysis for the town.</p> <p>Recommended by the Board of Selectmen.</p> <p>The tax impact of this article will be an increase of \$.015 per \$1,000 valuation. (one point five cents per thousand dollars of valuation)</p>	<div style="font-size: 1.5em;">176</div> YES <input type="radio"/> NO <input checked="" type="radio"/> <div style="font-size: 1.5em;">185</div>
<p>Article 13: Social Services Request for Richie McFarland Children's Center To see if the town will vote to raise and appropriate the sum of Two Thousand One Hundred Dollars (\$2,100.00) for the Richie McFarland Children's Center's (RMCC) early intervention program that serves children from birth to three years of age and their families. This investment will support the cost of providing early childhood special education, pediatric therapies and family support services to Kensington residents. RMCC bases the request on three hundred dollars (\$300.00) per child served which is less than five percent (5%) of the annual cost for weekly home-based therapies. This past year RMCC served seven (7) Kensington children. This is a special warrant article.</p> <p>Recommended by the Board of Selectmen.</p> <p>The tax impact of this article will be an increase of \$.005 per \$1,000 valuation. (zero point five cents per thousand dollars of valuation)</p>	<div style="font-size: 1.5em;">307</div> YES <input checked="" type="radio"/> NO <input type="radio"/> <div style="font-size: 1.5em;">61</div>
TURN BALLOT OVER AND CONTINUE VOTING	

2020 ANNUAL TOWN REPORT

ARTICLES CONTINUED

Article 14: Social Services Request for Rockingham Community Action

To see if the town will vote to raise and appropriate the sum of \$1,500.00 to Rockingham Community Action for the purpose of providing financial assistance, budgeting education & support to Kensington residents in crisis to move them toward self-sufficiency. This is a special warrant article.

Recommended by the Board of Selectmen.

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

290
YES ☒
NO ☐
72

Article 15: Social Service Request for Meals on Wheels

To see if the town will vote to raise and appropriate the sum of \$717.00 (seven hundred and seventeen dollars) to Meals on Wheels for the purpose of providing meals and safety services to qualified Kensington residents. This is a special warrant article.

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$.004 per \$1000 valuation. (zero point four cents per thousand dollars of valuation.)

317
YES ☒
NO ☐
46

Article 16: To Create Heritage Fund

Shall we adopt the provisions of RSA 674:44-d to create a Heritage Fund? Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the Heritage Fund, separate from the general fund. The whole or any part of money so appropriated in any year and any gifts of money received pursuant to RSA 674:44-b shall be placed in a Heritage Fund and allowed to accumulate from year to year. Money may be expended from such fund by the Heritage Commission for its purposes without further approval of the local legislative body. The town treasurer, pursuant to RSA 41:29, shall have custody of all moneys in the Heritage Fund and shall pay out the same only upon order of the Heritage Commission. The disbursement of heritage funds shall be authorized by a majority of the Heritage Commission. Prior to the use of such funds for the purchase of any interest in real property, the Heritage Commission shall hold a public hearing with notice in accordance with RSA 675:7.

Recommended by the Board of Selectmen.

This article has no tax impact.

238
YES ☒
NO ☐
120

Article 17: Petition Warrant Article- Purchase Decimeter

We, the undersigned legal voters of the Town of Kensington, New Hampshire, hereby petition to raise and appropriate the sum of Four Thousand Three Hundred dollars (\$4,300.00) to purchase a Sound Track LxT n/Force (decimeter) and to train the Kensington Police Department officers in its use to enable them to enforce compliance with RSA 266:59 relating to excessive motor vehicle noise levels caused by illegally modified exhaust systems (especially on motor cycles).

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$.010 per \$1000 valuation. (one point zero cents per thousand dollars of valuation.)

133
YES ☐
NO ☒
226

Article 18: Petition Warrant Article- Library Celebration-125th

To see if the town will vote to raise and appropriate the sum of \$2,000 (two thousand dollars) to the Kensington Public Library for expenses related to the library's 125th anniversary. The 125th Anniversary Committee has organized a series of events and an end-of-year gala in 2020 to celebrate this anniversary and the library's role in the community. This is a petitioned warrant article.

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$.005 per \$1000 valuation. (zero point five cents per thousand dollars of valuation.)

272
YES ☒
NO ☐
90

Article 19: Petitioned Warrant Article-Town Clerk from 1 year term to 3 years

Are you in favor of changing the term of the town clerk from one year to three years, beginning with the term of the town clerk to be elected at next year's regular town meeting in 2021.

Recommended by the Board of Selectmen.

There is no tax impact for this article.

271
YES ☒
NO ☐
92

YOU HAVE NOW COMPLETED VOTING THIS BALLOT

CPW

2020 Deliberative Session Minutes

Kensington Town Deliberative Session

February 5, 2020 – 6:30pm

Kensington Elementary School Multi-Purpose Room

In attendance: Selectman Peter Grave, Selectman Joe Pace, Selectwoman Vanessa Rozier, Attorney Justin Pasay

At 6:55pm, Town Moderator Pro Tempore Ben Cole opened the Deliberative Session. Mr. Cole was appointed Moderator Pro Tempore by the Supervisors of the Checklist. The rules and format of the Deliberative Session were explained to the crowd.

Mike Schwotzer of 49 Cottage Rd., made a motion to allow non-resident employees of the Town and non-residents associated with the Town to speak during the Deliberative Session. Jim Thompson of 53 Osgood Rd. seconded. The motion carries.

Article 01: Elect Officials

To choose all necessary Town Officials for the year ensuing.

There was no discussion on Article 01.

Article 02: Operating Budget

Shall the Town of Kensington raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$1,958,164 (one million nine hundred fifty eight thousand one hundred and sixty four dollars)? Should this article be defeated, the default budget shall be \$1,835,186 (one million eight hundred thirty five thousand one hundred and eighty six dollars). The governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Recommended by the Board of Selectmen.

The proposed operating budget is an increase of \$169,749 from the budget adopted last year of \$1,788,415. The net estimated impact is \$.433 per thousand dollars of valuation. (forty-three point three cents per thousand dollars of valuation.)

Selectman Pace explained that the bulk of increases are in compensation for town staff as there are some increases that were voted on in last year's warrant that are now reflected in the budget. There have also been increases in the Police Department as the Town is making efforts to increase retention of police officers. In addition, there are more elections this year, resulting in increased election costs, as well as increases in fuel and insurance.

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

Mike Schwotzer of 49 Cottage Rd. made a motion to restrict reconsideration of Article 02. Russell Perry of 73 Amesbury Rd., seconded the motion. Vote is in the affirmative, the motion carries.

Article 03: Road Reconstruction

To see if the town will vote to raise and appropriate the sum of \$200,000 (two hundred thousand dollars) for road reconstruction and maintenance of town roads. This will be a non-lapsing appropriation as per RSA 32.7, VI and will not lapse until December 31, 2021. This is in addition to the operating budget article.

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$0.517 per \$1,000 valuation. (fifty-one point seven cents per thousand dollars of valuation)

Selectman Graves explained this article to the public.

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

Article 04: Establish Fire and Emergency Services Capital Reserve Fund

To see if the town will vote to establish a Fire and Emergency Services Capital Reserve Fund under the provisions of RSA 35:1 for purchase, upgrade, repair, overhaul and/or retrofit of fire vehicles, apparatus, equipment and related services. To include installation, repair and maintenance of fire fighting water supplies. This will be funded by requests for monies by warrant article including but not limited to reallocation of funds collected by the fire department during the previous year.

Additionally, to see if the town will vote to raise and appropriate the sum of \$50,000 (fifty thousand dollars) to be placed in this fund.

Further, to name the Board of Selectmen as agents to expend from said fund upon recommendation of the Fire Chief. Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$.127 per \$1,000 valuation. (twelve point seven cents per thousand dollars of valuation).

Jim Thompson of 53 Osgood Rd. said he has no problem with the article except for the wording of paragraph 3. Mr. Thompson suggested that such a large expenditure should require a town meeting instead of designating the Board of Selectmen. *Mr. Thompson made a motion to replace the "Board of Selectman" with "town meeting". The motion did not have a second.*

Lisa Perrault of 7 West School Rd. asked for an explanation as to where the \$50,000.00 came from. Chief True explained that they are trying to raise funds to purchase to avoid interest and lease payments.

Sean Smith of 46 Muddy Pond Rd. asked if the intent is to have 2 trust funds for the same purpose. Chief True responded that a capital reserve fund was recommended by the DRA because it helps the credit rating of the town.

Alex Scott of 3 Tannery Way asked about the vehicles the Fire Department currently has. Chief True gave a summary of the Fire Department vehicles.

Jean Waldron of 62 Cottage Rd. questioned if the fund would pay interest, which Chief True confirmed it would according to the DRA.

Bob Hall of 101 Drinkwater Rd. asked questions regarding the condition of fire hydrants and defibrillators in town. Chief True responded that he is doing what he can to address hydrants and explained where the defibrillators in town buildings are.

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

Article 05: Fire and Emergency Services Capital Reserve Fund

To see if the Town will vote raise and appropriate \$45,091 to be placed in the Fire and Emergency Services Capital Reserve Fund. This sum to come from the unassigned fund balance and represent funds that were previously approved by the governing body for water supply repair and have not been expended. Should article 04 fail, this article will be null and void.

Recommended by the Board of Selectmen.

There will be no tax impact from this warrant article.

The Board gave a summary of this article.

Lisa Perrault of 7 West School Rd. asked if these funds are already in the General Fund. It was explained that the funds were in the general fund and were moved to the fund balance; this article would allow that money to be placed in the Fire and Emergency Services Capital Reserve Fund.

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

Article 06: Police Department Radios

To see if the Town of Kensington will vote to raise and appropriate the sum of \$34,957.00 (thirty four thousand, nine hundred and fifty seven dollars) to purchase 10 (ten) Motorola portable radios, replacement/back-up batteries, charging stations, antennas, portable microphones and 1 (one) Motorola all band HP mobile in car radio. This sum will also include the upgrading of the police department's mobile car radios and the replacement of 10 (ten) Motorola portable radios, that are over the serviceable life expectancy of 15 years.

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$0.09 per \$1,000 valuation (nine cents per thousand dollars of valuation).

Jim Thompson of 53 Osgood Rd. questioned why 10 radios are needed. Chief Cain explained that there are 13 employees and each radio would be assigned to a police officer so each officer has their own radio and can easily be identified by dispatchers.

Lisa Perrault of 7 West School Rd. questioned the dollar amount for the radios and asked if grants have been applied for. Chief Cain gave a summary of the costs for the radios and explained there are no grants currently available. Ms. Perrault asked about the communication capabilities of the proposed radios with Rockingham Dispatch and the Fire Department. Chief Cain explained the way the radios would work between police, fire and dispatch.

Hez Marks Mercadante of 43 Wild Pasture Rd. asked if the radios would work in the school with the communication issues that exist. Chief Cain said phone service is different than the phone service and the new repeater will improve radio communication.

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

Article 07: Municipal Financial Software

To see if the town will vote to raise and appropriate the sum of \$31,337.00 (thirty-one thousand three hundred and thirty seven dollars) for the purpose of purchasing Municipal Finance Software. This software will help with the day to day operational and compliance needs and to offer Kensington the ability to have a fully integrated financial management system created specifically for NH Municipal governments.

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$.079 per \$1000 valuation. (seven point nine cents per thousand dollars of valuation.)

The Board gave a summary of this article.

Taylor Florence of 3 Palmer Drive asked if this would help the staff at the town office. The Board confirmed yes and explained that it will allow for municipal specific reports to be generated and provided examples of how it would make tasks easier.

Jim Thompson of 53 Osgood Rd. asked if the system would use the internet, thus creating security concerns. Selectwoman Rozier said that they did consider a cloud server, but they are leaning towards a server that would be housed in the town hall.

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

Article 08: Appropriate funds to put town owned land into Conservation

To see if the town will vote to raise and appropriate \$25,000 (twenty-five thousand dollars) to put the following parcel of town owned land into a permanent conservation easement, 45.610 acres more or less, and is further identified as Map 13 Lot 1; 274 North Haverhill Road, and to be subject to maintenance by the Conservation Commission and protection by the Southeast Land Trust of New Hampshire.

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$.064 per \$1,000 valuation. (six point four cents per thousand dollars of valuation).

The Board summarized the article.

Lisa Perrault of 7 West School Rd. asked why SELT is necessary if the Town owns the land. Sydnee Goddard of the Conservation Commission explained that the Commission received an itemized budget from SELT and in order to put land in conservation there are expenses such as having a survey completed, attorneys fees, and the cost of having the land monitored. Mrs. Goddard also said that a 3rd party organization is needed to ensure that the land is monitored and the property is actually protected. Ms. Perrault questioned who the town is protecting the land from if the town already owns it and that requiring SELT's involvement insinuates that the Town does not have faith in town counsel and the ability to self-manage its own land.

Taylor Florence of 3 Palmer Drive asked if there is a way to monitor the land without having to go through SELT. Mrs. Goddard said that would be the job of the Conservation Commission.

Joan Skewes of 132 Drinkwater Rd. said the land has been owned by the town since the 1960's when it was acquired through a tax lien. There is nothing in place that would stop the Town from selling the land to raise funds in the future. Ms. Skewes feels the land is best protected by a professional organization, not relying on volunteers.

Jen Macek of 8 Hidden Pasture Rd. asked if the Conservation Commission could request from the Board of Selectman that the land could not be sold. Attorney Pasay said if they Town owns the land with a tax deed, the process to sell the land would be relatively straightforward.

Glen Greenwood of 132 Amesbury Rd. suggested that that Town could vote by a warrant article that would prevent the sale of such a property from being so streamlined. Mrs. Goddard said that is it not recommended to have the town self manage the conservation land.

Bob Hall of 101 Drinkwater Rd. stated that things can change quickly and he feels that Kensington needs to be involved with SELT.

Jennifer Ramsey of 20 Stumpfield Rd. asked if there is currently an easement of any kind on the property. Mrs. Goddard stated there is not.

Donna Carter of 119 Amesbury Rd asked why a deed restriction, which would restrict the sale of the land, couldn't be put on the land. Selectwoman Rozier explained that a deed restriction is something that can be imposed on a deed and can also be un-imposed on a deed, which wouldn't protect the property.

Attorney Pasay stated that generally deed restrictions can be removed but only by the group that placed the restriction in the first place.

Mary Smith of 46 Muddy Pond Rd asked if the land is buildable. There was not a clear answer to this question, however a description of the property was provided.

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

Article 09: Accept donated land for conservation

To see if the town will vote to authorize the Selectboard to accept two gifts of land, 5 acres map 17 and lot 29 (wetland within the Great Meadows wetland) and 4 acres map 8 and lot 18 (backland abutting Charles Hodges Conservation Area), both owned by Mary and Paul White. The purpose of the gifts is to ensure the permanent protection of these parcels through a conservation easement which will provide protection of wildlife habitat and scenic enjoyment by the general public.

**Recommended by the Board of Selectmen.
There is no tax impact for this warrant article.**

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

Article 10: Fire Department-Appropriate funds from Fund Balance

To see if the Town will vote to raise and appropriate the sum of \$8,000 (eight thousand dollars) to be added to the Fire and Emergency Services Capital Reserve Fund with said funds to come from the unassigned fund balance. Said monies represent the sale of the old ambulance and SUV. If Article 04 fails, this article is null and void.

**Recommended by the Board of Selectmen.
There is no tax impact from this warrant article.**

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

Article 11: Add to Revaluation Capital Reserve Fund

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

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

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

Article 12: Build Out Analysis

To see if the town will vote to raise and appropriate the sum of (\$6,000.00) six thousand dollars for the purpose of the governing body conducting a build out analysis for the town.

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

The Board explained what a build out analysis is.

George Gavutis of 231 South Rd. expressed his concern that a build out analysis could aid developers. Mr. Gavutis was concerned if this would be in conflict with the master plan and maintaining the character of the town. Selectwoman Rozier explained that the purpose would be to help control the growth in town and in order to do that, there needs to be an understanding of potential for growth. She explained that if a large parcel were to be subdivided, there could be impacts on the school, roads, etc. that were not anticipated. The build out analysis would help determine if the Town should consider impact fees in order to plan for growth. Selectman Pace stated that he feels there is a significant amount of potentially developable land in town and the town is amiss in not having impact fees. He explained that a build out analysis will give the town the tools to address zoning regulations and potential weaknesses in the zoning that would allow for higher impact development than the town intended.

Glen Greenwood of 132 Amesbury Rd. said he would be opposed to impact fees, as he feels it can be a sort of double taxation, however thinks that a build out analysis is a great planning tool for the town and would be a valuable asset. He stated that a build out analysis isn't generally something that helps a developer in any way

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

Article 13: Social Services Request for Richie McFarland Children's Center

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

Recommended by the Board of Selectmen.

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

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

Article 14: Social Services Request for Rockingham Community Action

To see if the town will vote to raise and appropriate the sum of \$1,500.00 to Rockingham Community Action for the purpose of providing financial assistance, budgeting education & support to Kensington residents in crisis to move them toward self-sufficiency. This is a special warrant article.

Recommended by the Board of Selectmen.

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

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

Article 15: Social Service Request for Meals on Wheels

To see if the town will vote to raise and appropriate the sum of \$717.00 (seven hundred and seventeen dollars) to Meals on Wheels for the purpose of providing meals and safety services to qualified Kensington residents. This is a special warrant article.

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$.004 per \$1000 valuation. (zero point four cents per thousand dollars of valuation.)

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

Article 16: To Create Heritage Fund

Shall we adopt the provisions of RSA 674:44-d to create a Heritage Fund? Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the Heritage Fund, separate from the general fund. The whole or any part of money so appropriated in any year and any gifts of money received pursuant to RSA 674:44-b shall be placed in a Heritage Fund and allowed to accumulate from year to year. Money may be expended from such fund by the Heritage Commission for its purposes without further approval of the local legislative body. The town treasurer, pursuant to RSA 41:29, shall have custody of all moneys in the Heritage Fund and shall pay out the same only upon order of the Heritage Commission. The disbursement of heritage funds shall be authorized by a majority of the Heritage Commission. Prior to the use of such funds for the purchase of any interest in real property, the Heritage Commission shall hold a public hearing with notice in accordance with RSA 675:7.

Recommended by the Board of Selectmen.

This article has no tax impact.

Lynn Monroe, Chair of the Heritage Commission summarized the article and activities of the Commission this year.

Lisa Perrault of 7 West School Rd. expressed that if the money if ever coming from the taxpayers, that a selectperson should be involved not just the Heritage Commission. Selectman Pace explained that the RSAs that the Heritage Commission uses are modeled off of the RSAs that the Conservation Commission uses. There is a Selectboard member who sits on the Heritage Commission.

2020 ANNUAL TOWN REPORT

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

Article 17: Petition Warrant Article- Purchase Decimeter

We, the undersigned legal voters of the Town of Kensington, New Hampshire, hereby petition to raise and appropriate the sum of Four Thousand Three Hundred dollars (\$4,300.00) to purchase a Sound Track LxT n/Force (decimeter) and to train the Kensington Police Department officers in its use to enable them to enforce compliance with RSA 266:59 relating to excessive motor vehicle noise levels caused by illegally modified exhaust systems (especially on motor cycles).

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$.010 per \$1000 valuation. (one point zero cents per thousand dollars of valuation.)

George Gavutis of 231 South Rd. said that he was one of the primary petitioners of this article and explained that he met with a member of the Board of Selectman and Chief Cain. There are many people in town concerned about the increasing amount noise on the roads, which he feels is directly related to the number of motorcycles in violation of the law for the exhaust system. Mr. Gavutis expressed that he is disappointed and concerned to see the Board of Selectmen did not support this article and asked why it was not supported. Selectman Graves explained that the Board of Selectmen did sympathize with the challenge of loud noises, but that having a decimeter actually has potential to cost the town money. Selectman Graves explained that other nearby towns were polled and there are not many towns that have decimeters, and the ones that do are not using them.

Chief Cain explained that he is split on whether this tool would be an asset to have. Chief Cain explained that this is the only tool that can be used to enforce the noise, but when he spoke with other agencies he learned that they are not using it due to challenges in court as this is not a tool designed for police use. If the Town votes to purchase it, the Department would try to use it, but Chief Cain is concerned about litigations in court.

Mr. Gavutis asked if it would be possible for the Police Department to use funds in their budget to purchase this without a special warrant article. Selectman Pace said that they could.

Jim Webber of 6 Wild Pasture Rd. said he feels it is worth a try to have the tool for the police to use.

Taylor Florence of 3 Palmer Drive made a motion to change the dollar amount to \$1.00. Jen Macek of 8 Hidden Pasture Rd. seconded. Mrs. Florence was asked why she wanted to change the amount, to which she responded that she feels you choose where you live. Mrs. Macek asked how the money could be made back on this when the ticket is \$62.00.

Selectman Pace said that changing the dollar amount in this way materially changes the intent of the article. *A vote was called, the motion does not carry.*

There was no further discussion. Article 17 will move to Ballot as presented.

Article 18: Petition Warrant Article- Library Celebration-125th

To see if the town will vote to raise and appropriate the sum of \$2,000 (two thousand dollars) to the Kensington Public Library for expenses related to the library's 125th anniversary. The 125th Anniversary Committee has organized a series of events and an end-of-year gala in 2020 to celebrate this anniversary and the library's role in the community. This is a petitioned warrant article.

Recommended by the Board of Selectmen.

The tax impact of this article will be an increase of \$.005 per \$1000 valuation. (zero point five cents per thousand dollars of valuation.)

Jackie Benson, a volunteer of the KPL summarized the article.

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

Article 19: Petitioned Warrant Article-Town Clerk from 1 year term to 3 years

Are you in favor of changing the term of the town clerk from one year to three years, beginning with the term of the town clerk to be elected at next year's regular town meeting in 2021.

Recommended by the Board of Selectmen.

There is no tax impact for this article.

Dennis Roffman of 29 Amesbury Rd. asked why the Board of Selectman did not give an opinion on this article and it was explained that because there is no money involved, the Board of Selectman is not required to do so.

Lisa Perrault of 7 West School Rd. said that the Town Clerk has to attend state training and a 3 year term is reasonable due to the expense of training someone in that position.

There was no further discussion. Article 19 will move to Ballot as presented.

Mike Schwotzer of 49 Cottage Rd., made a motion to send best wishes to the Town Moderator, Harold Bragg and to let him know that he was missed. Russell Perry of 73 Amesbury Rd. seconded. The motion carries!

No additional business was brought forward and the meeting was dismissed at 8:51pm by Moderator Pro Tempore Ben Cole.

Respectfully submitted,
Chelsea Lalime

2021 Town Warrant



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Department of
Revenue Administration

3A 2021
WARRANT

Kensington

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

First Session of Annual Meeting (Deliberative Session):

Date: FEBRUARY 3, 2021

Time: 6:30 PM

Location: TALBOT GYMNASIUM (OLD HIGH SCHOOL GYM)

Details:

Second Session of Annual Meeting (Official Ballot Voting)

Date: MARCH 9, 2021

Time: 8:30-7:30 PM

Location: KENSINGTON TOWN HALL

Details:

GOVERNING BODY CERTIFICATION

We certify and attest that on or before <DATE>, a true and attested copy of this document was posted at the place of meeting and at <LOCATION> and that an original was delivered to <OFFICIAL>.

[illegible]

2020 ANNUAL TOWN REPORT



New Hampshire
Department of
Revenue Administration

2021 WARRANT

Article 01 Elect Officials

To choose all necessary Town Officials for the year ensuing

Article 02 Operating Budget

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

The board unanimously recommends this appropriation.

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

Article 03 Accept Tannery Way as Town Road

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

The board unanimously recommends this article.

There is no tax impact for this warrant article.

Article 04 Establish Police Public Safety Revolving Fund

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

The board unanimously recommends this article.

There is no tax impact from this warrant article.

2020 ANNUAL TOWN REPORT



New Hampshire
Department of
Revenue Administration

2021 WARRANT

Article 05 Road Reconstruction

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

The board unanimously recommends this appropriation.

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

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

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

The board unanimously recommends this appropriation.

There will be no tax impact from this appropriation.

Article 07 Appropriate to Fire and Emergency Services CRF

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

The board unanimously recommends this appropriation.

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

Article 08 Police Department Vista Body Camera Replacement

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

The board unanimously recommends this appropriation.

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

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New Hampshire
Department of
Revenue Administration

2021
WARRANT

Article 09 Grange Hall Maintenance and Repairs

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

The board unanimously recommends this appropriation.

There will be no tax impact for this article.

Article 10 Add to Revaluation Capital Reserve Fund

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

The board unanimously recommends this appropriation.

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

Article 11 Build Out Analysis

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

The board unanimously recommends this appropriation.

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

Article 12 Purchase Police Department Storage Shed

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

The board unanimously recommends this appropriation.

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

2020 ANNUAL TOWN REPORT



New Hampshire
Department of
Revenue Administration

2021 WARRANT

Article 13 Appropriation to Fire and Emergency Services CRF

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

The board unanimously recommends this appropriation.

There is no tax impact on this article.

Article 14 Social Services Request for Richie McFarland Child

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

The board unanimously recommends this appropriation.

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

Article 15 Social Services Request for Rockingham Community Action

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

The board unanimously recommends this appropriation.

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


Article 16 Social Service Request for Meals on Wheels

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

The board unanimously recommends this appropriation.

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

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 **Department of
Revenue Administration**

**2021
MS-636**

Proposed Budget

Account	Purpose	Article	Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Proposed Appropriations for period ending 12/31/2021	
(Recommended) (Not Recommended)						
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	02	\$25,188	\$24,309	\$26,260	\$0
4140-4149	Election, Registration, and Vital Statistics	02	\$55,746	\$68,585	\$54,753	\$0
4150-4151	Financial Administration	02	\$115,756	\$141,692	\$106,269	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0
4153	Legal Expense	02	\$39,337	\$30,000	\$35,000	\$0
4155-4159	Personnel Administration	02	\$249,143	\$267,686	\$335,354	\$0
4191-4193	Planning and Zoning	02	\$15,008	\$15,252	\$27,582	\$0
4194	General Government Buildings	02	\$36,337	\$34,000	\$33,726	\$0
4195	Cemeteries	02	\$8,822	\$14,565	\$22,900	\$0
4196	Insurance	02	\$37,647	\$39,963	\$40,379	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government	02	\$39,728	\$28,326	\$29,886	\$0
General Government Subtotal			\$622,712	\$664,378	\$712,109	\$0
Public Safety						
4210-4214	Police	02	\$469,924	\$536,786	\$567,336	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0
4220-4229	Fire	02	\$113,723	\$131,202	\$134,650	\$0
4240-4249	Building Inspection	02	\$28,410	\$18,700	\$26,700	\$0
4290-4298	Emergency Management	02	\$77,297	\$20,571	\$22,501	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0
Public Safety Subtotal			\$689,354	\$707,259	\$751,187	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	02	\$348,427	\$390,690	\$207,580	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	02	\$1,232	\$2,000	\$2,000	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$349,659	\$392,690	\$209,580	\$0
Sanitation						
4321	Administration	02	\$2,253	\$2,000	\$2,500	\$0
4323	Solid Waste Collection	02	\$123,761	\$119,800	\$147,906	\$0
4324	Solid Waste Disposal	02	\$75,129	\$66,000	\$76,772	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0

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**Department of
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4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$201,143	\$187,800	\$227,178	\$0

Water Distribution and Treatment

4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0

Electric

4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0

Health

4411	Administration	02	\$0	\$150	\$150	\$0
4414	Pest Control	02	\$25,129	\$29,425	\$29,425	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0
Health Subtotal			\$25,129	\$29,575	\$29,575	\$0

Welfare

4441-4442	Administration and Direct Assistance	02	\$0	\$3,000	\$3,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$4,317	\$4,317	\$0	\$0
Welfare Subtotal			\$4,317	\$7,317	\$3,000	\$0

Culture and Recreation

4520-4529	Parks and Recreation	02	\$38,949	\$42,000	\$42,000	\$0
4550-4559	Library	02	\$115,016	\$118,343	\$120,109	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$153,965	\$160,343	\$162,109	\$0

Conservation and Development

4611-4612	Administration and Purchasing of Natural Resources	02	\$25,796	\$25,600	\$1,000	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$25,796	\$25,600	\$1,000	\$0

Debt Service

4711	Long Term Bonds and Notes - Principal	02	\$35,000	\$35,000	\$39,787	\$0
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2021
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4721	Long Term Bonds and Notes - Interest	02	\$10,860	\$10,855	\$9,391	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	02	\$0	\$1	\$1	\$0
Debt Service Subtotal			\$45,860	\$45,856	\$49,179	\$0

Capital Outlay

4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$34,957	\$34,957	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$34,957	\$34,957	\$0	\$0

Operating Transfers Out

4912	To Special Revenue Fund		\$45,091	\$45,091	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$45,091	\$45,091	\$0	\$0

Total Operating Budget Appropriations

\$2,144,917

\$0

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Department of
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Proposed Budget

			Proposed Appropriations for period ending 12/31/2021	
Account	Purpose	Article	(Recommended)	(Not Recommended)
4312	Highways and Streets	05	\$130,000	\$0
	Purpose: Road Reconstruction			
4445-4449	Vendor Payments and Other	14	\$2,100	\$0
	Purpose: Social Services Request for Richie McFarland Child			
4445-4449	Vendor Payments and Other	15	\$1,500	\$0
	Purpose: Social Services Request for Rockingham Community A			
4445-4449	Vendor Payments and Other	16	\$250	\$0
	Purpose: Social Service Request for Meals on Wheels			
4915	To Capital Reserve Fund	06	\$50,000	\$0
	Purpose: Appropriate funds from fund balance for Fire and E			
4915	To Capital Reserve Fund	07	\$25,000	\$0
	Purpose: Appropriate to Fire and Emergency Services CRF			
4915	To Capital Reserve Fund	10	\$6,300	\$0
	Purpose: Add to Revaluation Capital Reserve Fund			
4915	To Capital Reserve Fund	13	\$1,077	\$0
	Purpose: Appropriation to Fire and Emergency Services CRF			
Total Proposed Special Articles			\$216,227	\$0

