

## TOWN OF EAST KINGSTON

### ***EMERGENCY CALLS      DIAL 911***

#### **BUSINESS CALLS**

**Building Inspector.....642-8406**  
**Elementary School.....642-3511**  
**Emergency Management.....642-3141**  
**Fire/Burn Permits.....642-3141**  
**Fire Department.....642-3141** Non-emergency  
**Police Department.....642-5427** Non-emergency  
**Public Library.....642-8333**

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.  
Sunday Closed.

**Recycling Pick-up.....642-8406**

Recycling every other Monday 7 AM curbside.

**Rubbish Pick-up.....642-8406**

Rubbish every Monday 7 AM curbside.

**Selectmen's Office.....642-8406**

Monday - Friday 8 AM - 4 PM      Notary

**State Police.....679-3333** Non-emergency

**Town Cemeteries.....642-8406**

**Town Clerk/Tax Collector.....642-8794**

Mon. 8:00 AM - 5:00 PM, Tues. 8:00 AM - 2:30 PM,  
Wed. 6:00 PM - 8:00 PM, Thur. 8:00 AM - 2:30 PM, Fri. 8:00 AM - 2:30 PM.  
Notary/JP services available during office hours

**Town Official Website.....[eastkingstonnh.org](http://eastkingstonnh.org) or [eknh.org](http://eknh.org)**



**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, 2018**

**BOARD OF EDUCATION AND SCHOOL TREASURER**

**FOR THE YEAR ENDING  
JUNE 30, 2018**

**TOGETHER WITH THE VITAL STATISTICS OF THE**

**TOWN OF EAST KINGSTON  
NEW HAMPSHIRE  
2018**

**Printed by:  
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**TOWN OFFICERS  
ELECTED OFFICERS**

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

2019	Erin Pettinato	347-1308
2020	Richard S. Poelaert	642-3406
2021	Justin B. Lyons	617-850-2246

**Moderator (RSA 40:1) 2 year term**

2020	Keri J. Marshall	642-5311
2019	Philip C. Marshall, Asst. (Appt.)	642-5311

**Road Agent (RSA 231:62 to 62-B) 1 year term**

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

2020	Elizabeth B. Leach	642-6271
2022	Sandra Williams	347-5373
2024	Margery R. Young	642-3103

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

2019	Barbara A. Clark	642-8794
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**Treasurer (RSA 41:26 to 26B) 3 year term**

2019	Barbara K. Smith	642-9954
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**Trustees of the Cemetery (RSA 31:22) 3 year term**

2019	Barbara A. Clark	642-4795
2020	James Clark	642-4795
2021	Stephen McMillan	

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

2019	Laura Branting	
2019	Deborah Hobson	
	Alternate, (Appointment)	
2020	Nancy Parker	
2020	Sarah J. Courchesne	394-2026
2021	Sandra G. Courchesne	
2021	Conrad V. Moses	702-2553

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

2019	Albert Dittman	860-608-9362
2020	J. Roby Day, Jr.	642-7956
2021	Edward A. Lloyd, Jr.	394-7410
2019	Ronald F. Morales, Alt. Appointment	642-8623

