

Annual Report



For the Year Ending
2019

TOWN OF EAST KINGSTON

EMERGENCY CALLS: 911

BUSINESS CALLS:

Building Inspector	(603) 642-8406 ext. 3
Elementary School	(603) 642-3511
Emergency Management	(603) 642-3141
Fire/Burn Permits	(603) 642-3141
Fire Department	(603) 642-3141 non-emergency
Police Department	(603) 642-5427 non-emergency
Public Library	(603) 642-8333

Hours: Monday 9 am – 7 pm, Tuesday 3 pm – 7 pm, Wednesday 9 am – 7 pm,
Thursday 3 pm – 7 pm, Friday 9 am – 1 pm, Saturday 9 am – 3 pm.

Recycling Pick-up	(603) 642-8406 ext. 1
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Recycling every Monday 7 am curbside

Selectmen's Office	(603) 642-8406 ext. 1
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Monday – Friday 8 am – 4 pm

NH State Police	(603) 679-3333
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Town Cemeteries	(603) 642-8406
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Town Clerk/Tax Collector	(603) 642-8794
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Hours: Monday 8 am – 5 pm, Tuesday 8 am – 2:30 pm,
Wednesday 6 pm – 8 pm, Thursday 8 am – 2:30 pm
Friday 8 am – 2:30 pm

Notary/JP services available during office hours.

Town Official Website:	eastkingstonnh.org or eknh.org
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**ANNUAL REPORTS
OF THE
SELECTMEN, TAX COLLECTOR, TOWN CLERK,
TRUSTEES OF THE CEMETERY,
TRUSTEES OF THE PUBLIC LIBRARY,
TRUSTEES OF THE TRUST FUNDS
AND TREASURER**

**FOR THE YEAR ENDING
DECEMBER 31, 2019**

BOARD OF EDUCATION AND SCHOOL TREASURER

**FOR THE YEAR ENDING
JUNE 30, 2019**

TOGETHER WITH THE VITAL STATISTICS OF THE

**TOWN OF EAST KINGSTON
NEW HAMPSHIRE**

2019

Printed by:

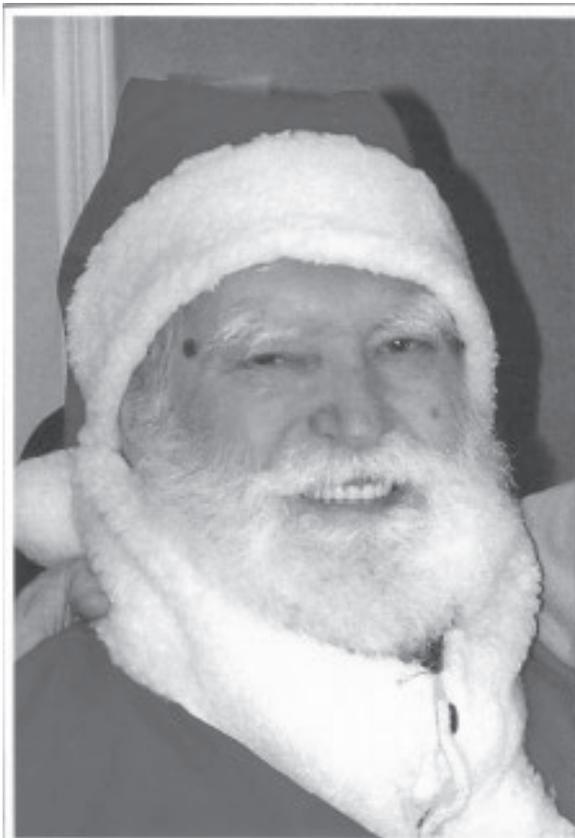
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5 Commerce Park Drive
East Hampstead, NH 03826**

IN MEMORY OF
AUSTIN R. CARTER

He was born in Derry, May 30, 1939 a son of the late Floyd and Rita (Norris) Carter. He spent his earlier years at Big Island Pond in Derry and graduated from Pinkerton Academy.

Mr. Carter was a longtime active member and served as deputy chief / deputy fire warden of the East Kingston Fire Department and was co-founder of the East Kingston Rescue Squad.

He was a member of the East Kingston Volunteer Firemen's Association and was Santa Claus for over 40 years with the association during the holiday season. He enjoyed hunting, fishing and photography but family was most important to him. He was a member of the International Brotherhood of Boilermakers, Iron Ship Builders, Blacksmiths, Forgers and Helpers AFL-CIO-CFL.



IN MEMORY OF

PHILIP C. MARSHALL

August 23, 1931-December 23, 2019



Phil was born in Gloucester, Mass, but East Kingston has been his real home since 1972, when he retired after 20 + years of service to the US Air Force. He received his baccalaureate degree in history and went on to become a registered nurse in oncology until retiring from Lowell General Hospital.

When he first came to Town he volunteered at the library and he never missed a town meeting or an opportunity to discuss history and politics. He was intimately involved in Town affairs and loved his Town. He served as Assistant Town Moderator for the last eleven years.

We will remember his quick wit and intelligence. He cared deeply for the environment and for others. He was well known for his generosity. He will be missed.

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TOWN OFFICIALS ELECTED OFFICERS

Board of Selectmen (RSA 41:8 TO 8-E) 3-year term

2020	Richard S. Poelaert, Chairman	642-3406
2021	Justin B. Lyons	617-850-2246
2022	Robert L. Nigrello	394-7591

Moderator (RSA 40:1) 2-year term

2020	Keri J. Marshall	642-5311
2020	Philip C. Marshall, Assistant (appointed)	

Highway Agent (RSA 231:62 to 62-B) 3-year term

2021	Mark F. Brinkerhoff	642-3061
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Supervisors of Checklist (RSA 41:46-a) 6-year term

2020	Elizabeth B. Leach	642-6271
2022	Sandra Williams	347-5373

Town Clerk/Tax Collector (RSA 41:45-A) 3-year term

2022	Barbara A. Clark	642-8794
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Treasurer (RSA 41:26 to 26B) 3-year term

2022	Barbara K. Smith	642-9954
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Trustees of the Cemetery (RSA 31:22) 3-year term

2022	Barbara Clark	642-4795
2020	James Clark	642-4795
2021	Stephen McMillan	
	*Mark Brinkerhoff, Sexton	

Trustees of Public Library (RSA 202-A:6) 3-year term

2022	Laura Branting	
2020	Sarah J. Courchesne	394-2026
2021	Sandra G. Courchesne	
2020	Nancy Parker	
2021	Conrad V. Moses	702-2553
2020	Deborah Hobson, Alternate (appointed)	

Trustees of Trust Funds (RSA 31:22) 3-year term

2020	James Roby Day, Jr.	642-7956
2021	Edward A. Lloyd, Jr.	394-7410
2022	Ronald F. Morales	642-8623

NOTE: Elected Officers serve until the Town Meeting of year noted.

APPOINTED OFFICERS

Animal Control Officer

778-0570

December 2019 Robert A. Marston, DVM
December 2019 Deborah Marston, Deputy
December 2019 Richard C. Marston, Deputy

Board of Adjustment (RSA 673:5) 3-year term

642-8406

December 2020 John V. Daly, Chairman
December 2021 Timothy J. Allen
December 2019 David E. Ciardelli
December 2020 Frank Collamore
December 2021 Paul E. Falman
December 2021 Edmund Robbins, Alternate
*Barbara White, Secretary

Building Inspector/Code Enforcement Officer

642-8406

December 2019 *John Moreau, Jr.
December 2019 *Thomas L. Welch, Sr.

Conservation Commission

642-8406

March 2020 Dennis G. Quintal, Chairman
March 2021 Marilyn B. Bott
March 2019 Robert Courchesne
March 2020 Karen Quintal
March 2020 Vicki J. Brown

Deputy Town Clerk/Tax Collector

642-8406

December 2019 *Judith M. Cash

Deputy Treasurer

642-8406

December 2019 Kory Skalecki

Emergency Management**642-8406**

December 2019 Michelle Cotton-Miller, Director
 December 2019 Laurie McCarter, Deputy

Fire Department**Emergencies: 911****Business: 642-3141**

December 2019 Edward G. Warren, Fire Chief

Fire Warden (Deputies – State Appointed) 3-year term

December 2021 Adam J. Mazur, Warden 642-8033
 December 2021 Matthew L. Gallant, Deputy 642-5326
 December 2021 Michael C. Hall, Deputy 848-1002
 December 2021 R. Scott Urwick, Deputy 642-6839
 December 2021 Edward G. Warren, Deputy 642-8112

Health Officer (State appointed RSA 128:1) 3-year term**475-3167**

March 2022 Peter J. Mahar

Library**642-8333**

*Tracy J, Waldron, Library Director
 *Diane Sheckells, Assistant Librarian
 *Heather Lindsay, Library Assistant
 *Zoe Sucu, Library Assistant
 *Carly Belcher, Substitute Librarian
 *Ryan Pirger, Library Page
 *Sarah Ricker, Library Page

Planning Board (RSA 673:5) 3-year term**642-8406**

March 2020 Joshua A. Bath, Chairman
 March 2021 Timothy Allen, Vice Chair
 March 2020 William R. Caswell
 March 2022 Robert A. Marston, DVM
 Scott Orleans
 March 2020 Justin B. Lyons, Ex-Of. Alt.
 March 2020 Robert L. Nigrello, Ex-Of. Alt
 March 2020 Richard S. Poelaert, Ex-Of.
 *Barbara A. White, Secretary

Police Department

Emergency: 911
Business: 642-5427

- *Michael C. LePage, Chief
- *Craig R. Charest, Sergeant
- *Donald A. Frost
- *Mark A. Heitz
- *Clayton A. Jervis, Corporal
- *Charles A. Rodolakis
- *Eric T. Vichill
- *Cherice Chaisson, Secretary

Part-Time Officers:
*Bryan Lemire
*Illya Dixon

Recreation Committee

642-8406

- December 2019 Bryan P. Wall, Chair
- December 2019 Benjamin Darby
- December 2019 Michael Farrand
- December 2019 Andrew Herum
- December 2019 Justin Lyons
- December 2019 Steve Rancourt
- December 2019 Laura Smith

Rockingham Planning Commission

778-0885

- March 2022 Edward G. Warren 642-8112

Safety Committee

642-8406

- December 2019 *Craig R. Charest
- December 2019 *Cheryll A. Hurteau, retired 6/2019
- December 2019 *Keith R. Hurteau
- December 2019 Edward G. Warren

Solid Waste & Recycling Committee

- December 2019 Ronald F. Morales, Chair 642-8623
- December 2019 Robert A. Caron
- December 2019 Daniel L. Guilmette
- December 2019 William E. Staples

Town Custodian

642-8406

*Keith R. Hurteau

Town Office Staff

642-8406

*Becky Merrow, Town Administrator

*Cheryll A. Hurteau, Town Office Manager, retired 6/2019

Welfare Agent

642-8406

*Cheryll A. Hurteau, Welfare Officer, retired 6/2019

*Becky Merrow, Welfare Officer

Contracted Auditors

Plodzik & Sanderson, PA

225-6996

*Note: * Indicates Town Employee, not appointed*

STATE OF NEW HAMPSHIRE

Governor

Christophe T. Sununu 271-2121
State House, 107 North Main St., Concord, NH 03301

State Representative District 16

Dan J. Davis 394-7591
6 Oakridge Road, Kensington, NH 03833

State Representative District 35

Deborah L. Hobson 642-7252
3 Woldridge Lane, East Kingston, NH 03827

State Senator District 23

Jon Morgan 271-3661
State House Room 107, Concord, NH 03301

Governor's Executive Council District 3

Russell E. Prescott 271-3632
50 Little River Road, Kingston, NH 03856

County Commissioner District 1

Kevin St. James 679-9350
119 North Road, Brentwood, NH 03833

UNITED STATES

US Senators

Jeanne Shaheen 202-224-3324
Senate Office Building, 520 Hart, Washington, DC 20510

Margaret Wood Hassan 202-224-3324
B85 Russell Senate Office Building, Washington, DC 20510

US Congressman

Chris Pappas 888-216-5373
660 Central Avenue, Dover, NH 03820

TOWN OF EAST KINGSTON BOARD OF SELECTMEN

Charles W. Monahan	1940-1955
Ralph B. West, Jr.	1950-1956
Frederic L. Smith	1954-1963/ 1970-1973
Richard G. Kelley	1955-1962
Guy E. Nickerson	1956-1964
Marshall G. Bean	1962-1967
Ernest J. Moreau	1963-1969
Wesley S. Nickerson	1961-1971
Richard F. Connelly	1967-1970
Richard B. Pelley	1969-1972
William R. Osgood	1971-1974
Daniel T. Bodwell	1972-1979
David C. Andrzejewski	1973-1980/1983-1985
Henry F. Lewandowski, Jr.	1974-1977
William V. Chouinard, Jr.	1977-1978
Richard A. Smith, Jr	1978-1984
Walter B. Schotterbeck	1979-1982
Donald C. Andolina	1980-1983/1987-1993/1997-2002
Nathaniel B. Rowell	1982-1989
Barbara M. Metcalf	1984-1987
Donald H. Clark	1985-1988
Raymond R. Donald	1988-1997/1999-2005
William A. DiProfio	1989-1995
Joseph C. Cacciatore	1993-1996
Andrew L.T. Berridge	1995-1998
James Roby Day, Jr.	1996-1999
John L. Fillio	1998-2004
Matthew B. Dworman	2003-2006/2009-2018
Ronald F. Morales	2004-2007 /2013-2016
Robert J. Forrest	2005-2008
Robert A. Caron	2006-2009

TOWN OF EAST KINGSTON BOARD OF SELECTMEN

Richard S. Poelaert	2007-2010/2011-2013/2014-Present
David R. Pendell, Jr.	2008-2011
Kimberley I. Casey	2010-2011
Mark A. Cook	2011-2014
Erin J. Pettinato	2016-2019
Justin B. Lyons	2018-Present
Robert Nigrello	2019-Present

TOWN OF EAST KINGSTON
First Session of the 2019 Annual Meeting
Deliberative Session - February 5, 2019

Selectmen
Erin Pettinato, Chairman
Richard Poelaert
Justin Lyons

Barton L. Mayer, Town Counsel
Keri J. Marshall, Moderator
Barbara A. Clark, Town Clerk

Before the Deliberative Session began, the Moderator apologized for the delay as a clear error had been found in the budget and the Selectmen were trying to figure out the best way to proceed. She said the Selectmen didn't have confidence in what was being presented.

Roby Day asked if the error was higher or lower and Keri said the budget was too low and there would not be sufficient monies. Roby made the suggestion they could correct such oversights with an amendment to the budget. Keri said the Selectmen feared they were not giving the voters accurate information.

Sarah Courchesne asked if we could proceed and vote on the remaining articles while this error was being figured out. Keri said she would be willing to do this, with everyone's permission. She said the article at issue was Article 3.

The Moderator took a vote, show of cards, to see if everyone wanted to proceed with the remaining articles.

Voted: Passed

At this time, Keri excused the Board of Selectmen and Town Counsel, and said she would pass over Article 3.

The Moderator, Keri Marshall, called the meeting to order at 7:12 pm with 34 residents in attendance.

1. To choose all necessary Town Officers for the year ensuing.
2. Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town of East Kingston Zoning Ordinance as follows:

The East Kingston Planning Board supports the following amendments to Zoning Ordinance Article XVI Home Occupations:

ARTICLE XVI - HOME OCCUPATIONS (Adopted 3/89)

A. Definitions:

A Home Occupation is a professional occupation, service business or the production or selling of a product that is carried out from the primary dwelling which is clearly accessory and subordinate to the residential use of the property. A Home Occupation may not be conducted in an Accessory Dwelling Unit.

An Invisible Home Occupation is one with no visible activity conducted outside the home.

A Visible Home Occupation is a home-based business with a sign and/or customers visiting the business for the purchase of services or products. (Amended 3/96; Amended 3/17)

A grandfathered nonconforming use is a use not permitted in the zoning district where it operates and that existed prior to adoption of the Home Occupation ordinance on January 6, 1989. The baseline of the nature and scale of the Grandfathered Non-Conforming Use shall be determined by the record established by the Grandfathered Non-Conforming Use Survey over the most recent 5 years.

B. Where Permitted: Home occupations are allowed in a residential dwelling unit by permit only. The Board of Selectmen may issue a Home Occupation Permit after the Planning Board holds a public hearing on the application with public notice per RSA 675:7 paid for by the applicant (Amended 3/91) and provided the provisions of this section are met. (Amended 3/96)

C. Standards:

All Visible Home Occupations shall comply fully with the following standards to protect public health and safety, and shall have no impact to the character of residential neighborhoods and the town.

1. The Home Occupation must be located within a dwelling unit, or in a building or structure accessory to a dwelling unit.
2. The exterior of the building must not create or display any evidence of the home occupation, except a permitted sign and parking for customers and delivery vehicles. Variation from the residential character is prohibited.
3. Adequate off-street parking must be provided for customers and deliveries. All businesses must provide adequate turnaround, drop-off, and pick up areas in order to prevent cars from waiting in the street right-of-way and to prevent cars from backing up into the public right-of-way. The Home Occupation shall not require regular need for delivery of materials to and from the premises by commercial vehicles over twelve-thousand (12,000) pounds GVWR (e.g. tractor trailers and heavy commercial vehicles). (Amended 3/90)
4. The Home Occupation must be conducted by a resident or owner of the property.

5. The home occupation must not offend by emitting smoke, dust, odor, noise, gas, fumes, lights, or refuse matter.
6. Home occupation must not cause excessive vibrations, store or handle combustible or explosive materials, or negatively impact the physical condition, safety, access or traffic volume of existing roads.
7. The Home Occupation must not utilize more than 25% of the gross floor area including dwelling, basement and accessory structures.
8. Not more than two non-residents (of the premises) may be employed by the Home Occupation. For the purposes of this section, the Planning Board shall determine whether sales or other personnel, who conduct the majority of their business away from the property, shall be included in the count of those employed at the premises. (Amended 3/96)
9. Disposal of all solid waste generated by the business must be at the business owner's expense, and shall not be provided by the Town of East Kingston. (Adopted 3/07)

D. Exceptions:

- 1) If a property is located on a State Road (NH Routes 107, 107A, 108) ~~or is greater than eight acres in size~~, no more than four non-residents (of the premises) may be employed, and the home occupation use of the dwelling shall not utilize more than 50% of the gross floor area (including dwelling, basement and accessory structures).
- 2) Administrative support for businesses or services that are conducted on or off-site of the residential premises are exempt from the formal application and approval process but must complete an Invisible Home Occupation application for the purposes of municipal record keeping, pay the annual Invisible Home Occupation Permit Fee, and meet with the Planning Board to present the application and receive a favorable recommendation from the Planning Board. (Amended 3/97)

E. Permitted Uses: The following uses (including but not limited to) may be permitted and must be secondary to the residential use of the dwelling unit. (Amended 3/2012)

1. Medical, health and dental offices, fitness training, exercise, health counseling;
2. Other professional offices and instructional services (i.e. cooking, crafts, arts);
3. Tailor, seamstress;
4. Artisan, writer or musician;
5. Day care for up to twelve preschool plus five school age children; any day care use shall be in compliance with the State Department of Health and Welfare's "He C400

2. N.H. Child Care Facility (Day Care) Licensing and Operating Standards". Twelve preschool plus five school-age children shall be the maximum number allowed to be cared for in the Residential District. (Amended 3/90)

6. Bookkeepers, accountants, secretarial services;
7. Real estate and insurance offices;
8. Beauticians and barbers;
9. Art, craft, hobby, and antique shops;
10. Vehicle light repair and maintenance services for not more than three vehicles at any given time and not more than two vehicles parked outside. (Adopted 3/06)
11. Animal care and training (number of animals to be determined by the Planning Board) (Amended 3/2012);
12. Occupations not listed above that are of a similar nature, scale and impact with review by the Planning Board, and only if the Board of Selectmen finds that the occupation meets the provisions of this section. (Amended 3/96)

F. Uses Not Permitted: The following uses are not permitted as a Home Occupation: adult oriented business; fireworks storage, manufacture and sales; industrial and commercial manufacturing or activity; vehicle restoration and auto body shops; storage, handling or sales or regulated substances. (Adopted 3/13; Amended 3/17)

G. Permit Required: An annual permit to operate each home occupation must be obtained from the Board of Selectmen during the second quarter of the calendar year beginning in 1989. Agricultural/Farm home occupations and Family Day Care operations (up to six preschoolers plus up to three school age children (Section E.5)) shall be exempt from these permitting procedures. (Amended 3/91, 3/90, 3/96 and 3/06)

There shall be an annual permit fee (see fee schedule) charged to cover the costs for Board of Selectmen review, administration and enforcement of the ordinance. (Amended 3/06, 3/09)

Businesses whose owners can demonstrate that they do not create any traffic, visual, or other impacts on the neighborhood may be deemed by the Selectmen as being an "invisible business with a reduced permit fee. An invisible status does not relieve these businesses from compliance with the provisions of this and all other sections of the zoning ordinance. (Adopted 3/97, Amended 3/06; Amended 3/17)

A minimum annual fee (see fee schedule) shall be charged to those home occupations identified as “invisible” to defray the administrative costs of annual review and Board of Selectmen oversight. (Adopted 3/97, Amended 3/09)

- H. Grandfathered Nonconforming Uses: Any pre-existing grandfathered nonconforming use of a commercial business nature in operation at the date of the public posting of this ordinance (January 6, 1989) are required to submit an annual Home Occupation Application and fee and complete a Grandfathered Non-Conforming Use Survey. Annual Home Occupation permits shall not be issued without a completed Grandfathered Non-Conforming Use Annual Survey. Any Grandfathered Nonconforming Use in effect as of January 6, 1989 shall not increase in scale or nature of the business. The baseline of the nature and scale of the Grandfathered Non-Conforming Use will be determined by the record established by the Grandfathered Non-Conforming Use Survey for the most recent year up to a 5-year period. In addition, such Grandfathered Nonconforming Uses shall not be relieved from compliance with other state and local regulations.
- I. Signs for Visible Home Occupations: Signs for Home Occupations may be erected and maintained only when in compliance with Article VII General Provisions and the following provisions. (Amended 3/91; Amended 3/13)
1. No sign shall be internally illuminated, or have flashing or moving parts;
 2. No sign may have more than two sides.
 3. No sign shall be allowed for invisible businesses.
- J. Procedure: Application shall be made to the Selectmen’s office, including public hearing fees paid in accordance with the Town of East Kingston Subdivision Regulations. Abutters will be notified and the applicant will be scheduled for a public hearing with the Planning Board. After the public hearing, the Planning Board will make a recommendation to the Selectmen as to whether the Home Occupation Permit should be granted. The application will then be forwarded to the Selectmen who will issue their final decision. (Adopted 3/96)
- K. Application: The Home Occupation Permit Application and Home Occupation Permit Worksheet must be filled out in full detail to be accepted for processing. The Planning Board shall hold a public hearing and make a recommendation on the application to the Board of Selectmen. If the property is part of a Homeowners Association or Condominium Association, the applicant shall provide a letter from the Homeowners Association that the Home Occupation is allowed. If a tenant of a rental property, the applicant shall provide a letter from the property owner that the Home Occupation is allowed. (Amended 3/01)
- L. Enforcement: This section shall be administered and enforced by the Board of Selectmen. Any person who violates the provisions of this section shall be fined \$100 for each offense.

Each day that a violation is continued shall constitute a separate offense. No action may be brought about under this provision unless the alleged offender has been given at least a 7-day notice from the Selectmen by certified mail, return receipt requested, that a violation exists.

In addition, such Home Occupations shall not be relieved from compliance with other state and local regulations.

Discussion:

Sharon Day said it appeared to her the only change to this zoning article was in Paragraph D, Exceptions, where they eliminated or is greater than eight acres in size.

Timothy Allen, Planning Board, said 98% of the language within this article was the same language that was in the ordinance prior to this change. He said it has been reformatted and there are multiple areas where things have been added or removed. He said this was done primarily to address the three types of businesses that are operating within the town, visible home occupations, invisible home occupations, and grandfathered nonconforming uses. He said the definitions and the requirements for each of these were kind of intermixed throughout the ordinance before and now there is a bit more clarity as to what defines a visible, what defines an invisible, and what actually defines a grandfathered nonconforming use. He said businesses that are operating within the town, and will continue to operate within the town, will have to answer a questionnaire annually so there is some sort of record as to their size, their scope, and what they are doing. With the few businesses that have come before the planning board to change ownership, it has been very difficult to pull together all the information that is necessary to have those meetings. He said this questionnaire, every year, will start to build a backlog of data so that 5, 10, or 15 years from now if that nonconforming use wants to transfer ownership, there will be data available about it and will make the process easier.

Ron Morales thanked Tim for being a major contributor to rewriting this ordinance.

Motion to accept Article 2 as written: Roby Day

Seconded: Norman Brandt

Vote: Passed

Article 2 will appear on the Zoning Ballot as written.

Motion to not reconsider Article 2: Dennis Quintal

Seconded: Roby Day

Voted: Passed

Erin Pettinato read Article 3 in its entirety.

3. Shall the Town of East Kingston 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 \$2,926,287. Should this article be defeated, the default budget shall be \$2,914,464 which is the same as last year, with certain adjustments required by previous action of the Town of East Kingston 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. This operating budget article doesn't

contain appropriations contained in any other warrant articles.
MAJORITY VOTE REQUIRED

Discussion:

Erin discussed the discrepancy they found and the error appears to be with the MS636 and it appears to have been run incorrectly. She said the Selectmen were extremely confident the \$2,926,287 is the budget amount they came up with this year. She said they went through all of their actual budget worksheets and added them all up to make sure they had the correct numbers and the budget total was accurate. Justin said the MS636's 2018 figures were incorrect but the 2019 figures were accurate.

Laurel Urwick asked if this correction will be posted on the town website, and Erin said it will be put on the town website under "News."

Robert Nigrello said with his experience in dealing with DRA in the past sometimes they don't like to change their numbers. He asked what happens if they decide not to change the numbers or they can prove to you their numbers are correct.

Bart said the meeting is the ultimate arbiter of how much money is being appropriated. He said regardless of the forms and various assignments of line items, the bottom line is the critical issue. He said it wouldn't matter whether the DRA forms are incorrect to the extent that this meeting will decide how much will be appropriated. Bart said they were able to discern the bottom-line numbers were correct.

Roby asked what the difference to the budget was from last year and what was the increase attributed to. Erin said to reference the last sheet in the packet, Budget Changes 2018-2019, under the explanation column.

Vicki Brown asked for an explanation of the third item on the Budget Changes, increase for upgrade to town office server. Cheryll Hurteau, Town Office Manager, said they have been using a regular PC for years and it has served the entire town office building and with all the new software that has been added and with the growth of the town, this regular PC no longer serves the town office building. She said they will need a server once every five years. She said it is really necessary as they have outgrown what they are presently using.

Motion to approve Article 3 as written: Roby Day

Seconded: Justin Lyons

Voted: Passed

Article 3 will appear on the ballot as written.

Motion to not reconsider Article 3: Norman Brandt

Seconded: Robert Nigrello

Voted: Passed

Richard Poelaert read Article 4 in its entirety.

4. To see if the Town will vote to raise and appropriate the sum of forty-three thousand five hundred dollars (\$43,500) to conduct a revaluation and authorize the withdrawal of forty-three thousand five hundred dollars (\$43,500) from the Revaluation Capital Reserve Fund created for that purpose. No amount to be raised by taxation.

MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

Discussion:

Robert Nigrello asked if this revaluation is required and Dick said it is required every five years by law.

Conrad asked if there was a way the Selectmen could clarify this process as voters misinterpret it. Dick said maybe they could add a sentence that says this is bound by State law and we have to do it every five years. Cheryll said DRA requires this wording. She said there was one year where the people didn't vote in favor of it, and it was because they didn't realize the money was already in the Revaluation Capital Reserve Fund. She said DRA allowed them to add the last sentence for clarification that no amount will be raised by taxation. She said the money is just going to be withdrawn from the capital reserve fund.

Dick said they will create a handout which will clarify the process.

Scott Urwick asked if DRA would allow the wording to be changed and Cheryll said she will check with DRA but it is prescribed language.

Motion to approve Article 4: Robert Nigrello

Seconded: Conrad Moses

Voted: Passed

Motion to not reconsider Article 4: Norman Brandt

Seconded: Kevin Frye

Voted: Passed

Article 4 will appear on the ballot as written.

Justin Lyons read Article 5 in its entirety.

5. To see if the Town will vote to raise and appropriate the sum of eleven thousand dollars (\$11,000) to be added to the existing Library Building Major Repair/Replacement Capital Reserve Fund established at 2010 Town Meeting for the purpose of funding long-term repairs and replacements for the library building.

MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

Discussion:

Ron Morales said when this was first implemented there was a question asked at the time of how much funds the library would need to put aside and he believes it was \$50,000-\$60,000. He was wondering if there was still a target goal or if it was going to go on year after year.

Sarah Courchesne, Library Trustee, said the target goal was about \$75,000 and they were very close to that amount. She said for the coming year, they have some electrical work to be done, replacing almost all of the light fixtures and it is going to cost about \$12,000. She said because of the expected expense, they would be asking for the \$11,000 for this year and after this year, they expect to be at the point where they will be replacing just what they spend out of it. She said if there is a year where they only have to spend \$2,000 out of it, they will come and ask for another \$2,000. She said next year, with the anticipated goal, you either won't see a warrant article or they may just be seeking to replace a much smaller amount as they are drawing out of it.

Sarah said the Library's electric bill is next to nothing because of the solar panels and they do anticipate seeing an increase in their savings from the solar, a credit back to their electric bill.

Motion to approve Article 5: Robert Nigrello

Seconded: Robert Courchesne

Voted: Passed

Article 5 will appear on the ballot as written.

Motion to not reconsider Article 5: Robert Nigrello

Seconded: Conrad Moses

Voted: Passed

Erin Pettinato read Article 6 in its entirety.

6. To see if the Town will vote to raise and appropriate the sum of fifty thousand dollars (\$50,000) to be added to the existing Fire Apparatus Capital Reserve Fund established at the 1999 Town Meeting for the purpose of acquiring fire apparatus.

MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

Discussion:

Robert Nigrello asked if there was a goal for that fund. Edward Warren, Fire Chief, said the goal is to have enough cash in the Fire Apparatus Capital Reserve Fund for when they need to purchase fire apparatus and not have to get a loan and pay interest.

Motion to accept Article 6: Timothy Allen

Seconded: Richard Poelaert

Voted: Passed

Article 6 will appear on the ballot as written.

Motion to not reconsider Article 6: Norman Brandt
Seconded: Michelle Cotton-Miller
Voted: Passed

Richard Poelaert read Article 7 in its entirety.

7. To see if the Town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be added to the existing Fire Department/Emergency Operations Center Land &/or Building Capital Reserve Fund established at the 2012 Town Meeting for the purpose of the acquisition of land and/or building or construction of building for a Fire Station/Emergency Operations Center.
MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

Discussion:
None

Motion to accept Article 7: Edward Warren
Seconded: Robert Nigrello
Voted: Passed

Article 7 will appear on the ballot as written.

Motion to not reconsider Article 7: Kevin Frye
Seconded: Norman Brandt
Voted: Passed

Justin Lyons read Article 8 in its entirety.

8. To see if the Town will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be added to the existing cistern/hydrant repair/replace Capital Reserve Fund established at the 2018 Town Meeting for the purpose of repairing or replacing existing cisterns or hydrants.
MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board Vote).

Discussion:
None

Motion to accept Article 8: Edward Warren
Seconded: Robert Nigrello
Voted: Passed

Article 8 will appear on the ballot as written.

Motion to not reconsider Article 8: Michelle Cotton-Miller
Seconded: Brian Pettinato
Voted: Passed

Erin Pettinato read Article 9 in its entirety.

9. To see if the Town will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be added to the existing Police Department Building Long Term Maintenance Costs Capital Reserve Fund established at 2016 Town Meeting for the purpose of funding long term maintenance costs for the Police Department Building.

MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

Discussion:

Scott Urwick said we seem to be saving money in Capital Reserve Maintenance Funds for various town buildings and he questioned why we don't have just have one town wide capital maintenance fund instead of doing it building by building. Dick said it used to be all carried under building maintenance but people seem to want their own separate account.

Scott asked if there was an advantage to the town having separate building accounts.

Roby Day, Trustee of the Trust Fund, said one complication from having combined maintenance funds would be if the Fire Department needed money and the Library did as well and who would be the agents to expend. He said you would have a long list of agents to expend. He said it is a good argument to have the separate funds.

Motion to accept Article 9: Timothy Allen
Seconded: Ronald Morales
Voted: Passed

Article 9 will appear on the ballot as written.

Motion to not reconsider Article 9: Ronald Morales
Seconded: Robert Courchesne
Voted: Passed

Richard Poelaert read Article 10 in its entirety.

10. To see if the Town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be added to the existing Police Department long term Equipment Replacement Capital Reserve Fund established at the 2016 Town Meeting for the purpose of funding long term Equipment replacement costs for the Police Department.

MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

Discussion:

Robert Nigrello asked for an explanation of what they think this money will go towards and if they have a number goal in mind of how much they want in the fund.

Dick said this year the Police Department replaced their server.

Michael LePage, Police Chief, said the Police Department long term Equipment Replacement Capital Reserve Fund is for gear you see the police officers wearing and to keep them safe. He said for example, this year he used that fund to replace the officers' duty holsters. He said the old holsters were not safe and he went to a level 4 holster and they were expensive, \$600 apiece. He said the equipment they carry as they go further on with technology, as in body cameras and Taser devices, are very expensive.

Mike said this fund was established before he was hired and put into place by his predecessors. As far as a goal, he didn't have a defined set dollar amount.

Motion to accept Article 10: Edward Warren

Seconded: Timothy Allen

Voted: Passed

Article 10 will appear on the ballot as written.

Motion to not reconsider Article 10: Edward Warren

Seconded: Ronald Morales

Voted: Passed

Justin Lyons read Article 11 in its entirety.

11. To see if the Town will vote to accept the report of the Salary Review Committee and approve the following recommendations:

Supervisor of the Checklist	\$125 per election	(1) (2)
	\$125 per purge of the Checklist	
Moderator	\$225 per election	(1)
Election Officers	\$10.50 per hour	(1) (2)
Bookkeeper of the Trust Funds	\$800 per year	
	Actual Expenses	(3)
Treasurer	\$1,700 per year	
	Actual Expenses	(3)
First Selectman	\$5,000 per year	
	Actual Expenses	(3)

Second and Third Selectmen	\$4,000 per year	
	Actual Expenses	(3)
Town Clerk/Tax Collector	\$48,000 per year	(4)
	Actual Expenses	(3)

1. Election pay includes any associated meetings until adjournment thereof.
2. Supervisor of the Checklist and Elected Officials shall be paid the greater of \$10.50 per hour or the applicable minimum wage for hours worked outside of election meeting hours including for registration and checklist verification but excluding required purge of the checklist.
3. Expenses include actual expenses incurred with mileage reimbursed at the current IRS coded amount at the time of the requested reimbursement.
4. Salary is based on the Town Clerk / Tax Collector working a minimum of 35 hours per week. There shall be a minimum of 30 public office hours, including a minimum of five days per week and including one evening session of two hours. The Town Clerk / Tax Collector will determine which night to have the evening session. This salary recommendation applies only to the current office holder and is based on experience and years of service.

The following provisions shall also apply:

- o All Salaries are retroactive to January 1, 2019.
- o The Town shall retain all fees collected by any elected official.
- o A Salary Review Committee shall be appointed by the Moderator in 2021 to make recommendations to the 2022 Annual Meeting of the Town.

MAJORITY VOTE REQUIRED

Discussion:

Ronald Morales said he didn't note any changes. Dennis Quintal, Salary Review Committee, said the only change was for the Town Clerk/Tax Collector.

Motion to accept Article 11: Timothy Allen

Seconded: Dennis Quintal

Voted: Passed

Article 11 will appear on the ballot as written.

Motion to not reconsider Article 11: Robert Courchesne

Seconded: Gretchen Graziano

Voted: Passed

Erin Pettinato read Article 12 in its entirety.