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Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2021	
			(Recommended)	(Not Recommended)
4191-4193	Planning and Zoning	11	\$6,000	\$0
	Purpose: Build Out Analysis			
4210-4214	Police	08	\$17,555	\$0
	Purpose: Police Department Vista Body Camera Replacement			
4903	Buildings	09	\$15,000	\$0
	Purpose: Grange Hall Maintenance and Repairs			
4909	Improvements Other than Buildings	12	\$4,595	\$0
	Purpose: Purchase Police Department Storage Shed			
Total Proposed Individual Articles			\$43,150	\$0

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**Department of
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Account	Source	Article	Actual Revenues for period ending 12/31/2020	Estimated Revenues for period ending 12/31/2020	Estimated Revenues for period ending 12/31/2021
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	02	\$1,516	\$2,000	\$1,500
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	02	\$262	\$262	\$262
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	02	\$18,766	\$9,000	\$16,400
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$20,544	\$11,262	\$18,162
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	02	\$576,831	\$500,000	\$500,000
3230	Building Permits	02	\$31,353	\$23,000	\$28,500
3290	Other Licenses, Permits, and Fees	02	\$76,763	\$60,000	\$72,000
3311-3319	From Federal Government		\$2,757	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$687,704	\$583,000	\$600,500
State Sources					
3351	Municipal Aid/Shared Revenues	02	\$19,009	\$0	\$18,068
3352	Meals and Rooms Tax Distribution	02	\$108,593	\$108,092	\$108,593
3353	Highway Block Grant	02	\$55,677	\$72,635	\$57,622
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	02	\$88,422	\$46,667	\$18,840
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$271,701	\$227,394	\$203,123
Charges for Services					
3401-3406	Income from Departments	02	\$8,808	\$5,000	\$7,670
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$8,808	\$5,000	\$7,670
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	02	\$1,948	\$1,500	\$1,650
3503-3509	Other	02	\$7,411	\$500	\$400
Miscellaneous Revenues Subtotal			\$9,359	\$2,000	\$2,050
Interfund Operating Transfers In					

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*Department of
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3912	From Special Revenue Funds	\$0	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$0	\$0
3916	From Trust and Fiduciary Funds	\$0	\$0	\$0
3917	From Conservation Funds	\$0	\$0	\$0
Interfund Operating Transfers in Subtotal		\$0	\$0	\$0

Other Financing Sources

3934	Proceeds from Long Term Bonds and Notes	\$0	\$0	\$0
9998	Amount Voted from Fund Balance	02, 13, 09, 06	\$53,091	\$53,091
9999	Fund Balance to Reduce Taxes	\$0	\$0	\$0
Other Financing Sources Subtotal		\$53,091	\$53,091	\$119,168

Total Estimated Revenues and Credits		\$1,051,207	\$881,747	\$950,673
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*Department of
Revenue Administration*

**2021
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Proposed Budget

Item	Period ending 12/31/2021
Operating Budget Appropriations	\$2,144,917
Special Warrant Articles	\$216,227
Individual Warrant Articles	\$43,150
Total Appropriations	\$2,404,294
Less Amount of Estimated Revenues & Credits	\$950,673
Estimated Amount of Taxes to be Raised	\$1,453,621

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Department of
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2021
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Default Budget of the Municipality

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$24,309	\$0	\$0	\$24,309
4140-4149	Election, Registration, and Vital Statistics	\$68,585	\$0	\$0	\$68,585
4150-4151	Financial Administration	\$110,355	\$2,799	\$0	\$113,154
4152	Revaluation of Property	\$0	\$0	\$0	\$0
4153	Legal Expense	\$30,000	\$0	\$0	\$30,000
4155-4159	Personnel Administration	\$267,668	\$67,668	\$0	\$335,354
4191-4193	Planning and Zoning	\$15,252	\$1,330	\$0	\$16,582
4194	General Government Buildings	\$34,001	\$0	\$0	\$34,001
4195	Cemeteries	\$14,565	\$0	\$0	\$14,565
4196	Insurance	\$39,963	\$416	\$0	\$40,379
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$28,326	\$0	\$0	\$28,326
General Government Subtotal		\$633,042	\$72,213	\$0	\$705,255
Public Safety					
4210-4214	Police	\$536,788	\$16,542	\$0	\$553,328
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$131,202	\$0	\$0	\$131,202
4240-4249	Building Inspection	\$18,700	\$0	\$0	\$18,700
4290-4298	Emergency Management	\$20,571	\$0	\$0	\$20,571
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$707,259	\$16,542	\$0	\$723,801
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$0	\$0	\$0	\$0
4312	Highways and Streets	\$190,690	\$18,000	\$0	\$208,690
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$2,000	\$0	\$0	\$2,000
4319	Other	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$192,690	\$18,000	\$0	\$210,690
Sanitation					
4321	Administration	\$2,000	\$0	\$0	\$2,000
4323	Solid Waste Collection	\$119,800	\$28,106	\$0	\$147,906
4324	Solid Waste Disposal	\$66,000	\$10,772	\$0	\$76,772
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$187,800	\$38,878	\$0	\$226,678

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Department of
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Default Budget of the Municipality

Water Distribution and Treatment

4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0

Electric

4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0

Health

4411	Administration	\$150	\$0	\$0	\$150
4414	Pest Control	\$29,425	\$0	\$0	\$29,425
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$0	\$0	\$0
Health Subtotal		\$29,575	\$0	\$0	\$29,575

Welfare

4441-4442	Administration and Direct Assistance	\$3,000	\$0	\$0	\$3,000
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$3,000	\$0	\$0	\$3,000

Culture and Recreation

4520-4529	Parks and Recreation	\$42,000	\$0	\$0	\$42,000
4550-4559	Library	\$116,343	\$0	\$0	\$116,343
4583	Patriotic Purposes	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$158,343	\$0	\$0	\$158,343


Conservation and Development

4611-4612	Administration and Purchasing of Natural Resources	\$600	\$0	\$0	\$600
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$600	\$0	\$0	\$600

Debt Service

4711	Long Term Bonds and Notes - Principal	\$35,000	\$4,787	\$0	\$39,787
4721	Long Term Bonds and Notes - Interest	\$10,855	(\$1,464)	\$0	\$9,391
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$1	\$0	\$0	\$1
Debt Service Subtotal		\$45,856	\$3,323	\$0	\$49,179

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**Department of
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Default Budget of the Municipality


Capital Outlay

4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0

Operating Transfers Out

4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0

Total Operating Budget Appropriations	\$1,958,165	\$148,956	\$0	\$2,107,121
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**Department of
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Default Budget of the Municipality

Account	Explanation
4150-4151	assessing contract/new online
4312	new plowing contracts
4196	insurance increase/property
4721	interest decrease fixed
4711	debt services fixed
4155-4159	increase rates-more people covered
4191-4193	RPC contract increase
4210-4214	Watchguard/contracts
4323	new trash collection contract
4324	increased collection costs contract

2020 ANNUAL TOWN REPORT

2021 Final Budget Detailed

02/15/21

Town of Kensington 2020 Budget Selectmen Budget January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
4130 · EXECUTIVE				
4130MT · Minutes Taker-2,220 (Bos ...	3,670.00	3,400.00	270.00	107.9%
4130-LA · Legal Advertisements	2,052.16	1,500.00	552.16	136.8%
4130-OE · Other Expenses	424.18	250.00	174.18	169.7%
4130-SE · Selectmen's Expenses	0.00	500.00	-500.00	0.0%
4130-SS · Selectmen's Salary	4,500.00	4,500.00	0.00	100.0%
4130D&S · Dues & Subscriptions	2,279.00	2,349.00	-70.00	97.0%
4130SES · Secretarial Support	12,262.45	11,810.00	452.45	103.8%
4130 · EXECUTIVE - Other	0.00			
Total 4130 · EXECUTIVE	25,187.79	24,309.00	878.79	103.6%
4140 · ELECTION/REGISTRATION/VIT...				
4140-EE · Election Expenses	15,440.68	15,187.00	253.68	101.7%
4140DCS · Deputy Clerk Salary	10,322.40	25,411.00	-15,088.60	40.6%
4140TCE · Town Clerk's Expenses	5,527.13	950.00	4,577.13	581.8%
4140TCM · Town Clerk's Meetings	0.00	1,818.00	-1,818.00	0.0%
4140TCO · PC & Office Equipment	402.42	7,219.00	-6,816.58	5.6%
4140TCS · Town Clerk's Salary	24,053.78	18,000.00	6,053.78	133.6%
Total 4140 · ELECTION/REGISTRATIO...	55,746.41	68,585.00	-12,838.59	81.3%
4150 (FINANCIAL ADMINISTRATION)				
4150-E · Assessing Expenses/ Post...	137.78	700.00	-562.22	19.7%
4150ACS · Assessing Clerk's Salary	39,014.75	43,068.00	-4,053.25	90.6%
4150AS · Assessing Services				
4150GR · Utilities (for utilities expe...	4,622.00			
4150AS · Assessing Services - Ot...	14,964.00	14,964.00	0.00	100.0%
Total 4150AS · Assessing Services	19,586.00	14,964.00	4,622.00	130.9%
4150ASP · Assessing Supplies & Ex...	352.50	700.00	-347.50	50.4%
4150AUD · Auditing Services	14,750.00	14,750.00	0.00	100.0%
4150D&S · Dues & Subscriptions	109.50	40.00	69.50	273.8%
4150OSC · Office Staffing Changes	17,063.31	8,317.00	8,746.31	205.2%
4150SS · Software Support	1,964.00	2,598.00	-634.00	75.6%
4150TCE · Tax Collector's Supplies ...	3,998.74	4,068.00	-69.26	98.3%
4150TCM · Tax Collector's Meetings	60.00	1,105.00	-1,045.00	5.4%
4150TCS · Tax Collector's Salary	17,619.45	18,000.00	-380.55	97.9%
4150TDW · TC Deputy Wages	0.00	195.00	-195.00	0.0%
4150TM · Tax Map Update	0.00	650.00	-650.00	0.0%
4150TS · Treasurer's Salary	1,100.00	1,200.00	-100.00	91.7%
Total 4150 (FINANCIAL ADMINISTRATI...	115,756.03	110,355.00	5,401.03	104.9%
4153 (LEGAL EXPENSES)				
4153- · Utilities	2,852.83			
4153-C · Comcast	1,584.00			
4153-E · Executive	24,961.73			
4153-P · Planning/Zoning	9,938.17			
4153 (LEGAL EXPENSES) - Other	0.00	30,000.00	-30,000.00	0.0%
Total 4153 (LEGAL EXPENSES)	39,336.73	30,000.00	9,336.73	131.1%
4155 (PERSONNEL ADMINISTRATION)				
4155-HI · Health Insurance	126,884.46	131,366.00	-4,481.54	96.6%
4155-PS · Payroll Service	3,593.10	3,552.00	41.10	101.2%
4155-PT · Payroll Tax	28,808.49	29,507.00	-698.51	97.6%
4155-RS · Retirement System	87,565.04	100,988.00	-13,422.96	86.7%
4155D · ST & LT Disability	2,291.46	2,273.00	18.46	100.8%
Total 4155 (PERSONNEL ADMINISTRA...	249,142.55	267,686.00	-18,543.45	93.1%

2020 ANNUAL TOWN REPORT

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
4191 (PLANNING & ZONING)				
4191MT · Minutes Taker- PB 1,020	0.00	1,140.00	-1,140.00	0.0%
4191-G · Grants (Grants)	0.00	1.00	-1.00	0.0%
4191-H · Hearings	1,111.83	800.00	311.83	139.0%
4191-M · Misc	5.30	250.00	-244.70	2.1%
4191BSO · Books, Supplies, Other	0.00	500.00	-500.00	0.0%
4191CRC · Circuit Rider Contract	11,760.00	10,430.00	1,330.00	112.8%
4191RPC · Rockingham Planning C...	2,131.00	2,131.00	0.00	100.0%
Total 4191 (PLANNING & ZONING)	15,008.13	15,252.00	-243.87	98.4%
4194 (GENERAL GOV. BUILDINGS)				
4194-GM · General Maintenance	0.00	1.00	-1.00	0.0%
4194-W · Wage	8,875.00	10,000.00	-1,125.00	88.8%
4194A · All Gov't Buildings (ALL TO...	27,462.49	24,000.00	3,462.49	114.4%
Total 4194 (GENERAL GOV. BUILDINGS)	36,337.49	34,001.00	2,336.49	106.9%
4195 · CEMETERY				
4195-FP · Fence Maintenance	0.00	1,270.00	-1,270.00	0.0%
4195-W · Wages	8,822.49	13,295.00	-4,472.51	66.4%
Total 4195 · CEMETERY	8,822.49	14,565.00	-5,742.51	60.6%
4196 (INSURANCE)				
4196-UI · Unemployment Ins	239.44	500.00	-260.56	47.9%
4196-WC · Workmen's Comp Ins	17,321.24	18,523.00	-1,201.76	93.5%
4196PLI · Property/Liability Ins	20,086.71	20,940.00	-853.29	95.9%
Total 4196 (INSURANCE)	37,647.39	39,963.00	-2,315.61	94.2%
4199 (GENERAL GOV. OPERATIONS)				
4199- · UT	0.00			
4199-G · Grants	0.00	1.00	-1.00	0.0%
4199-M · Miscellaneous	6,810.41	500.00	6,310.41	1,362.1%
4199-P · Postage	2,937.55	2,500.00	437.55	117.5%
4199-S · Supplies	7,810.56	4,500.00	3,310.56	173.6%
4199-U · Utilities	16,471.32	18,000.00	-1,528.68	91.5%
4199OCS · Office/Comp Equipment/...	5,698.54	2,825.00	2,873.54	201.7%
Total 4199 (GENERAL GOV. OPERATI...	39,728.38	28,326.00	11,402.38	140.3%
4210 (POLICE)				
4210-4 · Restitution (CI)	-1,434.32	1.00	-1,435.32	-143,432.0%
4210-AC · Animal Control	2,677.66	3,300.00	-622.34	81.1%
4210-CL · Cruiser Lease	0.00	14,909.00	-14,909.00	0.0%
4210-CM · Cruiser Maint.	6,958.84	6,500.00	458.84	107.1%
4210-CO · Call Out/Overtime	17,745.99	29,000.00	-11,254.01	61.2%
4210-DW · Dept Weapons & Holster...	2,615.12	750.00	1,865.12	348.7%
4210-E · Equipment	17,785.71	8,900.00	8,885.71	199.8%
4210-F · Fuel	10,349.48	17,000.00	-6,650.52	60.9%
4210-OE · Operations/Support	17,798.27	20,000.00	-2,201.73	89.0%
4210-P · Prosecutor	15,594.27	15,900.00	-305.73	98.1%
4210-S · Salaries	293,444.85	327,369.00	-33,924.15	89.6%
4210-SS · Staff Support	49,029.45	48,948.00	81.45	100.2%
4210-T · Training	3,562.47	6,000.00	-2,437.53	59.4%
4210-U · Uniforms	7,004.31	5,500.00	1,504.31	127.4%
4210DWH · Dept Weapons & Holster	0.00			
4210G · Police Grants (Police Dept ...	0.00	1.00	-1.00	0.0%
4210SPT · Part- Time Wages (All Par...	25,571.96	32,000.00	-6,428.04	79.9%
4210TLI · Term Life Ins	720.00	708.00	12.00	101.7%
Total 4210 (POLICE)	469,424.06	536,786.00	-67,361.94	87.5%

2020 ANNUAL TOWN REPORT

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
4220 (FIRE DEPARTMENT)				
4220SC · Salaires- Chief 18,000	22,472.64	18,500.00	3,972.64	121.5%
4220G · Grants	0.00	1.00	-1.00	0.0%
4220ADS · Administrative Support	313.49	2,000.00	-1,686.51	15.7%
4220AS · Amb/Rescue supplies	0.00			
4220AT · Ambulance Training	0.00			
4220BR · Building Repair	1,898.24	6,500.00	-4,601.76	29.2%
4220E · Electricity	2,747.84	2,800.00	-52.16	98.1%
4220ERR · Equip-Repair & Replace	525.78	7,000.00	-6,474.22	7.5%
4220F · Fuel/Heat	2,430.16	4,500.00	-2,069.84	54.0%
4220FF · Forestry	500.00	500.00	0.00	100.0%
4220FT · Fire Training	1,196.68	2,800.00	-1,603.32	42.7%
4220HS · Medical	335.00	1,000.00	-665.00	33.5%
4220M · Miscellaneous	2,045.52	1,000.00	1,045.52	204.6%
4220NE · New Equipment	4,239.56	4,750.00	-510.44	89.3%
4220P · Phones/ Internet	2,790.18	3,300.00	-509.82	84.6%
4220P&R · Pager & Radio-Repair & ...	4,538.00	6,400.00	-1,862.00	70.9%
4220PLT · Pump/Ladder Testing	885.00	3,000.00	-2,115.00	29.5%
4220S · Salaries	50,013.52	46,000.00	4,013.52	108.7%
4220S&D · Subscriptions & Dues	2,376.90	2,500.00	-123.10	95.1%
4220SCB · SCBA Repair & Replace	1,543.00	3,400.00	-1,857.00	45.4%
4220TEU · Turnout Equip & Uniforms	1,351.46	6,800.00	-5,448.54	19.9%
4220VF · Vehicle Fuel	926.44	2,700.00	-1,773.56	34.3%
4220VR · Vehicle Repair	10,593.34	5,750.00	4,843.34	184.2%
4220WHR · Water Hole Repair	0.00	1.00	-1.00	0.0%
Total 4220 (FIRE DEPARTMENT)	113,722.75	131,202.00	-17,479.25	86.7%
4240 (BUILDING INSPECTION)				
4240-BP · BP (Inspections of Burners)	0.00	500.00	-500.00	0.0%
4240-E · Electrical Permit Fees (For ...	5,355.00	6,000.00	-645.00	89.3%
4240-S · Supplies	0.00	200.00	-200.00	0.0%
4240SBI · Building Permits	22,954.98	12,000.00	10,954.98	191.3%
4240 (BUILDING INSPECTION) - Other	100.00			
Total 4240 (BUILDING INSPECTION)	28,409.98	18,700.00	9,709.98	151.9%
4290 (EMERGENCY MANAGEMENT)				
4290ADM · Administrative	0.00	594.00	-594.00	0.0%
4290DS · Drill Salaries	1,658.35	3,376.00	-1,717.65	49.1%
4290EMS · EM Salaries-Chief 5,500	0.00	6,000.00	-6,000.00	0.0%
4290-EM · Equipment Maintenance	1,621.37	550.00	1,071.37	294.8%
4290-O · Other Expense	29,755.65	850.00	28,905.65	3,500.7%
4290-P · Phone	0.00	500.00	-500.00	0.0%
4290-T · Training	0.00	500.00	-500.00	0.0%
4290G · Emerg Mgmt Grant Exp	44,261.64	8,201.00	36,060.64	539.7%
Total 4290 (EMERGENCY MANAGEME...	77,297.01	20,571.00	56,726.01	375.8%
4312 (HIGHWAYS & STREETS)				
4312RR · Road Reconstruction	0.00	1,200.00	-1,200.00	0.0%
4312-HS · Highway Shed(Mat,Suppli...	200.00	950.00	-750.00	21.1%
4312-LR · Loader Rental	10,000.00	10,000.00	0.00	100.0%
4312-M · Misc (Storm Cleanup etc)	1,860.00	4,500.00	-2,640.00	41.3%
4312-P · Patching	5,397.05	5,000.00	397.05	107.9%
4312-PS · Plowing/Sanding	71,635.00	90,000.00	-18,365.00	79.6%
4312-RM · Roadside Mowing	6,300.00	6,300.00	0.00	100.0%
4312-RS · Road Signs-Repair & Repl...	0.00	2,000.00	-2,000.00	0.0%
4312-SD · Special Details/ Flaggers (...	5,900.00	2,500.00	3,400.00	236.0%
4312-SS · Sand and Salt	14,613.00	23,500.00	-8,887.00	62.2%
4312-U · Electricity	1,453.26	1,800.00	-346.74	80.7%
4312-W · Wages	15,442.92	15,440.00	2.92	100.0%
4312BTR · Brush & Tree Removal	11,375.00	9,500.00	1,875.00	119.7%
4312CRR · Culvert Repair/Replacem...	4,685.00	7,000.00	-2,315.00	66.9%
4312DSW · Ditching & Shoulder Work	80.00	11,000.00	-10,920.00	0.7%
Total 4312 (HIGHWAYS & STREETS)	148,941.23	190,690.00	-41,748.77	78.1%

2020 ANNUAL TOWN REPORT

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
4316 · STREET LIGHTING	1,232.25	2,000.00	-767.75	61.6%
4321 · ADMINISTRATION	2,252.91	2,000.00	252.91	112.6%
4323 (SOLID WASTE COLLECTION)				
4323-RC · Recycling	50,517.77	49,250.00	1,267.77	102.6%
4323SWC · Solid Waste Collection	73,242.79	70,550.00	2,692.79	103.8%
Total 4323 (SOLID WASTE COLLECTI...	123,760.56	119,800.00	3,960.56	103.3%
4324 · SOLID WASTE DISPOSAL				
4324RCD · Recycling Disposal	28,045.47	20,000.00	8,045.47	140.2%
4324SWD · 4324 Solid Waste Dispo...	47,083.94	46,000.00	1,083.94	102.4%
Total 4324 · SOLID WASTE DISPOSAL	75,129.41	66,000.00	9,129.41	113.8%
4411 · ADMINISTRATION-HEALTH	0.00	150.00	-150.00	0.0%
4414 · PEST CONTROL	25,129.00	29,425.00	-4,296.00	85.4%
4442 · WELFARE, DIRECT ASSISTANCE	0.00	3,000.00	-3,000.00	0.0%
4520 (PARKS & RECREATION)				
4520-SE · Special Events	8,948.99	12,000.00	-3,051.01	74.6%
4520SP · Sawyer Park (Sawyer Park)	30,000.00	30,000.00	0.00	100.0%
Total 4520 (PARKS & RECREATION)	38,948.99	42,000.00	-3,051.01	92.7%
4550 (LIBRARY)				
4550-OE · Operating Expenses	36,772.59	40,800.00	-4,027.41	90.1%
4550-P · Payroll	76,243.33	75,543.00	700.33	100.9%
Total 4550 (LIBRARY)	113,015.92	116,343.00	-3,327.08	97.1%
4611 · CONSERVATION	795.60	600.00	195.60	132.6%
4711 (Principal-payment & retirement ...	35,000.00	35,000.00	0.00	100.0%
4721 · interest pd on long term loan	10,854.50	10,855.00	-0.50	100.0%
4790 · Debt accounts	0.00	1.00	-1.00	0.0%
Total Expense	1,886,627.56	1,958,165.00	-71,537.44	96.3%
Net Ordinary Income	-1,886,627.56	-1,958,165.00	71,537.44	96.3%
Net Income	-1,886,627.56	-1,958,165.00	71,537.44	96.3%

2020 ANNUAL TOWN REPORT

Long Term Bond

2008 SERIES A NON GUARANTEED_ AFTER 2016 E REFUNDING
20 YEAR DEBT SCHEDULE FOR



JWN OF KENSINGTON

NEW HAMPSHIRE MUNICIPAL BOND BANK

DATE PREPARED: 11/29/16 Amount of Loan to be Paid \$754,195.00
BONDS DATED: 07/01/08 08/15/08 Premium \$23,768.00
INTEREST START DATE: 208 days 07/17/08 Total Proceeds \$777,963.00
FIRST INTEREST PAYMENT: 02/15/09
NET INTEREST COST: 4.2400%

DEBT YEAR	PERIOD ENDING	PRINCIPAL		RATE	INTEREST	Less 2016 E		INTEREST after refunding	TOTAL PAYMENT	CALENDAR YEAR TOTAL PAYMENT
		OUTSTANDING	PRINCIPAL			Refunding				
	02/15/09				\$20,413.08			\$20,413.08	\$20,413.08	
	08/15/09	\$754,195.00	\$39,195.00	4.000%	17,665.15			17,665.15	56,860.15	\$77,273.21
	02/15/10				16,881.25			16,881.25	16,881.25	
2	08/15/10	715,000.00	40,000.00	4.000%	16,881.25			16,881.25	56,861.25	73,762.50
	02/15/11				16,081.25			16,081.25	16,081.25	
3	08/15/11	675,000.00	40,000.00	5.000%	16,081.25			16,081.25	56,081.25	72,162.50
	02/15/12				15,081.25			15,081.25	15,081.25	
4	08/15/12	635,000.00	40,000.00	5.000%	15,081.25			15,081.25	55,081.25	70,162.50
	02/15/13				14,081.25			14,081.25	14,081.25	
5	08/15/13	595,000.00	40,000.00	5.250%	14,081.25			14,081.25	54,081.25	68,162.50
	02/15/14				13,031.25			13,031.25	13,031.25	
6	08/15/14	555,000.00	40,000.00	5.250%	13,031.25			13,031.25	53,031.25	66,062.50
	02/15/15				11,981.25			11,981.25	11,981.25	
7	08/15/15	515,000.00	40,000.00	5.250%	11,981.25			11,981.25	51,981.25	63,962.50
	02/15/16				10,931.25			10,931.25	10,931.25	
8	08/15/16	475,000.00	40,000.00	5.250%	10,931.25			10,931.25	50,931.25	61,862.50
	02/15/17				9,881.25			9,881.25	9,881.25	
9	08/15/17	435,000.00	40,000.00	5.250%	9,881.25	(646.00)		9,235.25	49,235.25	59,116.50
	02/15/18				8,831.25	(646.00)		8,185.25	8,185.25	
10	08/15/18	395,000.00	40,000.00	5.250%	8,831.25	(646.00)		8,185.25	48,185.25	56,370.50
	02/15/19				7,781.25	(646.00)		7,135.25	7,135.25	
11	08/15/19	355,000.00	40,000.00	5.000%	7,781.25	(1,252.00)		6,529.25	46,529.25	53,864.50
	02/15/20				6,781.25	(1,252.00)		5,529.25	5,529.25	
12	08/15/20	315,000.00	35,000.00	4.125%	6,781.25	(1,456.00)		5,325.25	40,325.25	45,854.50
	02/15/21				6,059.38	(1,456.00)		4,603.38	4,603.38	
13	08/15/21	280,000.00	35,000.00	4.125%	6,059.38	(1,272.00)		4,787.38	39,787.38	44,390.76
	02/15/22				5,337.50	(1,272.00)		4,065.50	4,065.50	
14	08/15/22	245,000.00	35,000.00	4.250%	5,337.50	(1,272.00)		4,065.50	39,065.50	43,131.00
	02/15/23				4,593.75	(1,272.00)		3,321.75	3,321.75	
15	08/15/23	210,000.00	35,000.00	4.250%	4,593.75	(1,272.00)		3,321.75	38,321.75	41,643.50
	02/15/24				3,850.00	(1,272.00)		2,578.00	2,578.00	
16	08/15/24	175,000.00	35,000.00	4.250%	3,850.00	(1,272.00)		2,578.00	37,578.00	40,156.00
	02/15/25				3,106.25	(1,272.00)		1,834.25	1,834.25	
17	08/15/25	140,000.00	35,000.00	4.375%	3,106.25	(1,272.00)		1,834.25	36,834.25	38,668.50
	02/15/26				2,340.63	(1,272.00)		1,068.63	1,068.63	
18	08/15/26	105,000.00	35,000.00	4.375%	2,340.63	(1,272.00)		1,068.63	36,068.63	37,137.26
	02/15/27				1,575.00	(1,272.00)		303.00	303.00	
19	08/15/27	70,000.00	35,000.00	4.500%	1,575.00	(1,272.00)		303.00	35,303.00	35,606.00
	02/15/28				787.50	(787.50)		0.00	0.00	
20	08/15/28	35,000.00	35,000.00	4.500%	787.50	(488.50)		299.00	35,299.00	35,299.00
TOTALS			\$754,195.00		\$356,065.73	(\$25,812.00)		\$330,253.73	\$1,084,448.73	\$1,084,448.73

25 TRIANGLE PARK DRIVE, SUITE 102 • CONCORD, NEW HAMPSHIRE 03301 • (603) 271-2595 or 1 (800) 393-8422 • FAX (603) 271-3937
E-MAIL: info@nhmbb.com • WEBSITE: www.nhmbb.org

Balance Sheet

Town of Kensington Summary Balance Sheet - unaudited as of December 31, 2020

ASSETS	Dec 31, 20
Current Assets	
Checking/Savings	3,647,114.02
NHPDIP	385,380.01
Total Checking/Savings	4,032,494.03
Other Current Assets	
1031 · Investments - Wiggin Bond	3,378.57
1080 · Taxes Receivable	218,336.73
1670 · Allowance for Uncollected taxes	(22,500.00)
1110 · Tax Liens Receivable	46,022.48
1150 · Accounts Receivable	1,066.00
1311-1316 · Due To/(From) Special Funds	170,909.43
Total Other Current Assets	417,213.21
Total Current Assets	4,449,707.24
TOTAL ASSETS	4,449,707.24
LIABILITIES & EQUITY	
Current Liabilities	
Other Current Liabilities	
2080 · Due To/(From) Special Funds	163,766.60
2020 · Current Liabilities	(1,613.34)
2075 · Due to School District	2,388,077.00
2100 · Accrued Payroll and related	(7,416.29)
2530 · Unreserved Fund Balance	206,727.30
Total Other Current Liabilities	2,749,541.27
Total Liabilities	2,749,541.27
Equity	
32000 · Retained Earnings	1,033,356.48
Net Income	666,809.49
Total Equity	1,700,165.97
TOTAL LIABILITIES & EQUITY	4,449,707.24

Treasurer's Report

Town of Kensington Investment Accounts
New Hampshire Public Deposit Investment Pool - Fund balance Per Bank
December 31, 2020

NH General Investment Fund

Balance January 1, 2020	\$	362,035.28
Add Interest		<u>2,269.10</u>
Statement balance December 31, 2020		364,304.38
Add outstanding transfers from other funds		36,099.82
Less outstanding transfers to other funds		<u>(51,349.18)</u>
Fund Balance December 31, 2020	\$	<u><u>349,055.02</u></u>