*NOTE: Elected Officers serve until Town Meeting of year noted*

## APPOINTED OFFICERS

<b>Animal Control Officer</b>		778-0570
Dec. 2019	Robert A. Marston, DVM	
Dec. 2019	Deborah J. Marston - Deputy	
Dec. 2019	Richard C. Marston - Deputy	
<b>Board of Adjustment (RSA 673:5)</b>		642-8406
Dec. 2020	John V. Daly, Chairman	
Dec. 2019	David E. Ciardelli	
Dec. 2020	Frank Collamore	
Dec. 2021	Timothy J. Allen	
Dec. 2021	Paul E. Falman	
Dec. 2021	Edmund Robbins	
	*Barbara A. White, Secretary	
<b>Building Inspector</b>		642-8406
Dec. 2019	John E. Moreau, Jr.	
Dec. 2019	Thomas L. Welch, Sr.	
<b>Conservation Commission</b>		642-8406
Mar. 2020	Dennis G. Quintal, Chairman	
Mar. 2020	Karen Quintal	
Mar. 2020	Vicki Brown	
Mar. 2019	Robert Courchesne	
Mar. 2021	Marilyn B. Bott	
<b>Deputy Town Clerk/Tax Collector</b>		642-8794
Dec. 2019	Judith M. Cash- Assistant	
<b>Deputy Treasurer</b>		642-8406
Dec. 2019	Kory Skalecki	
<b>Emergency Management</b>		642-8406
Dec. 2019	Michelle Cotton-Miller	
Dec. 2019	Laurie A. McCarter, Deputy	
<b>Energy Committee</b>		
Dec. 2019	Ronald F. Morales-resigned 12/17/18	642-8623
Dec. 2019	Robert Nigrello	
Dec. 2019	Laurel Urwick	
<b>Fire Department</b>		
	<b>Emergency Business</b>	<b>911</b>
Dec. 2019	Edward G. Warren, Fire Chief	642-3141



2018 East Kingston Town Report - Appointed Officers

**Fire Wardens (Deputies - State appointed) 3 year term**

Dec. 2021	Adam J. Mazur	642-8033
Dec. 2021	Timothy Conti	642-3141
Dec. 2021	Matthew L. Gallant	642-5326
Dec. 2021	Michael C. Hall	848-1002
Dec. 2021	Richard S. Urwick	642-6839
Dec. 2021	Edward G. Warren	642-8112

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

Mar. 2019	Peter J. Mahar	475-3167
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**Library**

642-8333

- \* Tracy J. Waldron, Librarian
- \* Diane S. Sheckells, Asst. Librarian
- \* Carly M. Belcher, Library Aide
- \* Heather M. Lindsay, Library Aide
- \* Emerson F. Trimmer, Library Page
- \* Zoe Sucu, Library Aide

**Planning Board (RSA 673:5)**

642-8406

Mar. 2020	Joseph M. Cacciatore, Chairman
Mar. 2019	Robert A. Marston, DVM
Mar. 2020	Joshua D. Bath
Mar. 2020	William R. Caswell
Mar. 2021	Timothy J. Allen
Mar. 2021	Ronald F. Morales
Mar. 2021	Emily Andersen, Alternate
Mar. 2019	Richard S. Poelaert, Ex-Officio
Mar. 2019	Erin J. Pettinato, Ex-Officio Alternate
Mar. 2019	Justin B. Lyons, Ex-Officio Alternate
	* Barbara A. White, Secretary

**Police Department**

**Emergency 911**

**Business**

642-5427

Michael C. LePage, Chief  
 Craig R. Charest, Sergeant  
 Mark A. Heitz  
 Jerrald A. Heywood  
 Clayton A. Jervis, Corporal  
 Charles Rodolakis  
 Eric T. Vichill  
 \* Cherice M. Chiasson, Secretary

2018 East Kingston Town Report - Appointed Officers

**Recreation Committee** 642-8406

Dec. 2019	Benjamin Darby
Dec. 2019	Michael Farrand
Dec. 2019	Andrew Herum
Dec. 2019	Justin Lyons
Dec. 2019	Steve Rancourt
Dec. 2019	Laura Smith
Dec. 2019	Bryan P. Wall, Chairman

**Rockingham Planning Commission** 778-0885

Mar. 2022	Edward G. Warren	642-8112
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**Safety Committee** 642-8406

Dec. 2019	Cheryll A. Hurteau, Chairman
Dec. 2019	Craig R. Charest
Dec. 2019	Keith Hurteau
Dec. 2019	Edward G. Warren

**Solid Waste and Recycling Committee**

Dec. 2019	Ronald F. Morales	642-8623
Dec. 2019	Robert Caron	
Dec. 2019	Daniel L. Guilmette	
Dec. 2019	William E. Staples	