12. To see if the Town will vote to allow the operation of KENO within the Town pursuant to the provisions of NH RSA 284:41 through 51.

MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

Discussion:

Edward Warren mentioned the hearing for KENO is scheduled for February 25 and asked who wants KENO and where would we have it in town.

Dick said this article originated from Jones' store patrons who wanted to get KENO in the store. Dick said the only place in this town that could sell a KENO ticket would be if the establishment had a pouring liquor license and the only establishment in town would be the restaurant. Ed Warren said the restaurant isn't open enough hours as they have to be opened a certain number of hours to qualify. Dick said KENO can be played from 11:00 am to 1:00 am. The restaurant in town only has a license to operate until 9 pm with an hour for cleanup. The restaurant would also have to designate a place in its bar area and a separate room would be suggested.

Sharon Day asked if the restaurant owner is interested and Dick said he was unsure if he is even aware of this.

Vicki Brown asked who is in favor of this and what benefit to the town would it bring.

Robert Nigrello, who previously served as a State Representative, said KENO was adopted in 2017 by the legislature and the sole purpose of KENO was to get more money for kindergarteners. He said KENO was implemented so the profits from KENO would then be redistributed back to all the kindergarteners in the state, hoping that money would be sufficient. Bob said a restaurant would keep 8% of the gross proceeds. He said he believes there are over 300 established KENO locations in the state right now with revenue in the 7-8-million-dollar range.

Roby asked about the town involvement with this type of business.

Bob said the town is step one and if the town passes this warrant article then you allow the town to have KENO in any establishment that has a pouring license. He said the licensee then has to petition the Lottery Commission and ask them for a KENO license and there are other processes the applicant has to go through in order to get this license. Bob said they have to have a separate bar area and the regulations about the time of operation, 11 am – 1 am. He said the restaurant in town only has a pouring license until 9 pm and with the limited times, then they would respect that.

Gretchen Graziano asked whether we do this or not would we still get the same amount of money back without participating. Bob said, in theory, if you adopted this you would have an establishment that would participate and there would be more money in the pool.

Melissa Lyons, School Board, said they don't have an opinion on this because the portion they get from the state they get regardless of whether the town adopts it or not.

Norman Brandt asked if this could be amended or voted down tonight. Bart said all the warrant articles have to go as amended or as passed and with this warrant article, it can't be amended.

Robert Nigrello asked for the Police Chief's opinion. Michael Lepage said the Town of Seabrook might have a casino at the dog track soon and a lot of that traffic will be passing through our town. He said as far as KENO is concerned, he sees the benefit to the school and as far as problems from the law enforcement side, it really wouldn't involve our police as the state has a gaming commission and gaming enforcement officers.

Robert asked Mike if he has heard from any other Chiefs that have KENO in their town whether there have been more calls to those locations since KENO was adopted and Mike said he hadn't heard anything.

Ron Morales asked if we could change this article to read "to not allow" the operation. Bart says the language can't be changed.

Tim Allen said there could be a warrant article next year that says the town does not want KENO. Bart wouldn't offer an opinion on this. Bart said under the law governing our meeting, we may not amend the warrant article whose form is prescribed by the statute.

Motion to accept Article 12: Norman Brandt
Seconded: Robert Nigrello
Passed

Article 12 will appear on the ballot as written.

Motion to not reconsider Article 12: Norman Brandt
Seconded: Dennis Quintal
Voted: Passed

Justin Lyons read Article 13 in its entirety.

13. On the petition of Kevin C. Frye and 50 other registered voters in East Kingston, NH, "We the undersigned registered voters of East Kingston hereby petition the Board of Selectmen to include as a warrant article at the 2019 Annual Town Election the following: "Shall the Town vote to establish an Emerald Ash Borer (EAB) Expendable Trust Fund in accordance with NH RSA 31:19-a for the purpose of monitoring and treating ash trees infected or threatened by the EAB, and to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the fund. Further to name the Board of Selectmen as agents to expend from said fund."
MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

Discussion:

Kevin Frye gave background on the history of the Emerald Ash Borer (EAB). He said in 2012, the state identified the insect as being here, and it is an insect that comes from Asia. He said so far it has destroyed over 20 million trees across the United States. He said it has been identified as being present in our town on the South side. Kevin said he attended a seminar in Concord and got some information on how to treat the EAB epidemic. He said the state and federal government are working on a program where they would export insects to certain areas where there is identified EAB infestations and will release them. He said this program may or may not take care of the problem and it takes a while for these insects to establish themselves. He said there are chemical treatments. He said you can identify EAB being present by an increase in woodpecker activity. Kevin said \$5,000 is not going to solve the EAB problem but it is enough to hire a company to come and identify the areas where there is an infestation and treat those trees. He said they wouldn't be going on residents' land. They would be treating the trees along the right of ways and town owned land. He said the most important thing he is trying to do is to get people to think about this so they can take action as property owners. Kevin said he had some handouts available. He said if this article passes, there are several companies in the area that treat the trees, one of which was Seacoast in Greenland. He said the company that treats the town property would offer a discount to the individual property owners that would want to treat their trees.

Keri asked how this treatment would affect the bees and Kevin said he has been told by the NH Cooperative that it would have no impact on the bees. He was also told there would be no impact to the woodpecker population.

Dennis Quintal, Chairman of the Conservation Commission, said he has met with Mr. Frye a number of times and also has reviewed the article he is proposing. He said the Conservation Commission members had a lengthy discussion about the article and they were concerned about the wording of the article as it doesn't specify whether the work will be done on town land or private land. He said it defines monitoring and treating, however, there is no inventory, location evaluation or value assessment. He asked who is going to do the inventorying and who is going to do the evaluation. Dennis said if a professional was hired how will they be paid and how much will it cost. He said treatment costs vary depending on the number and the size of the trees. He said as far as a town specific assessment, it should be done first. Dennis said what if the town treats the town trees but the property owners do not. He said there should be some sort of a priority as to which trees get treated. He said the East Kingston Conservation Commission manages town forests and they conduct periodic timber harvests on town owned land. They do this to maintain a healthy forest. He said they will be having their forest management plan updated this year and will be meeting with their professional consult, Forest Ecologist, Charlie Moreno, and when he conducts his assessments of the trees, he could tell us how many ash trees are in our town forest and come up with a number so they know how many trees are going to be treated and where they are located. Dennis said he could advise us of how much this will cost. He said from a study Cornell has done, they recommend conducting an inventory first, doing an impact analysis, and establishing a management plan to begin with and a cost analysis afterwards. Dennis said the Conservation Commission thinks this article is a little premature and they would like to see their forest consultant do some of the work which he is going to be doing anyway. He said at that time they will have a better idea as to where the trees are and what we should be spending or if we should be spending money on this. Dennis recommended the article be withdrawn or amended.

Kevin said in 2014 he brought this issue before the Selectmen and he can't believe the Conservation Commission hasn't been aware of the issue for many years. Kevin said they aren't talking about spending an excessive amount of money here. He said if this article passes, he would then meet with Unitil and ask them for a small fund of a couple of thousand dollars to help study the problem. He said once the insects get established in the trees, it then spreads rapidly to all surrounding trees.

Roby said the agents to expend are the Board of Selectmen and it is up to them to talk to the Conservation Commission to figure out a plan of action. He said the problem has been identified and now is the time to act.

Sarah Courchesne said she is a Biology Professor and agreed the problem has been around for a while and we probably should have been doing something about this earlier. She suggested changing monitor and treating to evaluating and addressing.

Robert Nigrello thinks Roby made a good point and you can amend the article or the way it is written. He said it is up to the Selectmen to come up with a plan and then to expend any money if the article passes.

Margaret Caulk asked if we could amend a citizens' petition's wording and Bart said it may be amended.

Justin said he thinks if we wait it will cost a lot more than \$5,000 to remove trees.

Robert Courchesne motioned for the following amendment, "Shall the Town vote to establish an Emerald Ash Borer (EAB) Expendable Trust Fund in accordance with NH RSA 31:19-a for the purpose of monitoring and treating ash trees infected or threatened by the EAB, and to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the fund. The East Kingston Conservation Commission, as the agent, shall be responsible for overseeing and directing the Emerald Ash Borer inventory, the monitoring and treating the infected or threatened ash trees; and the expending from said funds.

Discussion on Amendment:

Justin asked with the proposed amendment can they tell him the benefit between the two. Robert said the Conservation Commission should be in control of the funds. It shouldn't be the Selectmen or an individual that contracts with Unitil.

Robert Nigrello said he thinks this makes a lot of sense and asked if the Conservation Commission had the authority to do so.

Dennis said they already do a program similar to this monitoring milfoil on the Powwow and it is a line item in their budget and it has been successful for a number of years. Dennis said the Conservation Commission would certainly work with Kevin and his knowledge.

Roby said the point is we are faced with a problem and if this warrant article is defeated what confidence do we have the problem will be addressed through a different venue.

Roby asked town counsel if the Conservation Commission could be named as an agent to expend and Bart said he thinks they could as the town meeting has the right to identify what agent is appropriate for specific funds.

Kevin said his biggest hope is the Conservation Committee and Selectmen will get the word out. He said the only way to stop these insects at this point in time is with chemical treatment or the removal of the infected trees.

Amendment seconded by: Tim Allen
Vote on Amendment: Passed

Motion to not reconsider Article 13: Robert Courchesne
Seconded: Justin Lyons
Voted: Passed

Meeting adjourned at 8:30 pm

Respectfully submitted,

Barbara A. Clark, Town Clerk

*The following article was amended at the Deliberative Session: Article 13.

**MINUTES OF THE TOWN OF EAST KINGSTON
SECOND SESSION – 2019 ANNUAL TOWN MEETING
VOTING SESSION – MARCH 12, 2019**

The polls were opened from 8:00AM until 7:00PM at the East Kingston Elementary School, 5 Andrews Lane, to choose the following officers and vote, by ballot, on the town official ballot, articles 3-13, zoning ballot, article 2, school district ballot, articles 1-2, and the Exeter Cooperative School District Ballot, articles 1-3. We had 393 voters participate, giving us a 22% voter turnout.

Results of election of Town Officials

Selectman, 3 Yr. Term (vote for not more than One)

Robert Nigrello 331

Town Clerk/Tax Collector, 3 Yr. Term (vote for not more than One)

Barbara A. Clark 367

Treasurer, 3 Yr. Term (vote for not more than One)

Barbara K. Smith 335

Trustee of the Public Library, 3 Yr. Term (vote for not more than One)

Laura Branting 327

Trustee of the Cemetery, 3 Yr. Term (vote for not more than One)

Barbara A. Clark 360

Trustee of the Trust Fund, 3 Yr. Term (vote for not more than One)

Ronald F. Morales 296

3. Shall the Town of East Kingston 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 \$2,926,287. Should this article be defeated, the default budget shall be \$2,914,464 which is the same as last year, with certain adjustments required by previous action of the Town of East Kingston 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. This operating budget article doesn't contain appropriations contained in any other warrant articles.

MAJORITY VOTE REQUIRED

YES 248 NO 142

4. To see if the Town will vote to raise and appropriate the sum of forty-three thousand five hundred dollars (\$43,500) to conduct a revaluation and authorize the withdrawal of forty-three thousand five hundred dollars (\$43,500) from the Revaluation Capital Reserve Fund created for that purpose. No amount to be raised by taxation.

MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

YES 271 NO 115

5. To see if the Town will vote to raise and appropriate the sum of eleven thousand dollars (\$11,000) to be added to the existing Library Building Major Repair/Replacement Capital Reserve Fund established at 2010 Town Meeting for the purpose of funding long-term repairs and replacements for the library building.

MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

YES 242 NO 147

6. To see if the Town will vote to raise and appropriate the sum of fifty thousand dollars (\$50,000) to be added to the existing Fire Apparatus Capital Reserve Fund established at the 1999 Town Meeting for the purpose of acquiring fire apparatus.

MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

YES 261 NO 130

7. To see if the Town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be added to the existing Fire Department/Emergency Operations Center Land &/or Building Capital Reserve Fund established at the 2012 Town Meeting for the purpose of the acquisition of land and/or building or construction of building for a Fire Station/Emergency Operations Center.

MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

YES 256 NO 133

8. To see if the Town will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be added to the existing cistern/hydrant repair/replace Capital Reserve Fund established at the 2018 Town Meeting for the purpose of repairing or replacing existing cisterns or hydrants.

MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

YES 258 NO 107

9. To see if the Town will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be added to the existing Police Department Building Long Term Maintenance Costs Capital Reserve Fund established at 2016 Town Meeting for the purpose of funding long term maintenance costs for the Police Department Building.

MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

YES 222 NO 142

10. To see if the Town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be added to the existing Police Department long term Equipment Replacement Capital Reserve Fund established at the 2016 Town Meeting for the purpose of funding long term Equipment replacement costs for the Police Department.

MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

YES 222 NO 137

11. To see if the Town will vote to accept the report of the Salary Review Committee and approve the following recommendations:

Supervisor of the Checklist	\$125 per election \$125 per purge of the Checklist	(1) (2)
Moderator	\$225 per election	(1)
Election Officers	\$10.50 per hour	(1) (2)
Bookkeeper of the Trust Funds	\$800 per year Actual Expenses	(3)
Treasurer	\$1,700 per year Actual Expenses	(3)
First Selectman	\$5,000 per year Actual Expenses	(3)
Second and Third Selectmen	\$4,000 per year Actual Expenses	(3)
Town Clerk/Tax Collector	\$48,000 per year Actual Expenses	(4) (3)

1. Election pay includes any associated meetings until adjournment thereof.
2. Supervisor of the Checklist and Elected Officials shall be paid the greater of \$10.50 per hour or the applicable minimum wage for hours worked outside of election meeting hours including for registration and checklist verification but excluding required purge of the checklist.
3. Expenses include actual expenses incurred with mileage reimbursed at the current IRS coded amount at the time of the requested reimbursement.
4. Salary is based on the Town Clerk/Tax Collector working a minimum of 35 hours per week. There shall be a minimum of 30 public office hours, including a minimum of five days per week and including one evening session of two hours. The Town Clerk/Tax Collector will determine which night to have the evening session. This salary recommendation applies only to the current office holder and is based on experience and years of service.

The following provisions shall also apply:

- All Salaries are retroactive to January 1, 2019.
- The Town shall retain all fees collected by any elected official.

- A Salary Review Committee shall be appointed by the Moderator in 2021 to make recommendations to the 2022 Annual Meeting of the Town.

MAJORITY VOTE REQUIRED

YES 296 NO 66

12. To see if the Town will vote to allow the operation of KENO within the Town pursuant to the provisions of NH RSA 284:41 through 51.

MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

YES 199 NO 162

13. On the petition of Kevin C. Frye and 50 other registered voters in East Kingston, NH, “We the undersigned registered voters of East Kingston hereby petition the Board of Selectmen to include as a warrant article at the 2019 Annual Town Election the following: “Shall the Town vote to establish an Emerald Ash Borer (EAB) Expendable Trust Fund in accordance with NH RSA 31:19-a for the purpose of monitoring and treating ash trees infected or threatened by the EAB, and to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the fund. The East Kingston Conservation Commission, as the agent, shall be responsible for overseeing and directing the Emerald Ash Borer inventory, the monitoring and treating the infected or threatened ash trees; and the expending from said funds.

MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article 3-0 Board vote).

YES 237 NO 123

Results of Zoning Ballot

2. Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town of East Kingston Zoning Ordinance as follows:

The East Kingston Planning Board supports the following amendments to Zoning Ordinance Article XVI

Home Occupations:

ARTICLE XVI - HOME OCCUPATIONS (Adopted 3/89)

A. Definitions:

A Home Occupation is a professional occupation, service business or the production or selling of a product that is carried out from the primary dwelling which is clearly accessory and subordinate to the residential use of the property. A Home Occupation may not be conducted in an Accessory Dwelling Unit.

An Invisible Home Occupation is one with no visible activity conducted outside the home.

A Visible Home Occupation is a home-based business with a sign and/or customers visiting the business for the purchase of services or products. (Amended 3/96; Amended 3/17)

A grandfathered nonconforming use is a use not permitted in the zoning district where it operates and that existed prior to adoption of the Home Occupation ordinance on January 6, 1989. The baseline of the nature and scale of the Grandfathered Non-Conforming Use shall be determined by the record

established by the Grandfathered Non-Conforming Use Survey over the most recent 5 years.

B. Where Permitted: Home occupations are allowed in a residential dwelling unit by permit only. The Board of Selectmen may issue a Home Occupation Permit after the Planning Board holds a public hearing on the application with public notice per RSA 675:7 paid for by the applicant (Amended 3/91) and provided the provisions of this section are met. (Amended 3/96)

C. Standards:

All Visible Home Occupations shall comply fully with the following standards to protect public health and safety, and shall have no impact to the character of residential neighborhoods and the town.

1. The Home Occupation must be located within a dwelling unit, or in a building or structure accessory to a dwelling unit.
2. The exterior of the building must not create or display any evidence of the home occupation, except a permitted sign and parking for customers and delivery vehicles. Variation from the residential character is prohibited.
3. Adequate off-street parking must be provided for customers and deliveries. All businesses must provide adequate turnaround, drop-off, and pick up areas in order to prevent cars from waiting in the street right-of-way and to prevent cars from backing up into the public right-of-way. The Home Occupation shall not require regular need for delivery of materials to and from the premises by commercial vehicles over twelve-thousand (12,000) pounds GVWR (e.g. tractor trailers and heavy commercial vehicles). (Amended 3/90)
4. The Home Occupation must be conducted by a resident or owner of the property.
5. The home occupation must not offend by emitting smoke, dust, odor, noise, gas, fumes, lights, or refuse matter.
6. Home occupation must not cause excessive vibrations, store or handle combustible or explosive materials, or negatively impact the physical condition, safety, access or traffic volume of existing roads.
7. The Home Occupation must not utilize more than 25% of the gross floor area including dwelling, basement and accessory structures.
8. Not more than two non-residents (of the premises) may be employed by the Home Occupation. For the purposes of this section, the Planning Board shall determine whether sales or other personnel, who conduct the majority of their business away from the property, shall be included in the count of those employed at the premises. (Amended 3/96)
9. Disposal of all solid waste generated by the business must be at the business owner's expense, and shall not be provided by the Town of East Kingston. (Adopted 3/07)

D. Exceptions:

1) If a property is located on a State Road (NH Routes 107, 107A, 108) ~~or is greater than eight acres in size~~, no more than four non-residents (of the premises) may be employed, and the home occupation use of the dwelling shall not utilize more than 50% of the gross floor area (including dwelling, basement and accessory structures).

2) Administrative support for businesses or services that are conducted on or off-site of the residential premises are exempt from the formal application and approval process but must complete an Invisible Home Occupation application for the purposes of municipal record keeping, pay the annual Invisible Home Occupation Permit Fee, and meet with the Planning Board to present the application and receive a favorable recommendation from the Planning Board. (Amended 3/97)

E. Permitted Uses: The following uses (including but not limited to) may be permitted and must be secondary to the residential use of the dwelling unit. (Amended 3/2012)

1. Medical, health and dental offices, fitness training, exercise, health counseling;
2. Other professional offices and instructional services (i.e. cooking, crafts, arts);
3. Tailor, seamstress;
4. Artisan, writer or musician;
5. Day care for up to twelve preschool plus five school age children; any day care use shall be in compliance with the State Department of Health and Welfare's "He-C400 2. N.H. Child Care Facility (Day Care) Licensing and Operating Standards". Twelve preschool plus five school-age children shall be the maximum number allowed to be cared for in the Residential District. (Amended 3/90)
6. Bookkeepers, accountants, secretarial services;
7. Real estate and insurance offices;
8. Beauticians and barbers;
9. Art, craft, hobby, and antique shops;
10. Vehicle light repair and maintenance services for not more than three vehicles at any given time and not more than two vehicles parked outside. (Adopted 3/06)
11. Animal care and training (number of animals to be determined by the Planning Board) (Amended 3/2012);
12. Occupations not listed above that are of a similar nature, scale and impact with review by the Planning Board, and only if the Board of Selectmen finds that the occupation meets the provisions of this section. (Amended 3/96)

F. Uses Not Permitted: The following uses are not permitted as a Home Occupation: adult oriented business; fireworks storage, manufacture and sales; industrial and commercial manufacturing or activity; vehicle restoration and auto body shops; storage, handling or sales of regulated substances. (Adopted 3/13; Amended 3/17)

G. Permit Required: An annual permit to operate each home occupation must be obtained from the Board of Selectmen during the second quarter of the calendar year beginning in 1989. Agricultural/Farm home occupations and Family Day Care operations (up to six preschoolers plus up to three school age children (Section E.5)) shall be exempt from these permitting procedures. (Amended 3/91, 3/90, 3/96 and 3/06)

There shall be an annual permit fee (see fee schedule) charged to cover the costs for Board of Selectmen review, administration and enforcement of the ordinance. (Amended 3/06, 3/09)

Businesses whose owners can demonstrate that they do not create any traffic, visual, or other impacts on the neighborhood may be deemed by the Selectmen as being an "invisible business with a reduced permit fee. An invisible status does not relieve these businesses from compliance with the provisions of this and all other sections of the zoning ordinance. (Adopted 3/97, Amended 3/06; Amended 3/17)

A minimum annual fee (see fee schedule) shall be charged to those home occupations identified as "invisible" to defray the administrative costs of annual review and Board of Selectmen oversight. (Adopted 3/97, Amended 3/09)

H. Grandfathered Nonconforming Uses: Any pre-existing grandfathered nonconforming use of a commercial business nature in operation at the date of the public posting of this ordinance (January 6, 1989) are required to submit an annual Home Occupation Application and fee and complete a Grandfathered Non-Conforming Use Survey. Annual Home Occupation permits shall not be issued without a completed Grandfathered Non-Conforming Use Annual Survey. Any Grandfathered Nonconforming Use in effect as of January 6, 1989 shall not increase in scale or nature of the business. The baseline of the nature and scale of the Grandfathered Non-Conforming Use will be determined by

School District Treasurer, 1 Yr. Term (vote for not more than One)
(Write-in)

1. Operating Budget

Shall the East Kingston 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 \$3,066,203? Should this article be defeated, the default budget shall be \$2,983,581, which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

The School Board recommends Approval. (Majority vote required)

YES 203 NO 182

2. EFT Special Education

To see if the school district will vote to raise and appropriate the sum of \$20,000 to be added to the Special Education Expendable Trust Fund previously established. This sum to come from June 30, 2019 operating budget fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board Recommends Approval. (Majority vote required)

YES 244 NO 141

Results of election of Exeter Region Cooperative School District officers (East Kingston results only)

Brentwood Member on Cooperative School Board, for term ending 2022 election: VOTE FOR NOT MORE THAN ONE

Melissa Litchfield 267

Exeter Member on Cooperative School Board, for term ending 2022 election: VOTE FOR NOT MORE THAN ONE

Kimberly Meyer 310

Kensington Member on Cooperative School Board, for term ending 2022 election: VOTE FOR NOT MORE THAN ONE

Robert L. Hall 273

Exeter Cooperative School District Moderator, for term ending 2020 election: VOTE FOR NOT MORE THAN ONE

Katherine Miller 264

Exeter Member on Cooperative School District Budget Committee, for term ending 2022 election: VOTE FOR NOT MORE THAN ONE

(Write-in)

Newfields Member on Cooperative School District Budget Committee, for term ending 2022 election: VOTE FOR NOT MORE THAN ONE

(Write-in)

Stratham Member on Cooperative School District Budget Committee, for term ending 2022 election: VOTE FOR NOT MORE THAN ONE

Lucy Cushman 247

Article 01: 20 Year Bond for CMS Addition and Renovation

Shall the District raise and appropriate the sum of \$17,800.00 for the purpose of renovations and additions to the Cooperative Middle School in order to accommodate for changes in programs and expanding needs of the school; \$17,800,000 of such sum to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended; to authorize the School Board to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the School Board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the School Board to take any other action or to pass any other vote relative thereto; and further, raise and appropriate an additional \$425,222 to meet the necessary financial obligations associated with the project's debt service for the 2019-2020 fiscal year.

The School Board and the Budget Advisory Committee both recommend the adoption of this article. (3/5 ballot vote required for passage)

YES 183 NO 195

Article 02: 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 \$60,342,073? Should this article be defeated, the operating budget shall be \$59,852,502 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 \$60,342,073 as set forth on said budget. (Majority vote required)

YES 182 NO 181

Article 03: CRF for Synthetic Turf Replacement

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

YES 160 NO 201

Respectfully submitted,

Barbara A. Clark, Town Clerk
East Kingston

**TOWN OF EAST KINGSTON,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018**

TOWN OF EAST KINGSTON, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018

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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of East Kingston
East Kingston, New Hampshire

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Town of East Kingston as of and for the year ended December 31, 2018, 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 of 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 unmodified and adverse audit opinions.

Summary of Opinions

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

Basis for Adverse Opinion on Governmental Activities

As discussed in Note 1-B to the financial statements, management has not recorded the capital assets and related accumulated depreciation in the governmental activities, and accordingly, has not recorded depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that capital assets, be capitalized and depreciated, which would increase the assets, net position, and expenses of the governmental activities. The amount by which this departure would affect the assets, net position, and expenses of the governmental activities is not reasonably determinable.

***Town of East Kingston
Independent Auditor's Report***

As discussed in Note 1-L to the financial statements, management has not recorded the long-term costs of retirement health care costs and obligations for other postemployment benefits for the single employer plan in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily 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 government-wide financial statements of the Town of East Kingston, as of December 31, 2018, 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 Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund, and aggregate remaining fund information of the Town of East Kingston as of December 31, 2018, and the respective changes in financial position and the respective budgetary comparison for the general fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in fiscal year 2018 the Town adopted new accounting guidance Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis
- Schedule of the Town's Proportionate Share of Net Pension Liability,
- Schedule of Town Contributions – Pensions,
- Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of the Town Contributions – Other Postemployment Benefits,
- Notes to the Required Supplementary Information

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

Other Information – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of East Kingston's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules 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 and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**TOWN OF EAST KINGSTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2018**

Presented here is the Management Discussion & Analysis Report for the Town of East Kingston, NH, for the year ending December 31, 2018. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the Board of Selectmen as managers of Town affairs. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. We report this data in a manner designed to present fairly the Town's financial position and the results of operations of the various Town funds. All disclosures necessary to enable the reader to gain an accurate understanding of the Town's financial activities have been included.

The Board of Selectmen are responsible for establishing an accounting and internal control structure 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). The Board of Selectmen also strives to put these assets to good and effective use. We designed the Town's internal control structure to provide reasonable assurances that we attain these objectives.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town of East Kingston following the guidelines and requirements of the Governmental Accounting Standards Board (GASB) Statement 34.

It is our intention that this discussion and analysis serve as an introduction to the Town's financial statements. The financial statements are comprised of the following 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 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 of resources, liabilities, and deferred inflows of resources, with the remaining 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 year. We take all of the current year's revenues and expenses into account regardless of when we receive cash in or pay cash out.

Fund Financial Statements

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

**TOWN OF EAST KINGSTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2018**

We use governmental funds 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 spendable resources, as well as on balances of spendable resources available at the end of the 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, 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 numerous individual governmental funds. We present information separately in the governmental fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, the Town's only major fund. We combine data from all other governmental funds into a single, aggregate presentation.

The Town adopts an annual appropriation budget for its governmental funds. We provide a budgetary comparison for the General Fund to demonstrate compliance with this budget. The Town's only major governmental fund with an adopted budget for the year ending December 31, 2018 was the General Fund.

Fiduciary funds are used to account for resources held for the benefit of parties other than the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the programs of the Town of East Kingston. The Town's fiduciary funds consist of both private-purpose trust funds and agency funds.

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 also includes a schedule of the Town's proportionate share of the net pension liability, schedule of Town contributions – pensions, schedule of the Town's proportionate share of net other postemployment benefits liability, schedule of Town contributions – other postemployment benefits and notes to the required supplementary information.

Other Supplementary Information

Other supplementary information includes combining financial statements for the non-major governmental funds.

**TOWN OF EAST KINGSTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2018**

Government-Wide Financial Analysis

Statement of Net Position

Net Position of the Town of East Kingston as of December 31, 2018 and 2017 and changes, is as follows:

	Governmental Activities 2018	Governmental Activities 2017 (as restated)	Change
Current and other assets	\$ 4,853,776	\$ 4,700,095	\$ 153,681
Deferred outflows of resources	277,725	372,959	(95,234)
Current liabilities	3,059,086	2,879,243	179,843
Long-term liabilities	3,371,289	3,744,515	(373,226)
Total liabilities	<u>6,430,375</u>	<u>6,623,758</u>	<u>(193,383)</u>
Deferred inflows of resources	139,581	167,581	(28,000)
Net position:			
Net investment in capital assets	(2,150,752)	(2,404,836)	254,084
Restricted position	298,373	311,466	(13,093)
Unrestricted position	413,924	375,085	38,839
Total net position	<u>\$ (1,438,455)</u>	<u>\$ (1,718,285)</u>	<u>\$ 279,830</u>

**TOWN OF EAST KINGSTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2018**

Statement of Activities

Changes in net position for the years ending December 31, 2018 and 2017 and differences, are as follows:

	<u>2018</u>	<u>2017</u>	
	<u>Amount</u>	<u>Amount</u> <u>Restated</u>	<u>Difference</u>
Revenues:			
Program revenues:			
Charges for services	\$ 164,803	\$ 149,778	\$ 15,025
Operating grants and contributions	54,484	144,213	(89,729)
Capital grants and contributions	-	9,013	(9,013)
General revenues:			
Taxes	1,746,669	1,662,858	83,811
Licenses and permits	604,629	585,650	18,979
Intergovernmental	127,854	144,385	(16,531)
Miscellaneous	5,331	26,370	(21,039)
Total revenues	<u>2,703,770</u>	<u>2,722,267</u>	<u>(18,497)</u>
Expenses:			
General government	839,135	808,475	30,660
Public safety	716,804	1,157,476	(440,672)
Highways and streets	395,249	555,875	(160,626)
Sanitation	187,573	198,995	(11,422)
Health	7,025	9,862	(2,837)
Welfare	11,775	11,133	642
Culture and recreation	149,840	139,590	10,250
Conservation	8,080	6,000	2,080
Interest on long-term debt	93,459	106,734	(13,275)
Capital outlay	15,000	15,000	-
Total governmental activities	<u>2,423,940</u>	<u>3,009,140</u>	<u>\$ (585,200)</u>
Change in net position	279,830	(286,873)	
Net restatement for implementation of GASB No. 75	-	(86,811)	
Beginning net position, as restated	<u>(1,718,285)</u>	<u>(1,344,601)</u>	
Ending net position	<u>\$ (1,438,455)</u>	<u>\$ (1,718,285)</u>	

Town of East Kingston Activities

As shown in the above statement, there was an increase in the Town's total net position of \$279,830. This increase is primarily attributable to a purchase of fire equipment in 2017 that did not occur in 2018.

The General Fund ended the year with an unassigned budgetary basis fund balance of \$815,423 or 32% of total current year General Fund actual appropriations (not including School District and County payments). Looking at the components of the fund balance based solely on the budget (Exhibit D – Budgetary Basis), total fund balance decreased \$122,900 from the prior year. This was due to the planned use of fund balance to reduce taxes during fiscal year 2018.

**TOWN OF EAST KINGSTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2018**

The fund balances of the Non-major Governmental Funds increased by a total of \$5,797 from the prior year, primarily as a result of the Ambulance Fund.

The Town implemented Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, during fiscal year 2018. The beginning net position for governmental activities was restated by (\$86,811) for the OPEB provided by NHRS increase in the net OPEB liability as of January 1, 2018.

Basis for Adverse Opinion on Government Activities: Management Response

The Town of East Kingston is required by NH law (NH RSA 100-A:50) to offer the same group health insurance coverage to its retired employees as it does its active employees as part of the same group insurance plan. The Town is not required to pay any amount towards the premiums under this requirement, nor has it ever voluntarily offered to do so. Despite this fact, GASB Statement 45 requires recognition of an imputed premium rate subsidy of the retiree health insurance premiums since they are being offered health insurance coverage at rates below which they could obtain on their own. As a consequence, it has been found that the health insurance premiums paid by the Town for its active employees are slightly higher than if the active employees were the only members of the group health insurance plan. In order to measure this rate subsidy in any given year, actuarial studies would have to be conducted to determine the "liability for other post-employment benefits" based on current and future retiree participation.

Management has made the decision that the material measurement of this liability as referenced in Note I-B and Note I-L to the basic financial statements, is not worth the costs associated with conducting such studies given the small number of both active and retired employees associated with the Town.

General Fund Budgetary Highlights

During the year, the Board of Selectmen authorized the encumbering of 2018 appropriations in the amount of \$45,000, which represents \$25,000 for legal and \$20,000 for general government buildings. Both amounts were authorized at the Board of Selectmen's January 2, 2019 meeting. The Town under expended its total 2018 appropriations budget by \$322,082. This resulted from conservative spending within the departments. The most significant of these were general government (\$103,888) and public safety (\$111,438). Savings realized in general government were due to conservative spending practices. The savings realized in public safety were due to salary savings within the Police Department and conservative spending practices. Actual revenues were greater than budgeted by \$5,018, largely due to property tax revenue.

Capital Assets

The Town of East Kingston is currently in the process of developing a capital asset policy as well as inventorying the capital assets and related accumulated depreciation. It is anticipated that these amounts will be available in the December 31, 2019 Annual Financial Report.

Long-Term Obligations

During the current year, the Town's bonds payable liability decreased by (\$254,084) as a result of scheduled payments made on existing obligations and amortization of the related bond premium. The Town's other long-term obligations consist of compensated absences payable, net pension liability and net other postemployment benefits.

**TOWN OF EAST KINGSTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2018**

	Balance 12/31/17 (As Restated)	Additions	Reductions	Balance 12/31/18
Bonds Payable:				
General obligation bond	\$ 2,365,000	\$ -	\$ (250,000)	2,115,000
Premium	39,836	-	(4,084)	35,752
Total bonds payable	2,404,836	-	(254,084)	2,150,752
Compensated absences payable	15,793	664	-	16,457
Net pension liability	1,226,144	-	(152,122)	1,074,022
Net other postemployment benefits liability	97,742	32,316	-	130,058
Total long-term liabilities	<u>\$ 3,744,515</u>	<u>\$ 32,980</u>	<u>\$ (406,206)</u>	<u>\$ 3,371,289</u>

See Note 10 of the Basic Financial Statements, for disclosure related to long-term obligations.

Economic Factors and Future Plans

The Town of East Kingston works to a 6-year Capital Improvement Plan. The plan contains current capital needs projections through the year 2023. The Planning Board annually reviews, adjusts, and updates this plan. The resulting plan receives final review and approval through the presentation and discussion of proposed projects at public meetings of the Planning Board and is presented to the Board of Selectmen and Budget Committee as a budget development tool.

Contacting the Town of East Kingston's Board of Selectmen or Management

This financial report provides our citizens and creditors with a general overview of the Town of East Kingston's finances. It demonstrates accountability for the funds the Town receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Town Administrator or the Board of Selectmen, at 24 Depot Road, East Kingston, NH 03827 and telephone number (603) 642-8406 ext. #1.