NH Police Special Detail Fund

Balance January 1, 2020	\$	36,665.74
Add Interest		<u>229.81</u>
Statement balance December 31, 2020		36,895.55
Add outstanding transfers from General Fund		3,517.45
Less outstanding transfers to General fund		<u>0.00</u>
Fund Balance December 31, 2020	\$	<u><u>40,413.00</u></u>

NH Conservation Fund

Balance January 1, 2020	\$	30,764.47
Add Interest		<u>192.80</u>
Statement balance December 31, 2020		30,957.27
Add outstanding transfers from General Fund		47,831.73
Less outstanding transfers to General fund		<u>0.00</u>
Fund Balance December 31, 2020	\$	<u><u>78,789.00</u></u>

NH Escrow Fund

Balance January 1, 2020	\$	20,646.16
Add Interest		<u>129.41</u>
Statement balance December 31, 2020		20,775.57
Add outstanding transfers from General Fund		0.00
Less outstanding transfers to General fund		<u>0.00</u>
Fund Balance December 31, 2020	\$	<u><u>20,775.57</u></u>

NH Cemetary Fund

Balance January 1, 2020	\$	1,550.71
Add Interest		<u>9.72</u>
Statement balance December 31, 2020		1,560.43
Add outstanding transfers from General Fund		0.00
Less outstanding transfers to General fund		<u>0.00</u>
Fund Balance December 31, 2020	\$	<u><u>1,560.43</u></u>

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NH Recreation Fund

Balance January 1, 2020	\$ 1,155.04
Add Interest	7.20
Statement balance December 31, 2020	<u>1,162.24</u>
Add outstanding transfers from General Fund	0.00
Less outstanding transfers to General fund	<u>0.00</u>
Fund Balance December 31, 2020	<u>\$ 1,162.24</u>

NH Revolving Recreation Fund

Balance January 1, 2020	\$ 921.57
Add Interest	<u>5.80</u>
Statement balance December 31, 2020	927.37
Add outstanding transfers from General Fund	0.00
Less outstanding transfers to General fund	(927.00)
Less future transfers to General fund when funds available	<u>(8,299.37)</u>
Fund Balance December 31, 2020	<u>\$ (8,299.00)</u>

NH Ambulance Revenue Fund

Statement Balance January 1, 2020	\$ 161,689.03
Add Interest	<u>1,013.42</u>
Statement balance December 31, 2020	162,702.45
Add outstanding transfers from Ambulance Revenue Fund	0.00
Less outstanding transfers to EMS revolving Fund 1/1/2020	(134,983.00)
Less outstanding transfers to EMS revolving Fund interest 1/1-12/31/2020	(846.00)
Less outstanding transfers to General fund	<u>(26,873.45)</u>
Fund Balance December 31, 2020	<u>\$ 0.00</u>

NH EMS Revolving Fund

Balance January 1, 2020	\$ 0.00
Add Interest	<u>0.00</u>
Statement balance December 31, 2020	0.00
Add outstanding transfers from Ambulance Revenue Fund	134,983.00
Add outstanding transfers from Ambulance Revenue Fund interest 1/1-12/31/2020	846.00
Add outstanding transfers from General Fund	0.00
Less outstanding transfers to General fund	<u>0.00</u>
Fund Balance December 31, 2020	<u>\$ 135,829.00</u>
	<u>\$ 619,285.26</u>

2020 Profit and Loss - Town Accounts

Town of Kensington
Unaudited Statement of Income and Expenses
December 31, 2020

	<u>Jan - Dec 20</u>
Ordinary Income/Expense	
Income	
3110 Property Taxes	
3051-1 · Prev Yrs Overpayment	63.41
3051 · Overpayment of Property Tax - Other	2,024.85
3110-1 · Prev Yrs Prop Taxes	237,750.34
3110 Property Taxes	7,655,682.97
Total 3110 Property Taxes	<u>7,895,521.57</u>
3040-2 · Prev Tax Lien Red	21,538.48
3040--3 · Prev Yrs	15,919.97
3040 · 1 Tax Redemption	40,149.62
3185 · Timber Tax	1,514.26
3187 · Gravel tax	262.08
3190 · Property Tax Interest	18,766.33
3220 · Motor Vehicle Permits	577,674.00
3230 · Building Permits	
3230-1 · Septic	975.00
3230-14 · Miscellaneous	200.00
3230-2 · Electric Permits	6,134.50
3230-3 · Burner Permits	1,077.00
3230 · Building Permits - General	22,966.35
Total 3230 · Total Building Permits	<u>31,352.85</u>
3290 · License, Permits & Fees	
3210 · Business License & Fees	2.00
3290-1 · Vital Records	533.00
3290-11 · Dog Licenses	3,707.60
3290-13 · Franchise Fee	43,838.16
3290-14 · Miscellaneous	12,441.67
3290-2 · Marriage License	250.00
3290-3 · Titles	1,024.00
3290-4 · Decals	9,964.00
3290-5 · UCCS	510.00
3290-7 · Planning Board Fees	1,336.34
3290-8 · Zoning Board of Appeals	526.00
3290-9 · Bad Checks Fee	125.00
Total 3290 · Licenses, Permits & Fees	<u>74,257.77</u>
3319 · FEMA	2,756.60
3321 · Grants Received	
3321-2 · Police Department Grants (Federal and State Monies recieved)	2,358.67

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3353 · Highway Block Grant	55,676.87
3321-3 · Emergency Mgmt Grant (Emergency Management Grant)	107,191.86
3321 · Money Received from Grants - Other	4,064.27
Total 3321 · Grants Received	169,291.67
3352 · Rooms & Meals Tax	108,593.41
3401 · Income from Departments	
3401-6 · License to Carry (Pistol Permits chg name 2014)	260.00
3401-7 · Accident Reports	495.00
Total 3401 · Income from Departments	755.00
3404 · Solid Waste	
3404-A · Stickers	8,053.00
Total 3404 · Solid waste	8,053.00
3502 · Interest on Investments	2,118.87
3504 · Fines & Penalties	
3504-1 · Animal Violation Tickets	1,839.00
3504-3 · Restitution	27.73
Total 3504 · Fines & Penalties	1,866.73
3506 · Insurance Div. & Reimbursements	6,878.95
3509 · Revenue - Misc Sources	
3509-1 · Checklists	300.00
3509-2 · School District Refund	49,473.40
3509-5 · Photocopies	29.00
Total 3509 · Revenue - Misc Sources	49,802.40
Total Income	9,027,073.56
Gross Profit	9,027,073.56
Expense	
6020 · Warrant Articles 2020 Election (all Warrant Articles for 2020 approved)	
6020-1 · Road Reconstruction 2020 (200,000 12-31-2021)	199,486.18
6020-10 · Library Celebration 125th	2,000.00
6020-9 · Meals on Wheels	717.00
6020-8 · Rockingham Community Action	1,500.00
6020-7 · Richie McFarland Center	2,100.00
6020-6 · Revaluation Fund	6,300.00
6020-5 · Conservation Land Funds	25,000.00
6020-2 · PD Radios	34,956.55
Total 6020 · Warrant Articles 2020 Election (all Warrant Articles for 2020 approved)	272,059.73
3354 · Highway Block Grant Additional (Additional Funds SB38)	-1,938.76
4130 · Executive	
4130MT · Minutes Taker-2,220 (Bos and Planning Board)	3,670.00
4130-LA · Legal Advertisements	2,052.16
4130-OE · Other Expenses	424.18
4130-SS · Selectmen's Salary	4,500.00
4130D&S · Dues & Subscriptions	2,279.00
4130SES · Secretarial Support	12,262.45
4130 · Executive - Other	0.00
Total 4130 · Executive	25,187.79

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4140 · Election, Registration and Vital Records	
4140-EE · Election Expenses	15,440.68
4140DCS · Deputy Clerk Salary	10,322.40
4140TCE · Town Clerk's Expenses	5,527.13
4140TCM · Town Clerk's Meetings	0.00
4140TCO · PC & Office Equipment	402.42
4140TCS · Town Clerk's Salary	24,053.78
Total 4140 · Election, Registration and Vital Records	55,746.41
4150 Financial Administration	
4150-E · Assessing Expenses/ Postage	137.78
4150ACS · Assessing Clerk's Salary	39,014.75
4150AS · Assessing Services	
4150GR · Utilites (for utilities expenses)	4,622.00
4150AS · Assessing Services - Other	14,964.00
Total 4150AS · Assessing Services	19,586.00
4150ASP · Assessing Supplies & Expenses	352.50
4150AUD · Auditing Services	14,750.00
4150D&S · Dues & Subscriptions	109.50
4150OSC · Office Staffing Changes	17,063.31
4150SS · Software Support	1,964.00
4150TCE · Tax Collector's Supplies & Exp.	3,998.74
4150TCM · Tax Collector's Meetings	60.00
4150TCS · Tax Collector's Salary	17,619.45
4150TS · Treasurer's Salary	1,100.00
Total 4150 Financial Administration	115,756.03
4153 Legal Expenses	
4153- · Utilities	2,852.83
4153-C · Comcast	1,584.00
4153-E · Executive	24,961.73
4153-P · Planning/Zoning	9,938.17
Total 4153 Legal Expenses	39,336.73
4155 Personal Administration	
4155-HI · Health Insurance	126,884.46
4155-PS · Payroll Service	3,593.10
4155-PT · Payroll Tax	28,808.49
4155-RS · Retirement System	87,565.04
4155D · ST & LT Disability	2,291.46
Total 4155 Personal Administration	249,142.55
4191 Planning And Zoning	
4191-H · Hearings	1,111.83
4191-M · Misc	5.30
4191CRC · Circuit Rider Contract	11,760.00
4191RPC · Rockingham Planning Comm Dues	2,131.00
Total 4191 Planning And Zoning	15,008.13
4194 General Town Buildings	
4194-W · Wage	8,875.00

2020 ANNUAL TOWN REPORT

4194A · All Town Buildings	27,462.49
Town 4194 General Town Buildings	<u>36,337.49</u>
4195 · Cemetary	
4195-W · Wages	8,822.49
Total 4195 · Cemetary	<u>8,822.49</u>
4196 Insurance	
4419 · Insurance Surplus Reimbursement	1,676.29
4196-UI · Unemployment Ins	239.44
4196-WC · Workmen's Comp Ins	17,321.24
4196PLI · Property/Liability Ins	20,086.71
Total 4196 Insurance	<u>39,323.68</u>
4199 General Town Operations	
4199-M · Miscellaneous	6,810.41
4199-P · Postage	2,937.55
4199-S · Supplies	7,810.56
4199-U · Utilities	16,471.32
4199OCS · Office/Comp Equipment/Software	5,698.54
Total 4199 General Town Operations	<u>39,728.38</u>
4210 Police	
4210-4 · Restitution (CI)	-1,434.32
4210-AC · Animal Control	2,677.66
4210-CM · Cruiser Maint.	6,958.84
4210-CO · Call Out/Overtime	17,745.99
4210-DW · Dept Weapons & Holsters (Dept Weapons and Holsters)	2,615.12
4210-E · Equipment	17,785.71
4210-F · Fuel	10,349.48
4210-OE · Operations/Support	17,798.27
4210-P · Prosecutor	15,594.27
4210-S · Salaries	293,444.85
4210-SS · Staff Support	49,029.45
4210-T · Training	3,562.47
4210-U · Uniforms	7,004.31
4210DWH · Dept Weapons & Holster	0.00
4210SPT · Part- Time Wages (All Part Time Employees in PD)	25,571.96
4210TLI · Term Life Ins	720.00
Total 4210 Police	<u>469,424.06</u>
4220 Fire Department	
4220SC · Salaries- Chief - \$18,000	22,472.64
4220ADS · Administrative Support	313.49
4220AS · Amb/Rescue supplies	0.00
4220AT · Ambulance Training	0.00
4220BR · Building Repair	1,898.24
4220E · Electricity	2,747.84
4220ERR · Equip-Repair & Replace	525.78
4220F · Fuel/Heat	2,430.16
4220FF · Forestry	500.00

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4220FT · Fire Training	1,196.68
4220HS · Medical	335.00
4220M · Miscellaneous	2,045.52
4220NE · New Equipment	4,239.56
4220P · Phones/ Internet	2,790.18
4220P&R · Pager & Radio-Repair & Replace	4,538.00
4220PLT · Pump/Ladder Testing	885.00
4220S · Salaries	50,013.52
4220S&D · Subscriptions & Dues	2,376.90
4220SCB · SCBA Repair & Replace	1,543.00
4220TEU · Turnout Equip & Uniforms	1,351.46
4220VF · Vehicle Fuel	926.44
4220VR · Vehicle Repair	10,593.34
Total 4220 Fire Department	113,722.75
4240 Building Inspection	
4240-E · Electrical Permit Fees (For electrical inspections)	5,355.00
4240SBI · Building Permits	22,954.98
4240 - Other	100.00
Total 4240 Building Inspection	28,409.98
4290 Emergency Management	
4290DS · Drill Salaries	1,658.35
4290-EM · Equipment Maintenance	1,621.37
4290-O · Other Expense	29,755.65
4290-P · Phone	0.00
4290G · Emerg Mgmt Grant Exp	44,261.64
Total 4290 Emergency Management	77,297.01
4312 Highways and Roads	
4312-HS · Highway Shed(Mat,Supplies,etc)	200.00
4312-LR · Loader Rental	10,000.00
4312-M · Misc (Storm Cleanup etc)	1,860.00
4312-P · Patching	5,397.05
4312-PS · Plowing/Sanding	71,635.00
4312-RM · Roadside Mowing	6,300.00
4312-SD · Special Details/ Flaggers (Special Details/ Flaggers)	5,900.00
4312-SS · Sand and Salt	14,613.00
4312-U · Lighting	2,685.51
4312-W · Wages	15,442.92
4312BTR · Brush & Tree Removal	11,375.00
4312CRR · Culvert Repair/Replacement	4,685.00
4312DSW · Ditching & Shoulder Work	80.00
Total 4312 Highways and Roads	150,173.48
4323 Solid Waste Collection	
4321 · Administration	2,252.91
4323-RC · Recycling	50,517.77
4323SWC · Solid Waste Collection	73,242.79
Total 4323 Solid Waste Collection	126,013.47

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4324 · Solid Waste Disposal	
4324RCD · Recycling Disposal	28,045.47
4324SWD · 4324 Solid Waste Disposal	47,083.94
Total 4324 · Solid Waste Disposal	<u>75,129.41</u>
4414 · Pest Control	25,129.00
4520 Parks and Recreation	
4520-SE · Special Events	8,948.99
4520SP · Sawyer Park (Sawyer Park)	30,000.00
Total 4520 Parks and Recreation	<u>38,948.99</u>
4550 Library	
4550-OE · Operating Expenses	36,772.59
4550-P · Payroll	76,243.33
Total 4550 Library	<u>113,015.92</u>
4611 · Conservation	795.60
4711 Principal-payment & retirement of long term bonds & notes	35,000.00
4721 · Interest pd on long term loan	10,854.50
4810 · Prop tax refunds, abatements	2,952.01
4811 · Motor vehicle reg refunds	6.00
4931 · Payments to Rock. County	346,827.00
4933 · Payments to School Dist	
4933-E · Exeter Region Coop	2,954,675.00
4933-K · Kensington School District	2,900,000.00
Total 4933 · Payments to School Dist	<u>5,854,675.00</u>
66900 · Reconciliation Discrepancies	-2,554.00
9999 · Payroll Clearing Account	-66.76
Total Expense	<u>8,360,264.07</u>
Net Ordinary Income	<u>666,809.49</u>
Net Income	<u><u>666,809.49</u></u>

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Vendors

Town Of Kensington New Hampshire	
Vendor Payments	
	Jan - Dec 20
A&B Music	300.00
AAA Police Supply	1,597.00
Absolute Data Destruction	568.16
ADA Traffic Control	16,900.00
Adamsen Industries Corp.	2,130.65
Advanced Kiosks	6,380.00
Alnoha	250.00
AlphaGraphics	79.36
Arjay Ace Hardware	308.77
Arthur Wiggin- Reimbursement	199.90
Ashen Carey	480.00
AT&T Mobility	1,951.16
Atlantic Closing & Escrow, LLC	966.75
Atlas PyroVision Productions, Inc.	4,500.00
Avitar Associates Of NE Inc	21,110.92
B & S Disposal	95,785.00
Beal's Associates PLLC	0.00
Bell & Flynn Inc	190,384.18
Ben's Uniforms	6,590.00
Benjamin Cole-Reimbursement	174.69
Bergeron Protective Clothing	581.26
Blue Ribbon Dry Cleaners Inc	35.70
Brad Von Haden, Reimbursement	145.56
Brian G Roze and Irene Greenberg	22.29
Buxton, Linda- Reimbursement	78.95
Bytefixx	70.00
Campbell Claw	750.00
Carlene Wiggin, Reimbursement	430.95
Carol Beers-Witherell-reimbursement	1,168.78
Carolyn D. Auger	210.00
Casella Waste Mgmt. of Massachusetts, Inc.	114,284.78
Catalina Closing & Settlement Serv., LLC	1,783.50
Celtic Electric LLC	5,355.00
Center for Education & Employment Law	254.95
Center for Occupational & Empl Health	497.10
Central Square Technologies	3,287.50
Cheeza's Landscaping, LLC	1,400.00
Citizens Bank-Credit Card	9,927.54
Citizens Bank-Credit Card PD	13,237.46
CivicPlus	1,575.00
Coastal Living Paint & Hardware	27.68
Collins Flags.com	0.00
COMCAST	8,510.63
Computer Critical Care, LLC	7,065.00
Consolidated Communications	5,276.46
ConvenientMD LLC Stratham	535.00
Conway Technology Group	4,623.48
CoreLogic, LLC	29.44
Deluxe	432.89
Donahue, Tucker & Ciandella PLLC	23,097.23
E&J Auto Parts	111.93
EarthLink Inc	279.40
Epping Firemen's Association	100.00
Eric Bernier Electrical Contractor	2,060.00
Eric Miller	29.00
Exeter Region Cooperative School District	2,954,675.00
Exeter River Local Advisory Committee	200.00

Fidelity	6,300.00
First Responder Grants, LLC	1,999.00
Forestry Suppliers	1,025.78
Foss Motors	736.10
Frost, Donald A	3,849.34
Gallagher, Callahan & Gartrell	14,720.50
George E. Sansoucy, PE, LLC	1,519.00
Granite State Security, Surveillance, LLC	5,637.56
Green Works, Inc.	8,571.25
Health Trust	129,175.92
Higgins Office Products	16.00
IAFC	255.00
IamResponding.com	600.00
Impact Fire Services, LLC	955.50
Inclusion Solutions, LLC	3,476.30
Industrial Protection Services, LLC	1,283.08
Insurcomm, Inc	596.74
International Code Council	135.00
Interware Development Company, Inc.	1,292.00
J P Cooke Company	310.00
James L.Jossick and Maria K.Simms	30.27
Jason Greene- reimbursement	53.96
John Andrews- Reimbursement	0.00
John Lebel- reimbursement	90.00
Jonathan True-Reimbursement	6,655.57
Juli Noyes- Reimbursement	58.08
K&B Lawn Maintenance & Snow Removal LLC	17,959.98
Kathleen Felch- Reimbursement	551.55
Kensington Autoworks, LLC	2,217.97
Kensington Elementary School	71.40
Kensington Public Library	41,687.53
Kensington School District	2,900,000.00
Kimball, Mark Reimbursement	47.00
Kriss Kliegle	474.00
Lakes Region Fire Apparatus Inc	2,638.13
Land & Boundary Consultants, Inc.	50.00
Lea Aquilina	132.90
Leaf	1,155.00
LHS Associates, INC.	4,778.84
Lowe's	216.32
Mammoth Fire Alarms	522.50
Mapping & Planning Solutions	3,600.00
Mark A. Heitz	7,147.20
Matrix Paving and Excavating	25,444.00
McFarland Ford Sales, Inc.	2,035.35
Meals on Wheels	0.00
Michael Aquilina	176.29
Michael Sielicki	539.68
Midway Oil	4,800.95
Minuteman Press	2,165.99
Moran, Justin	1.88
Morton Salt, INC.	8,832.86
Motorola Solutions, Inc	41,951.55
Municipal Pest Management Services Inc	25,129.00
National Fire Protection Assn	175.00
National Wrecker Service, Inc.	4,302.86
NAVITABS	76.50
New England Barricade Co	654.67
New England State Police Info Network	100.00
NH Assoc. of Chiefs of Police Inc	175.00
NH Assoc. Of Assessing Officials	20.00

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NH Assoc. Of Conservation Commissions	275.00
NH City & Town Clerk Assoc.	40.00
NH Department of Safety	122.00
NH Labor Law Poster Service	89.50
NH Law Enforcement Adm. Professionals	125.00
NH Municipal Association	2,319.00
NH Municipal Bond Bank	45,854.50
NH Retirement System	87,660.33
NH State Firemen's Association	476.00
NH Tax Collectors Association	100.00
Northern Safety and Industrial	282.85
One Home Builders II,LLC	10.85
Otis Elevator Company	3,600.95
Pesky Critters Pest Control	250.00
Pike Industries Inc	658.05
Pitney Bowes	300.00
Plourde Sand & Gravel C., Inc.	4,680.14
PRIMEX	37,647.39
Property Protection Monitoring	174.00
Purchase Power	6,740.16
R&D Paving Inc.	122,078.34
R&R Communications, Inc.	1,000.00
Richard Cosentino	6.00
Richie McFarland Children's Center	2,100.00
Rockingham Community Action Program, Inc	1,500.00
Rockingham County Chiefs Of Police Assoc	50.00
Rockingham County Registry of Deeds	132.50
Rockingham County Treasurer	346,827.00
Rockingham Nutrition & Meals On Wheels	717.00
Rockingham Planning Commission	13,891.00
Royal Green Tree Service, INC.	6,000.00
Sawyer Kensington Trust	30,000.00
Scott Cain-Reimbursement	720.00
Scott H MacDougall-reimbursements	0.00
Seacoast Business Machines	955.32
Seacoast Chief Fire Officers Mutual Aid	640.00
Seacoast Media Group	3,359.59
Seacoast Technical Assistance Response Te	871.90
Seacoast Tree Care	7,975.00
Service Link LLC	767.50
Sewall Enterprises	6,300.00
SIG SAUER INC	1,018.12
Simmons, James A. Jr, Reimbursement	85.12
SIRCHIE	45.81
Southeast Land Trust	23,216.50
Southeast Land Trust of NH	125.00
Southeast Regional Refuse District 53B	2,252.91
Staples-Commercial Account-PD	264.51
Staples-Commercial Account-Town	1,440.99
Staples Credit Plan	46.68
State Chemical Solutions	661.69
State of New Hampshire-Criminal Records	25.00
State Of NH Dept Of Labor	50.00
Sullivan Tire	2,311.81
TD Bank	158.18
Techprint Inc	4,555.15
Timothy Riel Consulting	2,000.00
TMDE Calibration Labs, Inc.	490.00
TOP COPY	296.00
Treasurer State of NH	770.20
Treasurer State of NH- Criminal Records	75.00

Treasurer, State of NH-	685.50
Treasurer, State Of NH-Fire	560.00
Treasurer, State Of NH -Vital Rec	421.00
Tri State Generator, LLC	676.45
TriTech Software Systems	100.00
Unitil	11,553.27
Vachon, Clukay & Co, PC	14,750.00
Verizon Wireless	1,511.63
W. D. Perkins	2,355.00
Waste Management of Turnkey Landfill	42,528.79
WB Mason	3,258.35
WB Mason-PD	332.55
Wells Fargo Estate Tax Service	12.73
WEX Fleet Universal	10,403.38
Wiggin, Sarah - Reimbursement	724.49
Wiggin, Arthur Jr-reimbursement	174.24
Wiggin, Carlene-Reimbursement	273.70
Wiggin, Carlene, Tax Collector	4,041.34
William Paskowski Reimbursement	304.21
	7,673,832.02

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Salaries

Town of Kensington Employee List Ending Payroll Totals 2020

Employee	Department	Wages					
Buxton, David W	Road Manager	\$ 16,128.10					
		\$ 16,128.10					
Ahearn, Katelyn	Fire Dept	\$ 27.00					
Andrews, John	Fire Dept	\$ 2,131.50					
Beane, Stephanie	Fire Dept	\$ 994.25					
Cole, Benjamin	Fire Dept	\$ 3,819.00					
Eaton, Tiah L	Fire Dept	\$ 2,142.00					
Farley, James	Fire Dept	\$ 2,194.50					
Garrant, Alexis Ann	Fire Dept	\$ 199.50					
Greene, Jason E	Fire Dept	\$ 3,490.50					
Kimball, Mark S	Fire Dept	\$ 4,185.00					
Lawson, Michael J Jr.	Fire Dept	\$ 841.50					
Lawson, Michael J Sr.	Fire Dept	\$ 2,970.00					
Lebel, John R	Fire Dept	\$ 2,831.75					
MacDougall, Scott H	Fire Dept	\$ 4,602.75					
McCarthy, Scott	Fire Dept	\$ 1,250.50					
McGee, Scott	Fire Dept	\$ 676.50					
Poder, Jeremy	Fire Dept	\$ 211.75					
Simmons Jr., James A	Fire Dept	\$ 976.50					
True, Jonathan	Fire Dept	\$ 23,345.28					
		\$ 56,889.78					\$ -

Town of Kensington Employee List Ending Payroll Totals 2020

Employee	Department	Wages	Retro Pay	OT	SD	Stipend	
Cain, Scott	Chief Police Dept	\$ 80,986.50	\$ 954.80		\$ 20,499.74	\$ 2,485.71	\$ 104,926.75
Felch, Chester	Patrol Officer	\$ 1,985.46		\$ 148.52	\$ 22,692.50		\$ 24,826.48
Frost, Donald	Patrol Officer	\$ 527.06	\$ -				\$ 527.06
Gorski, Dennis	Corporal	\$ 19,912.50			2700	\$ 1,242.86	\$ 23,855.36
Hart, William	Prosecutor	\$ 16,205.81					\$ 16,205.81
Heywood, Jerrald A	Sergeant	\$ 68,821.90	\$ 1,205.73	\$ 6,393.96	\$ 6,485.00	\$ 2,485.71	\$ 85,392.30
Maguire, Christopher	Patrol Officer	\$ 1,512.00	\$ -		\$ 5,330.00		\$ 6,842.00
Newman, Andrew	Patrol Officer	\$ 2,210.00			\$ 650.00		\$ 2,860.00
Paskowski, William	Patrol Officer	\$ 40,678.44		\$ 2,887.83	\$ 11,730.00	\$ 2,485.71	\$ 57,781.98
Sielicki, Michael J	Patrol Officer	\$ 300.00			\$ 1,080.00		\$ 1,380.00
Von Haden, Brad	Patrol Officer	\$ 60,277.14	\$ -	\$ 4,781.29	\$ 8,072.50	\$ 2,485.71	\$ 75,616.64
Wlasuk, Sean	Patrol Officer	\$ 55,503.16	\$ 458.01	\$ 4,561.88	\$ 12,027.50	\$ 2,485.71	\$ 75,036.26
		\$ 348,919.97	\$ 2,618.54	\$ 18,773.48	\$ 91,267.24	\$ 13,671.41	\$ 475,250.64
					Paid by Vendor	Paid by State	
Belisle, Sara	Treasurer	\$ 1,000.00					
Beers-Witherell, Carol	Town Clerk	\$ 12,955.90					
Buxton, Linda	Office Staff	\$ 12,560.85					
Capozzi-Gorski, Toni	Admin Asst PD	\$ 50,111.72					
Felch, Kathleen	Selectmen Asst	\$ 40,838.16					
Graves, Peter	Selectmen	\$ 1,500.00					
LaLime, Chelsea	Scribe	\$ 6,141.25					
Rozier, Vanessa	BOS	\$ 1,500.00					
Pace, Joseph	BOS	\$ 1,500.00					
Schwotzer, Michael A.	Treasurer	\$ 100.00					
Singer, Karl	Health Officer	\$ 150.00					
Wiggin, Carlene	Tax Collector	\$ 18,311.75					
Wiggin, Sarah J	Deputy Town Clerk/office	\$ 36,952.46					
		\$ 183,622.09					

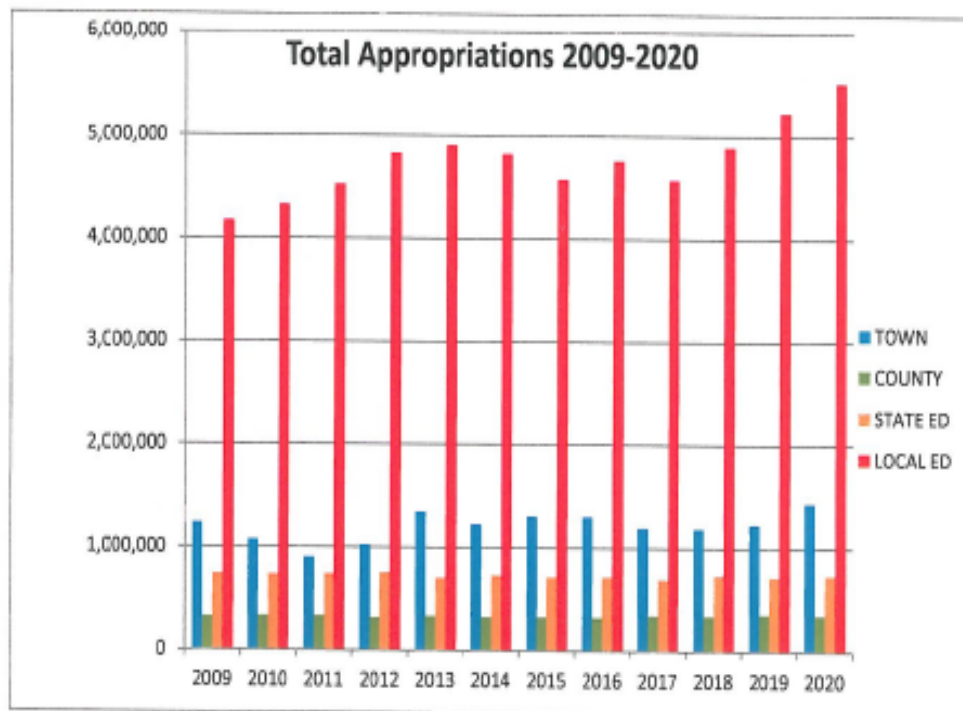
2020 ANNUAL TOWN REPORT

Town of Kensington Employee List Ending Payroll Totals 2020

<u>Employee</u>	<u>Department</u>	<u>Wages</u>				
Wiggin, Arthur	Janitor	\$ 9,725.00				
Bannister, Catherine	Camp Director	\$ 1,089.00				
Kirby Macek, Jennifer	Camp Coordinator	\$ 2,440.00				
		\$ 3,529.00				
Giroux, Norman	Building Inspector	\$ 15,000.18				
Bisbee- Berardino, Kristin	Librarian	\$ 11,616.68				
DeLotto, Dana	Librarian	\$ 15,046.34				
Donovan, Molly	Librarian	\$ 3,058.05				
Gilbert, Susan L	Librarian	\$ 41,561.19				
Hunt Bracket, Jane	Librarian	\$ 3,580.28				
		\$ 74,862.54				
Leonard, Jennifer	Emergency Management	\$ 125.00				
Noyes, Juli	Animal Control	\$ 1,054.00				
Noyes, Seth	Deputy Animal Control	\$ 174.00				
		\$ 1,228.00			FD	