**Town Custodian** 642-8406

\* Keith Hurteau

Note: \* Indicates Town employees, not appointed



2018 East Kingston Town Report - Appointed Officers

**Town Office Staff** 642-8406

- \* Cheryll A. Hurteau, Town Office Manager
- \* Deborah R. Aubert, Administrative Assistant

**Welfare Agent** 642-8406

Dec. 2019	Cheryll A. Hurteau, Welfare Officer
Dec. 2019	Deborah R. Aubert, Deputy Welfare Officer

**Contracted Auditors**

Plodzik & Sanderson Professional Association	225-6996
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Note: \* Indicates Town employees, not appointed

## **STATE OF NEW HAMPSHIRE**

### **Governor**

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

### **State Representatives District 16**

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

### **State Representatives 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  
50 Little River Road, Kingston, NH 03856 **271-3632**

### **County Commissioner District 1**

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

## **UNITED STATES**

### **U.S. Senators**

Jeanne Shaheen **202-224-3324**  
Senate Office Bldg., 520 Hart, Washington DC, 20510

Margaret Wood Hassan **202-224-3324**  
B85 Russell Senate Office Bldg., Washington DC, 20510

### **U.S. Congressman**

Chris Pappas **888-216-5373**  
660 Central Ave., 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	1964-1971
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

## **TOWN OF EAST KINGSTON BOARD OF SELECTMEN**

Matthew B. Dworman	2003-2006 /2009-2018
Ronald F. Morales	2004-2007 /2013-2016
Robert J. Forrest	2005-2008
Robert A. Caron	2006-2009
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-Present
Justin B. Lyons	2018-Present

TOWN OF EAST KINGSTON  
First Session of the 2018 Annual Meeting  
Deliberative Session – February 6, 2018

Selectmen  
Matthew B. Dworman, Chairman  
Erin Pettinato  
Richard Poelaert

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

The Moderator, Keri Marshall, called the meeting to order at 7:00 pm with 64 residents in attendance.

Matthew Dworman made a motion to approve Article 2 and read it in its entirety.

2. 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 \$2,897,998. Should this article be defeated, the default budget shall be \$2,920,141 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

Seconded: Erin Pettinato

Discussion: Abigail Mills, after reviewing the MS-636, asked why the Board of Selectmen were underfunding by a significant amount, specifically highways and streets, as well as street lighting and pest control. She said last year \$455,179 was budgeted for highways and streets but expenditures were almost \$100,000 over and this year they are recommending underfunding it.

Matthew Dworman said with regard to highway and streets, they received, unexpectedly, about \$50,000 from the State as did most towns in NH. He also said they had encumbered some funds not spent in 2016 that were spent last year.

Abigail asked about revenues listed, specifically other licenses, permits, and fees. She said they are budgeting for an expected revenue of \$16,704 when last year the actual revenues were \$10,504. She asked why they are expecting a large jump in other licenses, permits, and fees?

Matthew said a lot of these are unknown and it is their best guess.

Cheryll Hurteau, Town Office Manager, said revenues are based on actual spending and she works with the Department of Revenue in providing these numbers. Cheryll said she works with the department heads, and they look ahead to see what they might anticipate, i.e. motor vehicle revenues, building permit revenues, etc. She said it is an educated guess but it is based on actual numbers as much as it possibly can be.

Abigail asked for clarification of what other licenses, permits, and fees includes and Cheryll said hunting licenses, fishing licenses, and pistol permits. She said there are many things that go into this category. Cheryll said they do their best with the numbers they have.

Abigail questioned what 3503-3509, other miscellaneous revenues was. She said it went from \$5,477 last year to \$33,172. Cheryll said, again, these numbers are based on actuals.

Matthew said the report everyone has in front of them is the MS-636. He said a breakdown of budget line items was available at the Budget Hearing.