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF EAST KINGSTON, NEW HAMPSHIRE
Statement of Net Position
December 31, 2018

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 3,840,591
Investments	714,916
Taxes receivables (net)	265,225
Account receivables (net)	33,044
Total assets	4,853,776
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	264,514
Amounts related to other postemployment benefits	13,211
Total deferred outflows of resources	277,725
LIABILITIES	
Accounts payable	719
Accrued salaries and benefits	34,164
Accrued interest payable	41,879
Intergovernmental payable	2,982,324
Long-term liabilities:	
Due within one year	249,084
Due in more than one year	3,122,205
Total liabilities	6,430,375
DEFERRED INFLOWS OF RESOURCES	
Amounts related to pensions	139,168
Amounts related to other postemployment benefits	413
Total deferred inflows of resources	139,581
NET POSITION	
Net investment in capital assets	(2,150,752)
Restricted	298,373
Unrestricted	413,924
Total net position	\$ (1,438,455)

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF EAST KINGSTON, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended December 31, 2018

	Expenses	Program Revenues		Net (Expense) Revenue and Change In Net Position
		Charges for Services	Operating Grants and Contributions	
General government	\$ 839,135	\$ 33,767	\$ -	\$ (805,368)
Public safety	716,804	120,674	-	(596,130)
Highways and streets	395,249	-	53,634	(341,615)
Sanitation	187,573	-	-	(187,573)
Health	7,025	-	-	(7,025)
Welfare	11,775	-	-	(11,775)
Culture and recreation	149,840	10,362	850	(138,628)
Conservation	8,080	-	-	(8,080)
Interest on long-term debt	93,459	-	-	(93,459)
Total governmental activities	<u>\$ 2,423,940</u>	<u>\$ 164,803</u>	<u>\$ 54,484</u>	<u>(2,204,653)</u>
General revenues:				
Taxes:				
Property				1,746,271
Other				398
Motor vehicle permit fees				577,229
Licenses and other fees				27,400
Grants and contributions not restricted to specific programs				123,723
Unrestricted investment earnings				4,131
Miscellaneous				5,331
Total general revenues				<u>2,484,483</u>
Change in net position				279,830
Net position, beginning, as restated (see Note 16)				(1,718,285)
Net position, ending				<u>\$ (1,438,455)</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-1
TOWN OF EAST KINGSTON, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
December 31, 2018

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 3,659,001	\$ 181,590	\$ 3,840,591
Investments	435,099	279,817	714,916
Taxes receivable	286,225	-	286,225
Accounts receivable	-	33,044	33,044
Total assets	<u>\$ 4,380,325</u>	<u>\$ 494,451</u>	<u>\$ 4,874,776</u>
LIABILITIES			
Accounts payable	\$ 719	\$ -	\$ 719
Accrued salaries and benefits	34,164	-	34,164
Intergovernmental payable	2,982,324	-	2,982,324
Total liabilities	<u>3,017,207</u>	<u>-</u>	<u>3,017,207</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - Property taxes	48,464	-	48,464
FUND BALANCES			
Nonspendable	-	194,829	194,829
Restricted	13,160	90,384	103,544
Committed	468,526	209,238	677,764
Assigned	45,000	-	45,000
Unassigned	787,968	-	787,968
Total fund balances	<u>1,314,654</u>	<u>494,451</u>	<u>1,809,105</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,380,325</u>	<u>\$ 494,451</u>	<u>\$ 4,874,776</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-2
TOWN OF EAST KINGSTON, NEW HAMPSHIRE
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
December 31, 2018

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)		\$ 1,809,105
Property taxes not collected within 60 days of fiscal year-end are not available to pay for current period expenditures, and therefore, are deferred in the governmental funds.		
Deferred tax receivables	\$ 48,464	
Allowance for uncollectible taxes	<u>(21,000)</u>	
		27,464
Pension and other postemployment benefit (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 264,514	
Deferred inflows of resources related to pensions	(139,168)	
Deferred outflows of resources related to OPEB	13,211	
Deferred inflows of resources related to OPEB	<u>(413)</u>	
		138,144
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(41,879)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds	\$ 2,115,000	
Unamortized bond premium	35,752	
Compensated absences	16,457	
Net pension liability	1,074,022	
Other postemployment benefits	<u>130,058</u>	
		<u>(3,371,289)</u>
Net position of governmental activities (Exhibit A)		<u><u>\$ (1,438,455)</u></u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-3
TOWN OF EAST KINGSTON, NEW HAMPSHIRE
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2018

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 1,745,970	\$ 398	\$ 1,746,368
Licenses and permits	604,629	-	604,629
Intergovernmental	177,357	-	177,357
Charges for services	35,392	129,411	164,803
Miscellaneous	21,296	(10,984)	10,312
Total revenues	<u>2,584,644</u>	<u>118,825</u>	<u>2,703,469</u>
EXPENDITURES			
Current:			
General government	784,619	-	784,619
Public safety	651,445	66,635	718,080
Highways and streets	395,249	-	395,249
Sanitation	187,573	-	187,573
Health	7,025	-	7,025
Welfare	11,775	-	11,775
Culture and recreation	133,265	15,846	149,111
Conservation	7,000	1,080	8,080
Debt service:			
Principal	250,000	-	250,000
Interest	101,988	-	101,988
Total expenditures	<u>2,544,939</u>	<u>83,561</u>	<u>2,628,500</u>
Excess (deficiency) of revenues over (under) expenditures	<u>39,705</u>	<u>35,264</u>	<u>74,969</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	29,467	7,960	37,427
Transfers out	-	(37,427)	(37,427)
Total other financing sources (uses)	<u>29,467</u>	<u>(29,467)</u>	<u>-</u>
Net change in fund balances	69,172	5,797	74,969
Fund balances, beginning	1,245,482	488,654	1,734,136
Fund balances, ending	<u>\$ 1,314,654</u>	<u>\$ 494,451</u>	<u>\$ 1,809,105</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-4
TOWN OF EAST KINGSTON, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2018

Net change in fund balances of governmental funds (Exhibit C-3)		\$ 74,969
Amounts reported for governmental activities in the Statement of Activities are different because:		
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (37,427)	
Transfers out	<u>37,427</u>	-
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in deferred tax revenue		301
The repayment of principal of long-term consumes the current financial resources of governmental funds but has no effect on net position.		
Repayment of bond principal	\$ 250,000	
Amortization of bond premium	<u>4,084</u>	254,084
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 4,445	
Increase in compensated absences payable	(664)	
Net change in net pension liability, and deferred outflows and inflows of resources related to pensions	(22,856)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>(30,449)</u>	(49,524)
Changes in net position of governmental activities (Exhibit B)		<u><u>\$ 279,830</u></u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT D
TOWN OF EAST KINGSTON, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
REVENUES				
Taxes	\$ 1,724,095	\$ 1,724,095	\$ 1,746,271	\$ 22,176
Licenses and permits	613,615	613,615	604,629	(8,986)
Intergovernmental receivable	177,388	177,388	177,357	(31)
Charges for services	34,700	34,700	35,392	692
Miscellaneous	35,864	35,579	18,668	(16,911)
Total revenues	<u>2,585,662</u>	<u>2,585,377</u>	<u>2,582,317</u>	<u>(3,060)</u>
EXPENDITURES				
Current:				
General government	933,507	933,507	829,619	103,888
Public safety	749,372	750,049	638,611	111,438
Highways and streets	458,379	458,379	395,249	63,130
Sanitation	196,100	196,100	187,573	8,527
Health	12,200	12,200	7,025	5,175
Welfare	25,850	25,850	11,775	14,075
Culture and recreation	146,558	146,558	132,753	13,805
Conservation	7,000	7,000	7,000	-
Debt service:				
Principal	250,000	250,000	250,000	-
Interest	104,032	104,032	101,988	2,044
Capital outlay	15,000	15,000	15,000	-
Total expenditures	<u>2,897,998</u>	<u>2,898,675</u>	<u>2,576,593</u>	<u>322,082</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(312,336)</u>	<u>(313,298)</u>	<u>5,724</u>	<u>319,022</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	962	9,040	8,078
Transfers out	(137,664)	(137,664)	(137,664)	-
Total other financing sources (uses)	<u>(137,664)</u>	<u>(136,702)</u>	<u>(128,624)</u>	<u>8,078</u>
Net change in fund balances	<u>\$ (450,000)</u>	<u>\$ (450,000)</u>	<u>(122,900)</u>	<u>\$ 327,100</u>
Unassigned fund balance, beginning			<u>938,332</u>	
Unassigned fund balance, ending			<u>\$ 815,432</u>	

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT E-1
TOWN OF EAST KINGSTON, NEW HAMPSHIRE
Fiduciary Funds
Statement of Net Position
December 31, 2018

	Private Purpose Trust	Agency
ASSETS		
Cash and cash equivalents	\$ 7,099	\$ 6,585
Investments	265,612	732,118
Total assets	272,711	738,703
LIABILITIES		
Intergovernmental payable	-	738,703
NET POSITION		
Held in trust for specific purposes	\$ 272,711	\$ -

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT E-2
TOWN OF EAST KINGSTON, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Net Position
For the Fiscal Year Ended December 31, 2018

	Private Purpose Trust
ADDITIONS	
Interest	\$ 7,006
Change in fair market value	(18,008)
Total additions	(11,002)
DEDUCTIONS	
Trust income distributions	(2,167)
Change in net position	(13,169)
Net position, beginning	285,880
Net position, ending	\$ 272,711

The notes to the basic financial statements are an integral part of this statement.

TOWN OF EAST KINGSTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018

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TOWN OF EAST KINGSTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of East Kingston, New Hampshire (the Town), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

In 2018 the Town implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which changed the way other postemployment benefit (OPEB) liabilities and related expenses are recorded. See Note 1-L for further information on this pronouncement.

The more significant of the Town’s accounting policies are described below.

1-A Reporting Entity

The Town of East Kingston is a municipal corporation governed by an elected 3-member Board of Selectmen. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The Town has no component units to include in its reporting entity.

1-B Basis of Accounting, and Measurement Focus

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-wide Financial Statements – The Town’s government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental activities for the Town accompanied by a total column. Fiduciary activities of the Town are not included in these statements.

These statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the Town’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position, with the exception of the capital assets and related accumulated depreciation, which have been omitted because they have not been inventoried at historical cost. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. As in the Statement of Net Position the Town has not recorded depreciation expense in this statement. The types of transactions reported as program revenues for the Town are reported in two categories: 1) charges for services and 2) operating grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

Governmental Fund Financial Statements – Include a balance sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and nonmajor funds aggregated. An accompanying statement is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Town has presented all major funds that met those qualifications.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to

TOWN OF EAST KINGSTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental fund:

General Fund – is the Town’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include property taxes, State grants and motor vehicle permit fees. The primary expenditures are for general government, public safety, highways and streets, sanitation, culture and recreation and debt service. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the library and expendable trust funds are consolidated in the general fund.

Additionally, the Town reports the following fund types:

Special Revenue Funds – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Permanent Fund – is used to record current activity of legal trusts for which the interest on the corpus provides funds for the Town’s cemetery operations.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements. The Town reports seven nonmajor governmental funds.

Fiduciary Fund Financial Statements – Include a Statement of Net Position and a Statement of Changes in Net Position. The Town’s fiduciary funds are private purpose trust and agency funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These funds are accounted for on a spending or “economic resources” measurement focus and the accrual basis of accounting.

The Town also reports the following fiduciary funds:

Private Purpose Trust Fund – are used to report trust arrangements, other than pension and investment trusts, under which principal and income benefit individuals, private organizations, or other governments.

Agency Fund – are custodial in nature and do not involve the measurement of operating results. An agency fund is used to account for assets held on behalf of outside parties, including other governments.

1-C Cash and Cash Equivalents

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund’s portion of this pool is reflected on the combined financial statements under the caption “cash and cash equivalents.”

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-D Investments

State statutes place certain limitations on the nature of deposits and investments available as follows:

- New Hampshire law authorizes the Town to invest in the following type of obligations:
- Obligations of the United States government,

TOWN OF EAST KINGSTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Fair Value Measurements of Investments – In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, except for investments measured using net asset value (NAV) as a practical expedient to estimate fair value, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

Level 1 – Inputs reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date. Directly held marketable equity securities would be examples of Level 1 investments.

Level 2 – Inputs are other than quoted prices that are observable for the assets or liabilities, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held fixed income securities are categorized in Level 2. All of the Town's holdings in New Hampshire Public Deposit Investment Pool (NHPDIP) would be examples of Level 2 investments.

Level 3 – Inputs are significant unobservable inputs.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, is the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the Town and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1. Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

In determining fair value, the Town utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible.

Investments in Certain External Investment Pools – In accordance with GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, the Town held investments with the New Hampshire Public Deposit Investment Pool (NHPDIP) are categorized as Level 2. The NHPDIP measures all of its investments at amortized cost. There are no redemption restrictions and shares may be redeemed by the Town in accordance with the NHPDIP's Information Statement.

1-E Receivables

Receivables recorded in the financial statements represent amounts due to the Town at December 31. They are aggregated into a single accounts receivable (net of allowance for uncollectible) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

TOWN OF EAST KINGSTON , NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018

1-F Interfund Transfers

Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-G Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year in accordance with RSA 76:15-a, *Semi-Annual Collection of Taxes in certain Towns and Cities*. Warrants for the year were issued on May 21, 2018 and October 19, 2018, and due on July 2, 2018 and December 3, 2018. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue. The property taxes collected by the Town include taxes levied for the State of New Hampshire, East Kingston School District, Exeter Region Cooperative School District, and Rockingham County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2018 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 289,861,478
For all other taxes	\$ 314,884,678

The tax rates and amounts assessed for the year ended December 31, 2018 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$5.70	\$ 1,794,989
School portion:		
State of New Hampshire	\$2.36	684,018
Local	\$16.95	5,336,892
County portion	<u>\$1.04</u>	<u>327,792</u>
Total	<u><u>\$26.05</u></u>	<u><u>\$ 8,143,691</u></u>

1-H Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of December 31, 2018.

1-I Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension and OPEB expense and contributions from the Town after the measurement date but before the end of the Town's reporting period.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of property tax receivable and other receivables not collected within 60 days after year-end.

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1-J Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities, Statement of Net Position. Bond premiums are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the bond premium. In the fund financial statements, governmental fund types recognize bond premiums.

1-K Compensated Absences

The Town's policy allows certain employees to earn varying amounts of vacation based on the employee's length of employment. Upon separation from service, employees are paid in full for any accrued leave earned as set forth by personnel policy. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

1-L Postemployment Benefits Other Than Pensions (OPEB)

The Town maintains two separate other postemployment benefit plans, as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (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 OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Town of East Kingston Retiree Health Benefit Plan – The Town has a single employer OPEB plan, related to the Town's statutory obligation to permit retired employees to participate the same medical insurance plan as active employees. The Town has not obtained an actuarial report calculating the other postemployment benefit liability, deferred outflows of resources, and deferred inflows of resources, related to their single employer OPEB plan (noted above), in accordance with Government Accounting Standards Board Pronouncement No. 75.

1-M Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82 *Pension Issues – an amendment of GASB Statement No. 67, No. 68 and No.73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

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I-N Net Position/Fund Balances

Government-wide Statements – Equity is classified as net position and displayed in three components:

Net investment in capital assets – Consists of the outstanding balances of any bonds that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Because the Town has not reported any of its capital assets, this amount is a negative balance.

Restricted net position – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The Town typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a further project.

Unrestricted net position – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances are more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items, inventory or tax deeded property subject to resale); or (b) are legally or contractually required to be maintained intact.

Restricted – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process.

Unassigned – Amounts that are available for any purpose. Positive amounts are reported only in the general fund.

When multiple net position/fund balance classifications are available for use, it is the government's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

In the general fund, the Town strives to maintain an unassigned fund balance to be used for unanticipated emergencies of approximately 5% to 15% of regular general fund operating revenues or 8% to 17% of regular operating expenditures and other financing sources and uses.

I-O Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

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NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general fund. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2018, \$450,000 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

The Town employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

The following reconciles the general fund budgetary basis to the GAAP basis:

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	\$ 2,591,357
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	2,628
Net effect of eliminated and recognized transfers between blended funds	20,427
Change in deferred tax revenue relating to 60-day revenue recognition	(301)
Per Exhibit C-3 (GAAP basis)	<u>\$ 2,614,111</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 2,714,257
Adjustment:	
Basis differences:	
Encumbrances, beginning	12,834
Encumbrances, ending	(45,000)
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	512
To eliminate transfers between general and blended funds	(137,664)
Per Exhibit C-3 (GAAP basis)	<u>\$ 2,544,939</u>

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2-C Accounting Change/Restatement

Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB), was implemented during fiscal year 2018. The revised requirements establish new financial reporting requirements for state and local governments which provide their employees with OPEB benefits, including additional note disclosure and required supplementary information. In addition, GASB Statement No. 75 requires a state or local government employer to use the entry age normal actuarial cost method and requires deferred outflows of resources and deferred inflows of resources which arise from other types of events related to OPEB to be recognized. Beginning net position for governmental activities was restated to retroactively report the change in valuation of the beginning total OPEB liability, deferred inflows and outflows of resources, as follows:

	State OPEB
Change in total OPEB liability under current standards, January 1	\$ (97,742)
Initial balance of deferred outflows of resources	11,239
Initial balance of deferred inflows of resources	(308)
Cumulative restatement related to GASB No. 75 implementation (see Note 16)	\$ (86,811)

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$3,854,275 and the bank balances totaled \$3,891,346, the difference between the two balances being net of petty cash of \$1,300, and deposits in transit of \$14,977 less outstanding checks of \$53,348.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 3,840,591
Cash per Statement of Net Position - Fiduciary Fund (Exhibit E-1)	13,684
Total cash and cash equivalents	\$ 3,854,275

NOTE 4 – INVESTMENTS

Note 1-D describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements and maturities as of December 31, 2018:

	Valuation Measurement Method	Fair Value
Investments type:		
Equity	Level 1	\$ 411,397
Fixed income mutual funds	Level 2	1,299,220
New Hampshire Public Deposit Investment F	Level 2	2,029
Total fair value		\$ 1,712,646

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Interest Rate Risk – The Town will minimize Interest Rate Risk by structuring the investment portfolio so as securities mature to meet cash requirements for operations, thereby avoiding the need to sell securities on the open market; and, investing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual funds or similar investment pools and limiting the average maturity in accordance with the Town’s cash requirements. Trust funds have a long or perpetual time horizon and the portfolio investment objective is to provide a total return (income plus capital appreciation) consistent with the purpose of that fund that exceeds the long-term rate of inflation.

Custodial Credit Risk – This is the risk that in the event of the failure of the counterparty (e.g. broker/dealer) to honor a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have custodial credit risk policies for investments.

Concentration of Credit Risk – The Town will minimize concentration credit risk by diversifying the investment portfolio so as the impact from any one type of security or issuer will be lessened. Trustees of Trust Funds require that no single company will comprise more than 5% of the portfolio at the time of purchase. When a portfolio position has grown up to 10% of the target balance, the position will be reduced to prevent it from growing further, unless the Trustees have specifically authorized the continue holding of the position.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 714,916
Investments per Statement of Net Position - Fiduciary Funds (Exhibit E-1)	997,730
Total investments	<u>\$ 1,712,646</u>

NOTE 5 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2018. The amount has been reduced by an allowance for an estimated uncollectible amount of \$21,000. Taxes receivable by year are as follows:

	As reported on:	
	<u>Exhibit A</u>	<u>Exhibit C-1</u>
Property:		
Levy of 2018	\$ 216,764	\$ 216,764
Unredeemed (under tax lien):		
Levy of 2017	33,325	33,325
Levy of 2016	23,491	23,491
Levies of 2015 and prior	12,645	12,645
Less: allowance for estimated uncollectible taxes	<u>(21,000) *</u>	<u>-</u>
Net taxes receivable	<u>\$ 265,225</u>	<u>\$ 286,225</u>

*The allowance for uncollectible property taxes is not recognized under the modified accrual basis of accounting (Exhibit C-1 and C-3) due to the 60-day rule as explained in Note 1-B. However, the allowance is recognized under the full accrual basis of accounting (Exhibits A and B).

NOTE 6 – OTHER RECEIVABLES

Receivables at December 31, 2018, consisted of accounts billings for ambulance and police details. Receivables are recorded on the Town’s financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

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Receivables as of December 31, 2018, including applicable allowances for uncollectible accounts are as follows:

	Nonmajor Funds
Receivables:	
Accounts	\$ 40,488
Less: allowance for uncollectibles	(7,444)
Net total receivables	\$ 33,044

NOTE 7 – INTERFUND TRANSFERS

The composition of interfund transfers for the year ended December 31, 2018 is as follows:

	Transfers In:		
	General Fund	Nonmajor Fund	Total
Transfers out:			
Nonmajor funds	\$ 29,467	\$ 7,960	\$ 37,427

During the year, transfers are used to (1) move revenues from the fund with collection authority to the fund responsible for expenditure and (2) move general fund resources to provide an annual subsidy.

NOTE 8 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of \$3,721,027 at December 31, 2018 consist of:

General fund:	
Balance of 2018-2019 district assessments due to the:	
East Kingston School District	\$ 1,217,453
Exeter Region Cooperative School District	1,764,871
Total general fund	2,982,324
Agency fund:	
Trust funds in the custody of the Trustees of Trust	
Funds for the East Kingston School District	738,703
Total intergovernmental payables due	\$ 3,721,027

NOTE 9 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows and inflows of resources of at December 31, 2018 consist of amounts related to pensions totaling \$264,514 and \$139,168, respectively, and amounts related to OPEB totaling \$13,211 and \$413, respectively. For further discussion on these amounts, see Note 11 and 12, respectively.

Deferred inflows of resources reported in the governmental funds consist of \$48,464 in property taxes not collected within 60 days of the fiscal year-end.

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NOTE 10 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2018:

	Balance January 1, 2018 (as restated)	Additions	Reductions	Balance December 31, 2018	Due Within One Year
Bonds payable:					
General obligation bonds	\$ 2,365,000	\$ -	\$ (250,000)	\$ 2,115,000	\$ 245,000
Premium	39,836	-	(4,084)	35,752	4,084
Total bonds payable	2,404,836	-	(254,084)	2,150,752	249,084
Compensated absences	15,793	664	-	16,457	-
Pension related liability	1,226,144	-	(152,122)	1,074,022	-
Net other postemployment benefits	97,742	32,316	-	130,058	-
Total long-term liabilities	<u>\$ 3,744,515</u>	<u>\$ 32,980</u>	<u>\$ (406,206)</u>	<u>\$ 3,371,289</u>	<u>\$ 249,084</u>

Long-term bonds are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2018	Current Portion
General obligation bonds payable:						
Conservation easements	\$ 1,505,928	2006	2026	4.5-5.0	\$ 600,000	\$ 75,000
Conservation easements	\$ 680,900	2006	2026	4.5-5.0	300,000	35,000
Police Station	\$ 838,042	2006	2026	4.5-5.1	320,000	40,000
Library	\$ 461,700	2007	2027	4.55	190,000	25,000
Conservation easements	\$ 455,000	2007	2028	4.45	210,000	25,000
Conservation easements	\$ 941,400	2008	2029	5.07	495,000	45,000
					<u>2,115,000</u>	<u>245,000</u>
Bond premium					35,752	4,084
Total					<u>\$ 2,150,752</u>	<u>\$ 249,084</u>

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 2018, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2019	\$ 245,000	\$ 97,724	\$ 342,724
2020	245,000	86,354	331,354
2021	235,000	75,153	310,153
2022	235,000	64,153	299,153
2023	235,000	53,155	288,155
2024-2028	875,000	107,725	982,725
2029	45,000	1,322	46,322
Totals	<u>\$ 2,115,000</u>	<u>\$ 485,586</u>	<u>\$ 2,600,586</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

Bonds Authorized and Unissued – Bonds and notes authorized and unissued as of December 31, 2018 were as follows:

Per District Meeting Vote of	Purpose	Unissued Amount
March 11, 2003	Conservation easement	<u>\$ 218,100</u>

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NOTE 11 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers with in the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided – 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. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by ¼ of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions - The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All Group I employees are required to contribute 7% of earnable compensation, while Group II employees (Police) are required to contribute 11.55% of earnable compensation. For fiscal year 2018, the Town contributed 25.33% for police, and 11.08% for other employees. The contribution requirement for the fiscal year 2018 was \$85,690, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At December 31, 2018 the Town reported a liability of \$1,074,022 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2018, the Town's proportion was 0.02230481% which was a decrease of 0.00262699% from its proportion measured as of June 30, 2017.

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For the year ended December 31, 2018, the Town recognized pension expense of \$115,992. At December 31, 2018 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 129,264	\$ 105,618
Changes in assumptions	74,328	-
Net difference between projected and actual investment earnings on pension plan investments	-	24,854
Differences between expected and actual experience	8,573	8,696
Contributions subsequent to the measurement date	52,349	-
Total	<u>\$ 264,514</u>	<u>\$ 139,168</u>

The \$52,349 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending December 31,	
2019	\$ 59,963
2020	56,352
2021	(20,014)
2022	(23,304)
2023	-
Thereafter	-
Totals	<u>\$ 72,997</u>

Actuarial Assumptions – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions which, accordingly apply to 2018 measurements:

- Inflation: 2.5%
- Salary increases: 5.6% average, including inflation
- Wage inflation 3.25%
- 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, adjusted for mortality improvements using Scale MP-2015, based on 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.

Long-term Rates of Return – The long-term expected rate of return on pension plan investment 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 rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

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Following is a table presenting target allocations and long-term rates of return for 2018:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return <u>2018</u>
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	<u>30.00%</u>	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	<u>20.00%</u>	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	<u>25.00%</u>	
Private equity	5.00%	6.25%
Private debt	5.00%	4.25%
Opportunistic	5.00%	2.15%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	3.25%
Total	<u>100.00%</u>	

Discount Rate – The discount rate used to measure the collective total 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 service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan’s actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the Town’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 7.25% 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 (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2018	\$ 1,428,995	\$ 1,074,022	\$ 776,544

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

TOWN OF EAST KINGSTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

12-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2018 Comprehensive Annual Financial Report, which can be found on the system’s website at www.nhrs.org.

Benefits Provide - 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 four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. 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. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2018 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2018, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2018, the Town contributed 4.10% for police, and 0.30% for other employees. The contribution requirement for the fiscal year 2018 was \$11,149, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At December 31, 2018, the Town reported a liability of \$130,058 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Town’s proportion of the net OPEB liability was based on a projection of the Town’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2018, the Town’s proportion was 0.02840641% which was an increase of 0.00702969% from its proportion measured as of June 30, 2017.

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For the year ended December 31, 2018, the Town recognized OPEB expense of \$41,481. At December 31, 2018, 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
Changes in proportion	\$ 6,841	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	413
Differences between expected and actual experience	763	-
Contributions subsequent to the measurement date	5,607	-
Total	\$ 13,211	\$ 413

The \$5,607 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31.	
2019	\$ 7,475
2020	(129)
2021	(129)
2022	(26)
2023	-
Thereafter	-
Totals	\$ 7,191

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2018 and a measurement date of June 30, 2017. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.5 % per year
Wage inflation:	3.25 % per year
Salary increases:	5.6 % average, including inflation
Investment rate of return:	7.25 % net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

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 last experience study.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

Long-term Rates of Return – The long-term expected rate of return on OPEB plan investment 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 rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

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Following is a table presenting target allocations and long-term rates of return for 2018:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return <u>2018</u>
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	<u>30.00%</u>	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	<u>20.00%</u>	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	<u>25.00%</u>	
Private equity	5.00%	6.25%
Private debt	5.00%	4.25%
Opportunistic	5.00%	2.15%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	3.25%
Total	<u>100.00%</u>	

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2018 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. 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 OPEB Liability to Changes in the Discount Rate – The following table presents the Town's proportionate share of the OPEB liability calculated using the discount rate of 7.25% as well as what the Town's proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2018	\$ 135,364	\$ 130,058	\$ 115,192

Sensitivity of the Town's Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Assumption – GASB No. 75 requires the sensitivity of the OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are fixed stipends, there is no sensitivity to changes in the healthcare cost trend assumption.

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

TOWN OF EAST KINGSTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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12-B Town of East Kingston Retiree Health Benefit Program

The Town provides postemployment benefit options for health care to eligible retirees, terminated employees, and their dependents in accordance with the requirements of RSA 100-A:50. The benefit levels, employee contributions, and employer contributions are determined by the Town. Expenses for the cost of providing health insurance for currently enrolled retirees are paid solely by the retirees.

The Governmental Accounting Standards Board (GASB) issued Statement No. 75, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions in 2015. GASB Statement No. 75 requires state and local government employers to recognize the net OPEB liability and the OPEB expense on their financial statements, along with the related deferred outflows and inflows of resources. The Town has not fully implemented GASB Statement No. 75 at December 31, 2018 or contracted with an actuarial firm to assist in evaluating the impact of this new standard on the Town. The amounts that should be recorded as the net OPEB liability and the OPEB expense, related to this plan is unknown.

NOTE 13 – ENCUMBRANCES

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2018 and are as follows:

General fund:	
General government	<u>\$ 45,000</u>

NOTE 14 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the Statement of Net Position at December 31, 2018 include the following:

	Governmental Activities
Net investment in capital assets:	
General obligation bonds payable	\$ (2,115,000)
Unamortized bond premiums	<u>(35,752)</u>
Total net investment in capital assets (deficit)	<u>(2,150,752)</u>
Restricted net position:	
Perpetual care - nonexpendable	194,829
Perpetual care - expendable	90,384
Library	<u>13,160</u>
Total restricted net position	<u>298,373</u>
Unrestricted	<u>413,924</u>
Total net position	<u>\$ (1,438,455)</u>

NOTE 15 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2018 include the following:

	General Fund	Nonmajor Funds	Total Governmental Funds
Nonspendable:			
Permanent fund - principal balance	\$ -	\$ 194,829	\$ 194,829
Restricted:			
Library	13,160	-	13,160
Permanent - income balance	-	90,384	90,384
Total restricted fund balance	<u>13,160</u>	<u>90,384</u>	<u>103,544</u>

(continued)

TOWN OF EAST KINGSTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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Governmental fund balances continued:

	General Fund	Nonmajor Funds	Total Governmental Funds
Committed:			
Expendable trust	468,526	-	468,526
Ambulance Equipment	-	140,473	140,473
Conservation Commission	-	18,703	18,703
Old Home Day	-	1,177	1,177
Police special detail revolving	-	32,693	32,693
Recreation	-	16,192	16,192
Total committed fund balance	<u>468,526</u>	<u>209,238</u>	<u>677,764</u>
Assigned:			
Encumbrances	45,000	-	45,000
Unassigned	<u>787,968</u>	<u>-</u>	<u>787,968</u>
Total governmental fund balances	<u>\$ 1,314,654</u>	<u>\$ 494,451</u>	<u>\$ 1,809,105</u>

NOTE 16 – PRIOR PERIOD ADJUSTMENT

Net position at January 1, 2018 was restated to give retroactive effect to the following prior period adjustment:

	Government-wide Statements
To restate for the cumulative changes related to implementation of GASB No. 75, see Note 2-C	\$ (86,811)
Net position (deficit), as previously reported	(1,631,474)
Net position (deficit), as restated	<u>\$ (1,718,285)</u>

NOTE 17 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2018, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2018 to December 31, 2018 by Primex³, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The New Hampshire Public Risk Management Exchange (Primex³) Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

NOTE 18 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through October 8, 2019, the date the December 31, 2018 financial statements were available to be issued. An issue related to the Town's W-2 filing has been identified. The Town is currently taking action to resolve these issues.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
TOWN OF EAST KINGSTON, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2018

	December 31,					
	2013	2014	2015	2016	2017	2018
Town's proportion of the net pension liability	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Town's proportionate share of the net pension liability	\$ 907,083	\$ 699,318	\$ 767,262	\$ 1,172,598	\$ 1,226,144	\$ 1,074,022
Town's covered payroll	\$ 402,495	\$ 363,675	\$ 383,402	\$ 435,641	\$ 490,321	\$ 465,870
Town's proportionate share of the net pension liability as a percentage of its covered payroll	225.37%	192.29%	200.12%	269.17%	250.07%	230.54%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

EXHIBIT G
TOWN OF EAST KINGSTON, NEW HAMPSHIRE
Schedule of Town Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2018

	December 31,					
	2013	2014	2015	2016	2017	2018
Contractually required contribution	\$ 52,407	\$ 60,442	\$ 64,977	\$ 78,961	\$ 91,336	\$ 94,273
Contributions in relation to the contractually required contributions	52,407	60,442	64,977	78,961	91,336	94,273
Contribution deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 402,495	\$ 363,675	\$ 383,402	\$ 435,641	\$ 490,321	\$ 465,870
Contributions as a percentage of covered payroll	13.02%	16.62%	16.95%	18.13%	18.63%	20.24%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

TOWN OF EAST KINGSTON, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
PENSION LIABILITY
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018

***Schedule of the Town's Proportionate Share of Net Pension Liability and
Schedule of Town Contributions - Pensions***

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town's pension plan at December 31, 2018. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2018:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	21 years beginning July 1, 2018 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.62% per year
Investment Rate of Return	7.25% per year, net of investment expenses, including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP -2015, based in the last experience study.

Other Information:

Notes Contribution rates for fiscal year 2018 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.

EXHIBIT H
TOWN OF EAST KINGSTON, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefit Plan Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2018

	December 31,	
	2017	2018
Town's proportion of the net OPEB liability	0.02%	0.03%
Town's proportionate share of the net OPEB liability	\$ 97,742	\$ 130,058
Town's covered payroll	\$ 490,321	\$ 465,870
Town's proportionate share of the net OPEB liability as a percentage of its covered payroll	19.93%	27.92%
Plan fiduciary net position as a percentage of the total OPEB liability	7.91%	7.53%

The Note to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

EXHIBIT 1
TOWN OF EAST KINGSTON, NEW HAMPSHIRE
Schedule of Town Contributions - Other Postemployment Benefits
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2018

	December 31,	
	2017	2018
Contractually required contribution	\$ 12,670	\$ 12,565
Contributions in relation to the contractually required contribution	12,670	12,565
Contribution deficiency	\$ -	\$ -
Town's covered payroll	\$ 490,321	\$ 465,870
Contributions as a percentage of covered payroll	2.58%	2.70%

The Note to the Required Supplementary Information -- Other Postemployment Benefit Liability is an integral part of this schedule.

TOWN OF EAST KINGSTON, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFIT LIABILITY
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018

***Schedule of the Town’s Proportionate Share of Net Other Postemployment Benefits Liability and
Schedule of Town Contributions – Other Postemployment Benefits***

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the Town’s other postemployment benefits at December 31, 2018. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

There were no changes to benefit terms or assumptions in the current actuarial valuation report.

Methods and Assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market: 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.62% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	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.