2020 ANNUAL TOWN REPORT

Tax Rates



APPROPRIATION	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
TOWN	1,230,161	1,073,017	903,091	1,024,882	1,345,627	1,220,228	1,289,106	1,296,431	1,192,911	1,184,268	1,228,175	1,436,532
COUNTY	317,131	326,531	327,942	311,290	325,139	321,702	322,803	314,609	339,420	336,918	353,177	346,827
STATE ED	733,502	729,169	736,691	747,405	698,722	724,520	713,714	712,217	687,335	728,399	712,363	732,541
LOCAL ED	4,173,286	4,323,530	4,520,453	4,833,974	4,906,014	4,825,975	4,572,236	4,762,265	4,568,664	4,895,986	5,230,924	5,516,723
War Service Cr			-41,800	-42,800	-41,800	-43,300	-40,800	-42,095	-41,595	-36,475	-36,975	-37,475
	6,454,080	6,452,247	6,446,377	6,874,751	7,233,702	7,049,125	6,866,859	7,043,427	6,746,735	7,109,094	7,487,664	7,995,148
TAX RATE	\$ 18.87	\$ 18.87	\$ 18.87	\$ 20.08	\$ 24.55	\$ 23.86	\$ 23.11	\$ 23.51	\$ 22.39	\$ 18.55	\$ 19.46	\$ 20.55

Tax Collector's Report

TAX COLLECTOR'S REPORT
CARLENE WIGGIN
Summary of Tax Accounts
Fiscal Year Ended December 31, 2020

	DR.	Levies of
	<u>2020</u>	<u>2019</u>
Uncollected Taxes – Beg. Fiscal Year		
Property Taxes		218,336.73
Taxes Committed This Year		
Property Taxes	7,994,693.00	
Land Use Change Tax	580.00	
Excavation Tax	262.08	
Yield Tax	1,514.26	
Overpayments		
Credits Refunded	2,088.26	
Interest Collected on Delinquent Taxes		
All taxes	2,368.36	6,035.66
TOTAL DEBITS	\$8,001,505.96	\$224,372.39
	CR.	
	<u>2020</u>	<u>2019</u>
Remitted to Treasurer		
Property Taxes	7,736,845.15	158,676.42
Land Use Change Tax	.00	
Yield Tax	1,514.26	
Excavation Tax	262.08	
Interest	2,368.36	5,337.16
Penalties		698.50
Converted to Liens (Principal only)		59,592.31
Abatements Granted		
Property Taxes	4,765.50	68.00
Current Levy Deeded	2.00	
Uncollected Taxes End of Year		
Property Taxes	255,168.61	
Land Use Change Tax	580.00	
TOTAL CREDITS	\$8,001,505.96	\$224,372.39

2020 ANNUAL TOWN REPORT

Summary of Tax Lien Accounts

Fiscal Year Ended December 31, 2020

	DR.		
	<u>2019</u>	Levies of <u>2018</u>	<u>2017+</u>
Unredeemed Liens Beginning of The Fiscal Year		30,050.72	15,971.73
Liens Executed	62,405.47		
Interest/Costs Collected	1,932.97	7,027.91	4,214.59
TOTAL DEBITS	\$64,338.44	\$37,078.63	\$20,186.32
	CR.		
Remittance to Treasurer			
Redemptions	40,149.62	21,538.48	15,919.97
Interest/Costs	1,932.97	7,027.91	4,214.59
Liens Deeded to Municipality	53.20	52.01	51.76
Unredeemed Liens End of Year	22,202.65	8,460.23	
TOTAL CREDITS	\$64,338.44	\$37,078.63	\$20,186.32

Town Clerk's Report

Thank you for your patience with the challenges and transitions that the year 2020 presented.

AUTOMOBILE REGISTRATIONS	\$ 577,638.00
DECALS	\$ 9,973.00
TITLES	\$ 1,024.00
VITAL RECORD COPIES	\$ 533.00
MARRIAGE LICENSES	\$ 250.00
VOTER CHECKLISTS	\$ 300.00
DOG LICENSES	\$ 3,715.60
ANIMAL VIOLATIONS, FINES & PENALTIES	\$ 1,839.00
UCC	\$ 510.00
MOTOR VEHICLE OVERPAYMENTS	\$ 292.00
BAD CHECK FEES.....	\$ 125.00
WETLAND PERMITS	\$ 0
POLE LICENSES	\$ 0
<hr/>	
TOTAL TO TOWN TREASURER	\$ 596,199.60

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

Licensing fees are as follows:

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

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

2020 ANNUAL TOWN REPORT

Vital Statistics for 2020

1/11/2021

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

Page 1 of 1

RESIDENT BIRTH REPORT

01/01/2020-12/31/2020

--KENSINGTON--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
HALLETT, JOHN ROWAN	03/13/2020	EXETER, NH	HALLETT, JOHN	ISOLA, EVA
ALMON, EMILY MARIE	04/08/2020	EXETER, NH	ALMON, PATRICK	ALMON, CASSANDRALEE
DESCHAMBEAULT, ETHAN PHILLIP	06/30/2020	DOVER, NH	DESCHAMBEAULT II, MICHAEL	DESCHAMBEAULT, ASHLEY
SCHMIDT, BOWEN GEORGE	10/01/2020	EXETER, NH	SCHMIDT, MARC	SCHMIDT, STEFANIE

Total number of records 4

1/11/2021

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

Page 1 of 1

RESIDENT MARRIAGE REPORT

01/01/2020 - 12/31/2020

-- KENSINGTON --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
KILEY, BELLE M KENSINGTON, NH	WALDRON, KELLER M KENSINGTON, NH	EXETER	KENSINGTON	02/14/2020
TANNER, JULIE D KENSINGTON, NH	WADLEIGH, ADAM R KENSINGTON, NH	EAST KINGSTON	EXETER	06/13/2020
PIETRANTONIO III, ANTONIO F KENSINGTON, NH	RUSS, KIMBERLY A HAMPTON, NH	HAMPTON	KENSINGTON	08/08/2020
HART, RYAN R KENSINGTON, NH	WEBBER, JACLYN M KENSINGTON, NH	KENSINGTON	HAMPTON FALLS	10/01/2020
LAWRENCE, MARTIN F CHELMSFORD, MA	FELCH, SAMANTHA P KENSINGTON, NH	KENSINGTON	DOVER	10/10/2020
LAMPMAN, RALPH A KENSINGTON, NH	ROY-DWELLEY, CATHLEEN M KENSINGTON, NH	KENSINGTON	RYE	11/20/2020

Total number of records 6

01/11/2021



DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

Page 1 of 1

RESIDENT DEATH REPORT

01/01/2020 - 12/31/2020

--KENSINGTON, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
SMART, ROBERT ILAN	01/05/2020	KENSINGTON	SMART, ILAN	ALLEN, MINNIE	N
EATON, EDWARD HAYDEN	01/16/2020	KENSINGTON	EATON JR, JOHN	GOODING, MARIE	N
VAN DE VELDE, VERONICA	01/17/2020	BRENTWOOD	SCHEFFERLIE, ANDRIES	BAKKER, ELIZABETH	N
EATON, MARIE HELEN	02/12/2020	KENSINGTON	EASSON, GERALD	NICHOLS, MARIE	N
BUXTON, RICHARD EARL	02/27/2020	BRENTWOOD	BUXTON, HORACE	MCNEILL, FRANCES	N
KIMBALL, PAUL WOODMAN	05/24/2020	TILTON	KIMBALL, FRANK	PAGE, MARION	Y
ANDREWS, ROBERT SYLVESTER	05/31/2020	KENSINGTON	ANDREWS, SYLVESTER	RANTA, FANNIE	Y
OHLSON, ALTHEA D	05/31/2020	MILAN	COURCHAIINE, HENRY	SPELLMAN, DOROTHY	N
FALCONER, JAMES CHASE	06/12/2020	EXETER	FALCONER, JAMES	CHASE, LUCINDA	Y
LYMAN, DAVID O	06/23/2020	EXETER	LYMAN, HAROLD	BRENZ, SARAH	Y
DAUPHINAIS, WILLIAM N	07/13/2020	KENSINGTON	DAUPHINAIS, JOSEPH	BUTLAND, LINA	N
LOCKHART, DONALD B	07/16/2020	KENSINGTON	LOCKHART, WALLACE	KNAPP, DOROTHY	Y
MILLER, JAMIE LEE	12/17/2020	MANCHESTER	MILLER, CHARLES	MOLTMANN, COLLEEN	N
SCHREMPF, BROWNELL BURTON	12/22/2020	EXETER	UNKNOWN, UNKNOWN	SCHREMPF, ELIZABETH	Y

Total number of records 14

Police Department Report



Scott D. Cain
Chief of Police

Kensington Police Department



95 Amesbury Road
Kensington, NH 03833

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

The year 2020 came with complex challenges that made everyday life more difficult. The coronavirus (Covid-19) pandemic created both a public health crisis and an economic crisis that has disrupted many lives. During the first three months of this pandemic the Kensington Police closed its lobby to the public. The officers were challenged with having minimal interactions with the public with limited personal protective equipment due to a nationwide shortage. The Kensington Police wants to thank Kensington Fire Chief Jon True and the KFD personnel for their help with providing personal protective equipment to keep our officers safe and healthy. By the end of March, virtually all postsecondary education had moved online. The SAU 16 classes were held virtually, lectures were delivered over video, and commencements were cancelled, delayed or conducted remotely. In May 2020 George Floyd died after being arrested by police outside a shop in Minneapolis, Minnesota. This terrible event sparked disturbing acts of violence that triggered many emotions and actions that included lawful protests, and lawless riots. The Kensington Police has worked hard over the years at building a trusting relationship with the Kensington community, with people of all races and ethnicities and we will continue to do so. The Kensington Police immediately took action with training our officers on, duty to intervene, de-escalation, bias and diversity training. We have had WatchGuard in-car cameras and WatchGuard Vista Body cameras in use since 2016. We purchased an upgraded cloud server system that allows all the videos recorded to be stored and accessed for up to two (2) years. Having this system will protect the Town of Kensington, its officers, and community from unnecessary acts of violence.

In 2020 the Kensington Police Department responded to 5686 calls for service. Property crimes, drug investigations and drug related arrests had a significant increase. We continue to receive an abundance of reports regarding various scams, identity, bank account and credit card fraud. If you receive any suspicious calls, emails or correspondence and you are unsure of the legitimacy please feel free to contact the Police Department for assistance, we can direct you on being financially safe. Stay at home orders in place for non-essential businesses has led to many people being unemployed and dealing with economic strain, students not attending school, an increase of alcohol and drug abuse, depression, domestic violence and

pg. 1



Kensington Police Department



juvenile offenses. Our police officers work hard to recognize some harmful repercussions commonly associated with substance abuse and depression. Early identification of the problem and early intervention are essential.

The Kensington Police Department gladly welcomed Officer William (Billy) Paskowski as our newest full-time officer. Officer Paskowski's law enforcement experience makes him another asset to the Kensington Police Department. Officer Paskowski worked three (3) years at the Raymond Police Department as a full-time patrolman.

This year we added two (2) more vehicles to the police fleet. A 2021 all-wheel drive Dodge Charger and Dodge Durango. A Highway Safety Grant was granted to add newer updated tablets and printers for the E-ticket and E-crash communication tool inside the new fleet vehicles.

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

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

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

Chief Scott Cain

2020 Police Department Statistics

			2016	2017	2018	2019	2020
Calls For Service			5928	5017	6677	7168	5686
911 Hang-up			19	6	11	7	29
ACO			70	66	70	54	74
Alarms			115	90	74	80	63
Alcohol - Minors			7	8	1	5	8
Alcohol - Open Container			3	1	1	8	17
Arrests			168	80	101	125	139
Assist Other Agency			308	246	235	51	38
House/Business Checks			1721	1918	2676	2664	1946
Burglaries			2	1	0	1	1
Civil Issues			4	10	1	40	35
Criminal Mischief			6	1	0	1	5
Criminal Threatening			2	4	3	0	1
Criminal Trespass			4	1	3	3	6
Death Investigations			0	1	0	0	0
Disobeying A Police Officer			6	3	0	1	1
Disturbances			6	7	2	3	4
Disabled M/V			25	26	30	38	48
Domestics			11	16	19	15	14
DWI			11	1	4	4	14
Driving After Suspension			33	18	24	40	61
Drug Arrests			36	14	9	18	36
Harassment			1	11	3	1	1
Identity Theft						17	12
Incident Reports			96	70	62	66	87
Juvenile Issues			8	5	2	5	20
Medical Aid/KFD			118	118	98	131	112
Missing Persons			1	1	0	3	5
M/V Accidents			62	69	70	41	28
M/V Summonses			388	339	397	520	884
M/V Warnings			1742	1226	1583	2030	1210
M/V Complaints			9	8	9	15	17
OHRV Incidents			0	0	1	1	0
Paperwork Service			60	44	82	31	29
Protective Custody			16	11	12	8	12
Public Assists			150	115	197	228	118
Resisting Arrest			2	0	0	2	0
Road Hazards			35	55	80	73	55
Sexual Assaults			1	1	0	2	1
Simple Assaults			5	10	1	7	6
Suspicious Activity			22	11	18	16	13
Suspicious Persons			10	9	4	7	10
Suspicious Vehicles			50	34	47	51	44
Theft			7	3	4	6	14
Vandalism							10
VIN Verifications			28	23	19	14	41
Welfare Checks			19	22	23	16	20

Fire Department Report



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



REPORT OF KENSINGTON FIRE RESCUE

As we began 2020, we learned of a virus that was beginning to take hold in the world and NH. Information was spotty at first and with the shutdown of almost everything, we had to modify operations quickly. Crash courses in video conferencing, remote training, COVID response protocols, treatment, decontamination procedures and personal protective clothing were all required to be learned and implemented quickly. As the year progressed, we watched the numbers in surrounding communities go up while we held one of the lowest infection rates in Rockingham county. We were able to meet in person (within guidelines) and managed to get a few projects done before the second wave hit. KFR members helped with voting in four elections this year, including cleaning and decontaminating booths each time they were used. We worked together with Town agencies to keep people safe and healthy while maintaining our responses to those who needed medical care or fire responses both in Kensington and neighboring towns. We tested hydrants, practiced rescue techniques, and learned more EMS skills.

As the second wave took hold and the infection rate began to increase, we returned to remote learning. Under a program managed by NH Fire Standards Training and EMS, we were able to obtain rapid tests for our first responders that are being done weekly ensuring safety when we respond to help you. We will be working with the Seacoast Public Health Network and local/state facilities to provide support and help disseminate the vaccine to the public as quickly as possible.

There were some promotions throughout the year. In June Jason Greene was promoted to Deputy Fire Chief, Scott MacDougall to Captain, and John Lebel to Lieutenant. These members show their leadership on each response and will help to guide this department into the future.

Sadly, some projects did not get completed due to COVID and budget limitations. We were unable to get ½ of our roof fixed and while we had hoped to put it off for another year, it has begun to leak in multiple places so we will affect repairs in the spring. Despite our best attempts, we were not awarded federal grants for new mobile and portable radios and for firefighting protective gear. We will be applying again for a radio grant, and have begun a purchase program for new gear to replace our sets that are expiring (most are ten years old, or older).

Thank you to all the Town departments and boards, surrounding communities and state agencies that have helped us during the past year. A special thanks to the community for your continued support, please know we are here for you!

Jonathan True
Fire Chief

Emergency Management Report



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

REPORT OF KENSINGTON EMERGENCY MANGEMENT

Kensington Emergency Management was extremely busy this year. EM took a lead role in gathering information on the pandemic and getting it out to Town boards, agencies, and the public. We worked with multiple departments, coordinating our COVID response in concert with the State of NH. We also took the lead in obtaining large amounts of PPE, cleaning supplies and decontamination kits for the Town Hall, Police Department, Fire Department, School and Library, and assisted in planning for major events like our multiple elections in 2020.

Early on, a few Kensington residents offered to get groceries and other things for towns people, in an effort led by KES School Board member and local leader, Jenny Leonard. Deputy Director Ben Cole and I saw an opportunity to help the Town by developing this into a centralized service, so Jenny Leonard and our EM team worked together to create Kensington Helpers. The Kensington Congregational Church offered to manage the funding associated with getting groceries and other items for people in isolation, and we crafted policies to ensure public safety while getting and receiving groceries, supplies and other essentials. The Fire Department chipped in, picking up prescriptions for people who are unable to get them. To date, Kensington Helpers have done over 100 hours of community service! We hope to continue this service into the future, and possibly to develop the organization into a Citizens Emergency Response Team (CERT). **If you want to join Kensington Helpers or need their services, please call 603-772-1047 (EM business line). Someone will call you back within 24 hours.**

Kensington Emergency Management also obtained roughly \$85,000 in grants to offset the costs of purchasing needed equipment, services, and supplies. The Selectmen decided early in the pandemic to use the EM budget/account for COVID items, so you can see what was spent on dealing with the pandemic. Thanks to a lot of hard work and careful spending, grant revenues nearly cover our expenditures.

We had a Seabrook Station drill and passed with no negative comments, despite the pandemic. We also updated our town-wide Hazardous Mitigation Plan (HMP), which is used as a guideline to mitigate potential events in town and allows us to apply for federal funding to help pay for some programs, and it is available online for review. With this in place, we are now updating our local Emergency Operations Plan (LEOP) and our Seabrook Station Nuclear Response Plan. Development of both plans was financed with 50/50 matching grants from NH Homeland Security and Emergency Management.

As COVID continues to rage into our community, we will continue to coordinate with the FD, PD, Health Board and state agencies to assist and manage COVID testing and vaccine administration. Kensington Emergency Management would like to thank all Town boards, departments and the public for their continued cooperation throughout this difficult year.

Please continue to wear a mask, follow social separation guidelines, wash your hands, test for COVID if you can and get both a flu and COVID vaccine!!

Jonathan True
Kensington Emergency Management

Library Report

2020 Annual Report for Kensington Public Library

2020 started out with strong circulation and visitation statistics. We were looking forward to celebrating the Library's 125th anniversary with a whole year of activities planned. Thankfully, we were able to host two author events before we had to close on March 17 due to the Covid 19 Pandemic. The staff was quickly able to switch to working remotely; we purchased laptops for each one and we were busy at home writing pandemic and re-opening policies, signing up dozens of new cardholders, guiding patrons to digital materials, doing virtual story times and cleaning up inter-library loan records. To expand our collection of digital materials, we acquired another platform, Hoopla, for e-books, audiobooks, television, movies, and music. The word of the year became "zoom" for knitting club, staff, trustee and New Hampshire directors' meetings. The children's librarian did "virtual" story times which were available to view on our website. We started sending out weekly e-newsletters to the over 300 patrons who subscribe notifying them of events, new books and services (and continue to do so.)

With the Summer reading program becoming virtual as well, we were able to enroll almost 70 children through the app, READsquared, so they could record their reading times online. In addition, over 50 children took home the traditional paper logs. Our children's librarian had weekly activities for children including story walks throughout the town trails, scavenger hunts and craft activities. At the end of the summer reading program, we hosted an outdoor movie in the school parking lot.

In early June we started receiving returns and offering "curbside" service. We purchased an outdoor tent for book pick-up by patrons who requested books either by email or phone. When fall arrived, we transported the materials to the inside front door vestibule. We started taking in-person appointments in the late summer and fall but, due to the rise in cases in town, we returned to curbside service only before Thanksgiving.

We want to take this opportunity to thank Jon True for his help and assistance in providing both necessary supplies and guidance. We also want to thank our patrons for their patience and understanding as we adapted to the "new normal" of Library service.

We appreciate the continuing generosity of Alan Lewis who gifted us beautiful leather couches and chairs for the Sawyer Room this year.

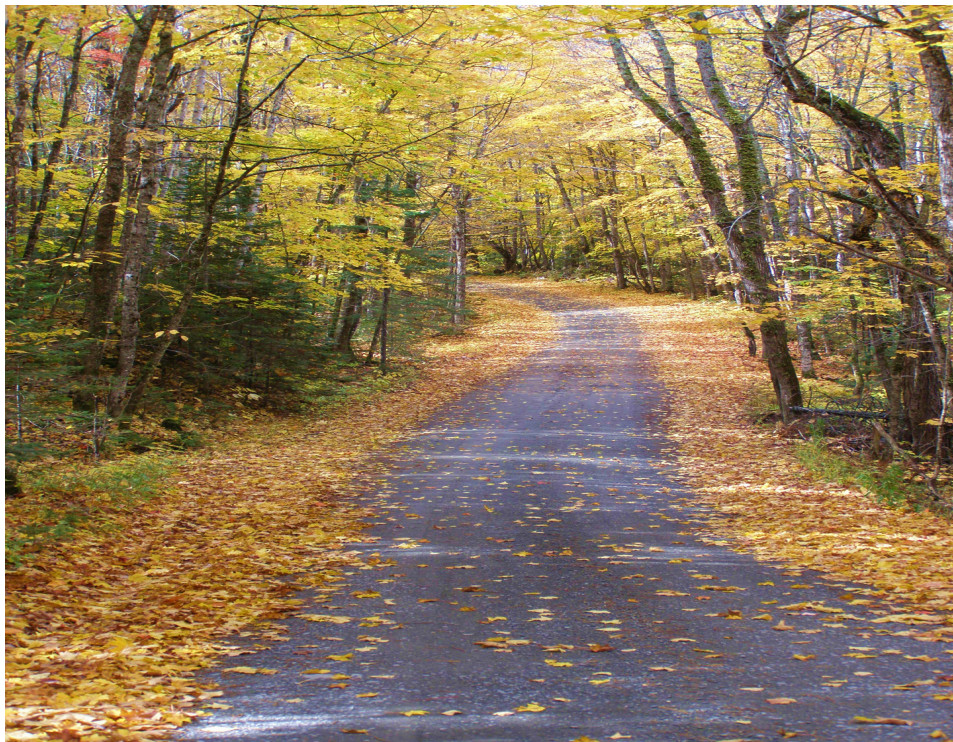
We look forward to the day when we can welcome Kensington residents back into the Library!

Road Manager Report

2020 started off very nice weather wise. As we rolled into spring, we started with a tree removal contract with Seacoast Tree Care. Following that Road Reconstruction was started with a contract using Bell & Flynn. Sand and salt contracts were completed through Morton Salt and Plourde Sand and Gravel. Roadside mowing was completed through the contract awarded to Sewall Enterprises. To make plowing contracts run more efficiently, we signed a plowing contract for the roads with B & S Disposal for a three-year term and a contract with Matrix Paving and Excavation for town parking lots and buildings for three years.

Respectfully submitted,

Dave Buxton



Trustees of the Trust Funds Report

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

Fiscal Year 2020

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

The Town of Kensington Capital Reserve Funds and Common Trust Funds were invested on behalf of the Town by Three Bearings Fiduciary Advisors based on the Trustee of the Trust Funds Investment Policy. During the year ended December 31, 2020, the market value of the Funds increased by \$78,865.12 compared to the balance at December 31, 2019 and now has a market value of \$501,525.94.

During the year there were additions to the Highfield Farm Trust, Perpetual Care Cemetery Fund, as well as income earned and remitted to the John W. & Jesse E. York Scholarship Fund from monies held by Cambridge Trust. Additions were made to several Expendable Reserve Funds Delineated below.

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

The following schedules reflect the calendar year Summary of Activity, and the December 31, 2020 Report of Trust and Capital Reserve Funds prepared by Three Bearings.

Respectively Submitted:

Trustee of the Trust Funds:

Kenneth Leonard, Chair

Chris Mertinooke

Shawn Smith

2020 ANNUAL TOWN REPORT

During Fiscal Year 2020 the Trust Funds Incurred the Following Activity
(not including interest, Gains)

Additions and New Funds:

Perpetual Care	\$ 250.00	
Highfield Farm Trust	\$ 3,085.21	
School Board for Building Repairs and Maintenance	\$ 25,000.00	
School Board for Special Education	\$ 25,000.00	
Revaluation Fund	\$ 6,300.00	
John W. & Jesse E. York Scholarship	\$ 4,000.73	
		<u>\$ 63,635.94</u>

Disbursements:

Highland Farm Trust		
John W. & Jesse E. York Scholarship	\$ 4,500.00	
Bessie B. & Faith N. York Scholarship	\$ 6,000.00	
Highland Farm Trust	\$ 359.25	
		<u>\$ 10,859.25</u>

2020 ANNUAL TOWN REPORT

Town Of Kensington Report of the Trustees of Trust Funds For the Calendar Year Ending December 31, 2020

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL	Ending Market Value
				Balance Beginning of Year	Additions- Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Principal & Income	
CEMETERY											
1912	Perpetual Care	Cemetery Misc	Common TF	28,202.52	-342.58	27,859.94	25,454.93	1,636.40	0.00	27,091.33	61,566.21
1944	Perpetual Care & For the Good of the Cemetery	Cemetery Misc	Common TF	12,767.14	-273.24	12,493.90	11,926.60	752.02	0.00	12,678.62	28,202.75
	Total Cemetery			40,969.66	-615.82	40,353.84	37,381.53	2,388.42	0.00	39,769.95	89,768.96
GENERAL TRUSTS											
1998	Higfield Farm Trust	Maintenance	Common TF	11,970.84	2,949.92	14,920.76	1,375.31	426.21	356.25	1,442.27	16,332.80
	Total General Trusts			11,970.84	2,949.92	14,920.76	1,375.31	426.21	356.25	1,442.27	16,332.80
KENSINGTON SCHOOL DISTRICT											
1992	Educational Trust	Grants	Common TF	8,387.63	-118.17	8,278.46	2,280.21	325.21	0.00	2,605.42	12,195.19
2007	John W. & Jessie E. York Scholarship Trust	Scholarships	Common TF	0.00	0.00	0.00	5,812.36	4,206.11	4,626.51	5,391.96	6,041.04
2014	Bessie B. York & Faith N. York Educational Fund	Scholarships	Common TF	210,284.64	-2,400.71	208,463.93	7,715.26	6,526.98	6,000.00	8,242.24	242,793.13
	Total Kensington School District			219,282.27	-2,518.88	216,743.39	15,807.83	11,058.30	10,626.51	16,238.62	261,028.36
CAPITAL RESERVE FUNDS											
1987	Highway Equipment	Equipmt Purchases	Common CRF	12,895.28	171.70	13,066.98	27,028.02	581.00	0.00	27,609.02	43,699.74
1987	Land & Buildings	Acquisition	Common CRF	6,965.56	44.06	6,209.62	4,076.95	149.08	0.00	4,226.03	11,203.71
1986	Roads	Maintenance	Common CRF	1,987.64	20.34	1,907.98	2,840.48	68.84	0.00	2,909.32	5,171.85
1995	Fire Dept. Equipmt	Purchases	Common CRF	3,619.52	16.33	3,635.85	176.00	55.25	0.00	231.25	4,151.72
1997	Police Cruiser	Purchases	Common CRF	93.90	0.74	104.64	69.10	2.53	0.00	71.63	189.24
1998	Revaluation	Future Need	Common CRF	6,301.01	6,300.60	12,631.61	18.02	99.24	0.00	117.26	13,687.18
2019	Expendable Trust Funds	School District	Common CRF	0.00	50,205.78	50,205.78	0.00	391.64	0.00	391.64	54,321.38
	Total Capital Reserve Funds			30,972.91	56,789.55	87,762.46	34,208.57	1,347.58	0.00	35,556.15	132,394.82
GRAND TOTALS:				303,175.88	58,604.77	359,780.45	84,773.36	45,220.51	10,985.76	95,007.99	591,523.94

Cemetery Trustees Report

CEMETERY TRUSTEES REPORT 2020

We extend our thanks to Fred Bloomberg for serving as a trustee.

We also wish to thank K&B Landscaping for its care of both cemeteries.

The Trustees will be developing by-laws and updating procedures in the upcoming year.

We are also exploring the possibility of having a Wreaths Across America ceremony for Veterans during the Christmas Holiday.

Gravestone Service of New England assessed the need for current stone work in both cemeteries. Several are in need of straightening or individual stone repair.

The information below will soon be found on the town website.

REMINDERS

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

Christmas decorations need to be removed by April 15th and Memorial decorations by November 1.

The cemetery is closed to traffic and burials during the winter months 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

The family should contact the Town Office, or one of the Trustees.

A burial permit must be filed with the Town Clerk.

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

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

CREMATIONS:

Standard burial procedures need to be followed:

A Trustee must be notified before burial of ashes.

A burial permit must be filed with the Town Clerk.

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

WINTER BURIALS:

The cemetery will NOT be open for winter burials. An exception will be considered by the Cemetery Trustees, taking into account the ground and snow conditions. The town burial vault is available for storage until spring.

PERPETUAL CARE:

Included in the Annual Town Budget are monies to maintain both cemeteries. Currently it is not adequate to keep individual stones cleaned and in repair. Many years ago, a Perpetual Care Fund was established to help maintain the stones. The Trustees urge families who have plots, and have not donated to perpetual care, to consider contributing to this fund. The amount is \$250.00 per gravesite.

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

Respectfully submitted,
The Cemetery Trustees

Norman DeBoisbriand – 603-778-2731

Nancy Roffman – 603-772-5711

Jacquelyn Benson – 603-744-2033

Grange Hall Trustees Report

In 2020 certain Trustee actions were put on hold because of COVID. The building was not de-winterized or used in 2020. We are protecting the building by addressing a major rodent infestation identified during the annual Trustee building inspection. In addition, Trustees are working with Town officials to address items necessary to obtain a Certificate of Occupancy for 2021 and address policies and procedural changes necessary for operation during the COVID pandemic.

With preservation in mind, Trustees are pursuing estimates from vendors to address short and long term maintenance issues like roofing, heating issues and exterior wood rot. Trustees invite Kensington residents to forward ideas and suggestions for ways to expand the use of the Grange for the benefit of all.

Respectfully submitted,

Trustees of the Grange

Holly McCann
Carol Beers-Witherell
Frank Whittemore

Kensington Recreation and Social Committee Report

Kensington Recreation and Social Committee Annual Report for 2020

Due to the unfortunate circumstances of the COVID-19 pandemic, the Rec and Social Committee was forced to cancel the majority of town events that were in various stages of planning, set to occur throughout the year.

The annual Sweetheart Dance was held in February at Alnoba. The highlights of this event are always the crackling fire in the massive 12' x 16' fireplace (fun fact, the fireplace was built of New Hampshire and Maine granite), as well as the photos complete with props and lots of silly smiles, and the delicious appetizers, Flatbread Pizza, and yummy desserts.

Halloween evening saw a new tradition this year with the Pumpkin Halloween Stonewall, in front of the Congregational Church/Town Hall. This was a joint effort together with the KPD, KFD, and The Kensington Congregational Church. The stonewall was lined with glowing carved pumpkins crafted from residents of all ages, some of which were later enjoyed by some very happy and hungry farm animals in town!

We ended the year with a firework display at Sawyer Park on New Year's Eve. The turnout for this event was incredible, with families watching the event from the warmth of their cars, or safely distanced outside, and all in awe of the spectacular display over Field C.

This was a trying year for each of us, but together as a community, we are strong and determined to move forward. Our committee is excited to start discussing events once again, and we are hopeful for the opportunity to bring safe events to this community in 2021.

Proudly presented by the Kensington Recreation and Social Committee.

Elaine Bodwell

Lili Spinoso

Donna Carter

Jessica Minghella

Conservation Commission Report

Throughout 2020 the Commission met and discussed the following issues:

Hodges Conservation Land - Invasive species control was performed on Hodges by the Rockingham County Conservation District. The Commission engaged the services of a forester to supervise the limited cutting on Hodges for forest and wildlife management. It was the Commission's intent to get the invasive species under control before there would be bare ground from the forestry work.

Beavers have impacted lands throughout Kensington. The Commission discussed different methods to control beaver activity on the Hodges parcel. A beaver deceiver was installed at the wetland crossing on the north end of the property in the hopes that a bridge could be installed over wetlands to allow access. The deceiver limited activity for a period, however beaver activity has returned to the site and the Commission will be reviewing additional control methods with the town since impounded wetlands by beavers is a town wide issue.

The Trails Committee helped in posting the parcel with No Hunting signs and blazing trails at Hodges and Meeting House Hill. Skip and Cindy Heal did great work restoring the Hodges Conservation signs. The Commission is working with the Trails Committee in investigating a means of providing access from the town park to Hodges through wetlands.

Moulton Ridge Conservation Land –In 2019 the Commission investigated the legal cost to place town owned land off of Route 108 into a permanent conservation easement. In 2020 the Commission proposed a warrant article and the town voted to fund \$25,000, and an additional \$26,000 was used from the Conservation Fund to engage the South East Land Trust, (SELT) to draft the necessary easement language and survey the property. It is the hope that the legal documents will be signed by end of 2020.

The Commission addressed concerns regarding the work performed at 152 Drinkwater Road to insure that wetlands impacted would be surveyed and remediated.

Land Donated to the Town – Paul White offered to donate two parcels to the town. The town voted to accept gift of the parcels by town vote. One parcel is immediately adjacent to the Hodges Conservation Land, the other parcel is adjacent to the Great Meadows. The Commission voted to appropriate \$5,000 from the Conservation Fund for the legal cost associated with accepting the donation.

Pollinator Pathways - The Commission met with Pollinator Pathways which is a local group in Kingston organized to promote the restoring and creating of habitat for all pollinators such as bees, butterflies, bats, moths. The natural habitat attracts birds and other wild life. By limiting the mowing of lawns creating a natural meadow, planting native flowers provides food for native bees and other pollinators and by avoiding pesticides and other lawn chemicals that kill native insects.

Respectfully submitted,
Kensington Conservation Commission

Sawyer Kensington Trust Report

2020 Sawyer Kensington Trust Annual Report

2020 was a challenging year for all. The Sawyer Kensington Trustees determined early on during the pandemic that it was necessary to close the park for public use. Signs were posted that any use was undertaken at one's own risk. There were no bathrooms open and all scheduled activity throughout the spring, summer and fall was suspended.

We will work closely with the Board of Selectmen and State of New Hampshire health officials to re-open the facility when it is safe to do so.

Respectfully;

Trustees of Sawyer Kensington Trust

Bruce Cilley, Kensington Leadership Center Trust

Mike Del Sesto, Kensington Leadership Center Trust

Hez Marks-Mercadante, Town of Kensington

Donna Carter, Town of Kensington

Glenn Greenwood, Town of Kensington

Planning Board Report

2020 Planning Board Report

The Planning Board (PB) handled fourteen (14) applications in 2020. Eight applications were approved, four were withdrawn, and two were continued into 2021. The following is a breakdown of the applications by type:

- **3 Subdivision** (Buxton - approved, Batchelder - withdrawn...original Felch/Batchelder app, Felch - continued)
- **6 Boundary/Lot Line Adjustment** (Soaring Hawk - approved, Pinnacle - withdrawn, Kenerson - approved, Martell - approved, Batchelder - withdrawn...original Felch/Batchelder app - continued, Rosencrantz - approved)
- **2 Conditional Use Permit: Steep Slopes** (Batchelder - withdrawn...original Felch/Batchelder app, Felch - continued)
- **2 Conditional Use Permit: ADU** (Decaprio - approved, Artigliere - approved)
- **1 Site Plan Review: Commercial Use** (Welsh - approved)

In addition to these new applications, the PB continued to monitor compliance with conditions of approval for applications approved in 2020 and in prior years.

In order to adjudicate the volume of applications, nearly all of the PB's regular meetings on the third Tuesday at 7:00pm ran until 10:00pm. With the assistance of Town staff, the PB transitioned to the Zoom video-conferencing format relatively seamlessly. We created two subcommittees to move forward on Application Process Improvement and Growth Management planning such that a subset of committee members and Town staff could meet and attempt to move these initiatives forward between the regular monthly meetings.

The Planning Board recommended that the Town allocate \$6,000 for a Build-Out Analysis. This request was supported by the Board of Selectmen but was narrowly defeated by vote of the townspeople in March 2020. The intent of the study would be to inform the Town's growth management efforts such that growth can be fairly and effectively managed in concert with the Town's Master Plan.

It has been a busy and challenging year. We appreciate the diligent efforts of our 6 full members and 2 alternate members, the Select Board representative, the Rockingham Planning Commission Circuit Rider representative, our scribe and clerk, the other Town Boards, the Town staff and the dedicated legal and engineering professionals who help us collectively to do this job.

Respectfully Submitted,
Robert Chase
Planning Board Chairman

Zoning Board of Adjustment Report

Town of Kensington Zoning Board of Adjustment 2020 Annual Report

Members: Michael Schwotzer, Chairman; Joan Skews, Vice-Chair;
Mark Craig, Member; William Ford, Member; Janet Bunnell, Alternate;
Seats Vacant (1 Member and 2 Alternates).

Public Hearings By Month:

January: 1) Continued from December 2019 – Karen Martell, 285 North Rd requesting variance to setback requirements. **WITHDRAWN**

2) 152 Drinkwater Road, LLC, 152 Drinkwater Rd requesting an appeal from Planning Board decision. **CONTINUED**

February: 1) Wendy Osgood, 62 Osgood Rd requesting variance from setback requirements for shed to be located 10' from property line. Incomplete application. **CONTINUED**

2) Stephanie Artigliere, 48 Stumpfield Rd requesting variance from 900 square feet requirement in Accessory Dwelling Unit (ADU). Only three members present – applicant requesting a full board (5). **CONTINUED**

3) 152 Drinkwater Road, LLC, 152 Drinkwater Rd requesting an appeal from Planning Board decision. **CONTINUED**

March: 1) Stephanie Artigliere, 48 Stumpfield Rd requesting variance from 900 square feet requirement in Accessory Dwelling Unit (ADU). Only four members present – applicant requesting a full board. However the applicant presented her information. Board reviewed Variance Worksheet. Application **APPROVED** with following conditions: A) Expansion includes ONLY 2 bays of the garage and B) Must apply for conditional use permit from Planning Board.

2) Wendy Osgood, 62 Osgood Rd requesting variance from setback requirements for shed located 10' from property line. The applicant presented her information. Board reviewed Variance Worksheet. Application **APPROVED** with following conditions: A) The shed must be 10' from lot line at all times B) Building permit required.

3) 152 Drinkwater Road, LLC, 152 Drinkwater Rd requesting an appeal from Planning Board decision. **CONTINUED**

2020 ZBA Annual Report cont.

April (ZOOM): 1) 152 Drinkwater Road, LLC, 152 Drinkwater Rd requesting an appeal from Planning Board decision. **CONTINUED**

2) Discussion regarding acceptance of new applications during COVID19 restrictions. Moved and approved to suspend accepting new applications.

May (ZOOM): 1) 152 Drinkwater Road, LLC, 152 Drinkwater Rd requesting an appeal from Planning Board decision. **CONTINUED**

2020 ANNUAL TOWN REPORT

ZBA Annual Report 2020 Continued:

May (ZOOM): 1) 152 Drinkwater Road, LLC, 152 Drinkwater Rd requesting an appeal from Planning Board decision. **CONTINUED**

June (ZOOM): 1) 152 Drinkwater Road, LLC, 152 Drinkwater Rd requesting an appeal from Planning Board decision. **CONTINUED**

2) Discussion regarding accepting new applications. Will review at July meeting.

July (ZOOM): 1) 152 Drinkwater Road, LLC, 152 Drinkwater Rd requesting an appeal from Planning Board decision. **WITHDRAWN**

2) Discussion regarding accepting new applications. New applications will be accepted using ZOOM platform.

August (ZOOM): 1) Survivor Trust c/u Welsh Living Trust, 13 North Rd for a Special Exception for Business, Commercial or Industrial Venture in a Residential/Agricultural Zone. The applicant presented her information. Board reviewed Special Exception Worksheet. Application **APPROVED** allowing Journeyman Trucking, LLC to buy, repair and sell used trucks from inside an existing building with eight (8) conditions including Site Plan Review with the Planning Board.

2) Robert and Alanna Bean, 6 Hemlock Rd to locate an addition no closer than 18' from their lot line. The applicants presented their information. Board reviewed Variance Worksheet. Application **APPROVED**. A building permit is required.

* * *

Respectfully submitted: Michael Schwotzer, Chairman

Heritage Commission Report

The Town voted to establish the Heritage Commission at Town Meeting in 2018 and then in 2019 it voted to establish the Heritage Fund. The Heritage Commission has met since on the fourth Wednesday of every month at 6:15. For most of 2020, the meetings were held virtually. The full allotment of members was reached immediately, with seven regular members, four alternates, and two members representing the Selectmen and Planning Board.

Their first official act was to create a proclamation for the work of Carl Rezendes, who had died recently, for his lifetime contribution to maintaining the town buildings, cemetery, and the North School. Next, they recognized Elaine Kaczmarek for placing an easement with the New Hampshire Preservation Alliance on her houses at Prescott Corner; the land had already been protected by an easement with SELT. Recognition was also given to the four buildings in town listed on the National Register of Historic Places: the town Hall, Union Meetinghouse, library, and the North School. The Congregational Church is listed on the New Hampshire Register of Historical Places. The Heritage Commission issued a Commendation for Stewardship to the church for its recent efforts to maintain the historic building.

The Heritage Commission established its own Facebook Page and is working on getting its own website so that it can place large documents like the National Register Nominations online for everyone to read. They have submitted an article to Community News for each issue. They worked with the Recreation Committee to plan tours of historic homes for Old Home Day, but the event was cancelled due to the pandemic. Since then, the Heritage Commission has encouraged people to use the Walking Tour Brochure available electronically or at the library to learn more about the buildings in the town center while getting a little safe outdoor time. The Heritage Commission has highlighted the Town's Barn Easement Program in several publications as a way to help the owners of historic agricultural buildings abate their taxes. They have discussed working with the Planning Board to revise the Historic Resources chapter of the Master Plan. They are also keen to work with the Conservation Commission to identify farmland critical to maintaining the town's character. Recently the Commission has begun working with the selectmen to reestablish the Plan NH Charrette conversation for the Town Center. The Heritage Commission is working with the Union Meeting House Trustees to save the building and bring it back to usefulness in the town.

When they have time in the future, they would like to update the Townwide Survey of Historic Architectural Resources and do a survey of the interiors of the oldest houses to establish the work of the significant joiners who lived and worked in Kensington in the 18th century. Also, they'd like to work with the Cemetery Trustees on a project to safely clean some of the significant markers. Possibly they could also help the Trails Committee with interpretive signs for historic trails. Maybe they could establish a program for awarding historic markers/plaques to identify historic homes and sites.

Looking back to the future--there is much to look forward to in 2021!

Respectfully submitted,

Lynne Monroe, Chair
Meghan Gross
Robert Gustafson
Steven Mallory
Joni Praded

Elaine Kaczmarek
Ben Cole
Alan Tuthill
Frank Whittemore

Mike Schwotzer
Robert Solomon

2020 ANNUAL TOWN REPORT

Schedule of Town Property

Owner Index Sorted by Owner Name

Map	Lot	Sub	Owner	Parcel Location
000009	000009	000000	KENSINGTON, TOWN OF	AMESBURY REAR
000008	000016	000000	KENSINGTON, TOWN OF	AMESBURY REAR
000017	000018	000000	KENSINGTON, TOWN OF	AMESBURY REAR
000008	000021	000000	KENSINGTON SCHOOL DISTRICT	122 AMESBURY ROAD
000008	000022	000000	KENSINGTON VOLUNTEER FIRE DEPT	124 AMESBURY ROAD
000008	000023	000000	KENSINGTON, TOWN OF	126 AMESBURY ROAD
000008	000028	000000	KENSINGTON, TOWN OF	113 AMESBURY ROAD
000011	000002	000000	KENSINGTON, TOWN OF	95 AMESBURY ROAD
000011	000003	000000	KENSINGTON, TOWN OF	110 AMESBURY ROAD
000011	000034	000000	KENSINGTON, TOWN OF	63 AMESBURY ROAD
000008	000014	000000	KENSINGTON, TOWN OF	109 AMESBURY ROAD
000008	000067	000000	KENSINGTON, TOWN OF	0 AMESBURY ROAD
000017	000024	000001	KENSINGTON, TOWN OF	AMESBURY ROAD
000004	000004	000000	KENSINGTON, TOWN OF	11 BARTLETT ROAD
000010	000015	000000	KENSINGTON, TOWN OF	DEARBORN ROAD
000010	000016	000000	KENSINGTON, TOWN OF	DEARBORN ROAD
000010	000018	000000	KENSINGTON, TOWN OF	DEARBORN ROAD
000014	000017	000000	KENSINGTON, TOWN OF	GREAT MEADOWS
000014	000018	000000	KENSINGTON, TOWN OF	GREAT MEADOWS
000017	000026	000000	KENSINGTON, TOWN OF	GREAT MEADOWS
000017	000028	000000	KENSINGTON, TOWN OF	GREAT MEADOWS
000017	000034	000000	KENSINGTON, TOWN OF	GREAT MEADOWS
000011	000040	000020	KENSINGTON, TOWN OF	10 HOOSAC ROAD
000004	000044	000000	KENSINGTON, TOWN OF	37 MUDDY POND ROAD
000013	000007	000000	KENSINGTON, TOWN OF	259 N. HAVERHILL ROAD
000012	000005	000001	KENSINGTON, TOWN OF	19 OSGOOD ROAD
000012	000006	000000	KENSINGTON, TOWN OF	6 OSGOOD ROAD
000005	000012	000000	KENSINGTON, TOWN OF	211 SOUTH ROAD
000007	000019	000023	KENSINGTON, TOWN OF	STUMPFIELD REAR
000007	000020	00002A	KENSINGTON, TOWN OF	39 STUMPFIELD ROAD
000008	000028	000001	KENSINGTON, TOWN OF	12 TRUNDLE BED LANE
000008	000009	000000	KENSINGTON, TOWN OF	15 TRUNDLE BED LANE
000008	000010	000000	KENSINGTON, TOWN OF	18 TRUNDLE BED LANE

2019 Town Audit Report

TOWN OF KENSINGTON, NEW HAMPSHIRE FINANCIAL STATEMENTS December 31, 2019

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TOWN OF KENSINGTON, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2019

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Kensington, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Kensington, New Hampshire, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

2020 ANNUAL TOWN REPORT

Supplementary Information

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

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

Nelson Cluby & Company PC

Manchester, New Hampshire
October 5, 2020

Basis for Adverse Opinion on Governmental Activities

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

Adverse Opinion

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of Kensington, New Hampshire, as of December 31, 2019, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Kensington, New Hampshire, as of December 31, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town's OPEB contributions, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town's pension contributions on pages i-v and 32-38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2019

Fund Financial Statements

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

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

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

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

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

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

Notes to the Basic Financial Statements

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

Required Supplementary Information

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

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TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2019

Presented herewith please find the Management Discussion & Analysis Report for the Town of Kensington for the year ending December 31, 2019. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

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

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

Overview of the Financial Statements

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

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

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

Government-Wide Financial Statements

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

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

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

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TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2019

Government-Wide Financial Analysis

Statement of Net Position

Net position of the Town of Kensington as of December 31, 2019 and 2018 is as follows:

	Governmental Activities	
	2019	2018
Current and other assets:		
Capital assets	\$ 3,050,366	\$ 3,266,307
Other assets	1,667,628	1,414,994
Total assets	4,717,994	4,681,301
Deferred outflows of resources	163,526	187,770
Long-term and other liabilities:		
Long-term liabilities	1,265,771	1,342,811
Other liabilities	137,567	110,107
Total liabilities	1,403,338	1,452,918
Deferred inflows of resources	33,939	50,377
Net position:		
Net investment in capital assets	3,026,784	3,161,271
Restricted	128,188	126,703
Unrestricted	289,271	77,802
Total net position	\$ 3,444,243	\$ 3,365,776

Statement of Activities

Change in net position for the years ending December 31, 2019 and 2018 is as follows:

	Governmental Activities	
	2019	2018
Program revenues:		
Charges for services	\$ 209,671	\$ 138,702
Operating grants and contributions	65,252	114,941
General revenues:		
Property and other taxes	1,363,139	1,149,931
Licenses and permits	658,404	647,251
Intergovernmental revenue	126,944	108,680
Interest and investment earnings	34,599	11,881
Miscellaneous	23,907	11,738
Total revenues	2,481,916	2,183,124

TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2019

	2019	2018
Program expenses:		
General government	626,803	609,607
Public safety	829,285	708,603
Highways and streets	493,031	730,411
Sanitation	184,854	172,907
Health and welfare	27,986	28,929
Culture and recreation	229,889	260,753
Conservation	1,250	
Interest and fiscal charges	10,351	14,178
Total expenses	2,403,449	2,525,388
Excess before gain on disposal of capital assets	78,467	(342,264)
Gain on disposal of capital assets		12,000
Change in net position	78,467	(330,264)
Net position at beginning of year	3,365,776	3,696,040
Net position at end of year	\$ 3,444,243	\$ 3,365,776

Town of Kensington Activities

The Town's net position increased by \$78,467 during the current year, as result of revenues in excess of expenditures and reduction of long-term liabilities.

The General Fund shows a fund balance of \$1,138,448. This is an increase of \$350,538 from the prior year resulting from revenues in excess of expenditures and a transfer in from Ambulance Revenue Fund authorized to close out the special revenue fund at the end of 2019.

The total fund balance of \$354,986 in the nonmajor governmental funds is restricted or committed for the purposes of the individually established fund. The total fund balance in the nonmajor governmental funds as of December 31, 2019 increased by \$59,236 from the prior year.

Capital Assets

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

The Town's investment in capital assets for its governmental activities as of December 31, 2019 is \$6,058,621. However, this only includes infrastructure (roads, bridges etc.) acquired since 2004 as those capital asset types acquired prior to that date were not recorded. Accumulated depreciation amounts to \$3,008,255, leaving a net book value of \$3,050,366. This investment in capital assets includes equipment and real property. Leased vehicles and equipment before depreciation as of December 31, 2019 was \$498,865. See Note 4 to the basic financial statements for a detail of activity.

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EXHIBIT A TOWN OF KENSINGTON, NEW HAMPSHIRE Statement of Net Position December 31, 2019

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 765,577
Investments	786,768
Taxes receivable, net	70,645
Accounts receivable, net	44,637
Total Current Assets	1,667,627
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,066,679
Depreciable capital assets, net	1,983,687
Total Noncurrent Assets	3,050,366
Total Assets	4,717,993
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to OPEB	6,414
Deferred outflows related to pensions	157,112
Total Deferred Outflows of Resources	163,526
LIABILITIES	
Current Liabilities:	
Accounts payable	106,333
Accrued expenses	13,843
Deposits	15,390
Current portion of bonds payable	35,000
Current portion of capital leases payable	23,582
Total Current Liabilities	196,148
Noncurrent Liabilities:	
Bonds payable	284,597
OPEB liability	113,753
Net pension liability	808,839
Total Noncurrent Liabilities	1,207,189
Total Liabilities	1,403,337
DEFERRED INFLOWS OF RESOURCES	
Deferred outflows related to OPEB	326
Deferred outflows related to pensions	33,613
Total Deferred Inflows of Resources	33,939
NET POSITION	
Net investment in capital assets	3,026,784
Restricted	128,188
Unrestricted	289,271
Total Net Position	\$ 3,444,243

See accompanying notes to the basic financial statements

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TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2019

Long-Term Obligations

During 2019 the Town had a net decrease in general obligation bonds in governmental activities of (\$41,039), as a result of scheduled payments on existing debt and amortization of bond premium. Capital lease obligations in the governmental activities experienced a decrease of (\$81,454), as a result of scheduled payments on existing capital leases. See Note 5 to the basic financial statements for a detail of activity.

General Fund Budgetary Highlights

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

Actual revenues on the budgetary basis were greater than the budgeted amount by \$120,346. The Town brought in additional revenues over budget from licenses and permits of \$92,404, representing the largest portion of the excess revenues. This was a result of increased motor vehicle registration fees.

The Town underspent its total appropriation budget by \$49,074. Savings were realized in all departments except general government.

Economic Factors

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

In 2019 the Town made the final payment of \$19,000 from the Fire Department Trust Fund Accounts and \$41,740 from a warrant article for the 2013 HME SFO Fire Engine which was put into service in July 2013.

In 2019 the Town made the 11th year payment for the Kimball Farm Bond in the amount of \$53,664, including interest. This is a 20-year debt for the town which will make its final payment in 2028.

In 2019 there were current use tax releases totaling \$94,280. As voted in a previous year 25% of those funds will be turned over to the Conservation Commission.

Emergency Management Grants were awarded for the Seabrook Station Drill totaling \$4,250.

Highway funds from 2019 were partially used totaling \$111,166, the remaining funds will be used in 2020.

Contacting the Town of Kensington's Financial Management

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

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2020 ANNUAL TOWN REPORT

EXHIBIT C TOWN OF KENSINGTON, NEW HAMPSHIRE Balance Sheet Governmental Funds December 31, 2019

	General Fund	Ambulance Revenue Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 757,309	\$ 161,689	\$ 8,268	\$ 766,577
Investments	457,374		167,705	786,768
Taxes receivable, net	70,645			70,645
Accounts receivable, net	14,764		29,873	44,637
Due from other funds	201,941		189,392	391,333
Total Assets	1,502,033	161,689	395,238	2,058,960
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	\$ 1,502,033	\$ 161,689	\$ 395,238	\$ 2,058,960
LIABILITIES				
Accounts payable	\$ 106,333			\$ 106,333
Accrued expenses	9,997			9,997
Due to other funds	189,392	\$ 161,689	\$ 40,252	391,333
Deposits	15,390			15,390
Total Liabilities	321,112	161,689	40,252	523,053
DEFERRED INFLOWS OF RESOURCES				
Uncollected property taxes	42,473			42,473
Total Deferred Inflows of Resources	42,473	-	-	42,473
FUND BALANCES				
Nonspendable			47,510	47,510
Restricted	28,836		51,842	80,678
Committed	123,737		265,447	389,184
Assigned	66,424			66,424
Unassigned (deficit)	919,451		(9,813)	909,638
Total Fund Balances	1,138,448	-	354,986	1,493,434
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,502,033	\$ 161,689	\$ 395,238	\$ 2,058,960

EXHIBIT B TOWN OF KENSINGTON, NEW HAMPSHIRE Statement of Activities For the Year Ended December 31, 2019

	Expenditures	Charges for Services	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Functions/Programs				
Governmental Activities:				
General government	\$ 626,803	\$ 161,479	\$ 6,375	\$ (626,803)
Public safety	829,285		58,877	(661,431)
Highways and streets	493,031	9,414		(434,154)
Sanitation	184,854			(175,440)
Health and welfare	27,986	38,778		(27,986)
Culture and recreation	229,889			(191,111)
Conservation	1,250			(1,250)
Interest and fiscal charges	10,351			(10,351)
Total governmental activities	\$ 2,403,449	\$ 209,671	\$ 65,252	(2,128,526)
General Revenues:				
Property and other taxes				1,363,139
Licenses and permits				658,404
Grants and contributions:				
Municipal aid				18,851
Rooms and meals tax distribution				108,093
Interest and investment earnings				34,599
Miscellaneous				23,907
Total general revenues				2,206,993
Change in net position				78,467
Net Position at beginning of year				3,365,776
Net Position at end of year				\$ 3,444,243

See accompanying notes to the basic financial statements

See accompanying notes to the basic financial statements

2020 ANNUAL TOWN 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, 2019

	General Fund	Ambulance Revenue Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 1,361,928		\$ 23,570	\$ 1,385,498
Licenses and permits	658,404			658,404
Intergovernmental	192,196			192,196
Charges for services	10,071		199,600	209,671
Interest and investment income	17,295	\$ 3,436	13,868	34,599
Miscellaneous	23,907			23,907
Total Revenues	<u>2,263,801</u>	<u>3,436</u>	<u>237,038</u>	<u>2,504,275</u>
Expenditures:				
Current operations:				
General government	600,098			600,098
Public safety	669,080	345	127,539	796,964
Highways and streets	390,081			390,081
Sanitation	184,854			184,854
Health and welfare	27,986			27,986
Culture and recreation	154,606		50,263	204,869
Conservation	500			500
Debt service:				
Principal retirement	40,000			40,000
Interest and fiscal charges	13,665			13,665
Total Expenditures	<u>2,080,870</u>	<u>345</u>	<u>177,802</u>	<u>2,259,017</u>
Excess revenues over (under) expenditures	<u>182,931</u>	<u>3,091</u>	<u>59,236</u>	<u>245,258</u>
Other financing sources (uses):				
Transfers in	167,607			167,607
Transfers out		(167,607)		(167,607)
Total Other financing sources (uses)	<u>167,607</u>	<u>(167,607)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>350,538</u>	<u>(164,516)</u>	<u>59,236</u>	<u>245,258</u>
Fund Balances at beginning of year, as restated	<u>787,910</u>	<u>164,516</u>	<u>295,750</u>	<u>1,248,176</u>
Fund Balances at end of year	<u>\$ 1,138,448</u>	<u>\$ -</u>	<u>\$ 354,986</u>	<u>\$ 1,493,434</u>

See accompanying notes to the basic financial statements

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EXHIBIT C-1 TOWN OF KENSINGTON, NEW HAMPSHIRE Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position December 31, 2019

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 1,493,434
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	3,050,366
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	42,473
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds.	
Deferred outflows of resources related to OPEB liability	6,414
Deferred outflows of resources related to net pension liability	157,112
Deferred inflows of resources related to OPEB liability	(326)
Deferred inflows of resources related to net pension liability	(33,613)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Bonds payable	(319,597)
Capital leases payable	(23,582)
Accrued interest on long-term obligations	(5,846)
OPEB liability	(113,753)
Net pension liability	(808,839)
Net Position of Governmental Activities (Exhibit A)	<u>\$ 3,444,243</u>

See accompanying notes to the basic financial statements

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2020 ANNUAL TOWN REPORT

EXHIBIT D-1
TOWN OF KENSINGTON, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2019

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 245,258
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.	(215,941)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(22,359)
Repayment of principal on bonds and capital leases payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	121,454
Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt.	1,039
In the statement of activities, interest is accrued on outstanding bonds payable, and capital leases payable, whereas in governmental funds, an interest expenditure is reported when due.	2,275
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflect the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.	(11,475)
Net changes in OPEB	(41,784)
Net changes in pension	\$ 78,467
Change in Net Position of Governmental Activities (Exhibit B)	

See accompanying notes to the basic financial statements

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EXHIBIT E
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2019

	Private-Purpose Trust Funds	Custodial Funds
ASSETS		
Cash and cash equivalents	\$ 254,694	\$ 2,367,889
Investments		171,214
Taxes receivable		2,539,103
Total Assets	254,694	2,539,103
DEFERRED OUTFLOWS OF RESOURCES		
Total Deferred Outflows of Resources	-	-
LIABILITIES		
Due to other governments		2,539,103
Total Liabilities	-	2,539,103
DEFERRED INFLOWS OF RESOURCES		
Total Deferred Inflows of Resources	-	-
NET POSITION		
Restricted for:		
Individuals and other governments	254,694	
Total Net Position	\$ 254,694	\$ -

See accompanying notes to the basic financial statements

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EXHIBIT F
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2019

	Private-Purpose Trust Funds	Custodial Funds
ADDITIONS:		
Investment Earnings:		
Interest	\$ 11,900	\$ -
Realized gains on investments	3,441	
Net increase in the fair value of investments	19,863	
Total Investment Earnings	35,204	
Property tax collections for other governments		6,296,464
Motor vehicle fee collections for other governments		172,934
Total Additions	35,204	6,469,398
DEDUCTIONS:		
Beneficiary payments to individuals	18,114	6,296,464
Payments of property tax to other governments		172,934
Payments of motor vehicle fees to other governments		6,469,398
Total Deductions	18,114	
Change in net position	17,090	-
Net Position at beginning of year	237,604	-
Net Position at end of year	\$ 254,694	\$ -

See accompanying notes to the basic financial statements

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

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

Basis of Presentation

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

1. Government-Wide Financial Statements:

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

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

2. Fund Financial Statements:

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

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

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

Fund Accounting

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

1. Governmental Funds:

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

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

The *Ambulance Revenue Fund* represents the accumulated balances and activity of related to ambulance services performed prior to December 31, 2018. During the year ended December 31, 2019, it was determined that all remaining resources will be transferred and owed to the General Fund.