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 1
TOWN OF EAST KINGSTON, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2018

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 1,686,095	\$ 1,713,205	\$ 27,110
Interest and penalties on taxes	38,000	33,066	(4,934)
Total from taxes	<u>1,724,095</u>	<u>1,746,271</u>	<u>22,176</u>
Licenses, permits, and fees:			
Business licenses, permits, and fees	2,225	2,257	32
Motor vehicle permit fees	600,000	586,627	(13,373)
Building permits	4,500	5,868	1,368
Other	6,890	9,877	2,987
Total from licenses, permits, and fees	<u>613,615</u>	<u>604,629</u>	<u>(8,986)</u>
Intergovernmental:			
State:			
Meals and rooms distribution	123,181	123,181	-
Highway block grant	53,665	53,634	(31)
State and federal forest land reimbursement	24	24	-
Other	518	518	-
Total from intergovernmental	<u>177,388</u>	<u>177,357</u>	<u>(31)</u>
Charges for services:			
Income from departments	<u>34,700</u>	<u>35,392</u>	<u>692</u>
Miscellaneous:			
Interest on investments	2,200	3,603	1,403
Other	<u>33,379</u>	<u>15,065</u>	<u>(18,314)</u>
Total from miscellaneous	<u>35,579</u>	<u>18,668</u>	<u>(16,911)</u>
Other financing sources:			
Transfers in	<u>962</u>	<u>9,040</u>	<u>8,078</u>
Total revenues and other financing sources	2,586,339	<u>\$ 2,591,357</u>	<u>\$ 5,018</u>
Unassigned fund balance used to reduce tax rate	450,000		
Total revenues, other financing sources, and use of fund balance	<u>\$ 3,036,339</u>		

SCHEDULE 2
TOWN OF EAST KINGSTON, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2018

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 104,423	\$ 102,518	\$ -	\$ 1,905
Election and registration	-	67,009	54,918	-	12,091
Financial administration	-	128,707	125,330	-	3,377
Revaluation of property	-	20,625	25,943	-	(5,318)
Legal	-	40,000	13,826	25,000	1,174
Personnel administration	-	277,623	254,652	-	22,971
Planning and zoning	-	32,395	21,795	-	10,600
General government buildings	-	174,086	111,990	20,000	42,096
Cemeteries	-	15,215	18,595	-	(3,380)
Insurance, not otherwise allocated	-	53,424	53,424	-	-
Other	-	20,000	1,628	-	18,372
Total general government	-	933,507	784,619	45,000	103,888
Public safety:					
Police	12,834	480,897	401,669	-	92,062
Ambulance	-	19,000	15,901	-	3,099
Fire	-	193,052	215,212	-	(22,160)
Building inspection	-	14,200	14,026	-	174
Emergency management	-	42,900	4,637	-	38,263
Total public safety	12,834	750,049	651,445	-	111,438
Highways and streets:					
Highways and streets	-	455,179	391,117	-	64,062
Street lighting	-	3,200	4,132	-	(932)
Total highways and streets	-	458,379	395,249	-	63,130
Sanitation:					
Solid waste collection	-	196,100	187,573	-	8,527
Health:					
Pest control	-	2,500	1,290	-	1,210
Health agencies	-	9,700	5,735	-	3,965
Total health	-	12,200	7,025	-	5,175
Welfare:					
Intergovernmental welfare payments	-	12,250	11,750	-	500
Vendor payments and other	-	13,600	25	-	13,575
Total welfare	-	25,850	11,775	-	14,075
Culture and recreation:					
Parks and recreation	-	12,500	11,999	-	501
Library	-	133,058	119,966	-	13,092
Patriotic purposes	-	1,000	788	-	212
Total culture and recreation	-	146,558	132,753	-	13,805
Conservation	-	7,000	7,000	-	-

(Continued)

SCHEDULE 2 (Continued)
TOWN OF EAST KINGSTON, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2018

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Debt service:					
Principal of long-term debt	-	250,000	250,000	-	-
Interest on long-term debt	-	104,032	101,988	-	2,044
Total debt service	-	354,032	351,988	-	2,044
Capital outlay	-	15,000	15,000	-	-
Other financing uses:					
Transfers out	-	137,664	137,664	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 12,834</u>	<u>\$ 3,036,339</u>	<u>\$ 2,682,091</u>	<u>\$ 45,000</u>	<u>\$ 322,082</u>

SCHEDULE 3
TOWN OF EAST KINGSTON, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2018

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 938,332
Changes:		
Unassigned fund balance used to reduce 2018 tax rate		(450,000)
2018 Budget summary:		
Revenue surplus (Schedule 1)	\$ 5,018	
Unexpended balance of appropriations (Schedule 2)	<u>322,082</u>	
2018 Budget surplus		<u>327,100</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis - Exhibit D)		815,432
<i>Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis</i>		
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis		(48,464)
Elimination of the allowance for uncollectible taxes		<u>21,000</u>
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		<u><u>\$ 787,968</u></u>

SCHEDULE 4
TOWN OF EAST KINGSTON, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2018

	Special Revenue Funds							Total
	Ambulance Equipment	Cemetery	Conservation Commission	Old Home Day	Police Special Detail Revolving	Recreation	Permanent Fund	
ASSETS								
Cash and cash equivalents	\$ 113,249	\$ -	\$ 16,674	\$ 1,177	\$ 26,873	\$ 16,192	\$ 7,425	\$ 181,590
Investments	-	-	2,029	-	-	-	277,788	279,817
Accounts receivable, net of allowance for uncollectable*	27,224	-	-	-	5,820	-	-	33,044
Total assets	<u>\$ 140,473</u>	<u>\$ -</u>	<u>\$ 18,703</u>	<u>\$ 1,177</u>	<u>\$ 32,693</u>	<u>\$ 16,192</u>	<u>\$ 285,213</u>	<u>\$ 494,451</u>
FUND BALANCES								
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,829	\$ 194,829
Restricted	-	-	-	-	-	-	90,384	90,384
Committed	140,473	-	18,703	1,177	32,693	16,192	-	209,238
Total fund balances	<u>\$ 140,473</u>	<u>\$ -</u>	<u>\$ 18,703</u>	<u>\$ 1,177</u>	<u>\$ 32,693</u>	<u>\$ 16,192</u>	<u>\$ 285,213</u>	<u>\$ 494,451</u>

* - See Note 6 for further information related to this balance

SCHEDULE 5
TOWN OF EAST KINGSTON, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2018

	Special Revenue Funds							Total
	Ambulance Equipment	Cemetery	Conservation Commission	Old Home Day	Police Special Detail Revolving	Recreation	Permanent Fund	
Revenues:								
Taxes	\$ -	\$ -	\$ 398	\$ -	\$ -	\$ -	\$ -	\$ 398
Charges for services	66,289	-	-	-	52,760	10,362	-	129,411
Miscellaneous	8	108	380	-	-	2	(11,482)	(10,984)
Total revenues	<u>66,297</u>	<u>108</u>	<u>778</u>	<u>-</u>	<u>52,760</u>	<u>10,364</u>	<u>(11,482)</u>	<u>118,825</u>
Expenditures:								
Current:								
Public safety	5,224	-	-	-	61,411	-	-	66,635
Culture and recreation	-	-	-	-	-	15,846	-	15,846
Conservation	-	-	1,080	-	-	-	-	1,080
Total expenditures	<u>5,224</u>	<u>-</u>	<u>1,080</u>	<u>-</u>	<u>61,411</u>	<u>15,846</u>	<u>-</u>	<u>83,561</u>
Excess (deficiency) of revenues over (under) expenditures	<u>61,073</u>	<u>108</u>	<u>(302)</u>	<u>-</u>	<u>(8,651)</u>	<u>(5,482)</u>	<u>(11,482)</u>	<u>35,264</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	7,960	7,960
Transfers out	-	(27,518)	-	-	-	-	(9,909)	(37,427)
Total other financing sources (uses)	<u>-</u>	<u>(27,518)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,949)</u>	<u>(29,467)</u>
Net change in fund balances	61,073	(27,410)	(302)	-	(8,651)	(5,482)	(13,431)	5,797
Fund balances, beginning	79,400	27,410	19,005	1,177	41,344	21,674	298,644	488,654
Fund balances, ending	<u>\$ 140,473</u>	<u>\$ -</u>	<u>\$ 18,703</u>	<u>\$ 1,177</u>	<u>\$ 32,693</u>	<u>\$ 16,192</u>	<u>\$ 285,213</u>	<u>\$ 494,451</u>

CONSERVATION FUND

Year Ending December 31, 2019

BALANCE	January 1, 2019	\$18,720.93
Receipts:		
	Interest from NHPDIP	\$44.05
	Interest from Citizens Bank	\$1.70
	Carry over from 2018 Budget	\$1,385.52
	TOTAL RECEIPTS =	\$1,431.27
Expenditures		
	RPC Consulting	\$404.30
	Patrick Seekamp Consulting	\$250.00
	Jones & Beach Engineering	\$682.00
	Reimbursements for Attending NHCC Annual Meeting	\$218.16
	TOTAL EXPENDITURES =	\$1,554.46
	BALANCE DECEMBER 31, 2019	\$18,597.74
	NHPDIP	\$2,072.87
	Citizens Bank	\$16,506.87
	TOTAL =	\$18,579.74

Respectfully submitted,

Dennis Quintal, Chairman



Tax Collector's Report

For the period beginning and ending

This form is due **March 1st (Calendar Year)** or **September 1st (Fiscal Year)**

Instructions

Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

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

ENTITY'S INFORMATION

Municipality: County: Report Year:

PREPARER'S INFORMATION

First Name Last Name

Street No. Street Name Phone Number

Email (optional)



Debits					
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2018	Year: 2017	Year: 2016
Property Taxes	3110		\$216,764.02		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$2,951.63)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	2018	Prior Levies
Property Taxes	3110	\$8,812,417.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$41,135.00		
Yield Taxes	3185	\$668.86		
Excavation Tax	3187	\$150.00		
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	2018	2017	2016
Property Taxes	3110	\$22,712.50			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$2,049.90	\$12,679.51		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$8,876,181.63	\$229,443.53	\$0.00	\$0.00



Credits				
Remitted to Treasurer	Levy for Year of this Report	2018	Prior Levies	
			2017	2016
Property Taxes	\$8,559,999.23	\$166,364.30		
Resident Taxes				
Land Use Change Taxes	\$41,135.00			
Yield Taxes	\$668.86			
Interest (Include Lien Conversion)	\$1,974.90	\$12,013.51		
Penalties	\$75.00	\$666.00		
Excavation Tax	\$150.00			
Other Taxes				
Conversion to Lien (Principal Only)		\$50,399.72		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2018	Prior Levies	
			2017	2016
Property Taxes	\$5,833.33			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				



Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	2018	Prior Levies	
			2017	2016
Property Taxes	\$266,390.07			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$44.76)			
Other Tax or Charges Credit Balance				
Total Credits	\$8,876,181.63	\$229,443.53	\$0.00	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$266,345.31
Total Unredeemed Liens (Account #1110 - All Years)	\$64,178.08



Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2018	Year: 2017	Year: 2016
Unredeemed Liens Balance - Beginning of Year			\$33,324.70	\$36,136.44
Liens Executed During Fiscal Year		\$54,535.62		
Interest & Costs Collected (After Lien Execution)		\$394.90	\$3,214.27	\$10,593.09
Total Debits	\$0.00	\$54,930.52	\$36,538.97	\$46,729.53

Summary of Credits

	Last Year's Levy	Prior Levies		
		2018	2017	2016
Redemptions		\$15,361.26	\$12,695.87	\$31,761.55
Interest & Costs Collected (After Lien Execution) #3190		\$394.90	\$3,214.27	\$10,593.09
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$39,174.36	\$20,628.83	\$4,374.89
Total Credits	\$0.00	\$54,930.52	\$36,538.97	\$46,729.53

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$266,345.31
Total Unredeemed Liens (Account #1110 - All Years)	\$64,178.08



EAST KINGSTON (135)

1. CERTIFY THIS FORM

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

Preparer's First Name

Preparer's Last Name

Date

BARBARA

CLARK

01/14/2020

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

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

PREPARER'S 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.

Barbara A Clark, Tax Collector
Preparer's Signature and Title

TOWN CLERK REVENUES
January 1, 2019 to December 31, 2019

MOTOR VEHICLE PERMITS

January	\$54,172.00
February	\$38,255.00
March	\$50,332.00
April	\$50,344.00
May	\$58,398.00
June	\$46,982.00
July	\$48,686.00
August	\$46,403.00
September	\$34,385.00
October	\$42,628.00
November	\$48,812.00
December	\$45,028.00
TOTAL MV REVENUES	\$564,425.00

OTHER REVENUES

Dog Licenses Issued	\$ 4,196.50
Dog Penalties	\$ 661.00
Titles	\$ 1,092.00
UCC's	\$ 675.00
Vital Statistics Certificates	\$ 830.00
Marriage Licenses	\$ 450.00
Bad Check Fees	\$ 325.00
Municipal Agent Fees (decal fees)	\$ 9,984.00
Mail-in Fees	\$ 1,429.00
Boat Agent Fees	\$ 785.00
Boat Permit Fees	\$ 2,307.59
OHRV Agent Fees	\$ 240.00
OHRV Registration Fees	\$ 5,897.00
Fish/Hunt Agent Fees	\$ 53.00
Fish/Hunt Permit Fees	\$ 1,571.50
Miscellaneous/Copies	\$ 295.30
TOTAL OTHER REVENUES	\$30,804.89

REMITTANCE TO THE TREASURER **\$595,229.89**

Respectfully submitted,
Barbara A. Clark, Town Clerk

TREASURER'S FINANCIAL STATEMENT

Beginning Balance January 1, 2019

\$3,667,500.44

Receipts

Selectmen's Receipts

Application Fees - Home occupation & Permits	\$1,700.00
Application Fees - Septic Disposal / Permits	575.00
Application Fees - Site Plan Review & ZBA	850.00
Building Permits - Home Improvements	2,672.60
Building Permits - New Construction	3,086.85
Cemetery	2,770.00
Cable Franchise Fee	31,967.37
Fines & Forfeitures - Court/Parking Fines	120.00
Fire Dept. - Burner Permits	1,310.00
Fire and Police Dept. - Maintenance/Other	792.00
Emergency Operations Center	24,444.86
Bank Interest	5,739.37
Miscellaneous - Other Revenue	12,604.95
Police Special Details	96,138.80
Refunds Miscellaneous General	15,528.32
Special Fees and Permits	1,140.00
State - Forest Reimbursement	25.76
State - Highway Block Grant	54,338.42
State - Shared Revenue	18,113.66
State - Room & Meals Reimbursement	123,005.82
State - Railroad Tax Reimbursement	545.67
Capital Reserve - Reevaluation	43,500.00
<i>Total Selectmen's Receipts</i>	\$440,969.45

TREASURER'S FINANCIAL STATEMENT (Cont.)

Town Clerk Receipts

Business Filing Fees & UCC-Filing	\$675.00
Motor Vehicle Registration Fees	564,425.00
Motor Vehicle Sticker Fees	9,984.00
Motor Vehicle Title Fees	1,092.00
Animal - Dog Licenses & Late Fees	4,857.50
Marriage Licenses & Vital Statistic Certificates	1,280.00
OHRV Agent & Registration Fees	6,137.00
Boat Agent & Permit Fees	3,092.59
Fish/Hunt Agent & Permit Fees	1,624.50
Miscellaneous & Bad Check	633.30
Motor Vehicle Mail-In Registrations	1,429.00

Total Town Clerk Receipts **\$595,229.89**

Tax Collector Receipts

Property Tax This Year	8,537,286.73
Property Tax Last Year - Pre-Lien	216,764.02
Property Tax Last Year - Post-Lien	15,361.26
Property Tax Two Years Past	12,695.87
Property Tax Three Years Past	31,761.55
Current Use This Year (prepay) 2019	41,135.00
Yield Tax	818.86
Property Tax Interest This Year	1,974.90
Property Tax Interest Last Year Pre-Lien	8,543.61
Property Tax Interest Last Year Post-Lien	394.90
Property Tax Interest Two Years Past	3,214.27
Property Tax Interest Three Years Past	10,543.09
At Lien Interest & Penalty Interest & Fees	4,135.90
Overpayment Tax This Year/Last Year	22,712.50
Miscellaneous & Bad Check	125.00

Total Tax Collector Receipts **\$8,907,467.46**

Total Receipts for the Year 2019 **\$9,943,666.80**

Total Expenditures for the Year 2019 **\$9,410,260.58**

Closing Balance December 31, 2019 **\$4,200,906.66**

Respectfully Submitted

Barbara K. Smith, Treasurer

SCHEDULE OF TOWN PROPERTY

<u>MBL#</u>	<u>PROPERTY</u>	<u>DESCRIPTION</u>	<u>ACRES</u>	<u>VALUE (\$)</u>
02.-01-01	33 Rowell Rd.	Land	0.5	\$4,000
02.-01-2.0	2. Indian Rd.- McGaffigan Land	Land	0.17	\$16,100
02.-01-34	2.6 Rowell Rd.	Land	0.96	\$87,300
02.-01-37	2. Cove Rd.	Land	1.25	\$68,400
02-04-04	39 Powwow River Rd.- Christ Church Land	Land	9.2	\$225,600
02-04-05	45 Powwow River Rd. - B & M Railroad Land	Land	3.47	\$74,800
02.-06-13	8 Kelley Ln. - B & M Railroad Land	Land	1.3	\$169,600
02.-07-05	50 Powwow River Rd. - Janvrin Land	Land	1.5	\$80,400
03-01-06	111 Powwow River Rd. - Frascone Land	Land	0.003	\$0
03-02-06	8 Wold ridge Ln. - Daniel West Land	Land	2.8	\$2,200
06-01-36	16 Pheasant Run - Recreation Land	Land	5	\$103,500
06-01-43	6 Blue Heron Ct. - Ed Smith Land - CU	Land	43.9	\$29,500
07-03-14	9 R09in Ln. Rear - Corbett Land	Land	10	\$11,900
07-03-60	7 Blue Heron Ct. - Conservation Land	Land	31.07	\$33,600
07-03-64	7 Robin Ln. Rear - Levi Bartlett Land	Land	1	\$1,300
09-02-07	3 Depot Rd. - Railroad Depot	Land/Buildings	0.2	\$183,900
09-02.-05	12 Haverhill Rd.	Land	3.2	\$66,500
09-05-01	41 Depot Rd. - Pound School	Land/Buildings	0.5	\$218,900
09-06-04	2.4 Depot Rd. - Town Offices	Land/Buildings	2.4	\$621,100
09-07-03	3 Main St. - Town Hall/EOC	Land/Buildings	1.49	\$402,900
09-07-13	47 Maplevale Rd. - Public Library	Land/Buildings	2	\$658,200
09-08-02	44 Main St. - Olde Cemetery	Land	0.87	\$84,800
09-08-13	8 Main St. - Foss-Wasson Field	Land	5.2	\$100,600
09-08-21	29 Haverhill Rd. - Hillside Cemetery	Land	5.44	\$122,400
09-08-23	37 Haverhill Rd. - Parsonage Land	Land	11.34	\$24,300
10-05-07	42 Fish Rd. - Kennard Land	Land	1	\$25,200
10-05-08	52 Fish Rd. - Kennard Land	Land	2.5	\$26,900
10-05-12	33 Burnt Swamp Rd.	Land	0.24	\$4,900
10-06-02	50 Burnt Swamp Rd.	Land	0.55	\$51,500
11-02-04	29 Clement Ln. - Welch Land	Land	11.8	\$92,400
11-02-39	3 Bowley Rd. - Police Station	Land/Buildings	2	\$546,000
11-03-05	96 Burnt Swamp Rd. - Berry Land	Land	2.6	\$8,500
14-04-03	17 South Rd. - Union Cemetery	Land	2.68	\$140,400
14-04-06	5 Andrews Ln. - Elementary School	Land/Buildings	7.97	\$1,882,600
14-04-07	11 Andrews Ln. - Cole House	Land/Buildings	1	\$203,700
16-01-04	Off Giles Road	Land	3.8	\$2,900
16-02-12	37 Giles Rd. - Giles Road Bridge	Bridge	0	\$67,500
17-02-14	28 Joslin Rd.	Land	1.5	\$1,800
Total Acreage Owned by Town			182.403	\$6,446,100

**SUMMARY INVENTORY OF VALUATION
EAST KINGSTON
CERTIFICATE (2019)**

This is to certify that the information contained in this report was taken from the official records and is correct to the best of our knowledge and belief.

	Acres	Assessment
1. Valuation of land only:		
A. Current use (at c.u. value)	3,230.26	\$424,993
B. Conservation	0.00	\$0
C. Discret. Preservation Ease.	0.00	\$0
C. Residential	2,398.35	\$135,169,800
D. Commercial/Industrial	137.64	\$2,943,700
E. Total of Taxable Land	5,766.25	\$138,538,493
F. Tax Exempt & Non Taxable	401.94	\$5,442,800
2. Value of Buildings only:		
A. Residential		\$225,961,400
B. Manufactured Housing		\$1,814,200
C. Commercial/Industrial		\$5,715,200
D. Discretionary Preservation Easement		\$0
E. Total of Taxable Buildings		\$233,490,800
F. Exempt & Non Taxable		\$4,966,300
3. Public Utilities:		
A. Gas		
B. Electric		
D. Other Utilities (water)		
C. Total Utilities		\$24,385,500
4. Valuation before Exemptions:		\$396,414,793
5. Disabled Exemptions:		\$0
6. Modified Assessed Valuation of all Properties		\$396,414,793
7. Blind Exemption (2)		\$30,000
8. Elderly Exemption		\$0
9. Total Dollar Amount of Exemptions		\$30,000
10. Net Valuation on which Tax Rate is computed		\$396,384,793
11. Less the Value of Utilities		(\$24,385,500)
12. Net Valuation without Utilities on which State Education Tax is Computed		\$371,999,293
TAX CREDITS:		
Totally and permanently disabled veterans, their spouses or widows, and the widows of veterans who died or were killed on active duty (\$700.):		
	3	\$2,100
Other war service credits (\$500.):		
	138	\$69,000
Total Number and Amount:	141	\$71,100

TAX RATE BREAKDOWN

YEAR	COUNTY	TOWN	SCHOOL	TOTAL TAX RATE	EQUALIZED VALUE
2019	.87	5.09	16.56	\$22.52	99.8%
2018	1.04	5.70	19.31	\$26.05	78.8%
2017	1.04	5.41	18.32	\$24.77	86.5%
2016	1.06	6.29	17.44	\$24.79	90.7%
2015	1.02	7.25	16.50	\$24.77	90.7%
2014	.96	6.20	17.84	\$25.00	98.9%
2013	1.06	5.29	18.41	\$24.76	104.7%
2012	1.03	5.74	16.79	\$23.56	109.3
2011	.99	5.87	16.33	\$23.19	104.6
2010	.98	6.18	16.17	\$23.33	100%
2009	.97	6.18	15.96	\$23.11	100%
2008	.98	6.08	15.82	\$22.88	95%
2007	.98	5.08	16.20	\$22.26	88%
2006	.96	2.68	16.62	\$20.26	81%
2005	.92	2.73	15.55	\$19.20	82%

The tax rate is based on the total amount due to cover county, town, and school operating costs. The county portion is derived from the percentage the town is liable for of the 37 Rockingham County towns that support the county nursing home, jail, sheriff's department, etc. The town portion is derived from the operating budget and warrant articles approved at Town Meeting each year, which includes the support of the police, fire, and highway departments, etc. The school portion covers the support of grade levels K-12.

Annually, the Department of Revenue Administration (DRA) is charged with equalizing the valuation of property in towns throughout the State. A sales report is completed by the Town's Assessing Officer (Selectmen) and submitted to DRA. The report reflects detailed information regarding each sale or purchase of property in town based on a twelve-month period, October – October. Then, DRA determines the average level of assessment for land and buildings as of April 1st of each year. The property assessment is then equalized by taking the Town's value and dividing it by the current equalized percentage to arrive at today's fair market value.

**Town Of East Kingston
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2019**

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL Principal & Income	Ending Market Value	
				Balance Beginning of Year	Additions-Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year			Balance End of Year
CHARITABLE & PRIVATE TRUSTS												
1900-2008	Perpetual Care	Lot Care	Common TF	158,826.31	3,326.36	162,152.67	75,831.17	7,974.55	0.00	83,805.72	245,958.39	279,511.54
1994	Expansion of Existing Cemeteries	Lot Care	Common TF	2,189.40	46.60	2,236.00	1,098.09	111.71	0.00	1,209.80	3,445.80	3,915.87
1994	Future Cemetery Land Acquisition	Lot Care	Common TF	1,459.56	31.08	1,490.64	732.08	74.46	0.00	806.54	2,297.18	2,610.56
1995	Union Cemetery	Lot Care	Common TF	25,362.18	-25,362.18	0.00	12,721.00	848.18	13,569.18	0.00	0.00	0.00
1855	Jeremiah Morrill	School	Common TF	15,163.41	220.84	15,384.25	416.22	529.38	0.00	945.60	16,329.85	18,557.53
1882	Elizabeth Towle	School	Common TF	13,165.10	191.74	13,356.84	361.38	459.61	0.00	820.99	14,177.83	16,111.93
1954	E. Philbrick	School	Common TF	482.60	7.03	489.63	13.25	16.85	0.00	30.10	519.73	590.63
2009	R. E. Sargent Expendable Trust	School	Common TF	215,356.03	3,343.15	218,699.18	21,069.95	7,896.19	10,583.60	18,381.54	237,080.72	269,422.50
Total Charitable & Private Trusts				432,004.59	-18,195.38	413,809.21	112,242.14	17,910.93	24,152.78	106,000.29	519,809.50	590,720.56
CAPITAL RESERVES												
1993	Building Preservation	Town Buildings	Common CRF	21,445.54	43.68	21,489.22	2,453.73	491.70	0.00	2,945.43	24,434.65	25,793.78
1993	Revaluation	Revaluation	Common CRF	47,343.81	-41,236.09	6,107.72	1,449.21	923.21	2,200.00	172.42	6,280.14	6,629.46
2016	Police Dept Bldg Long Term Maintenance Costs	Maintenance	Common CRF	28,521.94	53.11	28,575.05	548.56	598.08	0.00	1,146.64	29,721.69	31,374.90
2016	Police Dept Long Term Equipment Replacement	Equipment Replacement	Common CRF	29,489.79	54.98	29,544.77	594.27	618.96	0.00	1,213.23	30,758.00	32,468.86
2018	Cemetery Maintenance & Administration Expendable Trust	Maintenance	Common CRF	22,223.18	39,455.66	61,678.84	991.36	585.21	570.00	1,006.57	62,685.41	66,172.17
1994	Elementary School Development	School	Common CRF	1,535.18	3.13	1,538.31	175.69	35.21	0.00	210.90	1,749.21	1,846.51
1997	School Building Expansion	Construction	Common CRF	597,213.56	1,233.88	598,447.44	77,991.68	13,891.36	0.00	91,883.04	690,330.48	728,728.82
2004	Special Education Expendable	School	Common CRF	40,423.43	82.33	40,505.76	4,625.13	926.79	0.00	5,551.92	46,057.68	48,619.55
2005	School Maintenance	School	Common CRF	16,487.03	32.04	16,519.07	1,044.40	360.70	0.00	1,405.10	17,924.17	18,921.17
2012	Fire Department	Construction	Common CRF	44,094.65	12,957.49	57,052.14	1,922.83	1,158.92	0.00	3,081.75	60,133.89	63,478.72
1999	Fire Apparatus Capital Reserve	Fire Apparatus	Common CRF	129,493.36	269.23	129,762.59	17,830.22	3,030.97	0.00	20,861.19	150,623.78	159,001.94
2018	Cistern/Hydrant Repair/Replace Capital Reserve	Repair & Replacement	Common CRF	15,010.26	27.59	15,037.85	91.60	310.71	0.00	402.31	15,440.16	16,298.99
1997	Library Capital Expansion	Library	Common CRF	572.06	1.16	573.22	65.45	13.11	0.00	78.56	651.78	688.03
2010	Library Bldg Major Repair/Replacement Reserve Fund	Library	Common CRF	71,850.13	-9,743.79	62,106.34	3,492.69	1,421.92	1,550.00	3,364.61	65,470.95	69,112.65
Total Capital Reserves				1,065,703.92	3,234.40	1,068,938.32	113,276.82	24,366.85	4,320.00	133,323.67	1,202,261.99	1,269,135.55

**Town Of East Kingston
 Report of the Trustees of Trust Funds
 For the Calendar Year Ending December 31, 2019**

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL Principal & Income	Ending Market Value	
				Balance Beginning of Year	Additions- Withdrawal Gain-Loss	Balance End of Year	Balance Beginning of Year	Expended During Year	Balance End of Year			Net Income
			GRAND TOTALS:	1,497,708.51	-14,960.98	1,482,747.53	225,518.96	42,277.78	28,472.78	239,323.96	1,722,071.49	1,859,856.11

2019 EAST KINGSTON BIRTH RECORD

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
VANDERMEER, NATALIE GRACE	02/08/19	DOVER, NH	VANDERMEER, BRIAN	VANDERMEER, KATHRYN
BURNETT, AVA GRACE	03/23/19	DOVER, NH	BURNETT JR, TODD	BURNETT, CANDICE
CLARK, OWEN THOMPSON	09/19/19	MANCHESTER, NH	CLARK, MARK	CLARK, KELLY

2019 EAST KINGSTON DEATH REPORT

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	First Marriage/Civil Union	Military
REARDON, BRADBURY	1/14/19	EAST KINGSTON	REARDON, HERBERT	HANAGAN, LYDIA	N
CHASE, MARK	3/19/19	EAST KINGSTON	CHASE, DONALD	PERKINS, NORMA	N
BROWN, BEVERLY	3/26/19	EXETER	BROWN, ROGER	BLAISDELL, EVELYN	N
BERTOGLI JR, HENRY	4/1/19	EXETER	BERTOGLI SR, HENRY	BONNIE, ETHEL	Y
TERRY, BLANCHE	5/5/19	DERRY	BOURASSA, ARMAND	BLANCHET, ANTOINETTE	N
CARTER, AUSTIN	7/3/19	EXETER	CARTER, FLOYD	NORRIS, RITA	N
PHELPS, WILLIAM	7/8/19	EXETER	PHELPS, HARRY	UNKNOWN, ANN	N
CROSBY JR, HENRY	7/20/19	EXETER	CROSBY SR, HENRY	JORDAN, GRACE	N
CAMPANO, RYAN	8/5/19	FREMONT	CAMPANO, MICHAEL	COURTNEY, KELLY	N
HILL, DAVID	8/12/19	EAST KINGSTON	HILL, MARTIN	MCNAMARA, MAXINE	N
POMERLEAU, RICHARD	9/27/19	EAST KINGSTON	POMERLEAU, DESIRE	GAGNON, JEANNETTE	Y
ALAJAJIAN, AMY	10/23/19	EAST KINGSTON	ALAJAJIAN, RICHARD	WILKINS, DEBRA	N
LINEHAN, TIMOTHY	10/30/19	EAST KINGSTON	LINEHAN, ARTHUR	RIVARD, SANDRA	N
MELANSON, BARBARA	11/2/19	EAST KINGSTON	DALTON, WALTER	PEARL, IDA	U
MARSHALL, PHILIP	12/22/19	EAST KINGSTON	MARSHALL, ALFRED	SPURLING, AMY	Y
STEC, PAUL	12/25/19	EAST KINGSTON	STEC, PETER	JANIK, HELEN	Y

2019 EAST KINGSTON MARRIAGE REPORT

Date	Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage
3/22/2019	WINDT, MARK R EAST KINGSTON, NH	BARNES, ROXANNE M EAST KINGSTON, NH	NORTH HAMPTON	EAST KINGSTON
6/1/2019	SILVA, ERIC J EAST KINGSTON, NH	BRACE, BETHANY E EAST KINGSTON, NH	EAST KINGSTON	SUNAPEE
6/8/2019	PLIMPTON, TUCKER L EXETER, NH	LOVERING, ARIANA M EAST KINGSTON, NH	EXETER	EXETER
7/6/2019	MEHLENBACHER, LEONEL M EAST KINGSTON, NH	DELACEY, VICTORIA B EAST KINGSTON, NH	EAST KINGSTON	STRAFFORD
7/27/2019	CARIFIO, MCKENZIE C EAST KINGSTON, NH	SILVA, JOSHUA M GROVELAND, MA	EAST KINGSTON	BEDFORD
10/6/2019	MARSTON, ROSE E EAST KINGSTON, NH	FULK, JUSTIN C EAST KINGSTON, NH	EAST KINGSTON	EAST KINGSTON

TOWN OF
EAST KINGSTON
WARRANT
AND
BUDGET
FOR THE YEAR
2019

The State of New Hampshire

To the Inhabitants of the Town of East Kingston in the [L.S.] County of Rockingham in said State, qualified to vote in Town Affairs:

You are hereby notified in accordance with SB-2, the first session of all business other than voting by official ballot shall be held on Tuesday, February 4, 2020 at 7:00PM at the East Kingston Elementary School, 5 Andrews Lane, in said Town, East Kingston. The first session shall consist of explanation, discussion, and debate of each warrant article. Warrant Articles may be amended, subject to the following limitations:

- (a) Warrant Articles whose wording is prescribed by law shall not be amended.**
- (b) Warrant Articles that are amended shall be placed on the official ballot for final vote on the main motion, as amended.**

The second session of the annual meeting, to vote on questions required by law to be inserted on said official ballot, and to vote on all warrant articles from the first session on official ballot shall be held on Tuesday, the Tenth Day of March, 2020 with polls open from 8:00AM – 7:00PM at the East Kingston Elementary School, 5 Andrews Lane, in said Town, East Kingston to act upon the following:

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

ARTICLE 2: Are you in favor of the adoption of the following zoning ordinance amendment as proposed by the Planning Board?

Amend Title Section 100.1 – Building Code 1.a & 1.b to update building and fire codes to current state codes.

Ordinance in *italics*, strike-through words deleted, and new text in **bold**

BUILDING CODE

1. **Title Section 100.1 (Amended 03/2004)**

Any construction, alteration, repair, renovation or maintenance of a building or structure shall comply with the provisions as follows:

- a. *The New Hampshire State building code is defined in NH RSA 155-A (International Building Code, as amended): ~~1, IV~~, which includes the International Building Code ~~2000~~ **2015**, the International Plumbing Code ~~2000~~ **2015**, the International Mechanical Code ~~2000~~ **2015**, the International Energy Conservation Code ~~2000~~ **2015**, **International Residential Code 2015**, **International Swimming Pool and Spa Code 2015**, ~~as published in the International Code Council~~, and the National Electric Code ~~2002~~ **2017**, with*

respect to each of the foregoing, as amended from time to time.

- b. **The State Fire Code Sat-C 6000, as amended.** ~~The International Residential Building Code, 2003 Edition, and as amended;~~
- c. *The enforcement mechanism for the State building code shall be that which is already in place for the enforcement of the Town Building Code, with the Building Inspector administering and enforcing the same. The Zoning Board of Adjustment shall act as the Building Code Board of Appeals.*
- d. *All newly constructed dwelling units, and additions or renovations to existing dwelling units in which a building permit is required, shall install heat detectors in unfinished attic spaces and in integral or attached garages in accordance with NFPA 72 National Fire Alarm Code. If a multiple station alarm system exists, newly installed detectors must be interconnected with the existing system. The Fire Chief shall approve said installation. (Amended 10/16/08)*

2. Fee Schedule 114.3.1

A fee for each plan examination, building permit and inspections shall be paid in accordance with the following schedule:

Use Group: A,B,F,H,I,M, & R: \$0.10 per square foot of new construction, total of all floors. Garages and porches, sundecks, breezeways and barns @ \$0.05 per square foot. The building permit fees will be based on total calculated square footage of useable area to include garages, breezeways, cellars and storage areas. Permit fees to combine both electrical, plumbing, mechanical, etc.

The value for building construction exempted from the requirements of obtaining a building permit shall be \$1,000.00; nevertheless, work shall be in compliance with all codes and ordinances.

The Building Inspector shall levy and collect all permit fees. The inspector shall provide a detailed account of said building transactions, as necessary, and deposit all receipts with the Town Treasurer. (Amended 3/2002)

3. Violation, Penalties, Section 117.4

Any person who shall violate a provision of this code or shall fail to comply with any of the requirements thereof of who shall erect, construct, alter or repair a building or structure in violation of an approved plan or directive of the building official, or of a permit or certificate issued under the provisions of this code, shall be guilty of a misdemeanor, if a natural person, or of a felony if any other person. Any such violation shall be punishable by a fine of not more than One Hundred Dollars (\$100) nor less than Ten Dollars (\$10) for each day that a violation continues after the conviction date; provided, however, that total fines imposed for any single violation shall not exceed Five Hundred Dollars (\$500) which such shall insure to the Town of East Kingston for such uses as the Board of Selectmen may direct.

4. Unlawful Continuance Section 118.2

Any person who shall continue any work in or about the structure after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or to remedy unsafe conditions identified by the Building Inspector, shall be guilty of a misdemeanor, if a natural person, or of a felony if any other person and be punished as provided in the preceding subsection entitled VIOLATION PENALTIES.

5. Compensation of Board of Survey Section 123.3

(Page 18, Second line) insert \$150.00

6. Deep Excavation Section 1807.2.1

Insert: Four (4) feet.

7. Shallow Excavations Section 1807.2.2

Insert: Four (4) feet.

8. *That nothing in this Ordinance or in the Building Code hereby adopted shall be construed to affect any suit or proceeding impending in any court, or any rights acquired or liability incurred, or any cause of causes of action acquired or existing, under any act or Ordinance hereby repealed as cited in Section 2 of this Ordinance; nor shall any just or legal right or remedy of any character by lost, or affected by this Ordinance.*

9. *The Building Inspector shall accept a certificate from a State registered New Hampshire wood processing mill which certifies that the processed native lumber meets the appropriate structural standards in lieu of an accepted and recognized lumber grading stamp. Any structure which is built with such approved native lumber shall be considered equivalent to a structure built with stamped lumber.*

The East Kingston Planning Board supports this zoning amendment.

ARTICLE 3: Are you in favor of the adoption of the following zoning ordinance amendment as proposed by the Planning Board?