2. Fiduciary Funds:

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

Measurement Focus

1. Government-Wide Financial Statements:

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

2. Fund Financial Statements:

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

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

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

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

Basis of Accounting

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

1. Revenues – Exchange and Non-exchange Transactions:

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

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

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

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

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

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2019

2. Expenses/Expenditures:

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

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

Budgetary Data

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

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2019, the Town did not apply fund balance to reduce taxes.

Investments

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

Taxes Receivable

Taxes levied during the current year and prior and uncollected at December 31, 2019 are recorded as receivables net of reserves for estimated uncollectibles of \$22,500.

Accounts Receivable

Accounts receivable are reported at their net realizable value, which is the amount expected to be collected within the next fiscal year. The Town uses the direct write-off method for accounts receivable. For the year ended December 31, 2019, write-offs for accounts receivable totaled \$7,580.

Capital Assets

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

All capital assets, including infrastructure and intangible assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The Town maintains a capitalization threshold of \$5,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Infrastructure acquired prior to January 1, 2004 is not reported as permitted by the Governmental Accounting Standards Board.

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2019

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

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

Compensated Absences

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

Bond Premium

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

Accrued Liabilities and Long-Term Obligations

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

Postemployment Benefits Other Than Pensions (OPEB)

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

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2019

Pensions

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

Net Position

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

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

Fund Balance Policy

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

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

As of December 31, 2019 the Town has not adopted a formal fund balance policy.

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TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2019

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

Interfund Activity

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

Estimates

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

NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Other Postemployment Benefits

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

Deficit Fund Balance

At December 31, 2019, the Revolving Recreation Fund, a Nonmajor Governmental Fund, had a deficit 'Unassigned' fund balance of (\$9,813) due to program event expenditures in excess of program revenues.

NOTE 3—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2019 are classified in the accompanying financial statements as follows:

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TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2019

Statement of Net Position:	
Cash and cash equivalents	\$ 765,577
Investments	786,766
Statement of Fiduciary Net Position:	
Cash and cash equivalents	2,367,889
Investments	254,694
Total deposits and investments	<u>\$ 4,174,926</u>

Deposits and investments as of December 31, 2019 consist of the following:

Deposits with financial institutions	\$ 3,136,844
Investments	<u>1,038,082</u>
Total deposits and investments	<u>\$ 4,174,926</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 (NHDPID) an external investment pool, in accordance with New Hampshire State law. Responsibility for the investments of the Trust Funds is with the Trustees of Trust Funds. The trust funds are invested under the Prudent Man Rule per NH RSA 31:25-d. Typically, these funds have a long or perpetual time horizon. The portfolio investment objective is to provide a total return consistent with the purpose of that fund that exceeds the long-term rate of inflation.

Interest Rate Risk

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

As of December 31, 2019, the Town's trust fund investments could be broken down into the following remaining maturities:

Investment Type	Remaining Maturity (in Years)		
	Fair Value	0-1 Years	1-5 Years > 5 Years
Fixed income mutual funds	\$ 277,189	\$ -	<u>\$ 153,653</u>

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2019

Credit Risk

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

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

Investment Type	Fair Value	Rating as of Year End	
		Aaa-mf	Not Rated
Fixed income mutual funds	\$ 277,189		\$ 277,189
Equity mutual funds	141,992		141,992
Money market mutual funds	3,480		3,480
State investment pool	615,421	\$ 615,421	
	<u>\$ 1,038,082</u>	<u>\$ 615,421</u>	<u>\$ 422,661</u>

Custodial Credit Risk

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

Of the Town's deposits with financial institutions at year end, \$2,963,874 was collateralized by securities held by the bank in the bank's name.

As of December 31, 2019, Town investments in the following investment types were held by the same counterparty that was used to buy the securities:

Investment Type	Reported Amount
Fixed income mutual funds	\$ 277,189
Equity mutual funds	141,992
Money market mutual funds	3,480
	<u>\$ 422,661</u>

Fair Value Measurement of Investments

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

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

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

As of December 31, 2019, the Town's investments measured at fair value, by type, were as follows:

Investment Type	Fair Value Measurements Using:			Totals
	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs	
Fixed income mutual funds	\$ 277,189			\$ 277,189
Equity mutual funds	141,992			141,992
	<u>\$ 419,181</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 419,181</u>

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

Investment in NHPDIP

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

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

NOTE 4—CAPITAL ASSETS

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

	Balance 1/1/2019	Additions	Disposals	Balance 12/31/2019
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,066,679			\$ 1,066,679
Total capital assets not being depreciated	<u>1,066,679</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,066,679</u>
Other capital assets:				
Land improvements	263,367			263,367
Buildings and improvements	1,700,718			1,700,718
Vehicles and equipment	1,198,059	18,750	(102,545)	1,114,264
Infrastructure	1,902,843			1,902,843
Intangible assets	10,750			10,750
Total other capital assets at historical cost	<u>5,075,737</u>	<u>18,750</u>	<u>(102,545)</u>	<u>4,991,942</u>

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Less accumulated depreciation for:			
Land improvements	(152,656)	(12,718)	(165,374)
Buildings and improvements	(387,469)	(42,248)	(429,717)
Vehicles and equipment	(652,991)	(81,266)	(734,257)
Infrastructure	(1,676,901)	(97,384)	(1,774,285)
Intangible assets	(6,092)	(1,075)	(7,167)
Total accumulated depreciation	<u>(2,876,109)</u>	<u>(234,691)</u>	<u>(3,008,255)</u>
Total other capital assets, net	2,199,628	(215,941)	1,983,687
Total capital assets, net	<u>\$ 3,266,307</u>	<u>\$ (215,941)</u>	<u>\$ 3,050,366</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 26,704
Public safety	79,266
Highways and streets	102,950
Culture and recreation	25,771
	<u>\$ 234,691</u>

The balance of the assets acquired through capital leases as of December 31, 2019 is as follows:

Vehicles and equipment	\$ 498,865
Less accumulated depreciation:	
Vehicles and equipment	(192,606)
	<u>\$ 306,259</u>

NOTE 5—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2019 are as follows:

	Balance 1/1/2019	Additions	Reductions	Balance 12/31/2019	Due Within One Year
Governmental activities:					
Bonds payable	\$ 355,000		\$ (40,000)	\$ 315,000	\$ 35,000
Unamortized bond premium	5,656		(1,039)	4,597	-
Total Bonds payable	<u>360,656</u>	<u>\$ -</u>	<u>(41,039)</u>	<u>319,597</u>	<u>35,000</u>
Capital leases payable	105,036		(81,454)	23,582	23,582
	<u>\$ 465,672</u>	<u>\$ -</u>	<u>\$ (122,493)</u>	<u>\$ 343,179</u>	<u>\$ 58,582</u>

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

General Obligation Bonds

Bonds payable at December 31, 2019 is comprised of the following individual issue:

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2019

Description	Original Issue	Interest Rate	Maturity Date	Balance at 12/31/2019
2008 Conservation Bond	\$ 754,195	4.22%	August 2028	\$ 315,000
			Sub-total	315,000
			Add: Unamortized bond premium	4,597
			Total Bonds payable	\$ 319,597

Debt service requirements to retire general obligation bonds outstanding at December 31, 2019 are as follows:

Year Ending December 31,	Principal	Interest	Total
2020	\$ 35,000	\$ 13,563	\$ 48,563
2021	35,000	12,119	47,119
2022	35,000	10,675	45,675
2023	35,000	9,188	44,188
2024	35,000	7,700	42,700
2024-2028	140,000	15,619	155,619
	315,000	68,864	383,864
	4,597		4,597
Add: Unamortized bond premium	\$ 319,597	\$ 68,864	\$ 388,461

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 outstanding at December 31, 2019:

Vehicle lease, due in annual installments of \$9,895 including interest at 5.10%, through August 2020	\$ 9,415
Vehicle lease, due in annual installments of \$14,909 including interest at 5.24%, through May 2020	14,167
	<u>\$ 23,582</u>

Debt service requirements to retire the capital lease obligations outstanding at December 31, 2019 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2020	\$ 23,582	\$ 1,222	\$ 24,804

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2019

NOTE 6—OTHER POSTEMPLOYMENT BENEFITS

Plan Description

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

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

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

Benefits Provided

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

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

Funding Policy

Per RSA-100-A:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rate for the covered payroll of police officers was 4.10% through June 30, 2019, and 3.66% thereafter. Contributions to the OPEB plan for the Town were \$11,166 for the year ended December 31, 2019. Employees are not required to contribute to the OPEB plan.

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2019

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

At December 31, 2019, the Town reported a liability of \$113,753 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuations from June 30, 2018. The Town's proportion of the net OPEB liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2019, the Town's proportion was approximately 0.0259 percent, which was an increase of 0.0013 percentage points from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the Town recognized OPEB expense of \$22,641. At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience		\$ 198
Net difference between projected and actual earnings on OPEB plan investments		128
Changes in proportion and differences between Town contributions and proportionate share of contributions	\$ 675	
Town contributions subsequent to the measurement date	5,739	
Totals	\$ 6,414	\$ 326

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$6,088. The Town reported \$5,739 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

June 30,	
2020	\$ 392
2021	(85)
2022	9
2023	33
	<u>\$ 349</u>

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2019

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Wage inflation	3.25% (3.00% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Fixed income	25%	1.12-2.46%
Alternative investments	15%	4.86-7.90%
Real estate	10%	3.00%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2019 was 7.25%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

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

The following presents the Town's proportionate share of the net OPEB liability calculated using the discount rate of 7.25 percent, as well as what the Town's proportionate share of the net OPEB liability

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net OPEB liability	\$ 123,382	\$ 113,753	\$ 105,386

NOTE 7—DEFINED BENEFIT PENSION PLAN

Plan Description

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

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

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

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

Benefits Provided

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

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

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

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Years of Creditable Services as of	Minimum Age	Minimum Service	Benefit Multiplier
January 1, 2012	46	21	2.4%
At least 3 but less than 10 years	47	22	2.3%
At least 6 but less than 8 years	48	23	2.2%
At least 4 but less than 6 years	49	24	2.1%
Less than 4 years			

Funding Policy

Covered police officers are required to contribute 11.55% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rate for the covered payroll of police officers was 25.33% through June 30, 2019, and 24.77% thereafter. The Town contributes 100% of the employer cost.

Per RSA 100-A:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ended December 31, 2019 were \$72,370.

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

At December 31, 2019, the Town reported a liability of \$808,839 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2018. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2019, the Town's proportion was approximately 0.0168 percent, which was an increase of 0.0009 percentage points from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the Town recognized pension expense of \$114,155. At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2019

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,472	\$ 17,392
Changes of assumptions	29,021	
Net difference between projected and actual earnings on pension plan investments		6,607
Changes in proportion and differences between Town contributions and proportionate share of contributions	84,777	9,614
Town contributions subsequent to the measurement date	38,842	
Totals	<u>\$ 157,112</u>	<u>\$ 33,613</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as an increase to unrestricted net position in the amount of \$123,499. The Town reported \$38,842 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense for the measurement periods as follows:

June 30,	
2020	\$ 45,596
2021	9,616
2022	20,506
2023	8,939
	<u>\$ 84,657</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, using the following actuarial assumptions.

Inflation	2.50%
Wage inflation	3.25% (3.00% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	7.25%, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2019

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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

Asset Class	Target Allocation	Expected Real Rate of Return	Weighted Average Long-Term
Domestic equity	30%	4.25-4.50%	
International equity	20%	4.50-6.00%	
Fixed income	25%	1.12-2.46%	
Alternative investments	15%	4.86-7.90%	
Real estate	10%	3.00%	
Total	<u>100%</u>		

Discount Rate

The discount rate used to measure the collective pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

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

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Town's proportionate share of the net pension liability	\$ 1,083,068	\$ 808,839	\$ 582,190

**TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019**

NOTE 8—RESTRICTED NET POSITION

Net position is restricted for specific purposes at December 31, 2019 as follows:

Permanent Funds - Principal	\$ 47,510
Permanent Funds - Income	37,382
Library operations	21,123
Highfield Farm Maintenance	14,460
Kensington Place	7,713
	<u>\$ 128,188</u>

NOTE 9—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2019 are as follows:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances			
Nonspendable:			
Permanent Funds - Principal	\$ 47,510	\$ 47,510	\$ 47,510
Restricted for:			
Kensington place	\$ 7,713		7,713
Permanent Funds - Income		37,382	37,382
Highfield farm maintenance		14,460	14,460
Library operations	21,123		21,123
Committed for:			
Continuing appropriations	53,974		53,974
Expendable trusts	68,615		68,615
Recreation	1,148		1,148
Police special details		38,712	38,712
Conservation commission		69,456	69,456
EMS revolving		157,279	157,279
Assigned for:			
Encumbrances	44,227		44,227
Tax decided property	20,646		20,646
Cemetery	1,551		1,551
Unassigned - General operations	919,451		919,451
Unassigned (deficit) - Revolving recreation		(9,813)	(9,813)
	<u>\$ 1,138,448</u>	<u>\$ 354,986</u>	<u>\$ 1,493,434</u>

NOTE 10—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$391,194,636 as of April 1, 2019) and are due in two installments on July 1, 2019 and December 9, 2019. Taxes paid after the due dates accrue interest at 8% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year-end).

**TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019**

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

In accordance with State law, the Town collects taxes for the Exeter Region Cooperative School District, Kensington School District, and Rockingham County, all independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school districts. Total taxes appropriated during the year were \$5,943,287 for the Exeter Region Cooperative School District and Kensington School District combined, and \$353,177 for Rockingham County. These taxes are recognized in these financial statements within the fiduciary funds only. The Town bears responsibility for uncollected taxes.

NOTE 11—INTERFUND BALANCES AND TRANSFERS

The Town has combined the cash resources of its governmental funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at December 31, 2019 are as follows:

	General Fund	Ambulance Revenue Fund	Nonmajor Governmental Funds	Total
Due to				
General Fund	\$ 189,392			\$ 189,392
Nonmajor Governmental Funds		\$ 161,689	\$ 40,252	\$ 201,941
Due from				
General Fund	\$ 189,392			\$ 189,392
Nonmajor Governmental Funds		\$ 161,689	\$ 40,252	\$ 391,333

During the year ended December 31, 2019, the Ambulance Revenue Fund was closed out at year end and transferred \$167,607 to the General Fund. The transfer was made in accordance with budgetary authorization.

NOTE 12—RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2019, the Town was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2019.

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Property and Liability Insurance

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

Worker's Compensation

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

NOTE 13—COMMITMENTS AND CONTINGENT LIABILITIES

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

During August 2017, the Town extended a long-term contract with an independent company to collect and transport rubbish and recycled waste until 2020. The terms of the agreement include monthly payments for an annual total in the amount of \$115,800.

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

For the year ended December 31, 2019, the Town expended \$236,328 under the terms of the above agreements.

During December 2014, the Town entered into a long-term contract to join the Southeast Regional Refuse Disposal District through June 2020. The terms of the contract provide for the disposal of municipal solid waste, construction, demolition, and bulky waste, at a first-year rate of \$61.85 and \$73.50 per ton, respectively. The rate is subject to adjustment for inflation annually. For the year ended December 31, 2019, the total amount expended under this contract was \$40,358.

Litigation

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

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

NOTE 14—RESTATEMENT OF FUND BALANCE

During the year ended December 31, 2019, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 84 – *Fiduciary Activities*. The impact on fund balance of the General Fund as of January 1, 2019 is as follows:

	General
	Fund
Fund Balance - January 1, 2019 (as previously reported)	\$ 701,514
Amount of restatement due to:	
Implementation of GASB Statement 84	86,396
Fund Balance - January 1, 2019, as restated	<u>\$ 787,910</u>

2020 ANNUAL TOWN 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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 1,351,269	\$ 1,351,269	\$ 1,339,569	\$ (11,700)
Licenses and permits	566,000	566,000	638,404	92,404
Intergovernmental	175,059	175,059	192,196	17,137
Charges for services	8,500	8,500	10,071	1,571
Interest income	2,900	2,900	11,538	8,638
Miscellaneous	8,000	8,000	20,296	12,296
Total Revenues	2,111,728	2,111,728	2,232,074	120,346
Expenditures:				
Current operations:				
General government	599,335	599,335	628,848	(29,513)
Public safety	731,331	731,331	677,378	53,953
Highways and streets	388,340	388,340	381,531	6,809
Sanitation	191,070	191,070	184,854	6,216
Health and welfare	32,175	32,175	27,986	4,189
Culture and recreation	36,000	36,000	30,676	5,324
Conservation	600	600	500	100
Debt service:				
Principal retirement	40,000	40,000	40,000	-
Interest and fiscal charges	15,564	15,564	13,665	1,899
Total Expenditures	2,034,415	2,034,415	1,985,438	48,977
Excess revenues over (under) expenditures	77,313	77,313	246,636	169,323
Other financing sources (uses):				
Transfers in	19,000	19,000	186,607	167,607
Transfers out	(116,629)	(116,629)	(116,726)	(97)
Total Other financing sources (uses)	(97,629)	(97,629)	69,881	167,510
Net change in fund balance	(20,316)	(20,316)	316,517	336,833
Fund Balance at beginning of year				
- Budgetary Basis	734,489	734,489	734,489	-
Fund Balance at end of year				
- Budgetary Basis	\$ 714,173	\$ 714,173	\$ 1,051,006	\$ 336,833

See accompanying notes to the required supplementary information

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SCHEDULE 2 TOWN OF KENSINGTON, NEW HAMPSHIRE Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability For the Year Ended December 31, 2019

Measurement Period Ended	Cost-Sharing Multiple Employer Plan Information Only				Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
	Town's Proportionate Share of the Net OPEB Liability	Town's Proportionate Share of the Net OPEB Liability	Town's Covered Payroll	Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	
June 30, 2019	0.02594665%	\$ 113,753	\$ 288,804	39.39%	7.75%
June 30, 2018	0.02456086%	\$ 112,451	\$ 264,985	42.44%	7.53%
June 30, 2017	0.01475281%	\$ 67,455	\$ 226,613	29.77%	7.91%
June 30, 2016	0.01494335%	\$ 72,342	\$ 226,103	32.00%	5.21%

See accompanying notes to the required supplementary information

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SCHEDULE 3

TOWN OF KENSINGTON, NEW HAMPSHIRE
Schedule of Town OPEB Contributions
For the Year Ended December 31, 2019

Year Ended	Cost-Sharing Multiple Employer Plan Information Only				
	Contributions in Relation to the		Contributions as a Percentage of Covered Payroll		
	Contractually Required Contribution	Contractually Required Contribution	Contribution Deficiency (Excess)	Town's Covered Payroll	
December 31, 2019	\$ 11,166	\$ (11,166)	\$ -	\$ 289,177	3.86%
December 31, 2018	\$ 12,669	\$ (12,669)	\$ -	\$ 308,995	4.10%
December 31, 2017	\$ 8,580	\$ (8,580)	\$ -	\$ 215,828	3.98%
December 31, 2016	\$ 8,797	\$ (8,797)	\$ -	\$ 229,097	3.84%

See accompanying notes to the required supplementary information

SCHEDULE 4

TOWN OF KENSINGTON, NEW HAMPSHIRE
Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability
For the Year Ended December 31, 2019

Measurement Period Ended	Town's Proportion of the Net Pension Liability	Town's Proportionate Share of the Net Pension Liability	Town's Covered Payroll	Town's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2019	0.01680999%	\$ 808,839	\$ 288,804	280.07%	65.59%
June 30, 2018	0.01588070%	\$ 764,688	\$ 264,985	288.58%	64.73%
June 30, 2017	0.01401063%	\$ 689,042	\$ 226,613	304.06%	62.66%
June 30, 2016	0.01423233%	\$ 756,818	\$ 226,103	334.72%	58.30%
June 30, 2015	0.01403808%	\$ 556,122	\$ 220,591	252.11%	65.47%
June 30, 2014	0.01589432%	\$ 596,607	\$ 241,522	247.02%	66.32%
June 30, 2013	0.01543718%	\$ 664,383	\$ 240,207	276.59%	59.81%

See accompanying notes to the required supplementary information

SCHEDULE 5
TOWN OF KENSINGTON, NEW HAMPSHIRE
Schedule of Town Pension Contributions
For the Year Ended December 31, 2019

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

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2019

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

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

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	\$ 2,431,408	\$ 2,080,870
Difference in property taxes meeting susceptible to accrual criteria	(22,359)	
Non-budgetary revenues and expenditures	(9,368)	(123,930)
Encumbrances - December 31, 2019		44,227
Encumbrances - December 31, 2018		(11,679)
Budgetary transfers in and out	19,000	116,726
Per Schedule 1	\$ 2,418,681	\$ 2,106,214

Major Special Revenue Fund

The Town adopts its budget under regulations of the New Hampshire Department of Revenue Administration which differs from accounting principles generally accepted in the United States of America. Consequently, budgetary information is not presented for the Ambulance Revenue Fund as the information is neither practical nor meaningful.

NOTE 2—BUDGETARY FUND BALANCE

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

<i>Restricted for:</i>	
Kensington Place	\$ 7,713
<i>Committed for:</i>	
Continuing appropriations	53,974
Recreation	1,148
<i>Assigned for:</i>	
Tax decided property (Escrow)	20,646
Cemetery	1,551
<i>Unassigned</i>	<u>961,924</u>
	<u>\$ 1,046,956</u>

See accompanying notes to the required supplementary information

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
For the Year Ended December 31, 2019

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

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

NOTE 4—SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY AND SCHEDULE OF TOWN PENSION CONTRIBUTIONS

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

Changes in Assumptions

For the June 30, 2015 actuarial valuation, the New Hampshire Retirement System reduced its assumption for the investment rate of return from 7.75% to 7.25%, decreased the price inflation from 3.0% to 2.5%, decreased the wage inflation from 3.75% to 3.25%, and decreased the salary increases from 5.8% to 5.6%. Additionally, the mortality table was changed from the RP-2000 projected to 2020 with Scale AA to the RP-2014 employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP-2015.

SCHEDULE A
TOWN OF KENSINGTON, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2019

	Special Revenue Funds	Permanent Funds	Combining Totals
ASSETS			
Cash and cash equivalents	\$ 8,268	\$ 8,268	\$ 8,268
Investments	82,813	167,705	167,705
Accounts receivable, net	29,873	29,873	29,873
Due from other funds	189,392	189,392	189,392
Total Assets	310,346	84,892	395,238
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	-	-	-
Total Assets and Deferred Outflows of Resources	\$ 310,346	\$ 84,892	\$ 395,238
LIABILITIES			
Due to other funds	40,252	-	40,252
Total Liabilities	40,252	-	40,252
DEFERRED INFLOWS OF RESOURCES			
Total Deferred Inflows of Resources	-	-	-
FUND BALANCES			
Nonspendable		47,510	47,510
Restricted	14,460	37,382	51,842
Committed	265,447	-	265,447
Unassigned (deficit)	(9,813)	-	(9,813)
Total Fund Balances	270,094	84,892	354,986
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 310,346	\$ 84,892	\$ 395,238

2020 ANNUAL TOWN REPORT

SCHEDULE A-1
TOWN OF KENSINGTON, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2019

	Revolving Recreation Fund	Police Special Detail Fund	Conservation Commission Fund	EMS Revolving Fund	Highfield Farm Maintenance Fund	Total Nonmajor Special Revenue Funds
ASSETS						
Cash and cash equivalents	\$ 922	\$ 8,268	\$ 30,765		\$ 14,460	\$ 8,268
Investments		36,666				82,813
Accounts receivable, net		7,577		\$ 22,296		29,873
Due from other funds	15,718		38,691	134,983		189,392
Total Assets	16,640	52,511	69,456	157,279	14,460	310,346
DEFERRED OUTFLOWS OF RESOURCES						
Total Deferred Outflows of Resources	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	16,640	52,511	69,456	157,279	14,460	310,346
LIABILITIES						
Due to other funds	\$ 26,453	\$ 13,799				\$ 40,252
Total Liabilities	26,453	13,799	-	-	-	40,252
DEFERRED INFLOWS OF RESOURCES						
Total Deferred Inflows of Resources	-	-	-	-	-	-
FUND BALANCES						
Restricted					14,460	14,460
Committed		38,712	69,456	157,279		265,447
Unassigned (deficit)	(9,813)					(9,813)
Total Fund Balances (deficit)	(9,813)	38,712	69,456	157,279	14,460	270,094
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 16,640	\$ 52,511	\$ 69,456	\$ 157,279	\$ 14,460	\$ 310,346

2020 ANNUAL TOWN 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, 2019

	Special Revenue Funds	Permanent Funds	Combining Totals
Revenues:			
Taxes	\$ 23,570		\$ 23,570
Charges for services	199,600		199,600
Interest and investment income	3,531	\$ 10,337	13,868
Total Revenues	<u>226,701</u>	<u>10,337</u>	<u>237,038</u>
Expenditures:			
Current operations:			
Public safety	127,539		127,539
Culture and recreation	50,263		50,263
Total Expenditures	<u>177,802</u>	<u>-</u>	<u>177,802</u>
Excess revenues over (under) expenditures	<u>48,899</u>	<u>10,337</u>	<u>59,236</u>
Net change in fund balances	48,899	10,337	59,236
Fund balances at beginning of year	<u>221,195</u>	<u>74,555</u>	<u>295,750</u>
Fund balances at end of year	<u>\$ 270,094</u>	<u>\$ 84,892</u>	<u>\$ 354,986</u>

SCHEDULE B-1
TOWN OF KENSINGTON, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

	Revolving Recreation Fund	Police Special Detail Fund	Conservation Commission Fund	EMS Revolving Fund	Highfield Farm Maintenance Fund	Total Nonmajor Special Revenue Funds
Revenues:						
Taxes			\$ 23,570			\$ 23,570
Charges for services	\$ 38,778	\$ 113,293		\$ 47,529		199,600
Interest and investment income	307	779	654		\$ 1,791	3,531
Total Revenues	<u>39,085</u>	<u>114,072</u>	<u>24,224</u>	<u>47,529</u>	<u>1,791</u>	<u>226,701</u>
Expenditures:						
Current operations:						
Public safety		95,560		31,979		127,539
Culture and recreation	49,513				750	50,263
Total Expenditures	<u>49,513</u>	<u>95,560</u>	<u>-</u>	<u>31,979</u>	<u>750</u>	<u>177,802</u>
Excess revenues over (under) expenditures	<u>(10,428)</u>	<u>18,512</u>	<u>24,224</u>	<u>15,550</u>	<u>1,041</u>	<u>48,899</u>
Net change in fund balances	(10,428)	18,512	24,224	15,550	1,041	48,899
Fund balances at beginning of year	<u>615</u>	<u>20,200</u>	<u>45,232</u>	<u>141,729</u>	<u>13,419</u>	<u>221,195</u>
Fund balances at end of year (deficit)	<u>\$ (9,813)</u>	<u>\$ 38,712</u>	<u>\$ 69,456</u>	<u>\$ 157,279</u>	<u>\$ 14,460</u>	<u>\$ 270,094</u>

KES Annual Reports

ANNUAL REPORTS
OF THE
SCHOOL DISTRICT
OF
KENSINGTON, NEW HAMPSHIRE
FOR THE FISCAL YEAR
2020-2021

Kensington Elementary
Exeter Region Cooperative
SAU #16

KENSINGTON SCHOOL DISTRICT OFFICERS

SCHOOL BOARD

Timothy Galitski, Chair
2021

Jonathan Lavelle
2022

Jennifer Leonard
2023

MODERATOR

Harold Bragg
2023

CLERK

Sara Belisle
2023

TREASURER

Mike Schwotzer
2021

AUDITOR

Pamela Rowe
2021

SUPERINTENDENT OF SCHOOLS

David Ryan
775-8653

ASSOCIATE SUPERINTENDENT OF SCHOOLS

Esther Asbell
775-8655

**ASSISTANT SUPERINTENDENT FOR
HUMAN RESOURCES**

Thomas Campbell
775-8652

**ASSISTANT SUPERINTENDENT FOR
CURRICULUM AND ASSESSMENT**

Christopher Andriski
775-8679

2020 ANNUAL TOWN REPORT

KENSINGTON SCHOOL DISTRICT

SPECIAL EDUCATION PROGRAMS

PREVIOUS TWO FISCAL YEARS PER RSA 32:11-a

SPECIAL EDUCATION EXPENSES		2018-2019	2019-2020
1210	Special Programs	316,528	320,982
1430	Summer School	0	0
2140	Psychological Services	16,073	22,415
2139	Vision Services	0	0
2150	Speech and Audiology	86,352	86,939
2159	Speech-Summer School	0	0
2160	Physical/Occupational Therapy	39,349	34,589
2722	Special Transportation	87,712	64,672
2729	Summer School Transportation	0	0
Total Expenses		546,014	529,597
SPECIAL EDUCATION REVENUE			
1950	Services to other LEAs	0	0
3110	Special Ed. Portion Adequacy funds	30,319	40,769
3110	Foundation Aid	0	0
3111	Catastrophic Aid	0	0
3190	Medicaid	23,085	10,339
Total Revenues		53,404	51,108
ACTUAL DISTRICT COST FOR SPECIAL EDUCATION		492,610	478,489



James A. Sojka, CPA*

Sheryl A. Pratt, CPA***

Michael J. Campo, CPA, MACCY

Scott T. Eagen, CPA, CFE

Karen M. Lascelle, CPA, CVA, CFE

Ashley Miller Klem, CPA, MSA

Tyler A. Paine, CPA***

Kyle G. Gingras, CPA

Thomas C. Giffen, CPA

Ryan T. Gibbons, CPA, CFE

Brian P. McDermott, CPA**

Justin Laesh, CPA

Sylvia Y. Petto, MSA, CFE

* Also licensed in Maine

** Also licensed in Massachusetts

*** Also licensed in Vermont

January 7, 2021

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

To the Members of the School Board:

This is to advise you that as of January 7, 2021, the audit of the financial statements for the year ending June 30, 2020 has been substantially completed and we are in the process of finalizing the audit. A completed audit report will be sent to you in late February 2021.