Ordinance in *italics*, strike-through words deleted, and new text in **bold**

ARTICLE II - DEFINITIONS

DEFINITIONS TO BE ADDED OR REVISED:

AGRICULTURE AND FARMING: agricultural activities permitted by and consistent with the requirements of RSA 21:34-a

COMMERCIAL VEHICLES: As defined by the New Hampshire Division of Motor Vehicles (NHDMV) “Guide to New Hampshire’s Commercial Vehicle Rules and Regulations,” Federal Motor Carrier Safety Regulations as adopted by the New Hampshire Department of Safety, New Hampshire’s Motor Carrier Safety Rules as expressed in the New Hampshire Code of Administrative Rules.

MOBILE HOME: As defined in “Manufactured Housing.”

***PRE-SITE BUILT HOUSING:** Any structure designed primarily for residential occupancy which is wholly or in substantial part made, fabricated, formed or assembled in off-site manufacturing facilities in conformance with the United States Department of Housing and Urban Development minimum property standards and local building codes, for installation, or assembly and installation, on the building site. For the purposes of this subdivision, pre-site built housing shall not include manufactured housing, as defined in RSA 674:31. Often related to “pre-site built housing” is the phrase “modular housing”, as defined in RSA 205-C:1 (XI). This type of housing is generally delivered to a home site on a flatbed truck and is then lifted into place on prepared foundation or slab by a crane or similar piece of equipment.*

RECREATIONAL VEHICLE, MOTOR HOMES AND RECREATIONAL TRAILERS: Recreational trailers or recreational vehicles are statutorily not considered “manufactured housing.” See RSA 205-D:1(XI). “Recreational vehicle” means any of the following vehicles:

1. **Recreational Trailer or Vehicle or Motor Home,** which is a portable, temporary dwelling to be used for travel, recreation and vacation, constructed as an integral part of a self-propelled vehicle.
2. **Pickup camper,** which is a structure designed to be mounted on a truck chassis for use as a temporary dwelling for travel, recreation, and vacation.
3. **Recreational trailer,** which is a vehicular, portable structure built on a chassis, designed primarily not for use as a permanent dwelling but as a temporary dwelling for recreational, camping travel or seasonal use.
4. **Tent trailer,** which is a canvas or synthetic fiber folding structure, mounted on wheels and designed for travel, recreational and vacation purposes.

REGULATED SUBSTANCES: Regulated substances, in quantities greater than 5 gallons, including petroleum, petroleum products, regulated contaminants for which an ambient groundwater quality standard has been established under RSA 485-C:6, and substances

listed under 40 CFR 302, 7-1-05 edition (as amended), excluding substances used in the treatment of drinking water or waste water at federal and state approved facilities.

The East Kingston Planning Board supports this zoning amendment.

ARTICLE 4: Are you in favor of the adoption of the following zoning ordinance amendment as proposed by the Planning Board?

Ordinance in *italics*, strike-through words deleted, and new text in **bold**

Add new Article III-B Residential/Agricultural District with text as shown below.

ARTICLE III-B Residential/Agricultural District

The intent of the Residential/Agricultural district is to provide for single-family dwellings and agriculture in a traditional small-town rural setting separate from industrial, commercial and business operations. The district shall maintain strict adherence to residential and agricultural uses except as otherwise permitted by the East Kingston Zoning Ordinance. All development shall be carried out with the objective of preserving the natural and scenic environment of this rural district.

- 1. The parking of not more than one commercial vehicle of 14,000 GVWR or GCWR or less is permitted and shall not give the appearance of business operations from the property. All vehicles and equipment used for agricultural purposes are excluded from this requirement.**
- 2. Business operations (wholesale or retail excluding agriculture), operations of commercial equipment owned by the property owner and/or resident, operations of commercial equipment not owned by the resident (i.e. equipment operated for others), commercial or industrial operations, such as, but not limited to, trucking, hauling, excavation, mining, manufacturing, or any such similar operations are strictly prohibited within this district.**
- 3. Development of new trailer parks or mobile home parks are prohibited in this district.**
- 4. Home occupations for small scale home-based businesses and grandfathered nonconforming uses shall be allowed by permit-only pursuant to Article XVI Home Occupations.**
- 5. Recreational vehicles, motor homes and recreational trailers shall not be utilized as a single-family dwelling or residence and not occupied for more than 90 consecutive days and not more than 120 days in a given year.**

The East Kingston Planning Board supports this zoning amendment.

ARTICLE 5: Are you in favor of the adoption of the following zoning ordinance amendment as proposed by the Planning Board?

Add new Article III-C Adult Uses with text as shown below.

Ordinance in *italics*, strike-through words deleted, and new text in **bold**.

Article III-C Adult Uses

- A. Purpose:** It is the purpose of this section to establish reasonable regulations pertaining to the operation of sexually oriented businesses within the Town of East Kingston; and, it is the intent to promote the health, safety and general welfare of the citizens of East Kingston; and it is the intent of this section that these provisions be utilized to prevent the problems which typically accompany and are brought about by the concentration of sexually oriented businesses; and, the provisions this section have neither the purpose nor the effect of imposing limitations or restrictions on the content of any communicative materials, including sexually oriented materials; and, it is not the intent nor the effect of this section to restrict or deny access by adults to sexually oriented materials protected by the First Amendment, or to deny access by the distributors and exhibitors of sexually oriented entertainment to their intended market; and, neither is it the intent nor effect of this section to condone or legitimize the distribution of obscene material.
- B. Definition:** The term adult use shall mean and include the following: any business where more than 15% of the gross revenues, 15% or more of the stock and trade, or 15% or more of the goods or paraphernalia displayed are of sexually oriented or sexually explicit nature. Such goods and paraphernalia include, but are not limited to sexually explicit books, videos, movies, devices, computer software, theaters where sexually explicit films or videos are shown, nude modeling studios, massage parlors, escort agencies, or sexual encounter centers.
- C. Where Permitted:** Adult uses shall be allowed in the Commercial District or Light Industrial/Residential District as a Special Exception by the Zoning Board of Adjustment provided that the following locational standards and site appearance criteria are met.
- 1. No structure containing an adult use shall be allowed within 1,000 feet of the property line of a church, cemetery, school, day care center, or within 1000 feet of a residential structure.**
 - 2. No sexually explicit material or advertising shall be visible from outside the building.**
 - 3. No private viewing rooms or booths shall be constructed unless one side is always open to a public central area.**

4. No one under the age of 18 shall be permitted inside such a use and a procedure shall be developed to keep those under 18 from entering the building.

D. **Restrictions on Other Retail Uses:** For those retail uses permitted by right in the Commercial and Industrial districts which sell sexually explicit goods and paraphernalia but do not meet the 15% thresholds outlined above, such goods and paraphernalia shall be located either behind a counter, or in a separate room or enclosure where citizens under the age of 18 are not allowed to enter. Such sexually explicit goods and paraphernalia are not within view of minors or readily visible to children.

The East Kingston Planning Board supports this zoning amendment.

ARTICLE 6: Are you in favor of the adoption of the following zoning ordinance amendment as proposed by the Planning Board?

Add to Article IV Commercial District Purpose, Prohibited Uses and amend Uses Allowed.

Ordinance in *italics*, strike-through words deleted, and new text in **bold**

ARTICLE IV - COMMERCIAL DISTRICT

Purpose: The commercial district was established to allow commercial business operations that are prohibited within other districts.

A. *Location: Commercial or business uses shall be allowed in the following areas: (Amended 3/96, 9/96, and 3/97)*

1. *500 feet on both the west and east sides of Route 108, south of the centerline of Route 107, to the south boundaries of lots 9-2-2 and 9-8-22.*
2. *Northerly from the centerline of Powwow River (Route 107A) and Burnt Swamp Road (107A) to a depth of 1,200 feet and within 340 feet westerly of the centerline of Haverhill Road (Route 108) and within 550 feet easterly of the centerline of Haverhill Road (Route 108).*
3. *Land parcel MBL# 10-3-9, located at 14 Powwow River Road. (Adopted 3/99)*

B. *Uses Allowed: Business, Wholesale and Retail plus Consumer Services. **Examples include but are not limited to: professional and business offices, banks, financial offices, service businesses, restaurants, medical facilities, educational institutions or daycare facilities, bed & breakfast houses, hotels, commercial service and repair facilities, retail stores, and self-storage facilities.***

C. **Prohibited Uses: Industrial operations and/or heavy manufacturing operations are prohibited in this district. Examples include but are not limited to: manufacturing**

facilities, trucking companies, solid or liquid hazardous waste companies, excavation and heavy equipment operators. Retail stores or retail buildings greater than 25,000 square feet.

D. Applications for Commercial structures and uses must be submitted to the Planning Board for approval and comply with the following regulations:

- 1. No use shall be permitted which could cause any undue hazard to health, safety or property values or which is offensive to the public because of noise, vibration, unsanitary conditions, noxious odor or similar reason.*
- 2. Sufficient area shall be included in the site of such use to allow the following setbacks and related facilities:*
 - a) Front: Not less than twenty-five feet from any building or parking lot to a right-of-way, with both an exit and an entrance and with grass and/or other reasonable beautification in the buffer areas.*
 - b) Side and Rear: Not less than twenty-five feet from a building or parking lot to lot lines.*
 - c) Sufficient off-street parking space shall be provided on the property to accommodate all vehicles attracted to the business.*
 - d) The Planning Board shall hold a public hearing on the application first giving notice by publication, posting and by certified mail to abutters and as otherwise required by law.*

The East Kingston Planning Board supports this zoning amendment.

ARTICLE 7: Are you in favor of the adoption of the following zoning ordinance amendment as proposed by the Planning Board?

Add to Article V Light Industrial/Residential District Purposes, and amended Paragraphs C. and C.4.

Ordinance in *italics*, strike-through words deleted, and new text in **bold**

ARTICLE V - LIGHT INDUSTRIAL/RESIDENTIAL DISTRICT (Adopted 3/89)

- A. Purpose: The Light Industrial District was developed to allow and promote light industrial (i.e. electronics, light mechanical assembly, fabrication, etc.), commercial, and business operations prohibited in the other districts. These regulations and restrictions are to ensure orderly development, control, and adequate safety protocols of commercial and industrial operations within the district. Residential and agricultural uses allowed in Article III Residential / Agricultural are also allowed in this District.**

~~In this district, no building or structure or premises shall be erected or altered and no building, structure or premises shall be used for any purpose except the following:~~

~~B. Description. The Light Industrial/Residential district, consisting of 93 acres, is composed of lots 11-2-11, 11-2-13, 11-2-14, 11-2-17, 11-2-31, 11-2-32, 11-2-38, and 11-2-39.~~

~~C. Residential housing development in this district will be in accordance with the East Kingston Zoning Ordinance and Subdivision Regulations.~~

C. The Light Industrial District is intended for **but not limited to** use and development of research laboratories, office buildings, selected light industries, warehousing, service or utility businesses, **light manufacturing facilities, trucking companies, solid or liquid waste companies, excavation and heavy equipment operators, manufacturing industries, public utilities, service and repair of vehicles and equipment, auto-body, machinery sales/service/repair, freight or trucking operations, contractor storage yards, contract cleaning companies, printing and shipping, industrial supply companies, telecommunication towers and facilities.** Uses permitted subject to Site Plan Approval by the Planning Board **except as otherwise prohibited:**

1. Any Commercial uses defined in Article IV of the East Kingston Zoning Ordinance;
2. Research laboratories with incidental processing or pilot manufacturing but excluding biological or chemical laboratories **and marijuana/cannabis plant product processing or distribution facilities.**
3. Office buildings;
4. Any lawful warehousing excluding warehousing of biological chemical materials **or marijuana/ cannabis plant products;**
5. Service or utility business not in conflict with the public health, safety, convenience or welfare or substantially detrimental or offensive to adjacent zones or destructive of property values, when permitted by the Planning Board;
6. Light manufacturing enterprises, except biological and chemical manufacturing; provided that such activities will not be offensive, injurious, or noxious because of gas, dirt, sewerage and refuse, vibration, smoke, fumes, dust, odors, danger of fire, or explosion, or other characteristics detrimental or offensive that tend to reduce property values in the same or adjoining districts;
7. Any customary accessory uses incidental to above, including parking and parking structures, support and maintenance shops, concessions and services located within a principal building with no exterior evidence of such concessions and services, and recreational facilities for the use of employees in Industrial Districts;

8. *Temporary structures provided the permit for such use shall be limited to a term not to exceed ninety (90) days and a bond is posted to ensure removal.*

The East Kingston Planning Board supports this zoning amendment.

ARTICLE 8: Are you in favor of the adoption of the zoning ordinance amendment as proposed by the Planning Board?

The East Kingston Planning Board proposes to amend the East Kingston Zoning Ordinance by repealing the existing Article XI Single Family Cluster Residential Development and replacing it with Article XI Conservation Subdivision Development as follows:

ARTICLE XI - CONSERVATION SUBDIVISION DEVELOPMENT (Adopted _____)

This ordinance has been adopted pursuant to RSA 674:21 Innovative Land Use Controls as a voluntary alternative to a conventional subdivision.

- A. Single family structures in a Conservation Subdivision Development are permitted in any district within the Town of East Kingston.
- B. Purpose. The purposes of a conservation development, and to which any such development must adhere, are the following:
 1. To preserve the natural beauty of existing rural roads within the Town.
 2. To provide adequate setback and buffering requirements to protect existing, proposed, and future residential property values.
 3. To preserve the natural and scenic qualities of open space including setback areas, buffer zones, and environmentally sensitive lands.
 4. To establish living areas within the Town of East Kingston that provide for a balance of community needs, such as a diversity of housing opportunities, adequate recreation and open space areas, easy accessibility to those and other community facilities, and pedestrian and vehicular safety.
 5. To provide for an efficient use of land, streets, and utility systems.
 6. To stimulate new approaches to land and community development.
- C. Manufactured Housing (Deleted 3/05)
- D. Minimum Tract Size. The tract, lot, or parcel of single or consolidated ownership at the time of application shall be at least ten (10) contiguous acres.

1. In accordance with Article VI, Part D of the East Kingston Zoning Ordinance, poorly drained soils may be used to fulfill all but 3/4 of an acre (32,670 sq. ft.) of any building lot, provided that the contiguous non-wetland area is sufficient in size and configuration to adequately accommodate all required utilities. No portion of any ponds, lakes, fresh water marshes, alluvial soils, perennial streams, or very poorly drained soils may be used to calculate the density for any proposed conservation development.
 2. Frontage is required on an existing Town approved road or a State highway. For the purpose of this ordinance, a Town road shall be defined as a road that has been accepted by the local legislative body at the annual Town Meeting. No housing units or other structures are to be built on land encompassed by the development within 200 feet of any development entrance as measured from the originally existing public or private road. The land precluded from any construction by virtue of this provision may be included, assuming it is otherwise eligible, in the development calculations for the required common land/open space. Two planning goals are thereby satisfied, i.e. 1) higher residential density offset by using common land/open space, and 2) privacy enhanced and traffic noise pollution abated in the neighborhood from adjacent highways.
- E. Maximum Allowable Density. The maximum base density (e.g. number of dwelling units permitted) in any Conservation Subdivision shall not exceed the number of dwelling units that would be allowed in a standard subdivision on the same parcel of land as determined by a Yield Plan. To determine the number of units allowed, the applicant shall submit two conceptual plans for the development. The Yield Plan shall show a standard subdivision of the parcel that complies with all requirements of the East Kingston Subdivision Regulations and Zoning Ordinance; the other shall show the proposed conservation layout using no more than the number of dwelling units allowed by the Yield Plan. The Planning Board shall approve the Yield Plan before awarding any density bonuses.
- F. Conserved Open Space. In every Conservation Subdivision, conserved open space shall be set aside and protected in perpetuity from development by a conservation easement, approved by the Planning Board and recorded. The Conserved Open space shall not include any portion of a proposed building lot. The required amount of open space for all conservation development shall be calculated as follows:
1. Comprise no less than 50% of the gross land area of the development.
 2. No more than 50% of the conserved open space land shall contain poorly or very poorly drained soils, alluvial soils (subject to flooding), waterbodies, and slopes greater than 25%.
 3. Conserved Open Space may be used for non-motorized recreational uses, trails providing a trail plan is approved by the Planning Board, and forest management.
 4. In calculating Conserved Open Space area, the following shall not be included:

road right-of-way, stormwater management infrastructure and easements, utilities, common use areas, and parking areas.

5. Selecting Conserved Open Space. Land containing the following features shall be preferentially included in the Conserved Open Space:
 - a. Wetlands and surface waters including a 100-foot upland buffer.
 - b. Mature woodlands, meadows, specimen trees.
 - c. Wildlife corridors and wildlife habitat.
 - d. Historical and cultural resources including stone walls, cemeteries, and historical structures and sites.
 - e. Scenic vistas and landscapes.

G. Density Bonus. If the following criteria are met, the Planning Board may award the density bonuses to the initial total allowable units allowed by the approved Yield Plan, above. The total density bonus awarded to a development under this section (XI.F.1) shall not exceed 20% of the dwelling units shown on the yield plan. If 20% of the dwelling units per the yield plan is less than one unit, round up to one unit. Percentages greater than .5 homes may be rounded up to the next whole number (example: Total bonuses of 15.5% bonus x 5 homes = .7 homes rounded to 1 home).

1. Open Space Bonus: Where the proposed plan shows 51% or more of the total parcel as open space protected as such in perpetuity (e.g., with a conservation easement), the development may be awarded a density bonus as shown in Table A.

TABLE A. Open Space Density Bonus

TYPE of BONUS	Percent of Parcel Designated as Open Space	Density Bonus (%)
Protected Open Space	51% - 60%	10%
Protected Open Space	61% - 70%	15%
Protected Open Space	71% - 80+%	20%

2. Public Access Bonus: Where the public is granted access to the open space, the development may be awarded a density bonus of 2.5%. The nature of public access required to trigger this bonus is pedestrian and bicycle use. Examples include but are not limited to walking paths, bike trails, cross country ski trails, and snowshoe trails, etc. The agreement may reasonably restrict the use of motorized vehicles.
3. Agricultural Lands and Use Bonus: Where the development protects agriculturally valuable lands and provides for permission to be used as such in perpetuity, the development may be awarded a density bonus as shown in Table B. In addition to being reasonably accessible, the agricultural land must meet at least two of the following criteria:
 - a) The portion of open space preserved for agricultural use must amount to a

minimum of 33% of the minimum required open space;

- b) The agricultural area must either have been historically farmed, or contain suitable soils for agriculture;
- c) The agricultural area must be a valuable agricultural and/or visual resource as determined by the Planning Board.

TABLE B - Protection of Agricultural Land

Type of Density Bonus	Percent Required Open Space That is Agricultural Land	Density Bonus (%)
Protected Agricultural Land	0-33%	2.5%
Protected Agricultural Land	33% - 44%	5.0%
Protected Agricultural Land	45% - 54%	6.0%
Protected Agricultural Land	55% - 64%	7.0%
Protected Agricultural Land	65% - 74%	8.0%
Protected Agricultural Land	75% - 80+%	9.0%

- d) Conservation Protection Bonus: Where the development can demonstrate, to the satisfaction of the Planning Board, that it protects any combination of additional unique and valuable characteristics beyond the 50% Conserved Open Space requirement, it may be awarded a total density bonus of 5.0%. Such characteristics include, but are not limited to the following:
 - i. Viewsheds, which include lands or corridors of land that contribute to the visual landscape of the town, including areas such as open fields, hillsides, stone walls, mature stands of trees, visible water bodies and their natural buffers.
 - ii. Historically significant buildings, resources and landscapes, that include buildings and associated uses that are maintained and visually separated from the housing portion of the development. The applicant shall provide evidence of historic value that may include Heritage Commission comment, listing or eligibility for the National Register of Historic Landmarks, or other qualified statements of historic value.
 - iii. Valuable wildlife and environmental areas that are otherwise buildable land, proven as such through an environmental resource inventory by a qualified wildlife biologist specializing in either flora or fauna.
 - iv. Parcels or trail corridors linking open space through the site with existing trails or open space networks. The beginning of such a network

or trailway may qualify where reasonable opportunity is present for establishing through corridors onto neighboring parcels and provided that Conservation Commission comment is in favor of this location.

- e) The Planning Board shall have the authority to evaluate the evidence presented by the applicant and to determine whether any of the abovementioned density bonuses will be awarded.

EXAMPLE: DENSITY BONUS CALCULATION

A 24-acre site example:

- Yield Plan shows the property would yield 10 building lots
 - 12 acres required minimum open space
 - Thoughtful development designates 13.5 acres as open space allowing for a 10% open space bonus
 - In addition, 6 acres of the required open space is agricultural land allowing for an additional bonus of 6% Agricultural Bonus
 - Two “View sheds” are maintained for another 5%
 - $10\% + 6\% + 5\% = 21\%$ total bonus
- 10 lots x .21% = 2.1 building lots. Two bonus building lots would be approved.
(**Rounding up only allowed for the first bonus lot)
** Two bonus lots is within the 20% yield plan maximum bonus building lot limit.

- H. Method for Conservation Subdivision Design. The subdivision shall utilize the following four-step design process.
1. Step One – Prepare an Existing Conditions Plan that delineates the features described in Section H.1-5 above and the Conserved Open Space lands.
 2. Step Two – Located suitable house sites based on soil and other environmental conditions and location of stormwater management infrastructure based on Yield Plan and any density bonuses awarded.
 3. Step Three – Align streets with identified house sites, road right-of-way and stormwater infrastructure.
 4. Step Four – Delineate house lot lines. Prepare Conservation Subdivision Plan showing all features in Steps One - Four.
- I. The residential density within the area being developed shall not exceed six (6) dwellings units per acre. The minimum lot size shall be determined based on the soil-based lot sizing methodology in Standards for a High Intensity Soil Map of New Hampshire, Society of Soil Scientists of Northern New England, 2017 (as Amended).
- J. Dwelling units, accessory structures and septic systems shall comply with the setback requirements of Article VI Section E.3 Wetlands Conservation District.
- K. Conservation Subdivisions shall not be required to conform to the minimum frontage standards required elsewhere in this ordinance however all lots shall have a minimum

frontage of 50 feet and shall be designed and constructed to achieve the purposes set forth in these regulations.

1. Front, side and rear setbacks shall be a minimum of 100 feet from all abutting property lines.
2. Interior lot lines are required; setbacks from lot lines shall conform to the requirements of all zoning districts and Article VII General Provisions and Article VIII Uses Permitted.
3. Restrictions: In no instance, shall any of the following be allowed within the front, side, and rear setbacks: structures of any type, additions to existing structures within the development including garages, decks, or porches; parking areas, walkways, driveways, or any privately owned road or street. (Town roads, or collector road may not pass through any side or rear setback, unless approved by the Planning Board, and may only pass through a front setback for purpose of access to an existing town or state road in existence at the time of submission of application); septic systems, leaching fields, and back-up areas for the same; wells, or back-up wells (protective radius for a well may extend into the setback, however, no vegetation within the setback shall be disturbed during the drilling of any well); any other improvements not specifically listed above that would disturb the natural condition of the setback. In the conservation development, the setbacks shall be left in their natural state with the following exceptions: Upon approval of the Planning Board, cutting of vegetation and excavation may be allowed to improve sight distance along an access from a town or state road in existence prior to submission of application; drainage and utility easements; required landscaping; entrance sign; and any other improvements deemed necessary by the Planning Board to ensure public health, safety and welfare. The Planning Board may require additional plantings in the buffer area to provide better screening, where necessary.

- L Water and Septic Systems. The development may be served by common water and septic systems, the design and construction of which must be approved by the state and local authorities prior to final approval of any subdivision plan or subphase thereof by the East Kingston Planning Board. All common water systems shall require state approval under RSA 149:82, if applicable, and approval by the State of New Hampshire Department of Environmental Services Water Division. Additionally, NHDES Water Division subdivision approval for the development, if applicable, and individual sewage system approvals must be obtained prior to final approval of any conservation subdivision plan or subphase thereof by the Board. All common wells within the development, shall in no instance have a protective radius of less than 125 feet, and when applicable, state requirements for a greater radius shall apply. In no instance, shall any sewage system, road, parking area, or dwelling unit be allowed within the protective well radius of any common well. Private wells shall not have any roads, parking, or septic systems within a 75-foot radius. Whenever possible, the well(s) shall be located on an up-gradient from any sewage system, structure, roadway, driveway, parking area, or walkway, and any potentially harmful run-off shall be directed away from the protective radius.

- M. Landscape Buffer. A conservation development shall have a 100-foot landscaped buffer around its entire perimeter to provide an adequate division of transition from abutting land uses and existing town roads. The landscaped buffer, which shall include the frontage setback from a development entrance, may consist in whole or in part of existing natural vegetation and forests. If preserved and maintained in a natural condition, the landscaped buffer may be included in the Conserved Open Space. The Planning Board shall determine whether the type of landscaping proposed is acceptable in light of local geographic and topographic features.
- N. Parking. Provisions for parking shall allow for not less than two (2) spaces per single dwelling unit, each at least 9 feet wide and 20 feet long exclusive of traffic and maneuvering space. Access driveway design and proposed parking locations shall be subject to Board approval.
- O. Emergency Vehicle Access. Emergency vehicle access shall be provided to all structures within the conservation development and shall be subject to Planning Board approval.
- P. Access to Conserved Open Space. Conserved Open Space land shall have suitable access to a road only within the development.
- Q. Protection of Conserved Open Space. Open space, common areas, common facilities, private roadways, and other features within the conservation development shall be protected by covenants running with the land and shall be conveyed by the property owners to a homeowners association so as to guarantee the following:
1. The continued use of land for the intended purposes.
 2. Continuity of proper maintenance for those portions of the development requiring maintenance.
 3. The availability of funds required for such maintenance.
 4. Recovery for loss sustained as a result of casualty, condemnation or otherwise.
 5. Creation of a homeowners association or tenancy-in-common or similar form of ownership, with automatic membership and obligation of the residents of the conservation development upon conveyance of title or lease to single dwelling units. Homeowners association, tenancy-in-common, or similar form of ownership shall include lien provisions and shall be subject to review and approval by the Planning Board.
 6. Layout. The conservation development plan shall show the layout of all roads and structures.

- a. Unless approved by the Planning Board, no driveway shall access more than three dwelling units in a conservation development.
 - b. Unless approved by the Planning Board, all roads shall be built to town requirements (Reference "Requirements for Construction of Roads and Streets in the Town of East Kingston" and Appendix C, East Kingston Subdivision Regulations).
 - c. The Planning Board retains the right to approve the specific road and structure layouts for the purpose of the health, safety, and welfare of the town as well as for efficiency and aesthetic variety and quality of design.
- R. Site Plan. A site plan for the entire tract at a scale of 1" = 100' and the developed portion at 1" = 50' shall be prepared by either a registered professional engineer or registered land surveyor. The site plan shall be submitted in accordance with the site plan and subdivision regulations for the Town of East Kingston, and the location of parks and open space shall be shown on the plan.
- S. Planning Board Review.
- 1. Before submission of a formal complete application, the applicant shall meet with the Planning Board for a Design Review discussion of the subdivision proposal as per RSA 676:4.II(b).
 - 2. The following information shall be provided for a formal complete application and including all other requirements of the East Kingston Subdivision Regulations:
 - a. Traffic circulation and access including adequacy of adjacent street, entrances and exits, traffic flow, sight distances, curb cuts, turning lanes, and existing or recommended traffic signalization.
 - b. Pedestrian safety and access.
 - c. Off-street parking and loading.
 - d. Emergency vehicle access.
 - e. Fire protection as it applies to the proximity of buildings to one another and to the existence of firefighting water sources.
 - f. An erosion and sediment control plan using the methodology in NHDES New Hampshire Stormwater Manual Volume 3: Erosion and Sediment Controls During Construction (December 2008, as amended) and a stormwater management plan using the methodology in NHDES New Hampshire Stormwater Manual Volume 2: Post-Construction Best Management Practices Selection & Design (December 2008, as amended).

- g. Recreational facilities.
 - h. Water supply and wastewater disposal approved by a civil or sanitary engineer registered in New Hampshire.
 - i. Environmental factors such as protection against pollution, noise, odor, and the protection of natural features.
 - j. Landscaping in keeping with the general character of the surrounding areas.
 - k. Signage and exterior lighting.
 - l. Submission of proposal along with abutting property owners' names and addresses shall be in accordance with the Town of East Kingston Subdivision Regulations in order to provide for timely notification to abutters of public hearing to review said parcel.
 - m. In addition, the Planning Board shall review the plan to insure compliance with the provisions of the standards set forth in these regulations and other town regulations and ordinances. The Planning Board shall also ascertain that the plan minimizes the encroachment of the conservation development upon neighboring land uses.
 - n. The Planning Board may retain the services of a consultant and/or engineer qualified to review any specific aspects of the plan or to review any engineering or professional studies submitted by the developer as requested by the Board. The cost of said services shall be borne by the owner and/or developer as per RSA 676:4,I(g).
- T. Performance Bond. A performance bond or other acceptable security and other legal data shall be submitted as required by the Planning Board to ensure the completion of streets, buffers, and amenities in accordance with the accepted plans and subdivision regulations of the Town of East Kingston as adopted or hereafter amended.
- U. Amendments to an Approved Plan. The owner, his agent or his successors or assigns will make no alterations or additions or deletions from the approved Conservation Development Plan except as approved in advance by the Planning Board. All requests for changes to the approved plan shall be made in writing to the Board and shall be accompanied by such documents as the Planning Board shall deem necessary to explain the requested change.
- V. Manufactured housing as defined by RSA 674:31 shall not be allowed in conservation developments proposed under Article XI. (Adopted 3/91)
- W. The Planning Board shall adopt such procedures as part of the Site Plan and Subdivision Regulations as it may deem necessary in order to insure sufficient public review of any conservation development proposal and to insure compliance with these and other Town ordinances and regulations.

- X. Administration. The Planning Board shall be responsible for the review and approval of all applications for conservation development. To minimize the period of time required for the review, the Board may conduct its Site Plan Review in concert with the provisions contained in the East Kingston Zoning Ordinance.
- Y. All other land use requirements in the Town of East Kingston Zoning Ordinance must be met including all general requirements of the issuance of a special exception.

The East Kingston Planning Board supports this zoning amendment.

ARTICLE 9: Shall the Town of East Kingston 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 \$3,066,404. Should this article be defeated, the default budget shall be \$3,069,426, which is the same as last year, with certain adjustments required by previous action of the Town of East Kingston 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. This operating budget article does not contain appropriations contained in any other warrant articles.

MAJORITY VOTE REQUIRED.

The Board of Selectmen recommends approval of this article: 2 For, 0 Against, 1 Absent.

ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand dollars (\$15,000.00) to be added to the existing cistern/hydrant repair/replace Capital Reserve Fund established at the 2018 Town Meeting for the purpose of repairing or replacing existing cisterns or hydrants.

MAJORITY VOTE REQUIRED.

The Board of Selectmen recommends approval of this article: 2 For, 0 Against, 1 Absent.

ARTICLE 11: Shall the town modify the provisions of RSA 72:39-a for elderly exemption from property tax in the Town of East Kingston, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 74 years, \$155,000; for a person 75 years of age up to 79 years, \$180,000; for a person 80 years of age or older \$200,000? To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$30,000 or, if married, a combined net income of less than \$49,500 and own net assets not in excess of \$200,000 excluding the value of the person's residence.

MAJORITY VOTE REQUIRED.

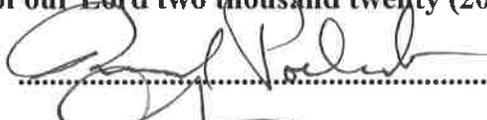
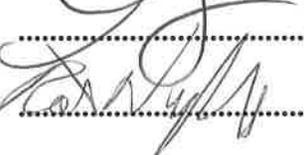
The Board of Selectmen recommends approval of this article: 2 For, 0 Against, 1 Absent.

ARTICLE 12: Shall the Town vote to raise and appropriate Ten Thousand Dollars (\$10,000.00) to conduct a feasibility study for the potential future uses by the Town of the Old Town Hall building, 7 Main Street. This is a special warrant article which will be non-lapsing until the specific items are completed or obtained but shall in no case be later than two (2) years from this appropriation per NH RSA 32:7 (VI).

MAJORITY VOTE REQUIRED.

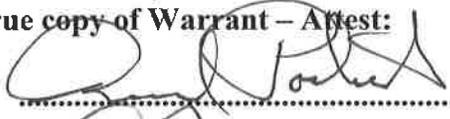
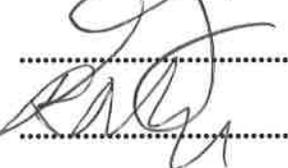
The Board of Selectmen recommends approval of this article: 2 For, 0 Against, 1 Absent.

As posted on January 27, 2020 and as amended by the First Deliberative Session on February 4, 2020, now given under our hands and seal, this 10th day of February, in the year of our Lord two thousand twenty (2020) and .


.....)

..... }
.....)

*Selectmen
of
East Kingston*

A true copy of Warrant – Attest:


.....)

..... }
.....)



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Proposed Appropriations for period ending 12/31/2020 (Not Recommended) Recommended)	
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	09	\$75,315	\$106,447	\$127,174	\$0
4140-4149	Election, Registration, and Vital Statistics	09	\$66,687	\$56,351	\$84,978	\$0
4150-4151	Financial Administration	09	\$141,707	\$149,192	\$189,881	\$0
4152	Revaluation of Property	09	\$30,133	\$57,900	\$33,060	\$0
4153	Legal Expense	09	\$76,335	\$40,000	\$85,000	\$0
4155-4159	Personnel Administration	09	\$493,134	\$309,951	\$174,318	\$0
4191-4193	Planning and Zoning	09	\$22,467	\$32,442	\$12,435	\$0
4194	General Government Buildings	09	\$93,124	\$173,038	\$77,353	\$0
4195	Cemeteries	09	\$20,643	\$18,450	\$27,774	\$0
4196	Insurance	09	\$44,796	\$54,728	\$57,173	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$20,000	\$0	\$0
General Government Subtotal			\$1,064,341	\$1,018,499	\$869,146	\$0
Public Safety						
4210-4214	Police	09	\$426,543	\$476,308	\$661,616	\$0
4215-4219	Ambulance	09	\$12,300	\$19,500	\$19,500	\$0
4220-4229	Fire	09	\$181,075	\$209,000	\$237,540	\$0
4240-4249	Building Inspection	09	\$14,701	\$14,626	\$15,652	\$0
4290-4298	Emergency Management	09	\$19,819	\$35,700	\$49,800	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0
Public Safety Subtotal			\$654,438	\$755,134	\$984,108	\$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	09	\$430,301	\$453,665	\$479,165	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	09	\$3,838	\$4,400	\$4,400	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$434,139	\$458,065	\$483,565	\$0



Appropriations

Sanitation

4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection	09	\$221,033	\$201,300	\$212,300	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$221,033	\$201,300	\$212,300	\$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		\$0	\$0	\$0	\$0
4414	Pest Control	09	\$6,750	\$3,200	\$12,000	\$0
4415-4419	Health Agencies, Hospitals, and Other	09	\$10,350	\$9,700	\$5,675	\$0
Health Subtotal			\$17,100	\$12,900	\$17,675	\$0

Welfare

4441-4442	Administration and Direct Assistance	09	\$0	\$0	\$13,600	\$0
4444	Intergovernmental Welfare Payments		\$0	\$10,350	\$0	\$0
4445-4449	Vendor Payments and Other		\$8,384	\$13,000	\$0	\$0
Welfare Subtotal			\$8,384	\$23,350	\$13,600	\$0

Culture and Recreation

4520-4529	Parks and Recreation	09	\$13,414	\$12,500	\$14,900	\$0
4550-4559	Library	09	\$130,997	\$137,551	\$146,427	\$0
4583	Patriotic Purposes	09	\$243	\$1,000	\$1,000	\$0
4589	Other Culture and Recreation	09	\$0	\$1,000	\$1,000	\$0
Culture and Recreation Subtotal			\$144,654	\$152,051	\$163,327	\$0



Appropriations

Conservation and Development

4611-4612	Administration and Purchasing of Natural Resources	09	\$0	\$0	\$7,000	\$0
4619	Other Conservation		\$7,000	\$7,000	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$7,000	\$7,000	\$7,000	\$0

Debt Service

4711	Long Term Bonds and Notes - Principal	09	\$245,000	\$245,000	\$245,000	\$0
4721	Long Term Bonds and Notes - Interest	09	\$79,445	\$81,488	\$68,183	\$0
4723	Tax Anticipation Notes - Interest	09	\$0	\$0	\$2,500	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$324,445	\$326,488	\$315,683	\$0

Capital Outlay

4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$15,000	\$15,000	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$15,000	\$15,000	\$0	\$0

Operating Transfers Out

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

Total Operating Budget Appropriations					\$3,066,404	\$0
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Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2020	
			(Not Recommended)	Recommended)
4194	General Government Buildings	12 <i>Purpose: Feasibility Study of Old Town Hall</i>	\$10,000	\$0
4915	To Capital Reserve Fund	10 <i>Purpose: Cistern.Hydrant Repair/Replace CRF</i>	\$15,000	\$0
Total Proposed Special Articles			\$25,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2020	
			(Not	
			(Recommended)	Recommended)
Total Proposed Individual Articles			\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2020
Taxes					
3120	Land Use Change Tax - General Fund	09	\$20,568	\$20,600	\$20,600
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	09	\$819	\$150	\$150
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	09	\$24,288	\$27,000	\$25,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$45,675	\$47,750	\$45,750
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	09	\$2,150	\$2,500	\$2,300
3220	Motor Vehicle Permit Fees	09	\$587,848	\$590,000	\$588,000
3230	Building Permits	09	\$5,969	\$5,800	\$5,800
3290	Other Licenses, Permits, and Fees	09	\$9,144	\$10,000	\$9,000
3311- 3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$605,111	\$608,300	\$605,100
State Sources					
3351	Municipal Aid/Shared Revenues	09	\$18,034	\$0	\$18,034
3352	Meals and Rooms Tax Distribution	09	\$123,006	\$123,006	\$123,006
3353	Highway Block Grant	09	\$54,338	\$54,420	\$54,338
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land	09	\$26	\$26	\$26
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	09	\$547	\$546	\$525
3379	From Other Governments	09	\$22,320	\$18,034	\$25,000
State Sources Subtotal			\$218,271	\$196,032	\$220,929
Charges for Services					
3401- 3406	Income from Departments	09	\$42,805	\$55,000	\$40,000
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$42,805	\$55,000	\$40,000
Miscellaneous Revenues					
3501	Sale of Municipal Property	09	\$6,255	\$0	\$5,000
3502	Interest on Investments	09	\$5,578	\$5,400	\$5,000
3503- 3509	Other	09	\$30,947	\$15,000	\$15,000
Miscellaneous Revenues Subtotal			\$42,780	\$20,400	\$25,000



Revenues

Interfund Operating Transfers In

3912	From Special Revenue Funds	\$0	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0	\$0
3915	From Capital Reserve Funds	\$43,500	\$43,500	\$0
3916	From Trust and Fiduciary Funds	\$0	\$0	\$0
3917	From Conservation Funds	\$0	\$0	\$0
Interfund Operating Transfers In Subtotal		\$43,500	\$43,500	\$0

Other Financing Sources

3934	Proceeds from Long Term Bonds and Notes	\$0	\$0	\$0
9998	Amount Voted from Fund Balance	\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	09 \$188,250	\$188,250	\$348,000
Other Financing Sources Subtotal		\$188,250	\$188,250	\$348,000

Total Estimated Revenues and Credits		\$1,186,392	\$1,159,232	\$1,284,779
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Budget Summary

Item	Period ending 12/31/2020
Operating Budget Appropriations	\$3,066,404
Special Warrant Articles	\$25,000
Individual Warrant Articles	\$0
Total Appropriations	\$3,091,404
Less Amount of Estimated Revenues & Credits	\$1,284,779
Estimated Amount of Taxes to be Raised	\$1,806,625



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$106,447	(\$60,147)	\$0	\$46,300
4140-4149	Election, Registration, and Vital Statistics	\$56,351	\$11,503	\$0	\$67,854
4150-4151	Financial Administration	\$149,192	\$78,113	\$0	\$227,305
4152	Revaluation of Property	\$14,400	\$18,660	\$0	\$33,060
4153	Legal Expense	\$40,000	\$27,000	\$0	\$67,000
4155-4159	Personnel Administration	\$309,951	(\$101,888)	\$0	\$208,063
4191-4193	Planning and Zoning	\$32,442	\$0	(\$14,920)	\$17,522
4194	General Government Buildings	\$173,038	\$0	\$0	\$173,038
4195	Cemeteries	\$18,450	\$0	\$0	\$18,450
4196	Insurance	\$54,728	\$0	\$0	\$54,728
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$20,000	(\$20,000)	\$0	\$0
General Government Subtotal		\$974,999	(\$46,759)	(\$14,920)	\$913,320
Public Safety					
4210-4214	Police	\$476,308	\$158,829	\$0	\$635,137
4215-4219	Ambulance	\$19,500	\$0	\$0	\$19,500
4220-4229	Fire	\$209,000	\$16,013	\$0	\$225,013
4240-4249	Building Inspection	\$14,626	\$1,026	\$0	\$15,652
4290-4298	Emergency Management	\$35,700	\$16,255	\$0	\$51,955
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$755,134	\$192,123	\$0	\$947,257
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	\$453,665	\$25,500	\$0	\$479,165
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$4,400	\$0	\$0	\$4,400
4319	Other	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$458,065	\$25,500	\$0	\$483,565



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$201,300	\$11,000	\$0	\$212,300
4324	Solid Waste Disposal	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$201,300	\$11,000	\$0	\$212,300
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	\$0	\$0	\$0	\$0
4414	Pest Control	\$3,200	\$0	\$0	\$3,200
4415-4419	Health Agencies, Hospitals, and Other	\$9,700	\$0	\$0	\$9,700
Health Subtotal		\$12,900	\$0	\$0	\$12,900
Welfare					
4441-4442	Administration and Direct Assistance	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments	\$10,350	\$0	\$0	\$10,350
4445-4449	Vendor Payments and Other	\$13,000	\$0	\$0	\$13,000
Welfare Subtotal		\$23,350	\$0	\$0	\$23,350
Culture and Recreation					
4520-4529	Parks and Recreation	\$12,500	\$0	\$0	\$12,500
4550-4559	Library	\$137,551	\$0	\$0	\$137,551
4583	Patriotic Purposes	\$1,000	\$0	\$0	\$1,000
4589	Other Culture and Recreation	\$1,000	\$2,000	\$0	\$3,000
Culture and Recreation Subtotal		\$152,051	\$2,000	\$0	\$154,051



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$7,000	\$0	\$0	\$7,000
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$7,000	\$0	\$0	\$7,000
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$245,000	\$0	\$0	\$245,000
4721	Long Term Bonds and Notes - Interest	\$81,488	(\$10,805)	\$0	\$70,683
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$326,488	(\$10,805)	\$0	\$315,683
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$15,000	\$0	(\$15,000)	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$15,000	\$0	(\$15,000)	\$0
Operating Transfers Out					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0
Total Operating Budget Appropriations		\$2,926,287	\$173,059	(\$29,920)	\$3,069,426



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4240-4249	Account re-alignment
4140-4149	4 elections vs 1 in 2020 plus contractual benefit changes
4290-4298	3 vs 2 drills for Seabrook Station Licensing
4130-4139	Account re-alignment
4150-4151	Contractual changes & Account re-alignment
4220-4229	account re-alignment
4312	Contractual requirements
4153	Contractual requirement and pending litigation
4721	Debt service retirement/bond contract
4589	Account re-alignment
4155-4159	Contractual benefit change
4191-4193	one time project elimination
4152	Contractual requirements
4323	Contractual requirements

ANIMAL CONTROL OFFICER

Dogs reported lost	7	Cat complaints	2
Dogs reported found	15	Cats picked up and buried	3
Dog complaints	20	Poultry complaints	3
Dogs impounded	3	Horse complaints	2
Dogs returned to owners	13	Horse caught and returned	2
Dog bites investigated	4	Wildlife complaints	9
Cats reported lost	3	Wildlife brought to rehabilitation	1
Cats reported found	5	Wildlife picked up and buried	7
Cats impounded	1	Livestock inspected	4

We will be having a rabies clinic in the spring. Please put some identification on your dogs so they can be returned promptly.

Respectfully submitted,

Robert A. Marston, DVM
Animal Control Officer

BUILDING INSPECTOR

The following is a summary of building permits and occupancy certificates for 2019:

- 3 Permits for new single-family homes
- 0 Permits for Over 55 Housing
- 0 Commercial Building
- 1 Replacement homes
- 1 Occupancy Certificates Issued for new homes
- 4 Demolition Permits
- 1 Permits for Solar Panels
- 5 Permits for Pools
- 8 Permits for Sheds/Barns

The current total for single-family homes is 819 plus 153 for 55 and over housing, for a grand total of 972.

There were 5 permits for emergency generators issued. The installation of generators fueled by propane requires both a building permit and a permit from the Fire Department.

Additionally, there were 17 building permits issued for additions and alterations. A building permit is required for additions or alterations that are valued at \$1,000 or more, including labor and materials.

The State of New Hampshire continued to update code requirements for new homes and major updates. Among the most significant are the requirements for energy efficiency and shore line protection.

Respectfully submitted,

John E. Moreau, Jr.

John E. Moreau, Jr., Building Inspector

CODE ENFORCEMENT OFFICER

The job of Code Enforcement sometimes blends in with the duties of the Building Inspector. Most of the projects for Code Enforcement this year were propagated from calls from citizens with inquiries. Some of the concerns/problems investigated or resolved by the Code Enforcement Officer in the past are now under the purview of the Health Officer or the Fire Chief. Occasionally, unauthorized building additions or unregistered vehicle complaints are received. For the most part, East Kingston residents constitute a very concerned community. Our Town is fortunate to have a dedicated group of people working from the Selectmen's Office, whether on a paid or volunteer status, and all residents should feel free to call with any questions or concerns.

Respectfully submitted,

John E. Moreau, Jr., Code Enforcement Officer

CONSERVATION COMMISSION

The Conservation Commission was again involved in a variety of activities related to the management of the natural resources in Town this year.

ADOPT-A-HIGHWAY: We continue to participate in the NHDOT Adopt-A-Highway Program, picking up litter along Haverhill Road, Route 108 from 107 to the Newton Town Line.

INVASIVE SPECIES - Supported removal of variable milfoil and other invasive species emerging in the East Kingston portion of Powwow Pond by contracted DASH divers in August. Preventing the spread of milfoil enables the survival of native aquatic plants, which provide required habitat for invertebrates and fish in the pond. It also ensures that residents can continue to swim, fish and boat in the pond.

CONSERVATION EASEMENTS: - Each year Town properties that have a Conservation Easement are inspected to verify that no status changes have taken place. Reports are submitted and are on file in the Conservation Office. There were no additional easements in 2019. Land conserved through private donations or easements maintain and preserve the rural character of our Town. Numerous studies show that for several reasons, property values increase for land abutting conservation parcels. It is our goal to support this initiative and welcome meeting with landowners in Town who are interested in protecting open space by placing Conservation Easements on their property.

POLLINATOR PATHWAYS: In June 2019, the East Kingston Conservation Commission (EKCC) became an early supporter of Pollinator Pathways, a Rockingham County community-based effort to restore habitat, one yard at a time. During 2019, Pollinator Pathways held a seed exchange at the East Kingston Public Library. Get pollinator tips and find out about upcoming events on Facebook; search for Pollinator Pathways NH.

Email: PollinatorpathwaysNH@gmail.com with any questions.

OTHER ACTIVITIES:

- Provided input to the Planning Board, as needed
- Inspected Town Forest Lots.
- Provided sponsorships for local students to attend Summer Conservation 4H Camp. Hosted “Wonders of Wetland Buffers: Tour & Talk” at our Pheasant Run conservation property on May 4, 2019.
- Provided information to Citizens about wetland impacts and conservation issues.
- Presented informational displays at the Town Meeting.
- Attended training workshops on conservation and the environment.
- Assisted the Selectmen with advice on wetland impact issues.
- Assisted the Road Agent with advice on drainage issues in Town.
- Working on the design to restore the Powwow river bank on the Town Railroad Lot. We will be looking to get grant monies for doing this work.

- Updated the EKCC Website to include meeting minutes, Emerald Ash Borer actions and a list of conservation related resources and links.

BUDGET – We are proposing no increase to our 2020 Budget.

As always, members of the Commission are available to answer your questions regarding conservation issues and management of the natural resources in our Town.

If anyone is interested in being a member or alternate on the Commission and joining us for monthly meetings, please contact the Selectmen's Office at 642-8406.

Respectfully submitted

Dennis G. Quintal, Chairman

EMERGENCY MANAGEMENT

It has been a very productive year here in the EOC. Laurie and I have attended many trainings, meetings, and conferences.

We have been updating our Hazard Mitigation Plans for the town. Most of our emergency plans are updated every five years. We acquired a grant to help us pay for our updated plans. Many thanks to those that helped us, and the town to meet our match. Margery Young, Nancy Parker, Fritz and Dolores Newman, Ed Warren, Mark Brinkerhoff, Liz Gilboy, and June and Olin Garneau, from Mapping and Planning Solutions.

Another year of Seabrook Station drills and exercises are upon us. We are planning and prepping for our biannual trainings.

Anyone that is interested in joining our team, please reach out and let us know.

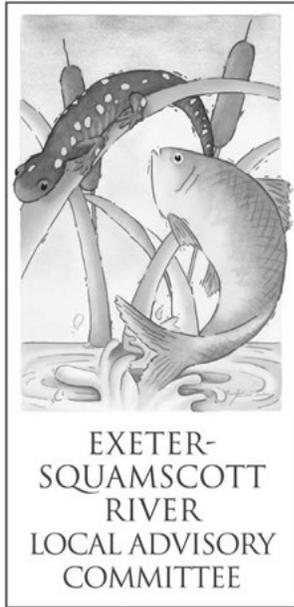
Please visit readynh.gov for some great emergency information. From emergency preparedness to alert sign ups!

On behalf of Laurie and I, we hope you have a healthy safe New Year!!

Sincerely

Michelle Cotton-Miller EMD
Chelly7775@comcast.net
978-360-5196

Laurie McCarter DEMD
Lauriemccarter@hotmail.com
978-360-5953



**2019 Annual Report
Exeter-Squamscott River Local Advisory Committee**

**www.exeterriver.org
New! Follow us on Facebook**

The Exeter-Squamscott River is enrolled in the New Hampshire Rivers Management and Protection Program, a unique partnership between citizens, towns, and state government designed to promote and protect the river’s outstanding natural and cultural resources. Established in 1996, the Exeter-Squamscott River Local Advisory Committee (ESRLAC) is comprised of citizen volunteers living in towns in the watershed, vested in working together to protect water quality, water quantity, wildlife habitat and recreational opportunities. The Exeter-Squamscott River is one river with two names, reflecting the fresh water (Exeter River) and salt water (Squamscott River) portions of this major tributary to Great Bay.

ESRLAC Representatives:

Brentwood:	Robert Glowacky Emily Schmalzer Eric Turer
Chester:	Vacant
Danville:	Vacant
East Kingston:	Vacant
Exeter:	Donald Clement David O’Hearn
Fremont:	Ellen Douglas John Roderick
Kensington:	Vacant
Kingston:	Evelyn Nathan
Newfields:	William Meserve
Raymond:	Vacant
Sandown:	Mark Traeger
Stratham:	Daniel Coffey Nathan Merrill

2019 marked ESRLAC’s 23rd year of acting “for the good of the river”. The Committee continued to review proposals for land development along the river, providing information and analysis to landowners, developers, local boards and state agencies. ESRLAC reviews all plans closely to identify and recommend ways in which natural resources in and alongside the river may be protected through stormwater management and other conservation minded development practices.

ESRLAC now has a Facebook page, managed by Committee members and offering information on a wide range of river related topics. Search for Exeter-Squamscott River Local Advisory Committee on Facebook to follow ESRLAC.

ESRLAC seeks members from all communities in the watershed. If you are a resident of Chester, Raymond, Fremont, Sandown, Danville, Kingston, East Kingston, Brentwood, Kensington, Exeter, Stratham, or Newfields and are interested in joining ESRLAC, please call the Rockingham Planning Commission at 603-778-0885 for more information.

EAST KINGSTON FIRE DEPARTMENT

We currently have 23 members on the roster. Some available more than others but all give 100% effort. Of the 23, ten are certified FF1, two are certified FF2, two are certified FF3, three EMR, 9 EMT's, 3 AEMT's, 4 Paramedics.

If you remember last year's report, you will notice our membership is down. Membership is down in most fire departments across the state and region. If you're interested in becoming a firefighter or EMT now is the perfect time. Please stop in and see us.

Our per diem shifts have truly been a blessing. Having trained licensed personnel in the station can make all the difference when minutes or seconds count. Our call history shows our busiest day for calls is Monday & Tuesday. The most calls happen between 6:00am -10:00am & 1:00pm – 6:00pm

Currently our per diem shifts are as follows:

Monday – Friday

- 1 6:00am – 2:00pm
- 1 10:00am – 6:00pm

Saturday & Sunday

- 1 8:00am – 4:00pm

2019 is expected to finish with 10-15 fewer calls than 2018. However I would say 2019 brought us some more unique and challenging incidents.

Incident break down:

EMS requests	220
Structure fires (in town)	4
Fire calls (non-structure)	59
Fire alarm activations	27
Inspections	78
Permits	24
Mutual aid given	49
Mutual aid received	22

Respectfully Submitted,

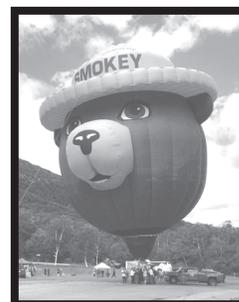
ED Warren
Fire Chief

REPORT OF FOREST FIRE WARDEN AND STATE FOREST RANGER

This past year we were fortunate enough to have favorable weather conditions in the spring and summer which limited the amount of wildfire activity throughout the state. Your local fire departments and the Division of Forests & Lands worked throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. The towers' fire detection efforts are supplemented by the NH Civil Air Patrol when the fire danger is especially high.

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

The Forest Protection Bureau and local fire departments were very busy this year celebrating Smokey Bear's 75th year preventing wildfires. Many events were held at local libraries, in fact, this program was so successful we will be offering it again in 2020. We were fortunate enough to partner with the Northeast Forest Fire Protection Compact and bring the Smokey Hot Air Balloon to Franconia Notch in August. The weather was fantastic and hundreds of people got the chance to ride in the balloon! Smokey's message has always been about personal responsibility – remember his ABC's: Always **Be** Careful with fire. If you start a fire, put it out when you are done.

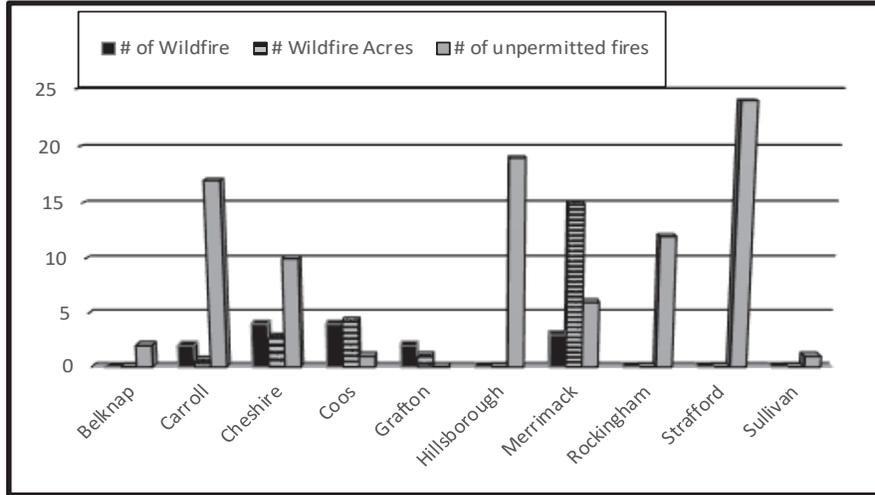


“Remember, Only You Can Prevent Wildfires!”

As we prepare for the 2020 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department or DES at 603-271-3503 or www.des.nh.gov for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nh.gov/nhdfl/.

REPORT OF FOREST FIRE WARDEN AND STATE FOREST RANGER
Continued

2019 WILDLAND FIRE STATISTICS
(All fires reported as of December 2019)



* Unpermitted fires which escape control are considered Wildfires.

Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2019	15	23.5	92
2018	53	46	91
2017	65	134	100
2016	351	1090	159
2015	143	665	180

CAUSES OF FIRES REPORTED								
(These numbers do not include the WMNF)								
Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.
4	3	1	0	1	1	1	1	3

HEALTH OFFICER

I continue to periodically attend NH Health Officer meetings.

I fielded a few calls related to septic systems and the building code and referred the callers to the appropriate town officials. I performed one day care inspection and one home inspection related to an adoption.

Once again 2019 was a busy year in New Hampshire for West Nile Virus and other mosquito borne illnesses. As in past years I monitored communications from the state on testing and disease reporting. Positive tests were seen in a number of surrounding towns but not East Kingston. I expect that 2020 will also be active in this regard.

I would like to remind all residents that hand washing, flu shots and protection against mosquito bites are important ways to reduce the risk of a variety of viral infections.

EAST KINGSTON PUBLIC LIBRARY

2019 was a busy year at the library. We had more programs for both adults and children that we have ever had. Zoe outdid herself all year long for the kids. She continues with the Magic Tree House book club and has added another book club for those who have graduated to bigger books. The monthly Makers Meeting created pies, catapults dyed tiles, pencil cases and had an introduction to 3D Printing. The Summer Reading Program theme was Space and we had an amazing planetary display here at the library. We ended the year with a Whoville Grinch party. We continue to have story hours on Monday and Friday mornings. We had some great programming for adults. We hosted a “How to Stand Out in the College Admission process program. Local Vickie Brown hosted a seed exchange and share information on pollinators so that East Kingston can do its part in helping save the bees. We hosted local Amesbury author, Edith Maxwell. She shared info on how she writes and shared her two mystery series. Zoe’s DIY made soap, soup in a jar and Bath Bombs. Diane did some Shibori Dying and fabric printing as well as quilting. We continue to provide meeting space for knitters and Girl Scouts. We look forward to the coming year and providing more programs on topics that interest the community.

Zoe completed a fabulous welcome packet for new folks in town. In it we include all the info you need to know as a newcomer in East Kingston. It also includes info on all the electronic benefits we provide. In addition to our Overdrive/Libby offerings, we have an electronic newsletter, Kanopy movie streaming and Wowbrary, a weekly newsletter of all newly added materials.

In August we had a huge book sale to empty out the shed and the overflow from the Pound School Bookshop. The Pound School Book Shop benefits the Friends of the library. It also benefits the library in a few ways. First, it is an outlet for donations that we don’t add, and books that we remove from our collection. The money earned makes its way back to the library in many ways.

We are very fortunate to have a very generous Friends of the Library. They have provided numerous museum passes this year and just added the Massachusetts Trustee passes. Over the course of the year the Friends provide so much to the library. They fund programming for both adults and kids, occasional furniture that is needed and much more. If you are interested in a volunteer opportunity, please consider the Friends. Thanks to you who currently volunteer with the Friends. We couldn’t do it without you.

We look to 2020 and providing a warm and welcoming place in our community to enlighten and entertain.

LIBRARY STATISTICS FOR 2019

Annual Visits	13,354
New patrons	74
Books Added to collection	2,017
Books deleted from collection	2,321
Adult Programs	144
Attendance	1,013
Children's Programs	148
Attendance	1,233

Circulation

Adult	8,827
Kids	7173
Magazines	328
DVD	2,400
Audio books	622
Misc.	32
Interlibrary Loan Lent	934
Interlibrary Loan Borrowed	530
E Books Download	1,413
Audio Book Download	2,199
Kanopy Movie Streaming	368
Museum Passes	75

Total Circulation **24,901**

TOWN OF EAST KINGSTON MOSQUITO CONTROL

Two human cases of Jamestown Canyon Virus (JCV) were detected in New Hampshire in 2019. One was an adult from the neighboring town of Kingston, NH. He tested positive for both Jamestown Canyon Virus (JCV) spread by mosquitoes and Powassan Virus (POW) which is spread by ticks. West Nile Virus (WNV) activity declined and Eastern Equine Encephalitis (EEE) activity increased this season. New Hampshire Department of Health and Human Services (DHHS) confirmed two horse cases of EEE and sixteen mosquito batches tested positive for EEE in eight communities. WNV was detected in one mosquito batch and one hawk.

In 2019, the U.S. saw the largest outbreak of Eastern Equine Encephalitis in the last 50 years. There were 23 human cases with 8 fatalities and at least 40 equine cases in the northeast alone. Twelve of these human cases and nine animal cases occurred in Massachusetts. Medical Entomologists recognize that EEE usually persists after a major outbreak. We consequently expect to see more Eastern Equine Encephalitis during the 2020 season.

The town did not fund a control program in 2019, but trapping and disease testing of adult mosquitoes received funding. Adult mosquitoes were monitored at four locations throughout town. Over 4600 mosquitoes were collected in traps, identified to species and select species were sent to the State Lab in Concord where they were tested for disease. No disease activity was found in East Kingston this season. However, mosquitoes carrying Eastern Equine Encephalitis were detected from the neighboring town of Newton. Dragon did no spraying in East Kingston last summer.

Homeowners play an important role in reducing the number of mosquitoes by checking their property for standing water each week during the season. The Centers for Disease Control and Prevention (CDC) recommends residents empty and scrub, turn over, cover, or throw out items that hold water, such as tires, buckets, planters, toys, pools, birdbaths, flowerpots, or trash containers. Personal protection remains the number one way to avoid mosquito borne illness. Helpful information is on the CDC website at: www.cdc.gov/westnile/prevention/index or visit www.dragonmosquito.com/helpful-links.

Respectfully submitted,
Sarah MacGregor
Dragon Mosquito Control
603-734-4144

PLANNING BOARD

The Planning Board consists of four regular members, two alternates, and an ex-officio Selectman member who meet on the third Thursday of the month. Noticing requirements and publication deadlines require applications be received 24 days prior to the scheduled hearing date. Board members attend training during the year to keep abreast of current information.

In March, new officers were elected and the Board welcomed Chairman Joshua Bath and Vice Chairman Tim Allen. In May, Scott Orleans was welcomed to the Board as an alternate member.

In 2019, the East Kingston Planning Board completed the following work on behalf of the town:

- During the year, the Board heard one application for a Lot Line Adjustment, which was approved and approved an amended site plan for 14 Powwow River Road.
- Two invisible home occupation applications for home offices were approved. A new commercial tenant was approved on Powwow River Road, a new tenant for the light industrial park was approved, and expanded business hours for the Maker's Post were approved.
- The Board updated and approved the 2018 Growth Management Ordinance for 2019. They also worked with the Building Inspector and Board of Selectmen to resolve a number of regulatory compliance cases and discussed local drinking water contamination issues of concern. Environmental violations at 213 Haverhill Road continue to be monitored.
- The Board prepared a Baseline Survey and Annual Survey for grandfathered nonconforming uses and an inventory of these uses.
- The Board prepared zoning amendments for 2020 town meeting warrant articles, including creation of a new conservation subdivision ordinance to support open space and land conservation, and more detailed description of the existing zoning districts.

The Planning Board Master Plan subcommittee continued their ongoing efforts to update the Vision and Land Use Chapters of the town's master plan with the hopes of convening a public vision session in 2020 to gather input and disseminating an updated community survey.

East Kingston is a dues-paying member of the Rockingham Planning Commission (RPC) and holds two Commissioner seats. The Commissioners are the direct connection between State planning bodies in the Town, and advise the Planning Board of events, legislation, and issues which can impact the Town in matters of zoning, transportation, conservation, and other related subjects. The RPC also provides planning services and support to the Planning Board on a regular basis as part of their membership, with a Senior Planner attending all meetings.

Respectfully Submitted,
Joshua Bath, Chairman

Joshua Bath, Chairman
Tim Allen, Vice Chairman
Dr. Robert Marston, Member
William Caswell, Member

Scott Orleans, Alternate
Emily Andersen, Alternate
Dick Poelaert, Ex Officio
Barbara White, Secretary

POLICE DEPARTMENT

It is truly my pleasure to provide you, the town's people of East Kingston, with your police department's annual 2019 report. The East Kingston Police Department is dedicated to providing outstanding law enforcement services that the town both expects and deserves. The men and women of the Police Department take great pride serving its residents, businesses, and visitors to the town of East Kingston day in and day out. It is our core belief that through our amazing working relationships and our ongoing vital partnerships with the community, schools, and businesses that we are able to keep our community safe, which is our utmost highest priority.

In today's world, we are seeing a nationwide shortage in volunteerism and callings to work in the public safety fields. Police, fire, and road departments across the nation are feeling the pinch trying to fill vacant spots created by resignations, retirements, and other separations. We are competing even harder today with larger and more financially attractive police departments throughout the state, the private sector jobs, and our counterparts in other close by states to retain our current tenured staff. Here in New Hampshire, once you are certified as a police officer, you can work for any New Hampshire agency without having to go through another academy for employment. Trying to support households and families, trying to make their way of life better, and a competitive wage for dangerous, hard work will always loom large.

Here in East Kingston, we are not immune to these issues. In 2019, we struggled to try and fill part time police officer positions that have gone vacant for several years. We are pleased to announce that Officers Illya Dixon and Bryan Lemire have joined our ranks as part time police officers this year. After their field training and academy certification, they will be out patrolling the roads of town in 2020.

We also had full time officer, Jerry Heywood, move on to another agency to accept a promotion to sergeant. I would like to thank Officer Heywood for his service to the town of East Kingston and wish him well in his new position. I cannot express how fortunate we were to welcome back to East Kingston, Officer Donald Frost. Officer Frost comes back to East Kingston as a full-time certified officer with experience working here in East Kingston, having previously served here as a part time officer, allowing for a seamless transition and no interruption of services.

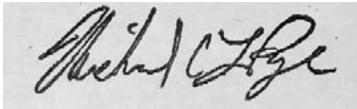
Also in 2019, Administrative Assistant Cheri Chaisson and I were tasked with assisting the selectmen's office in the transition at the Town Administrator's position. We assisted the Selectmen in facilitating the transition to our new Town Administrator so that the requirements upon the town such as bills and checks were taken care of all the while keeping the police department running as well. We welcome Becky Merrow to town and wish her well at the Selectmen's Office.

In being fiscally conservative with your tax dollars, we were able to liquidate some of our excess surplus military equipment on hand for many years taking up space at the Police station. The proceeds were put towards replacing our old technology less-lethal Tasers. We also have a fantastic working relationship with SAU 16 technology department and Superintendent Dr. David Ryan allowing us to be able to replace two of our aging desktop computers in the police department at a reduced cost to the town.

POLICE DEPARTMENT (CONTINUED)

I would be remiss if I didn't call attention to my staff, the men and women of your East Kingston Police Department, who have really gone above and beyond to secure the best possible law enforcement services to the town this year. The morale of the department is at an all-time high and really makes it an exciting place to be a part of. I could not be more pleased and proud of the performance and dedication to the town that they show every day that they put on that uniform. Thank you for everything that you all do every day.

Respectfully Submitted



Michael C. LePage
Chief of Police

Full Time Employees

Years of Service

Chief Michael LePage	20 Years
Acting Sergeant Clayton Jervis	13 Years
Sergeant Craig Charest	9 Years
Officer Charles Rodolakis	9 Years
Officer Donald Frost	8 Years
Admin. Assistant Cheri Chaisson	6 Years

Part Time Employees

Years of Service

Ptln. First Class Mark Heitz	22 Years
Officer Eric Vichill	11 Years
Officer Bryan Lemire	5 Months
Officer Illy Dixon	2 Years

RECREATION COMMITTEE

The EK Recreation Department enjoyed another successful year for the community and continues to operate within the budget allotted. Our current staple programs of basketball, softball, baseball and soccer all saw modest increases in participants even with the numbers of children in the school decreasing. We also continued to offer the learn to ski program at Bradford Ski Mountain this season, which was met with considerable excitement again. We felt with our current offerings and our exploration of some new ideas, we were able to create many options for our community, therefore 2019 was a success!

Our projects this season included the conversion of Foss baseball field. This conversion cut back the infield and added base mounts for both 60 and 70 foot base paths. This enabled us to host games from T-ball all the way up to the Majors age group (11/12 y/o's).

We also expanded on the EKES softball field. We were able to widen the batting cage so that it was able to host 2 teams for warm ups, as well as giving the girls an added area to work on pitching and hitting during practices.

Also, we assisted the with the fence project at EKES. This helped keep our current field as is. We felt contributing to the fence furthers the relationship we have with the school.

Both fields had their annual upgrades done and both fields were used nightly throughout the spring and well into the summer.

We also added a long overdue update to a pitching machine for the softball program which allowed our girls to learn and improve. Our current machine was almost 16 years old and continued to work intermittently.

As stated above, this season we welcomed back a Learn to Ski program at the school and that continued into 2020. This was done with help from the school and the PTO.

We also expanded our softball program this season and started a fall program for our U10 and U12 girls.

We did look into the addition of new sports with field hockey and lacrosse. It was determined that lacrosse would be difficult with school teams and an established league that welcomes all SAU16 children. Field hockey we will revisit again in the spring. The initial jamboree for all the towns was not well attended, and not much was done from there. Personally, we feel competing with softball and lacrosse are big issues for that program. Also, the idea of it being coed made it unappealing, especially at the older levels.

We continue to operate within our budget. By the end of the year the funds are close, but with our fundraising efforts boosting our revolving fund balance, we continue to operate without issue at our current budget.

RECREATION COMMITTEE (CONT.)

Our goals for this season are as follows:

Painting at EKES softball field. Both the Green Monster and dugouts are needed.

Seasonal upgrades to the fields.

Growing our U6 girls softball program.

We are looking forward to 2020, and will all continue to work hard to offer programs our community wants and will be open to new ideas and programs as the community continues to grow.

ROAD AGENT

After a cold but uneventful winter, came an early spring then heavy rain storms produced wet grounds and lots of mud. Eventually, things dried out and, as with every spring, the dirt roads in town were graded and restored.

During the summer months, brush cutting and drainage work was performed on many town roads. South Road received major tree cutting performed by Unitil. This was done to alleviate the possibility of the power lines being damaged by falling trees, tree limbs and branches.

As summer passed by and fall closed in, the first mile of Willow Road was reclaimed and paved.

Winter seemed to come with back to back storms leaving us with over a foot of snow.

I would like to thank all the people and contractors that helped to make 2019 a successful year.

I appreciate the opportunity to serve as East Kingston's Road Agent and I look forward to serving our community in the upcoming year.

Respectfully submitted,

Mark Brinkerhoff

Road Agent

ROCKINGHAM PLANNING COMMISSION

In 2019, Rockingham Planning Commission Circuit Rider Planner Julie LaBranche assisted the Planning Board with: review of Subdivision and Site Plan Review applications; preparation of zoning amendments for 2020 town meeting warrant articles; resolution of regulatory compliance cases; preparation of a Baseline Survey for grandfathered nonconforming uses and an inventory of these uses; and provided information on drinking water contamination issues of concern. She assisted the Master Plan subcommittee with their ongoing efforts to update the Vision and Land Use Chapters of the town's master plan. Julie also provided an orientation for and ongoing support to the new Planning Board Chair and Vice Chair.

The Rockingham Planning Commission provided information and coordination on the transportation project selection and prioritization process for the region's 10-year and long-range transportation plans and collected local traffic count data.

Julie LaBranche
Senior Planner
Rockingham Planning Commission
156 Water Street
Exeter, NH 03833

SOLID WASTE REMOVAL & RECYCLE COMMITTEE 2019 REPORT

Members:

Ronald F. Morales – Chairman

Dan Guilmette – Vice Chair

Amy MacDonald

Rob Caron

William “Bud” Staples – Recording Secretary

2019 was a challenging year for this Committee as the cost for recycled tonnage increased to levels that exceeded the cost for solid waste tonnage, and we were in the final year of the 5 year contract with Waste Management that either needed to be renegotiated or replaced.