Respectfully,

Michael J. Campo, CPA
Director

Kensington Elementary School Principal Report

KENSINGTON ELEMENTARY SCHOOL

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

“The true character of a society is revealed in how it treats its children.” Nelson Mandela

January 23, 2021

Dear Citizens of Kensington,

It goes without saying that 2020 was a difficult year and at Kensington Elementary School, we had our own set of unique challenges to overcome. When our doors were closed on March 13, 2020 due to the Governor’s COVID-19 Emergency Orders, the teachers and I expected to be out of school for a few weeks. A few weeks turned into a month. A month turned into several months. And before we knew it, summer had arrived and we never really got a chance to be with our students in classrooms at school again. We were devastated.

Kensington Elementary School had been forced into “remote learning” in a matter of just a few days. I will be the first to admit that we did not know exactly how we would proceed, but the staff at KES was committed to staying connected to their students. Thanks to a well-supported school budget over the past few years, we were able to send an iPad or Chromebook home with *every* child so teachers could Zoom from home each day with their students. However, without access to the regular teaching and learning materials in our school, it was far from ideal. Then again, most things in life were far from ideal last spring, and school was no exception. The teachers and students, with the support of parents at home, continued to creatively reimagine school. They were learning in new ways and staying connected. I could not have been more proud of the flexibility, patience and resilience I saw from our KES community.

While we were hopeful to return to school like “normal” in the fall, the COVID-19 pandemic lingered and the KES community needed to shift again. Our definition of “normal” began to shift as well. Our teachers worked tirelessly throughout the summer to build virtual classrooms, research the most effective on-line resources and learn additional remote platforms such as *Clever*, *Seesaw* and *Google Classroom*. Remote learning looked very different when school finally started again. This time, we were ready for it! We spent the months of September and October in a mixed learning model with our students. In addition to our remote learning days, we were fortunate to have in-person Community Days on Mondays, thanks to the support of our KES School Board. Teachers were able to meet with students outside on our fields and playground, connect with their new classes of learners and focus on community building, together. Not on a screen, but together. Actually face-to-face. Or, as the kids would say “mask-to-mask”. These Mondays outside were a gift after so many months of

2020 ANNUAL TOWN REPORT

not seeing each other and thankfully Mother Nature cooperated most weeks with sunshine and mild days!

With gratitude again for the support from our local School Board and KES families, we were able to fully return to school for in-person learning in early November. I am not sure who was more excited for this return - the kids, the teachers, the families or me. Ten months after this pandemic began, there are still schools struggling to return, we know how fortunate we are. And while school still may not look “normal” with the mask wearing and socially distanced desks, we are thankful to have the opportunity to be back in our beloved KES.

For the past seven years of my principalship, I have talked about and celebrated the commitment and professionalism of our teachers and staff. I have tried to communicate the uniqueness of our positive culture at KES, one that is simply not found in every school. Without a doubt, it is that strong KES culture that has carried us through this crisis. Without the trust and unwavering support of each other and from our community, we would not be where we are today. I am thankful for this staff who comes to work every day with their masks on, ready for a day of learning with students. And I am thankful for a town that truly has its childrens’ best interests at heart.

Respectfully submitted,

Becky Ruel, Ed.S.
Principal



Our last whole-school photo before KES was closed due to COVID. Taken in February 2020 at Alnoba.

KES Citizenship Award

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

Congratulations to the 2020 Recipients...

Mackenzie Clark and Ari LePage!



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

Kensington Elementary Officers and Salaries

Contracts Issued at KES in 2019			Total Contract	Position	Degree(s) Earned	Years in Education
Name						
Antal, Heather		Nurse	\$66,347.00		ASN in Science of Nursing	26 years
Beauchemin, Annie		Art 50%	\$33,923.00		BS in Art Education	40 years
Calias, Jeanne		Speech	\$86,939.00		BS in Communication Sciences and Disorders, MA in Communication Sciences and Disorders	24 years
Cole, Shannon		Grade 1	\$67,396.00		BA in Youth Drama, M.Ed in Elementary Education and Early Childhood Education Certification	9 years
Culver, Christine		Grade 3	\$89,247.00		BS in Elementary Education, M.Ed. in Special Education, CAGS in Advanced Educational Leadership	37 years
D'Agostino, Tammy		Grade 5	\$78,017.00		BA in Elementary Education, MA Ed in Technology in the Classroom	20 years
Danulis, Amy		Literacy Specialist	\$86,439.00		BS in Criminology & Economics, M.Ed in Elementary Education, Reading & Writing Specialist Certification	21 years
Demers, Brooke		Special Education 50%	\$43,219.50		BS in Communication Sciences and Disorders, M.S.Ed in Special Education, Board Certified Behavior Analyst	13 years
Eastwood, Cheryl		Librarian 50%	\$32,812.00		BA in Elementary Education, MA Ed Reading and Writing, MLS in Library and Information Sciences	15 years
Eskeland, Kelsey		Guidance 50%	\$26,683.00		BA in Music Performance, M.Ed in School Counseling/Certification in Play Therapy, CAGS School Administration	5 years
Gagnon-Mosher, Elizabeth		Grade K	\$78,017.00		BS in Elementary Education with concentration in Computer Science, M.Ed in Elementary Education	23 years
Greenwood, Barbara		Grade K	\$89,939.00		BA in Psychology & Community Services, M.Ed in Early Childhood Education and Special Education	33 years
Lawler, Wendy		Grade 2	\$89,939.00		BA in Elementary Education, M.Ed in Reading	39 years
McCarthy, Sarah		STEM 60%	\$45,910.00		BS in Biology, M. Ed in Secondary Science	18 years
Pender, Anna		Grade 1	\$53,366.00		BA in Liberal Studies, M. Ed in Reading and Literacy	3 years
Plourde, Kelsey		Grade 4	\$64,501.00		BA in English/Language Arts Ed., M. Ed Curric. & Instruction, CAGS in Leading & Learning CBS	8 years
Ruel, Becky		Principal	\$105,106.00		BA in Russian, MAT in Elementary Education, Ed.S in Educational Administration and Supervision	24 years
Schwartz, Whitney		Special Education	\$87,939.00		BS in Outdoor Education and Elementary Education, M.Ed in Special Education	35 years
Soinosa, Lili		Physical Education	\$78,017.00		BS in Physical Education, MA in Autism and Emotional Disabilities	40 years
Vallone, Christine		Music 50%	\$43,969.50		BS in Music Education, MS in Music History	22 years

2020 ANNUAL TOWN REPORT

Kensington Elementary School Pupil Statistics

Kensington Elementary School

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

Pupil Statistics for ten years ending Jan 2020

YEAR	WEEKS	BOYS	GIRLS	TOTAL	AVERAGE ATTENDANCE	AVERAGE ABSENCE	AVERAGE MEMBERSHIP	% OF ATTENDANCE
2009-2010	38	100	99	199	176	5.7	181.7	97
2010-2011	38	101	84	185	173.8	6.4	180.2	96
2011-2012	38	99	85	184	172.8	7.4	180.2	96
2012-2013	38	90	77	167	158	6.5	164.5	96
2013-2014	38	66	71	137	129.5	7.4	134.4	96
2014-2015	38	65	63	128	118	10	123.8	95
2015-2016	38	61	55	116	106	10	109	97
2016-2017	38	55	61	116	106.9	9.1	103.1	96
2017-2018	38	61	62	123	115.6	7.4	112.5	97
2018-2019	38	65	59	124	113.9	10.1	118.22	96
2019-2020	38	76	60	136	131.11	4.9	134.68	97

KENSINGTON ELEMENTARY SCHOOL

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

KES Enrollment Comparison

January 1, 2019

Pre-school: 5
Kindergarten: 24
1st Grade: 20
2nd Grade: 20
3rd Grade: 20
4th Grade: 18
5th Grade: 15
Total: 122

January 1, 2020

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

2021 KES Warrant



New Hampshire
Department of
Revenue Administration

2021 WARRANT

Kensington Local School

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

First Session of Annual Meeting (Deliberative Session):

Date: Wednesday, February 3, 2021

Time: 6:00 PM

Location: Talbot Gym @ Tuck Learning Campus

Details: 30 Linden St Exeter, NH 03833

Second Session of Annual Meeting (Official Ballot Voting)

Date: Tuesday, March 9, 2021

Time: Various

Location: TBD - Please call 603-772-5423 for more details

Details: TBD - Please call 603-772-5423 for more details

GOVERNING BODY CERTIFICATION

We certify and attest that on or before January 25, 2021, a true and attested copy of this document was posted at the place of meeting and at SAU 16 and that an original was delivered to the clerk.

Name	Position	Signature
Jonathan Lavelle	School Board	
Timothy Galitski	School Board	
Jennifer Leonard	School Board	



New Hampshire
Department of
Revenue Administration

2021 WARRANT

Article 01 Operating Budget

Shall the Kensington School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by a vote of the first session, for the purposes set forth therein, totaling \$3,470,881? Should this article be defeated, the default budget shall be \$3,526,144, which is the same as last year, with certain adjustments required by previous action of the Kensington School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The Kensington School Board Recommends \$3,470,881.

Article 02 Unanticipated Special Education Expenses

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

Article 03 Building Repairs and Maintenance

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

2021 KES MS-26 & MS-DSB Reports



New Hampshire
Department of
Revenue Administration

2021
MS-26

Proposed Budget

Kensington Local School

Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2021 to June 30, 2022

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

SCHOOL BOARD CERTIFICATION

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

Name	Position	Signature
Nathan Lavelle	School Board	
Timothy Galitski	School Board	
Jennifer Leonard	School Board	

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

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

2020 ANNUAL TOWN REPORT



New Hampshire
Department of
Revenue Administration

2021
MS-26

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations for period ending 6/30/2021	Appropriations for period ending 6/30/2022 (Recommended)	Appropriations for period ending 6/30/2022 (Not Recommended)
Instruction						
1100-1199	Regular Programs	01	\$954,009	\$976,288	\$1,027,927	\$0
1200-1299	Special Programs	01	\$324,376	\$369,960	\$369,952	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$3,295	\$11,600	\$9,850	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
Instruction Subtotal			\$1,281,680	\$1,357,848	\$1,407,729	\$0
Support Services						
2000-2199	Student Support Services	01	\$237,853	\$300,756	\$248,278	\$0
2200-2299	Instructional Staff Services	01	\$115,893	\$134,097	\$148,302	\$0
Support Services Subtotal			\$353,746	\$434,853	\$396,580	\$0
General Administration						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$9,755	\$10,900	\$11,000	\$0
General Administration Subtotal			\$9,755	\$10,900	\$11,000	\$0
Executive Administration						
2320 (310)	SAU Management Services	01	\$42,493	\$58,552	\$65,941	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$166,252	\$179,633	\$186,839	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$280,911	\$304,334	\$259,141	\$0
2700-2799	Student Transportation	01	\$147,452	\$192,355	\$197,708	\$0
2800-2999	Support Service, Central and Other	01	\$713,774	\$776,452	\$848,886	\$0
Executive Administration Subtotal			\$1,350,882	\$1,511,326	\$1,558,515	\$0
Non-Instructional Services						
3100	Food Service Operations	01	\$87,387	\$84,269	\$97,057	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$87,387	\$84,269	\$97,057	\$0

2020 ANNUAL TOWN REPORT



New Hampshire
Department of
Revenue Administration

2021
MS-26

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations for period ending 6/30/2021	Appropriations for period ending 6/30/2022 (Recommended)	Appropriations for period ending 6/30/2022 (Not Recommended)
Facilities Acquisition and Construction						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$0	\$0	\$0
Other Outlays						
5110	Debt Service - Principal		\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0
Other Outlays Subtotal			\$0	\$0	\$0	\$0
Fund Transfers						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools		\$0	\$0	\$0	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$3,470,881	\$0

2020 ANNUAL TOWN REPORT



New Hampshire
Department of
Revenue Administration

2021
MS-26

Special Warrant Articles

Account	Purpose	Article	Appropriations for	Appropriations for
			period ending 6/30/2022 (Recommended)	period ending 6/30/2022 (Not Recommended)
5252	To Expendable Trusts/Fiduciary Funds	02	\$10,000	\$0
<i>Purpose: Unanticipated Special Education Expenses</i>				
5252	To Expendable Trusts/Fiduciary Funds	03	\$10,000	\$0
<i>Purpose: Building Repairs and Maintenance</i>				
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
Total Proposed Special Articles			\$20,000	\$0



New Hampshire
Department of
Revenue Administration

2021
MS-26

Individual Warrant Articles

Account	Purpose	Article	Appropriations for	Appropriations for
			period ending 6/30/2022 (Recommended)	period ending 6/30/2022 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0

2020 ANNUAL TOWN REPORT



New Hampshire
Department of
Revenue Administration

2021
MS-26

Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2020	Revised Estimated Revenues for Period ending 6/30/2021	Estimated Revenues for Period ending 6/30/2022
Local Sources					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$2,088	\$1,000	\$500
1600-1699	Food Service Sales	01	\$28,565	\$19,698	\$40,900
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$23,586	\$0	\$23,400
Local Sources Subtotal			\$54,239	\$20,698	\$64,800
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid		\$70,158	\$24,706	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$972	\$417	\$1,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$71,130	\$25,123	\$1,000
Federal Sources					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$15,555	\$5,885	\$9,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$10,339	\$5,000	\$15,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$25,894	\$10,885	\$24,000

2020 ANNUAL TOWN REPORT



New Hampshire
Department of
Revenue Administration

**2021
MS-26**

Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2020	Revised Estimated Revenues for Period ending 6/30/2021	Estimated Revenues for Period ending 6/30/2022
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	03, 02	\$0	\$0	\$20,000
9999	Fund Balance to Reduce Taxes	01	\$0	\$0	\$20,000
Other Financing Sources Subtotal			\$0	\$0	\$40,000
Total Estimated Revenues and Credits			\$151,263	\$56,706	\$129,800

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New Hampshire
Department of
Revenue Administration

**2021
MS-26**

Budget Summary

Item	Period ending 6/30/2022
Operating Budget Appropriations	\$3,470,881
Special Warrant Articles	\$20,000
Individual Warrant Articles	\$0
Total Appropriations	\$3,490,881
Less Amount of Estimated Revenues & Credits	\$129,800
Less Amount of State Education Tax/Grant	\$512,523
Estimated Amount of Taxes to be Raised	\$2,848,558

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2020 ANNUAL TOWN REPORT



New Hampshire
Department of
Revenue Administration

2021
MS-DSB

Default Budget of the School District

Kensington Local School

For the period beginning July 1, 2021 and ending June 30, 2022

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

This form was posted with the warrant on: _____

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Jonathan Lavelle	School Board	
Timothy Galitski	School Board	
Jennifer Leonard	School Board	

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

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

2020 ANNUAL TOWN REPORT



New Hampshire
Department of
Revenue Administration

2021
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$976,285	\$38,626	\$0	\$1,014,911
1200-1299	Special Programs	\$369,952	(\$7)	\$0	\$369,945
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$11,600	\$0	\$0	\$11,600
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Instruction Subtotal		\$1,357,837	\$38,619	\$0	\$1,396,456
Support Services					
2000-2199	Student Support Services	\$300,756	\$7,580	\$0	\$308,336
2200-2299	Instructional Staff Services	\$134,097	\$4,431	\$0	\$138,528
Support Services Subtotal		\$434,853	\$12,011	\$0	\$446,864
General Administration					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$10,900	\$0	\$0	\$10,900
General Administration Subtotal		\$10,900	\$0	\$0	\$10,900
Executive Administration					
2320 (310)	SAU Management Services	\$58,552	\$7,389	\$0	\$65,941
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$179,633	\$0	\$0	\$179,633
2500-2599	Business	\$61,269	\$0	\$0	\$61,269
2600-2699	Plant Operations and Maintenance	\$304,344	\$0	\$0	\$304,344
2700-2799	Student Transportation	\$192,356	\$0	\$0	\$192,356
2800-2999	Support Service, Central and Other	\$776,452	\$68,929	\$0	\$845,381
Executive Administration Subtotal		\$1,572,606	\$76,318	\$0	\$1,648,924
Non-Instructional Services					
3100	Food Service Operations	\$23,000	\$0	\$0	\$23,000
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal		\$23,000	\$0	\$0	\$23,000

2020 ANNUAL TOWN REPORT



New Hampshire
Department of
Revenue Administration

**2021
MS-DSB**

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal		\$0	\$0	\$0	\$0
Other Outlays					
5110	Debt Service - Principal	\$0	\$0	\$0	\$0
5120	Debt Service - Interest	\$0	\$0	\$0	\$0
Other Outlays Subtotal		\$0	\$0	\$0	\$0
Fund Transfers					
5220-5221	To Food Service	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5310	To Charter Schools	\$0	\$0	\$0	\$0
5390	To Other Agencies	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$0	\$0	\$0	\$0
Total Operating Budget Appropriations		\$3,399,196	\$126,948	\$0	\$3,526,144

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New Hampshire
Department of
Revenue Administration

**2021
MS-DSB**

Reasons for Reductions/Increases & One-Time Appropriations

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

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2020 KES Results

OFFICIAL BALLOT ANNUAL ELECTION KENSINGTON SCHOOL DISTRICT MARCH 10, 2020		
<i>Susan M. Lalime</i> SCHOOL DISTRICT CLERK		
INSTRUCTIONS TO VOTERS A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: <input checked="" type="radio"/> B. Follow directions as to the number of candidates to be marked for each office. C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.		
SCHOOL BOARD MEMBER 3 year term Vote for not more than ONE JENNIFER LEONARD 317 <input checked="" type="radio"/> _____ <input type="radio"/> (Write-in)	SCHOOL DISTRICT MODERATOR 3 year term Vote for not more than ONE HAROLD BRAGG 333 <input checked="" type="radio"/> MATT BERARDINO 1 <input type="radio"/> _____ <input type="radio"/> (Write-in)	SCHOOL DISTRICT AUDITOR 2 year term Vote for not more than ONE Pamela Rowe 9 <input checked="" type="radio"/> _____ <input type="radio"/> (Write-in) 13
School District 2yr. Auditor write-ins Sara Belisle 1 Pamela Rowe 9 Kaitlyn Schena 1 Mary Jane Solomon 1 Justin Gargiulo 1	School District clerk 3yr term TIM ERVIN 1 SUSAN LALIME 1 BOYAN MANICH 1 NANCY ROFFMAN 1	SCHOOL DISTRICT CLERK 3 year term Vote for not more than ONE Sara Belisle 1 <input checked="" type="radio"/> electd <input type="radio"/> (Write-in) 6 KAITLYN Schena 1
ARTICLES		
Article 01 Operating Budget Shall the Kensington School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$3,399,196? Should this article be defeated, the default budget shall be \$3,274,233, which is the same as last year, with certain adjustments required by previous action of the Kensington School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The Kensington School Board Recommends \$3,399,196. <div style="text-align: right;"> 231 YES <input checked="" type="radio"/> NO <input type="radio"/> 138 </div>		
Article 02 Unanticipated Special Education Expenses To see if the Kensington School District will vote to raise and appropriate \$10,000 to be placed in the Special Education Expendable Trust Fund previously established for the unanticipated special education costs at Kensington Elementary School. This sum to come from June 30 fund balance available for transfer on July 1. No additional amount to be raised from taxation. The Kensington School Board Recommends this appropriation. (Majority vote required) <div style="text-align: right;"> 253 YES <input checked="" type="radio"/> NO <input type="radio"/> 116 </div>		
Article 03 Building Repairs and Maintenance To see if the Kensington School District will vote to raise and appropriate \$10,000 to be placed in the Repair and Maintenance Expendable Trust Fund previously established for building maintenance costs at Kensington Elementary School. This sum to come from June 30 fund balance available for transfer on July 1. No additional amount to be raised from taxation. The Kensington School Board recommends this appropriation. (Majority vote required) <div style="text-align: right;"> 278 YES <input checked="" type="radio"/> NO <input type="radio"/> 94 </div>		

official results including
write-ins C.B.

2020 KES Deliberative Session Minutes

Kensington Elementary School Deliberative Session

February 5, 2020 – 6:00pm

KES Multipurpose Room

Community members gathered in the Kensington Elementary School Multipurpose Room.

The KES School Board was introduced: Jennifer Ramsey, Chairwoman; Tim Galitski, Member; and Jonathan Lavelle, Member. KES Principal Becky Ruel and Assistant Superintendent Christopher Andriski were introduced. Attorney David Sayward was introduced.

At 6:05pm, Chelsea Lalime, appointed by Susan Lalime- School District Clerk, called the meeting to order. **Mrs. Ramsey moved that the letter appointing Chelsea Lalime to take the minutes for the Deliberative Session be included in the minutes. A verbal vote was taken, the motion carries (Attachment 1).**

Ms. Lalime asked for nominations for School District Moderator Pro Tempore. Mrs. Ramsey nominated Ben Cole of 242 N. Haverhill Rd. There were no other nominations. **Mrs. Ramsey moved that Ben Cole be appointed as School District Moderator Pro Tempore. Jen Macek of 8 Hidden Pasture Rd., seconded the motion. A verbal vote was taken, the motion carries (Attachment 2).** Mr. Cole took the Oath by Mrs. Ramsey.

Mike Schwotzer of 49 Cottage Rd., made a motion to allow any non-resident related to the School District to be allowed to speak. Russell Perry of 73 Amesbury Rd. seconded. A verbal vote was taken, the motion carries.

Article 01 Operating Budget

Shall the Kensington School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by a vote of the first session, for the purposes set forth therein, totaling \$3,399,196? Should this article be defeated, the default budget shall be \$3,274,233, which is the same as last year, with certain adjustments required by previous action of the Kensington School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The Kensington School Board Recommends \$3,399,196.

Mrs. Ramsey explained that the proposed operating budget represents an increase of approximately 9% from the prior year. The increase the result of multiple items including: contractual increases for staff salaries and benefits, an increase in administrative costs paid to SAU16, increases for special education programs and special education transportation, an increase for the guidance position from part-time to full-time, additional physical therapy contracted services, an increase to technology salary from 3/5 to 4/5 time, an increase in costs for food services, utilities, and supplies. It was explained that the food service increase will be completely offset by revenue coming in as a result of an agreement between Kensington Elementary School and East Kingston Elementary School that is proposed. EKES would cover half of the Food Services Director Salary in addition to the cost of meals for their students. The Town of Kensington will only see an approve the expense in the budget, but there will be a revenue to this.

Mr. Schwotzer suggested that there be a statement added to Article 01 explaining the tax impact similarly to the way the Town's warrant articles are. **Mr. Schwotzer moved to adjust the warrant articles to include a financial tax impact statement similar to what is done for the town warrant. Jim Thompson seconded. The motion was tabled while the SAU16 Director of Finance and Business Operations calculated the impact.**

Article 02 Unanticipated Special Education Expenses

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

2020 ANNUAL TOWN REPORT

Mrs. Ramsey explained that last year the Town voted to establish a Special Education Expendable Trust Fund and the fund was briefly explained. The Special Education Expendable Trust Fund currently has \$25,000.00 in it and the goal is to have that fund accumulate several hundred thousand dollars to serve as a contingency fund for Special Education costs.

No one from the public wished to speak on Article 02. Article 02 will appear as proposed on the ballot March 10th.

Article 03 Building Repairs and Maintenance

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

Mrs. Ramsey explained that last year the Town voted to establish a Repair and Maintenance Expendable Trust Fund and the fund was briefly explained. Jean Waldron of 62 Cottage Rd. questioned why there would be a total of \$20,000.00 left over in the budget this year (taking proposed amounts from Article 02 and Article 03 into consideration). The budgeting process was briefly explained and it was stated that unless there is an unforeseen expense, there will be a surplus after all amounts have been encumbered.

Dennis Roffman of 29 Amesbury Rd., asked that his understanding of the following be confirmed: there is an estimate \$70,000.00 and the Board is asking for a total of \$20,000.00 to be split between the two trust funds and \$50,000.00 returned to the town.

Jim Thompson of 53 Osgood Rd., asked why there is \$70,000.00 surplus in the budget. It was explained that the surplus is a result of funds leftover from a special placement tuition, instruction costs, books and printed media, equipment, and PT and OT costs that had all been budgeted for. There is not one large line item that makes up the amount, instead it comes from a variety of places in the budget.

Jen Macek of 8 Hidden Pasture Rd., asked if there is enough money left over why can't the same amount as last year (\$25,000.00) be added to each fund instead of the proposed \$10,000.00 each. The Board explained that they tried to be conscientious of what they were asking from the Town, knowing that the proposed budget represented a greater increase than last year. **Mrs. Macek moved to increase the amount on Article 03 to \$25,000.00. Taylor Florence of 3 Palmer Dr. seconded.**

Jenny Leonard of 39 Osgood Rd., asked for clarification of how the funds would go back to the Town. It was explained that when the tax rate is set for the town, that is when the funds going back to the town impacts the taxpayers.

Mr. Thompson questioned if said committing all, or most, of the surplus funds to the two trust funds would be a good idea. The Board explained that when the proposed warrant was put together, they considered what the taxpayers would see of the overall school budget. The Board wanted to contribute something to these newly established funds, but did not want to ask too much of taxpayers considering the overall increases to the school budget. **A verbal vote was taken, the motion does not pass.**

There was no further discussion on Article 03. Article 03 will appear as proposed on the ballot March 10th.

Attorney David Sayward explained that the tax impact language proposed for the warrant by Mr. Schwotzer's motion can not be added to the warrant this year.

On advice from counsel, Mr. Schwotzer withdrew his original motion.

Alex Scott of 3 Tannery Way stated that the KES multipurpose room lacks a sufficient sound system and asked if funds have been budgeted to address that, and if yes, how much. It was explained that the increase for the sound system was not included in the proposed budget, but the Board agreed that this is a need for the school, however there are other

2020 ANNUAL TOWN REPORT

needs that were prioritized higher. Mr. Scott asked if KES is appropriately staffed given the estimated enrollment numbers. The Board explained that administration is working on contingency plans in case this becomes an issue. Mr. Scott asked the school would be addressing the safety and security issue of locks and doors not properly functioning. The Board explained that there was a committee formed to further investigate this issue and that committee provided a report of their findings to the Board. The Board explained that there are improvements being made to help address these issues this year. Safety is of the utmost priority for the Board and they are working to make steady improvements each year.

There was no further discussion on Article 03. Article 03 carries as it appears and will be on the ballot March 10th.

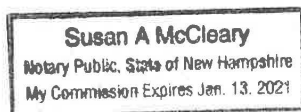
There was no further discussion and the 2020 Kensington Elementary School District Deliberative session ended at 6:43pm.

Respectfully submitted,

Chelsea Lalime

Chelsea m Lalime

*Notary -
Susan McCleary
Susan McCleary*



Exeter Regional Cooperative District - 2021 Warrant



New Hampshire
Department of
Revenue Administration

2021
WARRANT

Exeter Coop

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

First Session of Annual Meeting (Deliberative Session):

Date: Saturday, January 30, 2021
Time: 2:00 PM
Location: Exeter High School -
Details: 1 Blue Hawk Drive, Exeter, NH 03833

Second Session of Annual Meeting (Official Ballot Voting)

Date: Tuesday, March 9, 2021
Time: Various
Location: Various
Details: Voting in the Towns of Brentwood, East Kingston,
Exeter, Kensington, Newfields and Stratham

GOVERNING BODY CERTIFICATION

We certify and attest that on or before January 15, 2021 a true and attested copy of this document was posted at the place of meeting and at SAU 16, Brentwood, East Kingston, Exeter, Kensington, Newfields, and Stratham and that an original was delivered to the clerk.