One may recall that in early 2018, China had been the largest market for recyclables, taking half the world’s recycled plastic and paper waste. China initiated restrictions on contaminated waste, limiting contamination to 0.5% and also banning some materials. This put pressure on companies like Waste Management to find new markets and to push for cleaner recycled waste from its customers. Other countries accepted some recycled waste but they were unable to handle the volume given up by China. Waste Management stockpiled some materials in hopes of finding new markets. Unfortunately little opened up and the cost for recycled tonnage nearly doubled for most of the year, from \$53 per ton in September of 2018 to \$105 per ton currently. Waste Management and this Committee believe this is a temporary issue and have hope for new markets to open in the near future.

The primary goal of our Committee has been to assist in educating our citizens on the benefits of recycling and to seek an increase in participation. However, due to the higher cost of recycling, the Committee thought it best to stay the course in hopes that new markets would open for recycled materials which in turn would lower costs. This did not happen in 2019 and we do not see immediate relief at the beginning of 2020. Composting is another way to reduce overall solid waste and we encourage residents to participate at home. We thank those residents that are using this option. Environmentally, recycling is the right thing to do. Even with increased costs in 2020, we encourage residents to recycle.

During 2019 our residents recycled 306.4 tons, or 30.9% of our total solid and recycled waste. This compared to 323.9 tons or 32.2% of our total solid and recycled waste during 2018. Total 2019 solid waste tonnage was 683.7 tons compared to 681.7 tons in 2018.

The Town had two bulk pickup dates and one white goods/electronic waste pickup date. The 2019 white goods/electronic waste pickup collected 40 items, a reduction of 13 items compared to 2018. The \$15 per item fee collected by the town offset 45% of the Waste Management charge to the Town. The Committee was encouraged by Waste Management to implement a sticker program for bulk waste as it was obvious over the previous few years that the “free” cost to residents was misused and or abused. The two bulk pickups in 2019 collected 22.0 tons, a significant reduction from 2018’s 82.5 tons, 2017’s 70.7 tons and 2016’s 45.3 tons. Previous year’s pickups included leakage of items brought to East Kingston from surrounding towns,

SOLID WASTE REMOVAL & RECYCLE COMMITTEE 2019 REPORT (Cont.)

friends of residents and from commercial businesses. The sticker program helped minimize misuse and abuse, while reducing the cost to the town by nearly 80% compared to the previous year's bulk waste cost.

Residents are also able to discard their large items at the Newton Transfer Station. Their published rates and hours of operation can be found at <http://www.newton-nh.gov> or they may contact Waste Management to utilize their Bagster® bag program (a \$29.95 initial cost) for up to 3000 lbs. at a pickup cost of approx. \$200. Waste Management has a website with an excellent tutorial on recycling called Recycle Often. Recycle Right®. To view this, please go to: www.rorr.com.

The Committee received a new 5 year proposal from Waste Management in July 2019. The SWR&RC team had time to review the contract while collecting and comparing copies of contracts from surrounding towns that used Waste Management or one of its competitors. We had a follow-up meeting in September to negotiate with Waste Management several points in the contract and to clarify a couple of changes they initiated compared to their previous contract. In several ways, the proposed contract was either as or more favorable than those of the surrounding communities. With the historical relationship and the excellent performance Waste Management provided over the past 15 years to the Town of East Kingston, and with consideration to having the same level of service that residents currently receive, the Committee members agreed that the refined proposal was reasonable and that there was no compelling reason to change course with a new vendor. Any potential startup issues could be disruptive to residents' services and a new vendor would be hard pressed to take over at the level of performance provided by Waste Management. The Committee recommended to the Board of Selectmen to accept and sign the Waste Management contract. The contract was signed by the Selectmen and Waste Management in late November.

Your continued recycling and composting efforts are important to your community and the environment. As always, we encourage you to do your part and we thank you for your efforts.

William "Bud" Staples – Recording Secretary

2019 RECYCLING AND SOLID WASTE TOTALS BY MONTH

	<u>Curbside Single Stream</u>	<u>Total Tonnage</u>	<u>Clean Up</u>	<u>Solid Waste</u>	<u>Total Tons</u>	<u>SW & R Total</u>	<u>% Recycled</u>
January	22.10	23.78		50.86	50.86	74.64	32%
February	20.58	21.84		44.19	44.19	66.03	33%
March	19.31	20.60		47.13	47.13	67.73	30%
April	31.67	33.17		66.08	66.08	99.25	33%
May	22.25	24.04	13.23	55.40	68.63	79.44	30%
June	21.78	23.36	5.21	52.80	58.01	76.16	31%
July	24.6	27.11		68.37	68.37	95.48	28%
August	24.73	26.31		55.73	55.73	82.04	32%
September	32.26	33.96	3.57	66.86	70.43	100.82	34%
October	20.76	22.41		55.13	55.13	77.54	29%
November	22.16	23.83		52.56	52.56	76.39	31%
December	23.08	25.95		68.61	68.61	94.56	27%
Totals	285.28	306.36	22.01	683.72	705.73	990.08	31%

TAX COLLECTOR

At 2019-year end, our outstanding receivables were as follows:

2014L - \$ 187.05
2015L - \$ 4,018.43
2016L - \$ 169.41
2017L - \$ 20,628.83
2018L - \$ 39,174.36
2019P1 - \$ 66,811.23
2019P2 - \$199,578.84

We executed 13 liens for unpaid 2018 property taxes. At year-end, 9 have yet to be redeemed. There were no properties deeded in 2019.

Tax delinquent and tax lien interest rates went from 12% and 18% to 8% and 14% for all taxes assessed beginning April 1, 2019.

I attended the New Hampshire Tax Collectors' Annual Conference from October 16-18th in North Conway.

If you have outstanding taxes, please feel free to contact our office to set up a payment plan.

Respectfully submitted,

Barbara A. Clark

Barbara A. Clark, Tax Collector

TOWN CLERK

The Annual Meeting (deliberative session) was held on February 5, 2019 with 34 residents in attendance.

The Town Election was held on March 12, 2019 with 390 voters participating, giving a 22% voter turnout.

On Saturday, April 13, 2019, Dr. Kirk Smith of Amesbury Animal Hospital held a rabies clinic at the Town Office Building and our office was open to license dogs as well.

On May 15, 2019, Judy Cash and I attended the Seacoast Regional NH City & Town Clerks' Association spring regional meeting. Representatives from various state agencies were in attendance to update us on the latest changes.

I attended the NHTCA/NHCTCA Joint Certification Program on August 12, 2019 for recertification.

I attended the NHCTCA (New Hampshire Town and City Clerks' Association) Annual Conference from September 11-13th in North Conway.

DMV Updates

The following organizations have been approved by the legislature for the Decal plate:

- Harris Center for Conservation Education
- Keene State College
- NH Firefighters
- New England Donor Services
- New England Patriots Foundation
- NH Breast Cancer Coalition
- NH Food Bank
- NH Rotary
- Plymouth State University
- Seacoast Youth Services
- Sophia's Fund
- University of New Hampshire Foundation

Consider purchasing a NH Conservation Plate (Moose Plate). Funds help benefit the promotion, protection, and investment in NH's natural, cultural, and historic resources.

REAL ID, or other federally compliant ID, will be required by October 1, 2020. NH DMV offers REAL ID driver licenses and non-driver identification cards that are fully compliant with the federal requirements. For detailed documentation requirements and facts about REAL ID, visit www.getREAL.nh.gov. Participation in the REAL ID program is voluntary.

TOWN CLERK (cont.)

Effective January 1, 2020, in the case of a lease transfer, the primary lessee shall be the first person named on the registration and his or her date of birth shall determine the expiration date of the registration.

Reminders:

- Title exempt vehicles are 1999 and older.
- ID is mandatory when registering or renewing your motor vehicle as well as a current registration and/or renewal notice.
- Mailed renewal notices were discontinued on 01/01/19. If you would like to receive your renewal notice by email, please update us: bclark@eastkingstonnh.gov.
- All dogs need to be licensed by April 30th.
- Notary Public Services are provided free of charge to residents only.
- Renew your motor vehicle or dog online at: www.eknh.org (under Town Clerk/Tax Collector) – see icons.
- Fishing/Hunting licenses are available in our office.
- OHRV registrations are available in our office.
- Effective, March 1, 2020, we will be going to a “one check” process for registrations, combining Town and State Fees.

Thank you for the opportunity to serve you and our best to you in 2020.

Respectfully submitted,

Barbara A. Clark, Town Clerk

TREASURER

2019 was a year of transition in the Office of the Selectmen. This impacted the day to day operations of the office and required some changes and training to ensure smooth and efficient cash management and reporting. Treasury continues to work with the administrative staff in an effort to streamline paperwork and reporting. As part of the migration to a new payroll system, I coordinated resources between our bank and the new payroll company as well as worked on a temporary general ledger interface. In addition, I worked with the Town Clerk/Tax Collector's Office on the initial phase of the one-check system to be implemented in early 2020. Similar to prior years, I continue to monitor cash flow and invest in certificates of deposit per the Town's investment policy.

I want to extend my appreciation and many thanks to the staff of the Selectmen and Town Clerk/Tax Collector's offices as well as the many other town employees who went the extra mile during this year of transition. The timely flow of information and follow-up to questions is essential in the completion of my work in an efficient manner.

Thank you for the opportunity to serve our community.

Respectfully submitted,

Barbara K. Smith

Treasurer

TRUSTEES OF THE CEMETERIES

In 2019, the cemetery trustees included Barbara Clark, Jim Clark and Stephen McMillan. Mark Brinkerhoff and Diane Amero continued as cemetery sextons.

The cemeteries opened on April 15. The spring cleanup of the cemeteries was performed in April and May. The local Cub Scouts, with troop leader Bill Gannon, assisted in removing the wreaths from Hillside Cemetery. Flags were placed on all veteran grave sites prior to Memorial Day.

Two cemetery lots were sold this year, and fourteen burials were completed. An older grave site collapsed when the vault failed. After consulting with the family, the site was filled in and the grass was restored.

In the spring, grub control and fertilizer were applied in the Hillside and Union Cemeteries by Lawn Doctor. The new town landscaper kept all three cemeteries looking good throughout the year. Sexton Amero cleaned up the beds in front of all three cemeteries, completed mulching and other beautification projects.

The walkway by the flag at Union Cemetery started to collapse due to erosion. The walkway was repaired by Flex Masonry, and trustee Jim Clark did additional preventive work in the fall.

A fallen monument stone at Hillside was reinstalled by trustee Jim Clark. Another old stone broke in half. It will be fixed in the spring by Exeter Monument, and two neighboring stones that are deteriorating will be reinforced.

Several trees by South Road at Union Cemetery were removed by Until. Three older trees inside Union Cemetery were pruned in the fall to prevent damage to grave sites and danger to visitors from falling limbs. An ash tree at Union was identified by the Conservation Commission as being of "high value" and vulnerable to ash borer infestation. The tree will be treated as a preventative measure in the spring of 2020.

Wreaths Across America arranged for wreaths to be placed on veteran grave sites in December. Gerry Tilley of Fremont coordinated the program and Michael Benjamin volunteered his time to place the wreaths.

The cemeteries were officially closed for the year on December 3, due to frozen ground and snowfall.

The trustees plan to update the cemetery rules and re-evaluate fees in time for the planned opening of the cemeteries on April 15, 2020.

Respectfully submitted for the trustees,

Stephen McMillan

Stephen McMillan, Cemetery Trustee

TRUSTEES OF THE TRUST FUNDS

As of 31 December 2019, the charitable (private) trust funds market value amounted to **\$590,720.56** and the capital reserve and expendable trust funds (CRF and ETF) market value amounted to **\$1,269,135.55**. Our combined investments value was **\$1,859,856.11**. For all the Town's private trusts and capital reserves, management fees are taken directly from the trusts, as the State allows, and the Town elected to do. All the end-of-year fund balances are net of management fees.

All of the public and private trust funds the trustees oversee are managed by Three Bearings Fiduciary Advisors (formerly known as Bearing Point Wealth Partners), Hampton, New Hampshire. Some years ago the vote was taken to act as prudent investors in the management of our trusts. In order to do so, employing a financial advisor was a State requirement to take advantage of greater flexibility in portfolio investment. Three Bearings Fiduciary Advisors has done well within the constraints of New Hampshire statute.

The Trustees were asked by the Cemetery Trustees for funds from the Union Cemetery Trust Fund, and asked also about the trust fund's origins. Research revealed that the trust fund was created by the Cemetery Committee in 1994 (before the committee were elected trustees), but the source of funds has proven to be unknowable. Employing advice from the Department of Justice, Charitable Trust Division, the Union Cemetery Trust Fund was dissolved by moving the funds into the Cemetery Maintenance and Administration Expendable Trust Fund (CRF), thereby preserving the trust fund's presumed intended use.

TRUSTEES OF THE TRUST FUNDS (Continued)

Account activity for the year is summarized as follows:

Charitable Trust Portfolio

Capital Reserve Portfolio

Beg Market Value	\$620,026.70	\$1,271,011.04
Additions	8,126.09	48,625.81
Exchanges in	8,126.09	
Subtractions	-51,670.20	-48,840.32
Withdrawals	-12,583.60	-45,620.00
Exchanges Out	-37,440.52	
Transaction costs/fees	-1,646.08	-3,220.32
Fidelity account transfers	607,096.27	1,242,244.49
Change in investment value	27,168.40	27,105.57
End Market Value	\$590,720.56	\$1,269,135.55

Charitable Trust Income

Capital Reserve Income

Dividends	\$11,307.57	Dividends	\$12,040.57
S-T capital gains distribution	121.86	Total income	\$12,040.57
L-T capital gains distribution	569.83		
Total income	\$11,848.50		

Respectfully,

J. Roby Day, Jr., '20
Edward A. Lloyd, Jr., '21
Ronald F. Morales, '22

VOLUNTEER FIREMEN'S ASSOCIATION

I want to start by explaining the purpose of the East Kingston Volunteer Fire Association. In short, the EKVFA is a small organization of about twenty members that help support the East Kingston Fire Department. We meet every other month starting in Feb. on the first Sunday at 6pm or 7pm depending if the meeting has a pot luck dinner to start. We basically plan and hold one or more fundraising events a year to help raise money to support the EKFD for any needs or wants that arise on a yearly basis. This can be something as small as obtaining drinking water for firefighters to drink during a call or training. The EKVFA could also purchase larger unit items like EKFD tee shirts, firefighting gloves, Handheld Thermal Imaging Units, an iPad for one of the trucks, a portable generator, or other items that could save the EKFD some money. We are here to support not only the EKFD but also to help eliminate some of the costs so our town folk can keep some green in their pockets. Obviously the more help and donations we get the more fundraising we can do to complete these tasks for not only the EKFD but for the residents of this wonderful town. That is why we are always looking for good people to join this cause. All it takes is attending the meetings and paying yearly dues that total five dollars a year to the association at every April meeting. Our goal every year is to get bigger and better but we could always use your help to accomplish this or any of the goals listed. Another fun fact is the EKVFA actually owns the land and building that houses our fire equipment for the town.

On another note last year we were dealt a sad blow. Our most notable member, former association president and longest acting Santa, Austin Carter passed away on July 3, 2019. This was a tough year to try and hold our most popular event. The annual Santa Parade kicked off once again, however, with a lot of hard work and dedication from many members. It wasn't the same as past years and it never will be. Nevertheless, it was a great success once again. This is another example of why we need your help with events like this. Even though this event is our most popular it gets tougher and tougher to make it happen every year. We unfortunately have more members leaving for any number of reasons than we have coming in the door. Same goes for the EKFD. They are always looking for good people to join their cause as well. Both organizations are great tight knit group of individuals that try to do great things for the community. So if you're reading this and have some spare time on your hands, stop by, take part in one of our meetings, and become a member of our family. Here's to a safe, fun, and successful new year.

Thank you for your time.

Tim Conti
Association President.

WELFARE AGENT
FINANCIAL REPORT—2019

In 2019, the Town provided general assistance as required by State law. Much of the information involved in providing general assistance is sensitive and confidential in nature. We are able to provide a financial report of the type of assistance the Town of East Kingston provided.

Shelter/Rental Assistance:	\$8,383
Electricity:	\$ 0
Clothing:	\$ 0
Food (Excluding Grocery Store Gift Cards)	\$ 0

The food pantry is active by all reports. The Town Office/Selectman’s Office also receives very generous donations of Market Basket Gift Cards for citizens in need of food assistance. They must apply for assistance and deemed eligible for assistance prior to receipt. Thank you to the generous citizens who donate! It is great to know that East Kingston has citizens helping citizens.

The Wingold Grange #308 has also been a generous supporter of citizens in need.

In East Kingston, residents who need assistance complete an application and have an interview with the Welfare Agent. Applicants are then required to meet with the Board of Selectmen who will then determine whether or not the grant the assistance. All applications are treated with confidentiality.

For further information, you may contact the Town Administrator/Welfare Agent at the Selectmen’s Office. Our Office hours are available on the Town Website. You may also call 603 642-8406, Option #1.

Respectfully submitted,

BECKY MERROW, ESQ.
East Kingston Town Administrator

ZONING BOARD OF ADJUSTMENT

The East Kingston Zoning Board of Adjustment considered one application for a variance from the provisions of Article IX. C – Setbacks for a proposed addition. After a public hearing and due deliberation, the application was rejected due to inadequate information and the applicant opted not to submit a new application

The board also considered one application for variances from the provisions of (a) Article VII.D.6 – septic leach field boundaries (setback from property line and private well) and (b) Article IX.C – building setbacks (front, side and rear) in order to convert an existing garage to a residential use. After a public hearing and deliberation, the application was denied based on the applicant not meeting all the variance criteria.

The applicant requested a rehearing, which was granted. At that time, the applicant requested a continuance. This rehearing will happen in 2020.

Minutes of the meetings are posted on the Town website. In addition to the formal hearings that it holds as required by the Zoning Ordinance and other applicable laws, the Board has been consulted on a regular basis by potential applicants who have ultimately determined either to defer an application or decided not to apply.

The Board meets on an as needed basis. However, it tries to schedule hearings on the fourth Thursday of the month whenever practical. Notice requirements and publication deadlines require that applications must be received 3 weeks prior to the scheduled hearing date. More information concerning submission deadlines is available on the Town website.

From time to time Board members attend training seminars (for example, the NHMA Law Lecture Series) to further enhance their knowledge of the procedures and changes in the laws.

The ZBA exists to hear appeals from administrative decisions involving the Town's Zoning Ordinance, and decide variance applications and applications for special exceptions under the Zoning Ordinance; its role is quasi-judicial in that it exercises independent judgment based on the facts of each case and the evidence presented.

The board includes five regular members and up to three alternates. At present, there is only one alternate member and the board is always interested in adding more. The Board has an ongoing need for one or more additional alternates. Please contact the Chairman or any of the Members if you are interested.

John V. Daly, Chairman

Paul E. Falman, Member

Frank Collamore, Member

David E. Ciardelli, Member

Timothy J. Allen, Member

Ed Robbins, Alternate Member

Barbara White, Secretary

ANNUAL REPORTS
OF THE
SCHOOL DISTRICT
OF
EAST KINGSTON, NEW HAMPSHIRE
FOR THE FISCAL YEAR
2019 – 2020

EAST KINGSTON ELEMENTARY
EXETER REGION COOPERATIVE

SAU #16

EAST KINGSTON SCHOOL DISTRICT OFFICERS

SCHOOL BOARD

Melissa Lyons
770-3979
2020

James Saucier
828-6739
2021

Jennifer Ranz
347-5433
2022

TREASURER

Tom Larson
Unlisted
2020

MODERATOR

Robert Nigrello
394-7591
2020

CLERK

Lee Anne Miller
918-0631
2020

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

East Kingston Elementary School Report

January 2020

Enrollment-

As of December 2, 2019, the enrollment at EKES is 136 students. The enrollment from the prior four years:

- 2018-19 - 134 students
- 2017-18 -145 students
- 2016-17- 156 students

Current projections for 2020-21 have enrollment at 126 students and we have budgeted accordingly.

Faculty and Staff

This year we are excited to welcome three new faculty members to the EKES staff.

Paige Tewell is our School Counselor, coming down from Biddeford, ME. She has eight years of experience and is at EKES three days a week. Ms Tewell brings her strong background in social emotional learning with experiences in elementary schools, private schools and middle schools. We are excited to have her as part of our staff.

Ashley Masone is our new Library/Media Specialist. Ms Masone received her BA in English with a minor in Creative Writing at Flagler College in St. Augustine, FL. She is also a recent graduate of Simmons College where she received a Masters in Library and Information Science with a concentration in library teaching.

Alyssa Gagnon is our new Speech Language Pathologist - and returns to the East Kingston community. She earned her Bachelor of Science degree in Communication Sciences and Disorders from the University of New Hampshire with a minor in Family Studies and a Master's of Science in Speech-Language Pathology from Nova Southeastern University.

Teacher Retirements

We say goodbye to longtime staff members who each represent decades of loyal service to the profession and to this community. There are no words to describe the mixed emotions we all feel when people of this caliber make the decision to retire. Our first response is one of appreciation. We appreciate each one as an individual teacher who gave so much of their lives to this school and the children of the community.

Mrs. Debra Simmons - 21 years of service

Mrs. Lynne Walker- 23 years of service

Mrs. Sarah Oppenheimer - 34 years of service

Mrs. JoAnne Phillips - 21 years of service

Mrs Jane Edmiston- 23 years of service

Mrs Melissa Foy - 15 years of service

We also appreciate what these teachers for their collective contributions - representing over 100 years of experience at EKES. The legacy of these teachers is the consistent message demonstrated by their actions of keeping children at the center of what we do at EKES.

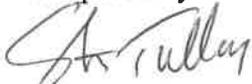
Final word

I feel fortunate to have served in the Principalship of EKES. I am appreciative of the warmth and support of the community. I look forward to everyday and the smiles of our children. This year will be my final year, as I retire on July 1, 2020.

Check out our web page at: <https://sites.google.com/saul6.org/east-kingston-elementary> and follow us on twitter -@EKESCommunity.

Thank you for your continued support of children in our community.

Respectfully Submitted,



Steven Tullar, Principal

**TOTAL ENROLLMENT
Grades K through 5**

	K	1	2	3	4	5	Total
2019-2020	18	20	25	28	23	22	136
2018-2019	17	23	26	23	19	26	134
2017-2018	22	29	21	19	27	27	144
2016-2017	31	22	20	27	29	27	156
2015-2016	20	17	24	25	25	33	144
2014-2015	19	20	25	22	34	27	147
2013-2014	21	28	21	36	27	37	170
2012-2013	26	21	39	24	36	36	182

EAST KINGSTON STAFF

Kindergarten.....	Mrs. Marne Dohrmann
Kindergarten.....	Mrs. Kaitlin Groshon
Grade 1/2.....	Mrs. Katie-Jean Young
Grade 1.....	Mrs. Sarah Oppenheimer
Grade 2.....	Mr. Matt Stevens
Grade 3/4.....	Mrs. Debra Simmons
Grade 3/4.....	Mrs. Lynne Walker
Grade 3/4.....	Mrs. Amanda Ward
Grade 5 Science and Math.....	Mrs. Cheryl Titone
Grade 5.....	Mrs. Carol Miller
Special Education Teacher.....	Mrs. JoAnne Phillips
Special Education Teacher.....	Mrs. Colleen Lukach
Art.....	Mrs. Alysha Bastille
Music.....	Miss Katherine Walden
Physical Education & Technology Teacher.....	Mr. Chris Benson
Library Media Specialist.....	Ms. Ashley Masone
STEAM.....	Mrs. Cheryl Titone
School Nurse.....	Mrs. Rebecca Fournier
Speech Pathologist.....	Ms. Alyssa Gagnon
Occupational Therapist.....	Ms. Heidi McBain
Counselor.....	Ms. Paige Tewell
Literacy Tutor.....	Mrs. Sharon Norman
Paraprofessionals.....	
	Mrs. Samantha Gelineau
	Mrs. Rosalie Goodwin
	Mrs. Jodi Guilmette
	Mrs. Kimberly Kemp
	Mrs. Morna Nigrello
	Mrs. Melissa Thibodeau
	Mr. Rob Tompkins
	Mrs. Melissa Wall
Registered Behavior Technician/ESL Tutor.....	Mrs. Martha Soloman-Kies
School Psychologist.....	Ms. Trish Merrill
Maintenance Director.....	Mr. Wayne Mizzi
Evening Custodian.....	Mr. Michael Benjamin
Food Service Manager.....	Mr. Angel Rosa
Receptionist/Food Service Assistant.....	Ms. Mary George
Special Education Secretary.....	Mrs. Dawn Ebbetts
Administrative Assistant.....	Mrs. Karen Hoffmaster
Principal.....	Mr. Steven Tullar

EAST KINGSTON SCHOOL DISTRICT

SPECIAL EDUCATION PROGRAMS

PREVIOUS TWO FISCAL YEARS PER RSA 32:11-a

<u>SPECIAL EDUCATION EXPENSES</u>		2017-2018	2018-2019
1210	Special Programs	337,372	292,102
1430	Summer School	0	0
2140	Psychological Services	15,473	16,037
2139	Vision Services	0	0
2150	Speech and Audiology	60,762	62,563
2159	Speech-Summer School	0	0
2160	Physical/Occupational Therapy	17,034	27,316
2722	Special Transportation	8,475	0
2729	Summer School Transportation	0	0
Total Expenses		439,116	398,018
<u>SPECIAL EDUCATION REVENUE</u>			
1950	Services to other LEAs	0	0
3110	Special Ed. Portion Adequacy funds	35,953	31,297
3110	Foundation Aid	0	0
3111	Catastrophic Aid	0	0
3190	Medicaid	20,034	11,579
Total Revenues		55,987	42,876
<u>ACTUAL DISTRICT COST FOR SPECIAL EDUCATION</u>		<u>383,129</u>	<u>355,142</u>

Monday, February 4, 2019

East Kingston School Board Deliberative Session

Schoolboard Members:

Melissa Lyons

Jennifer Ranz (chair)

Jamie Saucier

SAU 16 Office

Helen Rist

East Kingston Elementary School Principal

Steve Tullar

East Kingston Elementary School Budget FY 2020

5:32- Meeting called to order

Introductions

- Attendees asked to read Article 1 and moderator also offered to read the article aloud
- Discussion of Article 1: Ron Morales- 69 South Road- discussion about the budget, made an amendment to the operating budget to read \$2, 759, 583- a reduction of 10%- moderator asked if Mr. Morales had suggestions as to what should be cut. He did not and said he would leave it to the board.
- Mr. Edward Lloyd from Pinewoods Road seconded the amendment.
- More discussion about enrollment, budget, and teacher/student ratio, as well as, detailed explanation of staffing from the floor, and school board
- J. Robie Day- Blue Heron Ct.- Mr. Day discussed details regarding the budget
- Helen Rist commented on the budget and explained some of the cost increases related to the school building itself, lunch program, custodial staff etc.
- Ron Morales went on to comment on the capital reserve as well.
- Gisela Lloyd- commented that there was no advertising for today's meeting- more discussion ensued

Lee Anne Miller 2-8-19

Kathy F. Souza¹⁸⁷ 2-8-19

Notary
exp 4/6/22

EAST KINGSTON SCHOOL DISTRICT WARRANT

**To the inhabitants of the School District of the town of East Kingston,
County of Rockingham, State of New Hampshire, qualified to vote on
District affairs:**

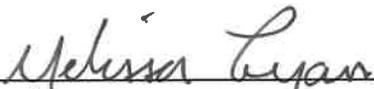
**You are hereby notified to meet at the East Kingston Elementary School in
said District on TUESDAY, THE TENTH DAY OF MARCH 2020, at 8:00 AM to
7:00 PM, to act upon the following subjects:**

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

Given under our hands this 9 day of January 2020.

State of New Hampshire
True Copy of Warrant - Attest

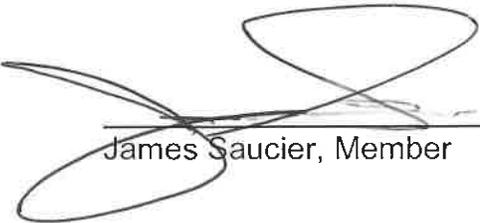
EAST KINGSTON SCHOOL BOARD



Melissa Lyons, Chairperson



Jennifer Ranz, Member



James Saucier, Member



2020
WARRANT

East Kingston Local School

The inhabitants of the School District of East Kingston 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: Thursday, February 6, 2020
Time: 6:00 PM
Location: East Kingston Elementary School
Details:

Second Session of Annual Meeting (Official Ballot Voting)

Date: Tuesday, March 10, 2020
Time: 8:00 AM – 7:00 PM
Location: East Kingston Elementary School
Details:

GOVERNING BODY CERTIFICATION

We certify and attest that on or before January 17, 2020, a true and attested copy of this document was posted at the place of meeting and at SAU16 and that an original was delivered to Town Administrator..

Name	Position	Signature
Melissa Lyons	Chair	Melissa Lyons
Jennide Bent	Bd. Member	[Signature]
James Savoir	Board Member	[Signature]



2020
WARRANT

Article 01 Operating Budget

Shall the East Kingston 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 \$3,011,815? Should this article be defeated, the default budget shall be \$2,901,879 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 East Kingston School Board Recommends Approval. (Majority vote required)

Yes No

Article 02 EK TEACHERS ASSOCIATION

To see if the East Kingston School District will vote to approve the cost items included in the collective bargaining agreement reached between the East Kingston School Board and the East Kingston Teachers' Association which calls for the following increases in salaries and benefits at the current staffing level: Fiscal Year Estimated Increase 2021: \$28,689 2022: \$76,715 2023: \$62,925 and further to raise and appropriate \$28,689 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The East Kingston School Board recommends this appropriation. (Majority vote required)

Yes No

Article 03 ESTABLISH PUBLIC PRESCHOOL

To see if the East Kingston School District will vote to raise and appropriate the sum of \$102,800 for the purpose of establishing a public preschool in the East Kingston School District. East Kingston School Board Recommends Approval. (Majority vote required)

Yes No

-The moderator called for a vote after all discussion was complete. 6 constituents were in favor of the amended article, 7 constituents were not in favor of the amended article- therefore, the amended article failed.

-7 were in favor of the original article

-Clarification of the amendment and the procedures of the vote were elaborated on by Attorney Phillips.

Article 2 was read by the moderator

-Discussion about the wording of the article was questioned

-an amendment to the wording of Article 2:

-Mr. Lloyd proposed an amendment to the wording:

"This sum to come from the June 30, 2019 operating fund balance."

-Mr. Morales seconded the amendment.

-More discussion

-The moderator asked for a vote and Article 2 passed by 11 as amended.

-motion to adjourn at 6:10 pm

Lee Anne Miller 2-8-19

Kathryn K. Bohm¹⁹¹ 2-8-19

Notary
exp. 4/5/22



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations for period ending 6/30/2020	Appropriations for period ending 6/30/2021 (Recommended)	Appropriations for period ending 6/30/2021 (Not Recommended)
Instruction						
1100-1199	Regular Programs	01	\$962,806	\$1,037,102	\$1,034,466	\$0
1200-1299	Special Programs	01	\$292,102	\$325,608	\$322,331	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$4,730	\$16,200	\$16,201	\$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			\$1,259,638	\$1,378,910	\$1,372,998	\$0
Support Services						
2000-2199	Student Support Services	01	\$191,720	\$230,131	\$200,159	\$0
2200-2299	Instructional Staff Services	01	\$125,494	\$110,711	\$92,514	\$0
Support Services Subtotal			\$317,214	\$340,842	\$292,673	\$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	\$14,443	\$14,298	\$17,800	\$0
General Administration Subtotal			\$14,443	\$14,298	\$17,800	\$0
Executive Administration						
2320 (310)	SAU Management Services	01	\$56,118	\$54,421	\$66,757	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$195,517	\$191,425	\$202,092	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$286,629	\$185,134	\$187,022	\$0
2700-2799	Student Transportation	01	\$94,610	\$116,800	\$121,156	\$0
2800-2999	Support Service, Central and Other	01	\$662,341	\$767,373	\$685,713	\$0
Executive Administration Subtotal			\$1,295,215	\$1,315,153	\$1,262,740	\$0
Non-Instructional Services						
3100	Food Service Operations	01	\$41,164	\$17,000	\$65,604	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$41,164	\$17,000	\$65,604	\$0



**2020
MS-26**

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations for period ending 6/30/2020	Appropriations for	
					period ending 6/30/2021 (Recommended)	period ending 6/30/2021 (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					\$3,011,815	\$0



Special Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2021 (Recommended)	Appropriations for period ending 6/30/2021 (Not Recommended)
1100-1199	Regular Programs	03	\$102,800	\$0
<i>Purpose: ESTABLISH PUBLIC PRESCHOOL</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			\$102,800	\$0



Individual Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2021 (Recommended)	Appropriations for period ending 6/30/2021 (Not Recommended)
1100-1199	Regular Programs	02 <i>Purpose: EK TEACHERS ASSOCIATION</i>	\$11,501	\$0
2000-2199	Student Support Services	02 <i>Purpose: EK TEACHERS ASSOCIATION</i>	\$10,797	\$0
2200-2299	Instructional Staff Services	02 <i>Purpose: EK TEACHERS ASSOCIATION</i>	\$2,641	\$0
2800-2999	Support Service, Central and Other	02 <i>Purpose: EK TEACHERS ASSOCIATION</i>	\$3,750	\$0
Total Proposed Individual Articles			\$28,689	\$0



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2019	Revised Estimated Revenues for Period ending 6/30/2020	Estimated Revenues for Period ending 6/30/2021
Local Sources					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$6,007	\$3,000	\$500
1600-1699	Food Service Sales	01	\$34,121	\$32,977	\$58,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$9,761	\$5,000	\$1,000
Local Sources Subtotal			\$49,889	\$40,977	\$59,500
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$23,354	\$0	\$0
3230	Special Education Aid		\$0	\$0	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$753	\$753	\$1,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$1,956	\$0	\$0
State Sources Subtotal			\$26,063	\$753	\$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	\$6,217	\$6,217	\$2,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$11,579	\$8,132	\$20,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$17,796	\$14,349	\$22,000



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2019	Revised Estimated Revenues for Period ending 6/30/2020	Estimated Revenues for Period ending 6/30/2021
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		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$0
Total Estimated Revenues and Credits			\$93,748	\$56,079	\$82,500



Budget Summary

Item	Period ending 6/30/2021
Operating Budget Appropriations	\$3,011,815
Special Warrant Articles	\$102,800
Individual Warrant Articles	\$28,689
Total Appropriations	\$3,143,304
Less Amount of Estimated Revenues & Credits	\$82,500
Less Amount of State Education Tax/Grant	\$558,766
Estimated Amount of Taxes to be Raised	\$2,502,038



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$1,037,102	(\$77,675)	\$0	\$959,427
1200-1299	Special Programs	\$325,608	(\$17,989)	\$0	\$307,619
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$16,200	\$0	\$0	\$16,200
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		\$1,378,910	(\$95,664)	\$0	\$1,283,246
Support Services					
2000-2199	Student Support Services	\$230,131	\$0	\$0	\$230,131
2200-2299	Instructional Staff Services	\$110,711	\$0	\$0	\$110,711
Support Services Subtotal		\$340,842	\$0	\$0	\$340,842
General Administration					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$14,298	\$0	\$0	\$14,298
General Administration Subtotal		\$14,298	\$0	\$0	\$14,298
Executive Administration					
2320 (310)	SAU Management Services	\$54,421	\$12,336	\$0	\$66,757
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$191,425	\$0	\$0	\$191,425
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$185,134	\$0	\$0	\$185,134
2700-2799	Student Transportation	\$116,800	\$0	\$0	\$116,800
2800-2999	Support Service, Central and Other	\$767,373	(\$80,996)	\$0	\$686,377
Executive Administration Subtotal		\$1,315,153	(\$68,660)	\$0	\$1,246,493
Non-Instructional Services					
3100	Food Service Operations	\$17,000	\$0	\$0	\$17,000
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal		\$17,000	\$0	\$0	\$17,000



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		\$3,066,203	(\$164,324)	\$0	\$2,901,879



Reasons for Reductions/Increases & One-Time Appropriations

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

THE EXETER REGION

COOPERATIVE

SCHOOL DISTRICT

ANNUAL REPORT

For the Year Ending June 30, 2019
For the Proposed 2020-2021 Budget

EXETER REGION COOPERATIVE SCHOOL DISTRICT

SUPERINTENDENT'S OFFICE

David Ryan, Ed.D.