Name	Position	Signature
KAREN JOYCE	CHAIRPERSON & CLERK	Karen Joyce
Robert L. Hall	School Board Member	Robert L. Hall
Travis Thompson	School Board Member	Travis Thompson
DAVID SUPMA	Exeter SB	David Supma
Paul Bauer	School Board Member	Paul Bauer
Kimberly A Meyer	School Board Member	Kimberly A Meyer

2020 ANNUAL TOWN REPORT



New Hampshire
Department of
Revenue Administration

2021 WARRANT

Article 01 ERCSD Operating Budget

Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$65,293,750? Should this article be defeated, the operating budget shall be \$65,337,663 which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The School Board and Budget Advisory Committee both recommend \$65,293,750 as set forth on said budget. (Majority vote required)

☐ Yes ☐ No

SECOND SESSION: At the polling places designated below on Tuesday, March 9, 2021, to choose the following School District Officers:

School District Board Member (Newfields)	3-year Term Expiring 2024
School District Board Member (Exeter)	3-year Term Expiring 2024
School District Board Member (Stratham)	3-year Term Expiring 2024
School District Moderator	1-year Term Expiring 2022
Budget Committee Member (Stratham)	3-year Term Expiring 2024
Budget Committee Member (Exeter)	3 year Term Expiring 2024
Budget Committee Member (East Kingston)	3-year Term Expiring 2024

and vote on the articles listed as 1, as those articles 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	TBD – Please call 603-642-6400 for more details	
East Kingston	TBD – Please call 603-642-8794 for more details	
Exeter	TBD – Please call 603-778-0591 for more details	
Kensington	TBD – Please call 603-772-5423 for more details	
Newfields	TBD – Please call 603-772-5070 for more details	
Stratham	TBD – Please call 603-772-4741 for more details	

2020 ANNUAL TOWN REPORT

Exeter Cooperative School District MS-26



New Hampshire
Department of
Revenue Administration

2021
MS-26

Proposed Budget

Exeter Coop

Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2021 to June 30, 2022

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

This form was posted with the warrant on: January 15, 2021

SCHOOL BOARD CERTIFICATION

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

Name	Position	Signature
<u>Nicole Joyce</u>	<u>CHAIRPERSON, EXCSB</u>	<u>Nicole Joyce</u>
<u>Robert L. Hall</u>	<u>School Board Member</u>	<u>Robert L. Hall</u>
<u>Travis Thompson</u>	<u>School Board Member</u>	<u>Travis Thompson</u>
<u>DAVID SLIPKA</u>	<u>EXETER SB</u>	<u>David Slipka</u>
<u>Paul Bauer</u>	<u>School Board Member</u>	<u>Paul Bauer</u>
<u>Kimberly Meyer</u>	<u>School Board Member</u>	<u>Kimberly Meyer</u>

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

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

2020 ANNUAL TOWN REPORT



New Hampshire
Department of
Revenue Administration

2021
MS-26

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations for period ending 6/30/2021	Appropriations for period ending 6/30/2022 (Recommended)	Appropriations for period ending 6/30/2022 (Not Recommended)
Instruction						
1100-1199	Regular Programs	01	\$14,845,384	\$15,279,514	\$15,437,055	\$0
1200-1299	Special Programs	01	\$7,267,133	\$8,662,240	\$8,709,686	\$0
1300-1399	Vocational Programs	01	\$1,974,720	\$2,042,473	\$2,034,791	\$0
1400-1499	Other Programs	01	\$684,848	\$912,994	\$914,698	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$168,331	\$181,049	\$203,979	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
Instruction Subtotal			\$24,940,416	\$27,078,270	\$27,300,209	\$0
Support Services						
2000-2199	Student Support Services	01	\$3,183,395	\$3,467,257	\$3,116,236	\$0
2200-2299	Instructional Staff Services	01	\$1,779,494	\$2,086,947	\$1,759,815	\$0
Support Services Subtotal			\$4,962,889	\$5,554,204	\$4,876,051	\$0
General Administration						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$125,938	\$82,100	\$165,550	\$0
General Administration Subtotal			\$125,938	\$82,100	\$165,550	\$0
Executive Administration						
2320 (310)	SAU Management Services	01	\$1,112,692	\$1,475,539	\$1,462,099	\$0
2320-2399	All Other Administration	01	\$38,645	\$54,786	\$141,830	\$0
2400-2499	School Administration Service	01	\$1,702,691	\$1,872,581	\$1,898,684	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$4,232,132	\$4,764,075	\$4,982,146	\$0
2700-2799	Student Transportation	01	\$2,088,107	\$2,674,571	\$2,892,508	\$0
2800-2999	Support Service, Central and Other	01	\$13,697,527	\$13,940,195	\$15,318,532	\$0
Executive Administration Subtotal			\$22,871,794	\$24,781,747	\$26,695,799	\$0
Non-Instructional Services						
3100	Food Service Operations	01	\$970,982	\$1,155,000	\$1,155,000	\$0
3200	Enterprise Operations	01	\$334,403	\$400,000	\$400,000	\$0
Non-Instructional Services Subtotal			\$1,305,385	\$1,555,000	\$1,555,000	\$0

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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations for period ending 6/30/2021	Appropriations for period ending 6/30/2022 (Recommended)	Appropriations for period ending 6/30/2022 (Not Recommended)
Facilities Acquisition and Construction						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$785,441	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$684,289	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$69,970	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$1,549,700	\$0	\$0	\$0
Other Outlays						
5110	Debt Service - Principal	01	\$1,574,146	\$4,088,063	\$2,246,927	\$0
5120	Debt Service - Interest	01	\$1,592,213	\$512,989	\$2,291,714	\$0
Other Outlays Subtotal			\$3,166,359	\$4,601,052	\$4,538,641	\$0
Fund Transfers						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools	01	\$280,000	\$280,000	\$162,500	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$280,000	\$280,000	\$162,500	\$0
Total Operating Budget Appropriations					\$65,293,750	\$0

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Special Warrant Articles

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

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Individual Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2022 (Recommended)	Appropriations for period ending 6/30/2022 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0

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Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2020	Revised Estimated Revenues for Period ending 6/30/2021	Estimated Revenues for Period ending 6/30/2022
Local Sources					
1300-1349	Tuition	01	\$935,543	\$950,000	\$950,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$67,068	\$12,000	\$12,000
1600-1699	Food Service Sales	01	\$576,667	\$809,148	\$809,148
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$407,441	\$227,874	\$227,874
Local Sources Subtotal			\$1,986,719	\$1,999,022	\$1,999,022
State Sources					
3210	School Building Aid	01	\$1,068,184	\$1,025,645	\$1,025,645
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	01	\$688,289	\$325,830	\$325,830
3240-3249	Vocational Aid	01	\$1,374,063	\$1,154,893	\$1,154,893
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$10,796	\$9,800	\$9,800
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$3,140,332	\$2,516,168	\$2,516,168
Federal Sources					
4100-4539	Federal Program Grants	01	\$0	\$50,000	\$50,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education	01	\$334,403	\$350,000	\$350,000
4560	Child Nutrition	01	\$315,987	\$172,167	\$172,167
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$182,032	\$164,247	\$164,247
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$842,422	\$736,434	\$736,434

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Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2020	Revised Estimated Revenues for Period ending 6/30/2021	Estimated Revenues for Period ending 6/30/2022
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	01	\$0	\$0	\$2,123,346
Other Financing Sources Subtotal			\$0	\$0	\$2,123,346
Total Estimated Revenues and Credits			\$5,969,473	\$5,251,624	\$7,374,970

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Budget Summary

Item	Period ending 6/30/2022
Operating Budget Appropriations	\$65,293,750
Special Warrant Articles	\$0
Individual Warrant Articles	\$0
Total Appropriations	\$65,293,750
Less Amount of Estimated Revenues & Credits	\$7,374,970
Less Amount of State Education Tax/Grant	\$10,998,571
Estimated Amount of Taxes to be Raised	\$46,920,209

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Default Budget of the Regional School

Exeter Coop

For the period beginning July 1, 2021 and ending June 30, 2022

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

This form was posted with the warrant on: January 15, 2021

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
<u>Nelson Joyce</u>	<u>CHAIRMAN, E.R.C.S.B.</u>	<u>Nelson Joyce</u>
<u>David L. Hall</u>	<u>School Board Member</u>	<u>David L. Hall</u>
<u>Travis Thompson</u>	<u>School Board Member</u>	<u>Travis Thompson</u>
<u>DAVID SLEEN</u>	<u>EXETER SB</u>	<u>David Sleen</u>
<u>Paul Bauer</u>	<u>School Board Member</u>	<u>Paul Bauer</u>
<u>Kimberly A Meyer</u>	<u>School Board Member</u>	<u>Kimberly A Meyer</u>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

For assistance please contact:

NH DRA Municipal and Property Division
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>

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New Hampshire
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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$15,279,514	(\$223,362)	\$0	\$15,056,132
1200-1299	Special Programs	\$8,662,240	\$141,813	\$0	\$8,804,053
1300-1399	Vocational Programs	\$2,042,473	\$6,598	\$0	\$2,049,069
1400-1499	Other Programs	\$912,984	\$2,190	\$0	\$915,184
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$181,049	\$0	\$0	\$181,049
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Instruction Subtotal		\$27,078,270	(\$72,783)	\$0	\$27,005,487
Support Services					
2000-2199	Student Support Services	\$3,467,257	\$3,094	\$0	\$3,470,351
2200-2299	Instructional Staff Services	\$2,086,947	(\$17,722)	\$0	\$2,069,225
Support Services Subtotal		\$5,554,204	(\$14,628)	\$0	\$5,539,576
General Administration					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$82,100	\$0	\$0	\$82,100
General Administration Subtotal		\$82,100	\$0	\$0	\$82,100
Executive Administration					
2320 (310)	SAU Management Services	\$1,475,539	(\$13,440)	\$0	\$1,462,099
2320-2399	All Other Administration	\$54,786	\$0	\$0	\$54,786
2400-2499	School Administration Service	\$1,872,581	\$6,318	\$0	\$1,878,899
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$4,764,075	\$0	\$0	\$4,764,075
2700-2799	Student Transportation	\$2,674,571	\$147,219	\$0	\$2,821,790
2800-2999	Support Service, Central and Other	\$13,940,195	\$1,415,015	\$0	\$15,355,210
Executive Administration Subtotal		\$24,781,747	\$1,555,112	\$0	\$26,336,859
Non-Instructional Services					
3100	Food Service Operations	\$1,155,000	\$0	\$0	\$1,155,000
3200	Enterprise Operations	\$400,000	\$0	\$0	\$400,000
Non-Instructional Services Subtotal		\$1,555,000	\$0	\$0	\$1,555,000
Facilities Acquisition and Construction					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal		\$0	\$0	\$0	\$0
Other Outlays					
5110	Debt Service - Principal	\$4,088,063	(\$60,309)	\$0	\$4,027,754
5120	Debt Service - Interest	\$512,989	(\$2,102)	\$0	\$510,887
Other Outlays Subtotal		\$4,601,052	(\$62,411)	\$0	\$4,538,641
Fund Transfers					
5220-5221	To Food Service	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5310	To Charter Schools	\$280,000	\$0	\$0	\$280,000
5390	To Other Agencies	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$280,000	\$0	\$0	\$280,000
Total Operating Budget Appropriations		\$63,932,373	\$1,405,290	\$0	\$65,337,663

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Revenue Administration*

**2021
MS-DSB**

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2200-2299	CBA
1400-1499	CBA
1100-1199	STAFF REDUCTION
2320 (310)	MANDATORY
2400-2499	CBA
1200-1299	MANDATORY
2000-2199	CAB
2700-2799	MANDATORY
2800-2999	RETIREMENT-MANDATORY
1300-1399	CBA

Exeter Regional Cooperative Reports

THE EXETER REGION

COOPERATIVE

SCHOOL DISTRICT

ANNUAL REPORT

For the Year Ending June 30, 2020
For the Proposed 2021-2022 Budget

2020 ANNUAL TOWN REPORT

EXETER REGION COOPERATIVE SCHOOL DISTRICT

SUPERINTENDENT'S OFFICE

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

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

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

Thomas Campbell, Ed.D.
Assistant Superintendent of Schools
(603) 775-8664
tcampbell@sau16.org

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

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

EXETER REGION COOPERATIVE SCHOOL DISTRICT

BOARD MEMBERS AND DISTRICT OFFICERS

Chair of the School Board: Helen Joyce		
	TERM	2021
NAME	EXPIRES	TOWN
Maggie Bishop	2021	Exeter
Paul Bauer	2021	Newfields
Bob Hall	2022	Kensington
Kathy McNeill	2023	East Kingston
Helen Joyce	2021	Stratham
Melissa Litchfield	2022	Brentwood
Kimberly Meyer	2022	Exeter
David Slifka	2023	Exeter
Travis Thompson	2023	Stratham

School District Website: www.sau16.org

Moderator: Kate Miller - 2021

School District Clerk: Susan EH Bendroth - 2021

School District Treasurer: Michael Schwotzer - 2021

BUDGET ADVISORY COMMITTEE MEMBERS

Chair of the Budget Advisory Committee: **David Pendell** TERM 2021

NAME	EXPIRES	TOWN
Deborah Bronson	2021	Stratham
Lucy Cushman	2022	Stratham
Rob Delorie	2022	Exeter
Jenny Ramsay	2023	Kensington
Morgan Lois DeYoung	2023	Brentwood
Roy Morrisette	2023	Exeter
Lovey Oliff	2021	Exeter
David Pendell	2021	East Kingston
Susan Shanelaris	2022	Newfields

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Minutes of Exeter Region Cooperative School District
First Session of the 2020 Annual Meeting
Deliberative Session – Thursday, February 6, 2020
Exeter High School Arthur Hanson III Center

ERCSD Board Members Present:

Helen Joyce, Chair – Stratham

David Slifka – Exeter

Paul Bauer – Newfields

Melissa Litchfield – Brentwood

Kimberly Meyer – Exeter

Travis Thompson, Vice Chair – Stratham

Bob Hall – Kensington

Deb Hobson – East Kingston

Maggie Bishop – Exeter

Administration: David Ryan, Superintendent

Mollie O’Keefe, Executive Director for Finances and Operations

Others: Katherine Miller, Moderator

Gordon Graham, Counsel for the School District

David Pendell, Chair of District’s Budget Advisory Committee

Susan Bendroth, ERCSD Clerk

Moderator Miller called the meeting to order at 7:00 PM. Kira Ferdyn, a Grade 10 student from Exeter High School, led the Pledge of Allegiance. Helen Joyce thanked the voters for continued support of school programs and recognized the administration, principals, faculty and staff and members of the Budget Advisory Committee. She remarked on the record number of retirees at the end of this fiscal year and thanked them for their wealth of talent, years of service and wished them the best in the next chapter of their lives.

Moderator Miller presented an explanation of the meeting which is to debate, discuss and amend the warrant articles as the law allows. She reviewed the rules and the procedure for the evening. She introduced the people up front, recognized budget advisory members and other administrative staff in the audience. She requested permission to allow some of the administration who do not live in the District to speak to some of the articles if necessary.

Deb Hobson made the motion and Paul Bauer seconded.

Travis Thompson requested permission to add Gordon Graham, legal counsel for the School District, to the list with Helen Joyce seconding.

Discussion pursued, a vote was taken and permission was granted.

Moderator Miller went on to announce that voting on these warrant articles would take place at the polling place for your town on Tuesday, March 10, 2020. She encouraged everyone registered to vote to come to vote on that day.

Warrant Article 01: ERCSD Operating Budget

Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$64,059,213? Should this article be defeated, the operating budget shall be \$63,742,468 which is the same as last year, with certain adjustments required by previous action of

2020 ANNUAL TOWN REPORT

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 \$64,059,213 as set forth on said budget. (Majority vote required)

Melissa Litchfield spoke to the article and offered an amendment to decrease the total budget amount to \$63,932,373 due to a reduction in the bond payment from 3.75% to 2.15%.

Travis Thompson seconded the amendment.

Mollie O'Keefe presented an explanation of the budget and tax impact.

Lois DeYoung, Brentwood, made a motion to reduce the 2020-2021 budget number by \$1,309,885 to a new total of \$62,622,488.

Jim Berlo, Brentwood, seconded the motion.

Discussion about clarity of the budget, SAU administration assessment, impact of such a cut on all students in the District, timing of offers for early retirement incentive, whether the cost to educate students is consistent from town to town followed.

Rachel Jefferson, Stratham, asked to move the question.

Bob Montegary, Brentwood, seconded.

The vote to close the debate passed.

Vote on Lois DeYoung's amendment did not pass.

Rachel Jefferson moved to restrict reconsideration and Lucy Cushman seconded.

Vote to restrict passed.

No further amendments were made.

Vote to have Article #1 appear on the ballot as amended by Melissa Litchfield and restriction to reconsider passed.

Warrant Article 02: Sale of Land

Shall the District authorize the Exeter Region Cooperative School Board to sell, on such terms and conditions as the Exeter Region Cooperative School Board determine are appropriate, land identified as 165 Amesbury Road located in Kensington, comprised of approximately 26.36 acres. Full proceeds from the sale will increase the unassigned fund balance used to offset the tax rate. Sale of property is recommended by the Exeter Region Cooperative School Board.

Paul Bauer spoke to the article asking for permission to reactivate the sale which was authorized in 2002.

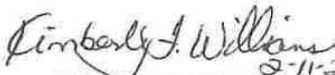
Dick Wendell clarified that the land was purchased in 2000 for 300,000.00 and looking to receive fair market value.

Motion to accept the article and restrict reconsideration passed.

Motion to adjourn the meeting at 8:28 was made by Patty Lovejoy and seconded by Sally Oxnard.

Respectfully submitted,


Susan E.H. Bendroth, Exeter Region Cooperative School District Clerk
February 6, 2020


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



James A. Sojka, CPA*

Sheryl A. Pratt, CPA**

Michael J. Campo, CPA, MACC

Scott T. Eagen, CPA, CFE

Karen M. Lascelle, CPA, CVA, CFE

Ashley Miller Klem, CPA, MSA

Tyler A. Palinc, CPA***

Kyle G. Gingras, CPA

Thomas C. Giffen, CPA

Ryan T. Gibbons, CPA, CFE

Brian E. McDermott, CPA**

Justin Larsh, CPA

Sylvia Y. Petro, MSA, CFE

* Also licensed in Maine

** Also licensed in Massachusetts

*** Also licensed in Vermont

January 7, 2021

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

To the Members of the School Board:

This is to advise you that as of January 7, 2021, the audit of the financial statements for the year ending June 30, 2020 has been substantially completed and we are in the process of finalizing the audit. A completed audit report will be sent to you in late February 2021.

Respectfully,

Michael J. Campo, CPA
Director

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • www.plodzik.com

SAU Report



Annual Report of SAU 16

For the Year Ending June 30, 2020

For the Proposed 2021-2022 Budget



SAU16 ANNUAL REPORT FOR THE YEAR ENDING 2020

VISION FOR THE GRADUATE

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

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

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

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

Our experience this year took a different turn in March when COVID-19 took hold and schools transitioned to remote learning. We all learned to use new terms like “social distancing”, “contact tracing”, and “super-spreader”, among others. Learning and teaching remotely became the norm as platforms like Zoom, Google Meets, and Window Teams became the new



classrooms and homes became the new campus. Food insecurity rose among our families and more of our students experienced issues of trauma, mental wellness, and anxiety. As we all worked hard to make the best of the situation that health and safety conditions presented, it is safe to say that there were many challenges that were overcome despite not being the ideal solutions. In the end, this experience has strengthened the resilience of our students and families while providing a reminder to enjoy all that we have.

Some of our highlights are below.

Some Highlights from 2020

1. We want to welcome new principals **Suzie Griffith** (Newfields Elementary School) and **Brandon French** (East Kingston Elementary School) who began their school year on July 1 at their respective schools. We also want to wish Main Street School Principal **Steven Adler** the very best in his retirement as he will take that next step at the end of this academic year. We are so blessed to have such amazing professionals in our SAU and will continue to work hard to seek out and hire only the very best educators.
2. **Exeter High School** conducted New Hampshire's first in-person graduation ceremony during a pandemic on June 13, 2020 following an Incident Command Model logistics system with assistance from 100 volunteers including school staff, local medical personnel, and volunteers from two public health networks. The graduation ceremony was held in the athletic stadium and modeled a safe and effective method for other school districts around the state to follow.
3. **Lincoln Street School** and Main Street School in Exeter collaborated on a district Diversity, Equity, Inclusion, and Justice committee. Over the course of the year, the committee has worked to review curriculum and curriculum materials, provide multiple staff-wide professional development, and create and initiate affinity groups for school staff, administration, and community members. The most recent result of the team's work includes a reimagined month of activities that celebrates Dr. Martin Luther King Jr.
4. In Brentwood at **Swasey Central School**, navigating remote learning and an in-person return to school was often described as 'flying the plane as it was being built!'. The key word was innovation! For remote learning, educators came to the realization that as much as they wanted to replicate the school experience at home, it was just not possible. In pursuing remote and in-person learning early, Swasey Central School staff were trailblazers for bringing students physically back into the school building in September 2020.



5. There are many ways that **Main Street School** has worked over this last year to actively engage students in rigorous learning. It can be in simple ways, such as having a math talk about how students were able to solve math problems, or through conversations about literature and texts. It is also through Project Based Learning (PBL) that gives students the opportunity to explore interests and share their learning in varied ways. Kindergarten students were actively engaged in a PBL that focused on the topic of community and the essential question, "How could we help families who are new to Exeter learn about our community?" First grade students started the year with a PBL that helped them learn about each other and what makes each child's identity unique. Students investigated the question, "What makes you, you?" Second grade students learned more about the natural environment of our student by studying the question, "What adaptations do animals have to help them survive and thrive in their New Hampshire habitat?" Project based learning sparks and sustains student interest while engaging students in learning that builds upon multiple competencies and giving them the opportunity to demonstrate these competencies in varied ways.
6. Another accomplishment this year at **Main Street School** was our partnership with Phillips Exeter Academy (PEA) students and their Exeter Student Service Organization (ESSO). ESSO students spent time reading children's books to our students virtually each month this year. These books focus on stories that raise awareness of cultural and human differences, and encourage the recognition and celebration of both similarities and differences. Students from ESSO use an anti-bias framework as the basis of the work they are doing with our students. Discussion about the books will include questions about identity, diversity, justice and action. The first book that will be shared with students will be Last Stop on Market Street written by Matt De La Pena and illustrated by Christian Robinson. PEA student Dilan Cordoba selected to share this story because he felt it was similar to his own story of having been born in Columbia and then moving to the United States when he was seven years old. He wants to share the message that, "Being different is a good thing and that the golden rule is always a rule, even when older."
7. SPARK is the newest initiative from **Newfields Elementary School**. The mission of the program is to enhance the learning experiences for NES students that will build strong bodies and minds. PE Teacher Meridith Clemons and school counselor Tracy Alyward teamed up to teach grade levels in creative ways on how to manage frustration and disappointment, accept others' differences, understand various perspectives, and respect themselves and others. It has been a huge hit with the students because the delivery of



instruction from Mrs. Clemmons and Mrs. Alyward is highly engaging and the work is meaningful and relevant.

8. As part of their school reopening plan in September, **Kensington Elementary School** was fortunate to host *Community Days* which focused on relationship building allowing them the opportunity to rebuild a positive community culture after having been away from each other for many months. During this outdoor time together each Monday, they not only established expectations for learning but also on how we treat each other and take care of each other at KES. Teachers facilitated lessons and activities that modeled positivity, resilience and empathy - all skills important for our children to practice and develop during these ever-changing times. It is known that nurturing our students' social and emotional well-being improves their sense of self and is critical for their academic achievement. Our hope was that these days together would begin to provide a small step towards normalcy for our children, welcome them back to a space they knew and become part of the KES community again. Mother Nature gifted us with beautiful, sun-filled Mondays this fall and we are thankful to have had these days to reconnect.
9. Before the world shut down in March, **Kensington Elementary School** was fortunate to have completed their annual *Cultural Passport* celebration. Students' passports were stamped during their Opening Ceremonies on Monday, January 6th and off to England they went! Last year, as they do each year, they honored KES families who have heritage from another country. KES has been fortunate to have many families over the years who are willing to share their stories, photos, artifacts and traditions with our students to help broaden their worldly perspectives and expose them to life outside of Kensington. Previous cultural immersions include *Kenya, Russia, South Korea, Ireland, Jamaica, China, India, Italy, France, Spain, Guatemala, Ethiopia, Finland, Philippines, Croatia and Serbia!* This year students learned to play Cricket, heard stories of Beatrix Potter, sang "Oranges and Lemons" and tasted some "Toads in the Hole" from the kitchen! Closing ceremonies and our annual bonfire were held on Thursday, January 31st. We were so grateful to have been able to carry on this long-standing KES tradition.
10. Congratulations to **Cooperative Middle School** Spanish Teacher Marjorie Pim who was selected as the **2021 New Hampshire World Language Teacher of the Year!** Ms. Pim is being recognized for her excellence, creativity, and innovation in the classroom and as a role model for all World Language teachers in the state of New Hampshire. CMS is very proud of Ms. Pim's efforts in the classroom and congratulates her once again for this extraordinary accomplishment!



11. The **Cooperative Middle School** Student Council, led by Ben Clapp and Patrick Joyce, continue to spread joy and work hard to serve our school community. Prior to the Thanksgiving holiday, students organized a food drive to help support Seacoast Family Promise and New Generation Women's Shelter. The drive was a complete success and we thank the generosity and kindness of our families to help our community. Prior to the December holiday break, the CMS Student Council, along with staff members, created a gift box for each member of our maintenance department. Each box was filled with gifts, cards, and winter creations and then were presented to each member of the maintenance staff to remind them how much we appreciate their efforts. CMS is a beautiful school both inside and out, and we are fortunate to learn in a school and be surrounded by staff members who work hard to ensure our building is safe at all times. It is with gratitude that we express our appreciation to the facilities crew led by Mr. Lyster, for their time, care, and efforts throughout the year.
12. Congratulations once again to Mr. Jim Ropp, Robotics Advisor, and the **Cooperative Middle School** Lego Robotics Team for being awarded the Robotics Education Fund Grant Award for the second year in a row. The award totals \$930.00 and will be used to fund new robotics kits, parts, tools, and other expenses to support the team throughout the school year. Both the students and Mr. Ropp were thrilled to learn of this exciting news!

This past year has been the most challenging year in education for staff, students, and families. We have so many highlights to share despite the year being spent predominantly in remote learning and we could continue listing them individually, however we feel the greatest accomplishment was the community's ability to unify and coordinate services for our children in all six towns. We are ever so grateful for the cooperation and collaboration with the mental health and wellness professionals, public health officials, town managers and elected officials, school district employees, and families. We look forward to returning to this space in next year's annual report with bountiful news of academic programming, student and staff achievements, and more examples of the excellence in our schools.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "David Ryan", is written over a horizontal line.

David Ryan, Ed.D.
Superintendent of Schools

2020 ANNUAL TOWN REPORT

SAU 16 SUPERINTENDENT SALARIES 2020-2021

SUPERINTENDENT PRORATED SALARY

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

ASSOCIATE AND ASSISTANT SUPERINTENDENT SALARIES (Total 2 Positions: \$147,084.00, \$135,979.00, \$129,697.00)

Brentwood	\$ 21,843.67
East Kingston	\$ 10,868.38
Exeter	\$ 73,935.22
Exeter Region Cooperative	\$ 240,220.95
Kensington	\$ 9,532.28
Newfields	\$ 10,345.42
Stratham	\$ 46,014.07
	<u>\$ 412,759.99</u>

SCHOOL ADMINISTRATIVE UNIT #16 BRENTWOOD, EAST KINGSTON, EXETER, EXETER REGION COOPERATIVE, KENSINGTON, NEWFIELDS, STRATHAM 2021-2022 APPROVED BUDGET

	FY2021 BUDGET	FY2022 APPROVED	CHANGE \$	CHANGE %
Executive Administrative Services	\$1,280,945.80	\$1,270,760.40	-\$10,185.40	-0.80%
Business Office Services	\$575,375.20	\$553,261.17	-\$22,114.03	-3.84%
Substitute Coordinator Services	\$19,530.94	\$0.00	-\$19,530.94	-100.00%
Technology	\$60,200.00	\$56,500.00	-\$3,700.00	-6.15%
Support Services	\$599,293.37	\$674,258.47	\$74,965.10	12.51%
Total Expenditures	\$2,535,345.31	\$2,554,780.04	\$19,434.73	0.77%

2020 ANNUAL TOWN REPORT

SAU 16 FY 2021-2022 BUDGET ALLOCATION

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

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

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

FY 22 SAU Budget	\$2,554,780.04
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James A. Sojka, CPA*

Sheryl A. Pratt, CPA***

Michael J. Campo, CPA, MACC

Scott T. Eagen, CPA, CFE

Karen M. Laccello, CPA, CVA, CFE

Ashley Miller Klem, CPA, MSA

Tyler A. Paine, CPA***

Kyle G. Gingras, CPA

Thomas C. Giffen, CPA

Ryan T. Gibbons, CPA, CFE

Brian D. McDermott, CPA**

Justin Larsh, CPA

Sylvia Y. Petro, MSA, CFE

* Also licensed in Maine
** Also licensed in Massachusetts
*** Also licensed in Vermont

January 7, 2021

Members of the School Administrative Board
School Administrative Unit No. 16
30 Linden Street
Exeter, NH 03833

To the Members of the School Administrative Board:

This is to advise you that as of January 7, 2021, the audit of the financial statements for the year ending June 30, 2020 has been substantially completed and we are in the process of finalizing the audit. A completed audit report will be sent to you in late February 2021.

Respectfully,

Michael J. Campo, CPA
Director

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

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2020 ANNUAL TOWN REPORT

SAU Calendar

SAU 16 CALENDAR 2021-2022

Approved
1/11/21

2021 JULY							Days
S	M	T	W	T	F	S	Student
				1	2	3	0
4	5	6	7	8	9	10	Staff
11	12	13	14	15	16	17	0
18	19	20	21	22	23	24	
25	26	27	28	29	30	31	

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

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

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

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

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

Symbol Key

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

2022 JANUARY							Days
S	M	T	W	T	F	S	Student
						1	20
2	3	4	5	6	7	8	Staff
9	10	11	12	13	14	15	20
16	[17]	18	19	20	21	22	
23	24	25	26	27	28	29	
30	31						

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

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

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

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

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

****June 15, 16, 17, 20, 21
are snow make-up
days if needed**

Student
180
Staff
185

Important Dates

2021	NS = No School	
August		
Teacher In-Service	NS	Aug. 25 (SCS&EXE)
School Opens - All Students		Aug 26-27 (ALL)
School Days	2	30-Aug
September		
Labor Day Weekend	NS	Sept 3 - 6
School Days	20	
October		
Indigenous Peoples Day	NS	11
School Days	20	
November		
Teacher In-Service	NS	Nov 2
Veterans' Day	NS	Nov 11
Thanksgiving Recess	NS	Nov 24-26
School Days	17	
December		
Holiday Break	NS	Dec 24-31
School Days	17	
2022		
January		
Holiday Break	NS	Jan 1 (Obs 12/31)
MLK, Jr. Day	NS	Jan 17
School Days	20	
February		
Winter Vacation	NS	Feb 21-25
School Days	15	
March		
Teacher In-Service	NS	Mar 8
School Days	22	
April		
Spring Vacation	NS	Apr 25-29
School Days	16	
May		
Memorial Day	NS	May 30
School Days	21	
June		
Last day for students		June 14**
Teacher In-Service	NS	17
School Days	10	
Graduation-		June 10th pending board approval

Municipality Information

Population	1970	1980	1990	2000	2010	2013
	1044	1322	1318	1902	2124	2106

Election Districts

US Congress	District 1
Executive Council	District 3
State Senate	District 24
State Representative	District 16, 35 Rockingham County

TOWN OF KENSINGTON

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