Superintendent of Schools
(603) 775-8653
dryan@sau16.org

Esther Asbell

Associate Superintendent of Schools
(603) 775-8655
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) 775-8669m
mokeefe@sau16.org

EXETER REGION COOPERATIVE SCHOOL DISTRICT

BOARD MEMBERS AND DISTRICT OFFICERS

Chair of the School Board: Helen Joyce

NAME	TERM EXPIRES	TOWN
Maggie Bishop	2021	Exeter
Paul Bauer	2021	Newfields
Bob Hall	2022	Kensington
Deborah Hobson	2020	East Kingston
Helen Joyce	2021	Stratham
Melissa Litchfield	2022	Brentwood
Kimberly Meyer	2022	Exeter
David Slifka	2020	Exeter
Travis Thompson	2020	Stratham

School District Website: www.sau16.org

Moderator: Kate Miller - 2020

School District Clerk: Susan EH Bendroth - 2020

School District Treasurer: Michael Schwotzer – 2020

BUDGET ADVISORY COMMITTEE MEMBERS

Chair of the Budget Advisory Committee: David Pendell

NAME	TERM EXPIRES	TOWN
Deborah Bronson	2021	Stratham
Lucy Cushman	2022	Stratham
Rob Delorie	2022	Exeter
Jenny Leonard	2020	Kensington
George Marquis	2020	Brentwood
Roy Morrisette	2020	Exeter
Lovey Oliff	2021	Exeter
David Pendell	2021	East Kingston
Susan Shanelaris	2022	Newfields



2020
WARRANT

Exeter Coop

The inhabitants of the Exeter Region Cooperative School District in the County of Rockingham in the state of New Hampshire qualified to vote in Exeter Region Cooperative 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):

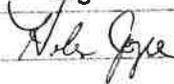
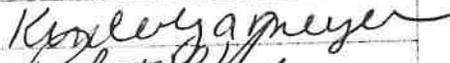
Date: Thursday, February 6, 2020
Time: 7:00 PM
Location: Exeter High School Auditorium
Details: 1 Blue Hawk Drive, Exeter, NH 03833

Second Session of Annual Meeting (Official Ballot Voting)

Date: Tuesday, March 10, 2020
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 22, 2020, a true and attested copy of this document was posted at the place of meeting and at SAU16, Brentwood, East Kingston, Exeter, Kensington, Newfields and Stratham Town Offices and that an original was delivered to the clerk.

Name	Position	Signature
Helen Joyce	Chair	
Travis Thompson	Vice-Chair	
Melissa Litchfield	School Board Member	
Deb Hobson	School Board Member	
Maggie Bishop	School Board Member	
Kimberly Meyer	School Board Member	
Robert Hall	School Board Member	
Paul Bauer	School Board Member	
David Slifka	School Board Member	



2020
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 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)

Yes No

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

Yes No

SECOND SESSION: At the polling places designated below on **Tuesday, March 10, 2020**, to choose the following School District Officers:

School District Board Member (East Kingston)	3-year Term Expiring 2023
School District Board Member (Exeter)	3-year Term Expiring 2023
School District Board Member (Stratham)	3-year Term Expiring 2023
School District Moderator	1-year Term Expiring 2021
Budget Committee Member (Brentwood)	3-year Term Expiring 2023
Budget Committee Member (Exeter)	3-year Term Expiring 2023
Budget Committee Member (Kensington)	3-year Term Expiring 2023

and vote on the articles listed as **1 and 2**, 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	Brentwood Recreation Center	7:00 AM to 7:00 PM
East Kingston	East Kingston Elementary School	8:00 AM to 7:00 PM
Exeter	Talbot Gym Tuck Learning Campus	7:00 AM to 8:00 PM
Kensington	Kensington Elementary School	8:00 AM to 7:30 PM
Newfields	Newfields Town Hall	8:00 AM to 7:00 PM
Stratham	Stratham Municipal Center	8:00 AM to 7:00 PM



Proposed Budget

Exeter Coop

Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2020 to June 30, 2021

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1/22/20

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
Helen Joyce	CHAIRPERSON ERCSB	Helen Joyce
Kimberly Meyer	Board Member	Kimberly Meyer
Robert L. Hall	School Board	Robert L. Hall
Paul Bauer	Board Member	Paul Bauer
DAVID SLIPKA	EXETER	David Slipka

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

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



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations for period ending 6/30/2020	Appropriations for period ending 6/30/2021 (Recommended)	Appropriations for period ending 6/30/2021 (Not Recommended)
Instruction						
1100-1199	Regular Programs	01	\$15,364,686	\$15,807,127	\$15,279,514	\$0
1200-1299	Special Programs	01	\$6,760,347	\$7,796,785	\$8,662,240	\$0
1300-1399	Vocational Programs	01	\$1,894,522	\$1,962,239	\$2,042,473	\$0
1400-1499	Other Programs	01	\$847,053	\$834,062	\$912,994	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$128,070	\$163,113	\$181,049	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
Instruction Subtotal			\$24,994,678	\$26,563,326	\$27,078,270	\$0
Support Services						
2000-2199	Student Support Services	01	\$3,098,119	\$3,164,673	\$3,467,257	\$0
2200-2299	Instructional Staff Services	01	\$1,962,926	\$1,962,668	\$2,086,947	\$0
Support Services Subtotal			\$5,061,045	\$5,127,341	\$5,554,204	\$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	\$87,791	\$76,100	\$82,100	\$0
General Administration Subtotal			\$87,791	\$76,100	\$82,100	\$0
Executive Administration						
2320 (310)	SAU Management Services	01	\$1,164,193	\$1,112,691	\$1,475,539	\$0
2320-2399	All Other Administration	01	\$38,313	\$53,249	\$54,786	\$0
2400-2499	School Administration Service	01	\$1,656,162	\$1,792,029	\$1,872,581	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$4,250,100	\$4,795,693	\$4,764,075	\$0
2700-2799	Student Transportation	01	\$2,501,686	\$2,394,912	\$2,674,571	\$0
2800-2999	Support Service, Central and Other	01	\$12,710,353	\$13,061,873	\$13,940,195	\$0
Executive Administration Subtotal			\$22,320,807	\$23,210,447	\$24,781,747	\$0
Non-Instructional Services						
3100	Food Service Operations	01	\$1,085,346	\$1,100,000	\$1,155,000	\$0
3200	Enterprise Operations	01	\$335,849	\$818,500	\$400,000	\$0
Non-Instructional Services Subtotal			\$1,421,195	\$1,918,500	\$1,555,000	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations for period ending 6/30/2020	Appropriations for period ending 6/30/2021 (Recommended)	Appropriations for period ending 6/30/2021 (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		\$207,127	\$17,800,000	\$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			\$207,127	\$17,800,000	\$0	\$0
Other Outlays						
5110	Debt Service - Principal	01	\$1,647,785	\$1,574,146	\$4,195,628	\$0
5120	Debt Service - Interest	01	\$1,524,258	\$2,017,435	\$532,264	\$0
Other Outlays Subtotal			\$3,172,043	\$3,591,581	\$4,727,892	\$0
Fund Transfers						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools	01	\$280,000	\$280,000	\$280,000	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$280,000	\$280,000	\$280,000	\$0
Total Operating Budget Appropriations					\$64,059,213	\$0



Special Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2021 (Recommended)	Appropriations for period ending 6/30/2021 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
Total Proposed Special Articles			\$0	\$0



Individual Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2021 (Recommended)	Appropriations for period ending 6/30/2021 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2019	Revised Estimated Revenues for Period ending 6/30/2020	Estimated Revenues for Period ending 6/30/2021
Local Sources					
1300-1349	Tuition	01	\$925,922	\$800,000	\$940,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$116,362	\$50,000	\$10,500
1600-1699	Food Service Sales	01	\$892,365	\$809,148	\$965,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$0	\$343,081	\$275,000
Local Sources Subtotal			\$1,934,649	\$2,002,229	\$2,190,500
State Sources					
3210	School Building Aid	01	\$1,109,820	\$1,066,184	\$1,025,645
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	01	\$425,452	\$407,488	\$400,000
3240-3249	Vocational Aid	01	\$1,216,678	\$1,000,000	\$1,100,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$10,757	\$10,000	\$10,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$2,762,707	\$2,483,672	\$2,535,645
Federal Sources					
4100-4539	Federal Program Grants		\$478,510	\$478,510	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education	01	\$335,849	\$340,000	\$400,000
4560	Child Nutrition	01	\$234,469	\$180,000	\$180,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$332,273	\$220,650	\$350,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$1,381,101	\$1,219,160	\$930,000



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2019	Revised Estimated Revenues for Period ending 6/30/2020	Estimated Revenues for Period ending 6/30/2021
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$17,800,000	\$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	\$1,506,166	\$0	\$750,000
Other Financing Sources Subtotal			\$1,506,166	\$17,800,000	\$750,000
Total Estimated Revenues and Credits			\$7,584,623	\$23,505,061	\$6,406,145



Budget Summary

Item	Period ending 6/30/2021
Operating Budget Appropriations	\$64,059,213
Special Warrant Articles	\$0
Individual Warrant Articles	\$0
Total Appropriations	\$64,059,213
Less Amount of Estimated Revenues & Credits	\$6,406,145
Less Amount of State Education Tax/Grant	\$11,807,771
Estimated Amount of Taxes to be Raised	\$45,845,297



Default Budget of the Regional School

Exeter Coop

For the period beginning July 1, 2020 and ending June 30, 2021

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

This form was posted with the warrant on: 1/22/20

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
Helen Joyce	CHAIRPERSON	Helen Joyce
Rainie [unclear]	Vice Chair	[unclear]
Paul Bauer	Board Member	Paul Bauer
DAVID SCLIPA	EXETER	[unclear]
Deborah L. Hobson	B. Kingston	Deborah L. Hobson
Robert L. Hall	Kingston	Robert L. Hall
Kimberly A Meyer	Exeter	Kimberly A Meyer
Melissa Litchfield	bartwood	[unclear]
MAGGIE Bishop	Exeter	Maggi Busby

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
MS-DSB**

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$15,807,127	(\$642,997)	\$0	\$15,164,130
1200-1299	Special Programs	\$7,796,785	\$799,002	\$0	\$8,595,787
1300-1399	Vocational Programs	\$1,962,239	\$51,261	\$0	\$2,013,500
1400-1499	Other Programs	\$834,062	\$68,310	\$0	\$902,372
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$163,113	\$1,941	\$0	\$165,054
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Instruction Subtotal		\$26,563,326	\$277,517	\$0	\$26,840,843
Support Services					
2000-2199	Student Support Services	\$3,164,673	\$161,068	\$0	\$3,325,741
2200-2299	Instructional Staff Services	\$1,962,668	\$14,237	\$0	\$1,976,905
Support Services Subtotal		\$5,127,341	\$175,305	\$0	\$5,302,646
General Administration					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$76,100	\$0	\$0	\$76,100
General Administration Subtotal		\$76,100	\$0	\$0	\$76,100
Executive Administration					
2320 (310)	SAU Management Services	\$1,112,691	\$362,848	\$0	\$1,475,539
2320-2399	All Other Administration	\$53,249	\$0	\$0	\$53,249
2400-2499	School Administration Service	\$1,792,029	\$125,191	\$0	\$1,917,220
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$4,795,693	\$61,248	\$0	\$4,856,941
2700-2799	Student Transportation	\$2,394,912	\$122,256	\$0	\$2,517,168
2800-2999	Support Service, Central and Other	\$13,061,873	\$714,498	\$0	\$13,776,371
Executive Administration Subtotal		\$23,210,447	\$1,386,041	\$0	\$24,596,488
Non-Instructional Services					
3100	Food Service Operations	\$1,100,000	\$0	\$0	\$1,100,000
3200	Enterprise Operations	\$818,500	\$0	\$0	\$818,500
Non-Instructional Services Subtotal		\$1,918,500	\$0	\$0	\$1,918,500



**2020
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	\$1,574,146	\$2,621,481	\$0	\$4,195,627
5120	Debt Service - Interest	\$1,592,213	(\$1,059,949)	\$0	\$532,264
Other Outlays Subtotal		\$3,166,359	\$1,561,532	\$0	\$4,727,891
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		\$60,342,073	\$3,400,395	\$0	\$63,742,468



Reasons for Reductions/Increases & One-Time Appropriations

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

**EXETER REGION COOPERATIVE SCHOOL DISTRICT
SPECIAL EDUCATION EXPENSES/REVENUES**

<u>SPECIAL EDUCATION EXPENSES</u>	<u>2017-2018</u>	<u>2018-2019</u>
1200/1230 Special Programs	5,727,448	6,228,844
1430 Summer School	98,289	111,021
2140 Psychological Services	317,946	329,972
2150 Speech and Audiology	420,582	497,225
2162 Physical Therapy	66,066	68,048
2163 Occupational Therapy	56,488	31,284
2332 Administration Costs	405,785	420,482
2722 Special Transportation	542,367	827,583
	<hr/>	<hr/>
TOTAL EXPENSES	7,634,972	8,514,459
<u>SPECIAL EDUCATION REVENUES</u>		
3110 Special Ed Portion Adequacy Funds	808,217	835,283
3240 Catastrophic Aid	406,225	425,452
4580 Medicaid	390,605	332,273
	<hr/>	<hr/>
TOTAL REVENUES	1,605,047	1,593,007
ACTUAL DISTRICT COST FOR SPECIAL EDUCATION	<hr/> <hr/> 6,029,925	<hr/> <hr/> 6,921,452

Minutes of Exeter Region Cooperative School District
First Session of the 2019 Annual Meeting
Deliberative Session – Thursday, February 7, 2019
Exeter High School Arthur Hanson III Center

ERCSD Board Members Present:

Helen Joyce, Chair – Stratham	Travis Thompson, Vice-Chair - Stratham
Maggie Bishop – Exeter	Kimberly Meyer– Exeter
Deb Hobson, East Kingston	Paul Bauer – Newfields
Bob Hall – Kensington	Melissa Litchfield, Brentwood

ERCSD Board Member Absent: David Slifka, Exeter

Administration: David Ryan, Superintendent

Frank Markiewicz – Business Administrator for SAU #16

Others: Katherine Miller – ERCSD Moderator

Gordon Graham – Counsel for the School District

Dave Pendell – Chair of District's Budget Advisory Committee

Susan Bendroth – ERCSD Clerk

Moderator Miller called the meeting to order at 7:00 PM. Sawyer Rogers, junior class president at Exeter High School, led the Pledge of Allegiance. Moderator Miller presented an explanation of the meeting which is to discuss, debate 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, requested permission for individuals not living in the district to be allowed to speak if necessary (permission was granted) and recognized the budget advisory committee members. She went on to announce that voting on these warrant articles would take place on March 12, 2019 in the various towns with Brentwood's hours being from 7 to 7 (a correction in the handout presented).

Helen Joyce thanked everyone for coming out, acknowledging the administration, faculty and staff in addition to the CMS Renewal committee, fellow board members and parents.

Moderator Miller turned to Warrant Article #1:

Warrant Article 01: 20 Year Bond for CMS Addition and Renovation

Shall the District raise and appropriate the sum of \$17,800,000 for the purpose of renovations and additions to the Cooperative Middle School in order to accommodate for changes in programs and expanding needs of the school; \$17,800,000 of such sum to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended; to authorize the School Board to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the School Board to issue, negotiate, sell and deliver said bonds and notes to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the School Board to take any other

action or to pass any other vote relative thereto: and further, raise and appropriate an additional \$425,222 to meet the necessary financial obligations associated with the project's debt service for the 2019-2020 fiscal year.

The School Board and the Budget Advisory Committee both recommend the adoption of this article. (3/5 ballot vote required for passage) Paul

Bauer made a motion to adopt Article 1.

Bob Hall seconded.

Paul Bauer spoke to the article.

Lucy Cushman, Co-Chair of the CMS Building Project, Patty Wons, CMS Principal and Bill Perkins, CMS Assistant Principal, presented the scope of the project which will include 10 classrooms, expansion of the cafeteria, additional office space and another elevator. The presentation included charts and pictures documenting how the needs of students have changed in past twenty years and the necessity for the additional space so the programming is not dictated by the lunch schedule. Frank Markiewicz, Business Administrator, presented the financial impact and stated that the entire presentation would be available on the SAU website in the morning.

Public input asked about why Brentwood was at the top of the payment scale and what the total project would cost at the end of twenty years.

Frank Markiewicz responded by saying Brentwood does not have a large tax base to draw upon and the estimated cost for the project is \$40,000,000 at the end of 20 years.

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

Warrant Article 02: 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 \$60,342,073? Should this article be defeated, the operating budget shall be \$59,852,502 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 \$60,342,073 as set forth on said budget. (Majority vote required.) Paul Bauer made a motion to adopt Article 2.

Bob Hall seconded.

Melissa Littlefield spoke to the article.

David Ryan, Superintendent, gave accolades to students successes and the need for the present budget to continue to do great things. He stated it was a collaborative process with everyone looking at the needs and budget priorities.

Frank Markiewicz provided a power point presentation of the budget highlighting the drivers and tax impact.

Liz Faria, Brentwood, presented an amendment to the article reducing the operating budget to \$58,000,000.

Bill Faria, Brentwood, seconded the amendment.

An Exeter resident spoke against the amendment as we have experts that truly take the numbers into consideration and that the original budget seems to be a reasonable and responsible budget.

Travis Thompson, Stratham, opposed the amendment because the budget is no longer just about the number of students but the quality of the education provided.

A vote was taken on the amendment and it was defeated.

A motion to restrict reconsideration was presented, seconded and agreed upon.

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

Warrant Article 03: CRF for Synthetic Turf Replacement

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

Maggie Bishop made a motion to adopt Article 3.

Kimberly Meyers seconded.

Frank Markiewicz spoke to the article stating that a total of 21 teams use the field in addition to the High School Graduation.

Public input asked how many more years before it needs to be replaced.

Bill Ball, Exeter, stated that we are into the thirteenth year with an eight-year warranty. It is in good shape and he hopes to get at least another four years of use.

A motion to restrict reconsideration was presented, seconded and agreed upon.

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

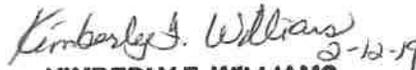
The meeting was adjourned at 8:20 PM with 92 voters present.

Respectfully submitted,



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

February 7, 2019



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

Minutes of the Exeter Region Cooperative School District
 Second Session of the 2018 Annual Meeting
 Voting Session – March 13, 2018

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

Voters in Town of	Polling Place	Polling Hours
Brentwood	Brentwood Recreation Center	8:00 AM to 7:00 PM
East Kingston	East Kingston Elementary School	8:00 AM to 7:00 PM
Exeter	Talbot Gym Tuck Learning Campus	7:00 AM to 8:00 PM
Kensington	Kensington Town Hall	8:00 AM to 7:30 PM
Newfields	Newfields Town Hall	8:00 AM to 7:00 PM
Stratham	Stratham Municipal Center	8:00 AM to 8:00 PM

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

Exeter Cooperative Board Member, term ending 2021 election:

Margaret (Maggie) Bishop **4,018**

Kensington Cooperative Board Member, term ending 2019 election:

Robert L. Hall **3,870**

Newfields Cooperative Board Member, term ending 2021 election:

Paul Bauer **3,732**

Stratham Cooperative Board Member, term ending 2021 election:

Helen Joyce **3,862**

Cooperative School District Moderator, term ending 2019 election:

Katherine B. Miller **3,863**

East Kingston Cooperative Budget Committee Member, term ending 2021 election:

David Pendell **3,682**

Exeter Cooperative Budget Committee Member, term ending 2021 election:

Lovey Oliff **3,774**

Stratham Cooperative Budget Committee Member, term ending 2021 election:

Deborah Bronson **1,709**

Penny Lee 1,422

Article #1: Bond for CMS Addition and Renovations

YES 2,853 NO 2,419

Article #2: ERCSD Operating Budget

YES 3,345 NO 1,867

Article #3: Collective Bargaining Agreement

YES 3,500

NO 1,732

Article #4: CRF for Synthetic Turf Replacement

YES 3,002

NO 2,237

Respectfully Submitted,

Susan E.H. Bendroth

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

March 14, 2018

Kimberly Williams

1-24-2017

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, MACCY

February 5, 2020

Scott T. Eagen, CPA, CFE

Donna M. LaClair, CPA**

Ashley Miller Klem, CPA, MSA

Tyler A. Paine, CPA***

Kyle G. Gingras, CPA

Ryan T. Gibbons, CPA, CFE

Derek M. Barton, CPA

Sylvia Y. Perro, MSA, CFE

**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 February 5, 2020, the audit of the financial statements for the year ending June 30, 2019 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 2020.

* Also licensed in Maine

** Also licensed in Massachusetts

*** Also licensed in Vermont

Sincerely,

Michael J. Campo, CPA
Director

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

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Annual Report of SAU 16

For the Year Ending June 30, 2019

For the Proposed 2020-2021 Budget



SAU16 ANNUAL REPORT FOR THE YEAR ENDING 2019

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 seen as 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. Some of our highlights are below, followed by an update on progress in accordance with our SAU 16 Strategic Plan.

Some Highlights from 2019

1. **A reorganization** at the SAU office involved welcoming some new staff members. **Mollie O’Keefe, MBA, M.Fin.**, a Kensington resident and Blue Hawk from the Class of 2001, joins us as director of finance and operations. **Michelle Larson** moved from an accountant position to assistant director of finance and operations, **Maryellen Daley** and **Erin O’Dea** have joined the payroll staff, and there was some reassignment and increase



of some responsibilities for accounts payable accountant **Erica Inglis-Macduff** and **Patti Jo Roy**. **Jon St. Pierre** joins us as the SAU's first medicaid coordinator, and **Charles Angwin** began with us this summer as our out of district coordinator.

2. Over the summer, the SAU office **added a secure entry** that includes a passcode entrance system and locked vestibule. The system is similar to all of the entry systems in our schools and has provided the layer of security that the office was missing. The system is monitored throughout the day by a receptionist and/or administrative assistant.
3. **Competency-Based Education (CBE)** remains one of the two primary pillars of our work as teachers and administrators strive to make education "personalized" so that each student may achieve his/her highest potential while being able to take ownership of his/her learning and demonstrate that learning to others.
4. **Social Emotional Learning (SEL)** continues to be the second pillar of our work. Students in our schools participate in SEL curriculum experiences such as Choose Love and Open Circle while high school students engage during advisory.
5. **TheBestSchools.org** recognized Exeter High School (EHS) in its 2019 list of the Top 100 Public High Schools in the United States. Coming in at #96, part of the reason for the selection included "students may choose from 150 courses centered in 12 disciplines. 11 Advanced Placement courses are offered to students seeking college preparatory experiences. Dual credits may be earned through Southern New Hampshire University and Great Bay through the Running Start program".
6. Training continues in the **Next Generation Science Standards (NGSS)** that will advance science instruction throughout all of the schools in the SAU. These research-based, up-to-date K-12 science standards will increase expectations for learning while focusing on cross cutting concepts that are critical in the 21st Century.
7. Professional educators are spending more time in other schools through the research-based **Instructional Rounds** process, a collaborative way for teachers and administrators to better understand teaching and learning and how to adapt successful methods to scale in their own schools. This marks the third year that SAU 16 has been involved in Instructional Rounds and data are being gathered to measure levels of impact by virtue of participation.
8. The Exeter Region Cooperative School District welcomed **Sharon Wilson** as the new principal at the Seacoast School of Technology. Sharon joins us after serving as an assistant principal at Nashua High School North for seven years where she worked extensively with five of the Nashua Technology Center's CTE programs (Academy of Finance, culinary arts, automotive technologies, business marketing, and cosmetology).



9. We are sad to see him retire, but East Kingston Elementary School Principal **Steve Tullar** will be retiring at the end of the school year. Steve has served for three years at the helm of EKES and in his time made important improvements in school culture, student safety, and social emotional learning. We will miss you, Mr. Tullar!
10. Speaking of ERCSD, voters approved last March the \$18.7 million renewal bond for the space reassignment and expansion at **Cooperative Middle School**. The planning and preparations for a spring groundbreaking have been underway for several months with the architects (Harriman) and construction manager (Harvey Construction) for the projects.
11. At the conclusion of this school year, and upon offering a retirement incentive proposal, SAU 16 will see the retirements of 34 SAU educators and staff members from four school districts and the SAU office. The total accumulation of years of dedication and experience equals just shy of 1200, a remarkable number that demonstrates the depth of commitment to our children and the loyalty of our staff members to the mission. We will miss the wisdom, experience, history, and smiles that are leaving us in June, and given the demographics of current employees, this trend will unfold for several more years.

SAU16 Strategic Plan Review
Action Items Reaching Advanced Stage

Teaching and Learning

Recommendation 1

*Continue to implement a challenging and consistent K-12 curriculum that develops and leads to the successful achievement of the Exeter High School graduation competencies and promotes viable learning opportunities for each student - **Advanced***

Competencies are in place at all of our schools and teachers are continuing to rethink their instructional practices to best meet the learning needs of each student. This year, teams of teachers at each elementary school have been piloting Ready Math, a new math program that is designed to help teachers differentiate their math instruction for students who require different levels of instruction. The common assessment function of this program will also assist the SAU with moving along the Strategic Plan continuum relative to Recommendation 2 under Teaching and Learning.

Recommendation 3

*Create a unified report card for K-5, 6-8, and 9-12 that contains information on student performance in content knowledge, skills, and work/study practices. - **Advanced**.*

All elementary schools have spent close to eighteen months developing a proficiency-based reporting tool for K - 2 students to better inform parents of their students' learning



progress through the year. This fall, members of the SAU administration visited with K-2 parents in our elementary schools to introduce the changes and to demonstrate why these changes were taking place. Parents also were introduced to SeeSaw, an online portfolio site that shows parents what students are learning through audio and video clips of the student demonstrating learning. Alma, a competency-driven learning management system, was also introduced and has been designated as the student progress reporting tool for SAU 16. Current K-2 students and their families are leading the way with their foray into this form of grade reporting and will carry the torch for years to come as it expands with them through their high school years.

Health and Community

Recommendation 2

Ensure that schools have the time and tools necessary, including training of professional staff, to provide social and emotional learning that is appropriate and meaningful for their students - Advanced

All elementary schools adopted the improvement of SEL (as defined by Dr. Cassie Yackley) as a school-wide goal and have taken the next step in participating in either Open Circle and/or Choose Love, curricula designed to address the mental and social wellness of students in our schools. Open Circle is specifically designed to elicit relationship building with and between students in a safe and secure climate. Students, staff, teachers, and counselors progress through a series of guided experiences in which students learn the skills of “recognizing and managing emotions, empathy, positive relationships and problem solving”. “Choose Love focuses on four important character values – Courage, Gratitude, Forgiveness, and Compassion in Action – which cultivates optimism, resilience and personal responsibility.” Both programs are available to all teachers and professional learning time is purposely set aside frequently to continue to improve the delivery of both models.

The Behavior Intervention Team model was implemented at the elementary and secondary level over the summer of 2019 and involves SAU administration, school administration and counseling, local law enforcement, representatives from juvenile justice, and mental health and wellness professionals. These teams provide support to schools through the identification and management of care programs for students deemed in need of targeted behavior interventions. Schools have at their disposal the Devereaux Student Strengths Assessment, or DESSA, to help identify those students. The DESSA is a standardized, strength-based SEL assessment that measures the social and emotional competence of youth in kindergarten through eighth grade.

Recommendation 5

Seek ways to bring the community into all schools and to bring the schools/students into the community. Create and maintain a community-wide database to provide contact information of local community members and/or business that are willing to visit the schools or to host students. - Advanced



Our elementary schools consistently market school programming to members of the community and invite members of the public to attend school events, student showcases, performances, and cultural activities. Events such as dramatic performances, musicals, celebrations of learning, and athletic events have been well attended and continues to attract supporters. Most of the elementary schools have built lasting relationships with corporations and small business around their STEAM efforts, while our secondary schools continue to construct models of collaboration with business and non-profit organizations including (but not limited to) ThermoFisher Scientific, Munters, Big Brothers/Big Sisters, Southern District YMCA.

The high school hosted its first career fair with the Exeter Area Chamber of Commerce last spring, just in time for employers to attract and hire seasonal employees. Seacoast School of Technology hosted the Chamber in September with a career development theme, while continuing to build its network of externships, job placement sites, and exploratory events such as Construction Day.

Philosophy and Governance

Recommendation 1

*Implement baseline K-12 district-wide surveys to all students, parents, faculty, and staff to assess the culture and climate in each school. - **Advanced***

A series of online surveys were administered as the calendar year ended with parents, students, and staff members serving as respondents. The three surveys were designed to measure the groups' levels of satisfaction with their respective experience in SAU 16, asked specific questions about the culture and climate of their respective schools, and sought to measure the level of effectiveness and satisfaction of service from the SAU administrative office. The results continue to be returned and data collection and organization was ongoing at the time of this report's publication.

Recommendation 4

*Explore the option of a later school start time, due to the positive effects it has on teen health, safety, and learning - **Accomplished***

The committee to study a later school start time concluded its work last spring and reported its findings and recommendations to the SAU Joint School Board at the end of the year meeting on May 20. It was on the recommendation of the committee that the SAU not move forward with a plan to change the time that school begins as there were far too many cultural barriers that prevent the change from occurring. In the study, the committee highlighted the desire to make such a change, there exists a such a strong hold on current family norms and routines that changing the school start times would upset the balance too greatly. Further, the area schools in the region, including those who send students to study at Seacoast School of Technology, are not inclined to change their start times and therefore present a larger issue. The SAU Joint School Board voted to not move ahead with the idea of changing school start times.



Recommendation 8

*Modernize and optimize the hiring and review process of all employees - **Advanced***

The SAU has moved to a fully online applicant recruitment and hiring platform developed and maintained by Frontline, the same vendor managing our employee professional development and portfolio software. On the heels of the SAU's first job fair in March 2019, over 1,500 interested candidates applied for over fifty certified and dozens of support positions in our schools and SAU office. The process included electronic submission and organization of application materials, scheduling hundreds of interviews, processing legal paperwork, and ultimately onboarding new employees through an orientation process. The human resource office made a Herculean effort to modernize the process using this software while building the electronic database at the same time. Moving forward, all hourly employees will use an automated timekeeping system and substitute teachers will be assigned and managed through a portal system maintained by the SAU. Overall, the ongoing advancements in this area have proven highly favorable in terms of efficiency and effectiveness.

We look forward to sharing the fruits of the labor above with the SAU16 community for years to come, and we will continue to work diligently to preserve the valuable traditions of the towns that we serve while continuing to connect them all in the SAU they comprise.

**SAU 16
SUPERINTENDENT SALARIES
2019-2020**

SUPERINTENDENT'S PRORATED SALARY

Brentwood	\$8,804
East Kingston	\$4,632
Exeter	28,932
Exeter Region Cooperative	\$94,713
Kensington	\$3,617
Newfields	\$3,907
Stratham	<u>\$18,634</u>
	\$163,239

ASSOCIATE AND ASSISTANT SUPERINTENDENT SALARIES

(Total 3 Positions: \$144,200, \$127,154 and \$118,533)

Brentwood	\$21,028
East Kingston	\$11,064
Exeter	\$69,102
Exeter Region Cooperative	\$226,216
Kensington	\$8,639
Newfields	\$9,331
Stratham	<u>\$44,507</u>
	\$389,887

SCHOOL ADMINISTRATIVE UNIT #16
 BRENTWOOD, EAST KINGSTON, EXETER, EXETER REGION COOPERATIVE, KENSINGTON , NEWFIELDS AND STRATHAM
 2020-2021 APPROVED BUDGET

	FY 2020 BUDGET	FY2021 APPROVED	CHANGE \$	CHANGE %
Executive Administrative Services	\$1,186,700.00	\$1,280,945.80	\$94,245.80	4.09%
Business Office Services	\$505,872.00	\$575,375.20	\$69,503.20	3.01%
Substitute Coordinator Services	\$17,000.00	\$19,530.94	\$2,530.94	0.11%
Technology	\$41,296.00	\$60,200.00	\$18,904.00	0.82%
Support Services	\$556,160.00	\$599,293.37	\$43,133.37	1.87%
TOTAL EXPENDITURES	\$2,307,028.00	\$2,535,345.31	\$228,317.31	9.90%

SAU 16
FY 2020-2021
BUDGET ALLOCATION

	FY21 SAU
\$2,535,346	Budget

Town	FY20 Assessment	EV	EV%	ADM	ADM%	Weighted %	Assessment for FY21	Assessment Change (\$)	Assessment Change (%)
Brentwood	\$103,433	\$239,912,254	4.67%	306	5.91%	5.29%	\$134,174	\$30,741	29.72%
East									
Kingston	\$54,421	\$127,052,347	2.47%	145	2.79%	2.63%	\$66,757	\$12,336	22.67%
Exeter	\$339,892	\$916,617,465	17.84%	931	17.98%	17.91%	\$454,140	\$114,248	33.61%
Kensington	\$42,493	\$125,361,031	2.44%	113	2.18%	2.31%	\$58,552	\$16,059	37.79%
Newfields	\$45,898	\$133,958,794	2.61%	125	2.40%	2.51%	\$63,545	\$17,647	38.45%
Stratham	\$218,916	\$608,919,572	11.85%	541	10.44%	11.15%	\$282,638	\$63,722	29.11%
Coop	\$1,112,692	\$2,984,762,162	58.11%	3018	58.29%	58.20%	\$1,475,539	\$362,847	32.61%
Total	\$1,917,745	\$5,136,583,625	100.00%	5,178	100.00%	100.00%	\$2,535,346	\$617,601	32.20%

EV - Equalized Valuation



James A. Sojka, CPA*

Sheryl A. Pratt, CPA***

Michael J. Campo, CPA, MACCY

February 5, 2020

Scott T. Eagen, CPA, CFE

Donna M. LaClair, CPA**

Ashley Miller Klem, CPA, MSA

Tyler A. Paine, CPA***

Kyle G. Gingras, CPA

Ryan T. Gibbons, CPA, CFE

Derek M. Barton, CPA

Sylvia Y. Petro, MSA, CFE

Members of the School Administrative Unit Board
School Administrative Unit No. 16
30 Linden Street
Exeter, NH 03833

To the Members of the School Administrative Unit Board:

This is to advise you that as of February 5, 2020, the audit of the financial statements for the year ending June 30, 2019 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 2020.

* Also licensed in Maine

** Also licensed in Massachusetts

*** Also licensed in Vermont

Sincerely,

Michael J. Campo, CPA
Director

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

SAU 16 CALENDAR 2020-2021

Approved
11/18/19

2020

JULY							Days
S	M	T	W	T	F	S	Student
			1	2	3	4	0
5	6	7	8	9	10	11	Staff
							0
12	13	14	15	16	17	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	1
2	3	4	5	6	7	8	Staff
							3
9	10	11	12	13	14	15	
16	17	18	19	20	21	22	
23	24	25	26	[27]	[28]	29	
30	31						

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

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

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

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

2021

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

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

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

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

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

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

****June 17, 18, 21, 22 & 23
are snow make-up
days if needed**

Important Dates

2020

August

Teacher In-Service NS Aug 27-28
School Opens - All Students Aug 31
School Days 1

September

Labor Day weekend NS Sept 4-7
School Days 20

October

Columbus Day NS 12
School Days 22

November

Teacher In-Service NS Nov 3
Veterans' Day NS 11
Thanksgiving Recess NS Nov 25-27
School Days 16

December

Holiday Break NS Dec 24-31
School Days 17

2021

January

Holiday Break NS Jan 1
MLK, Jr. Day NS Jan 18
School Days 19

February

Winter Vacation NS Feb 22-26
School Days 15

March

Teacher In-Service NS Mar 9
School Days 22

April

Spring Vacation NS Apr 26-30
School Days 17

May

Memorial Day NS May 31
School Days NS 20

June

Last day for students June 16**
Teacher In-Service NS 17
School days 12

Graduation - June 11th pending board approval

Symbol Key

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

Totals
Student
180
Staff
185