Abigail asked what the \$121,000 towards Capital Reserve Funds was from and Cheryll said those are the combined amounts of all the warrant articles and one expendable trust fund they are asking you to vote on.

Vote on Article 2 as written: Passed  
Article 2 will appear on the ballot as written.

Motion to not reconsider Article 2: Matthew Dworman  
Seconded: Erin Pettinato  
Voted: Passed

Matthew Dworman made a motion to approve Article 3 and read it in its entirety.

3. 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 Revaluation Capital Reserve Fund established at Town Meeting 1991 for the purpose of the next revaluation of the Town, as required every five years by NH RSA

75:8-a.

MAJORITY VOTE REQUIRED

Seconded: Erin Pettinato  
Discussion: None



2018 East Kingston Town Report - 1st Session Annual Meeting

Vote on Article 3 as written: Passed  
Article 3 will appear on the ballot as written.

Motion to not reconsider Article 3: Matthew Dworman  
Seconded: Erin Pettinato  
Voted: Passed

Matthew Dworman made a motion to approve Article 4 and read it in its entirety.

4. 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 Reserve Fund established at 2010 Town Meeting for the purpose of funding long-term repairs and replacements for the library building.  
MAJORITY VOTE REQUIRED

Seconded: Erin Pettinato  
Discussion: None  
Vote on Article 4 as written: Passed  
Article 4 will appear on the ballot as written.

Motion to not reconsider Article 4: Matthew Dworman  
Seconded: Erin Pettinato  
Voted: Passed

Matthew Dworman made a motion to approve Article 5 and read it in its entirety.

5. 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

Seconded: Erin Pettinato  
Discussion: None  
Vote on Article 5 as written: Passed  
Article 5 will appear on the ballot as written.

Motion to not reconsider Article 5: Matthew Dworman  
Seconded: Erin Pettinato  
Voted: Passed

Matthew Dworman made a motion to approve Article 6 and read it in its entirety.

6. 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 Build-

ing 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

Seconded: Erin Pettinato

Discussion: None

Vote on Article 6 as written: Passed

Article 6 will appear on the ballot as written.

Motion to not reconsider Article 6: Matthew Dworman

Seconded: Erin Pettinato

Voted: Passed

Matthew Dworman made a motion to approve Article 7 and read it in its entirety.

7. To see if the Town will vote to establish a cistern/hydrant repair/replace Capital Reserve Fund

under the provisions of RSA 35:1 for the purpose of repairing or replacing existing cisterns or hydrants and to raise and appropriate the sum of fifteen thousand (\$15,000) to be placed in this fund. Further, to name the Board of Selectmen as agents to expend from said fund.

MAJORITY VOTE REQUIRED

Seconded: Erin Pettinato

Discussion: Robert Nigrello asked if this was a new fund. Matthew Dworman said there are a number of dry hydrants in town that are connected to the fire ponds and some of them are connected to cisterns, which are essentially underground storage tanks, made out of concrete. Matthew said when they were installed they were designed to last 30 years and some of those are approaching 30 years. He said the Fire Chief is looking at options as to whether they need to be replaced or if they can be repaired. He said he understands there are now liners that are available. He said it is going to be an expense at some point, and they need to be prepared and start being proactive.

Edward Warren, Fire Chief, said there are a number of hydrants in town that are nonfunctional. He said none of them are in critical locations. The cost to replace is \$60,000-\$70,000 and by putting aside \$15,000 each year is a good idea. He said the town has always had a covenant with the over 55 communities but after so many years, it falls back on the town. He said they are going to have to start replacing some of these in the near future.

Vote on Article 7 as written: Passed

Article 7 will appear on the ballot as written.

Motion to not reconsider Article 7: Matthew Dworman

Seconded: Erin Pettinato

Voted: Passed

Motion to not reconsider Article 7: Matthew Dworman  
Seconded: Erin Pettinato  
Voted: Passed

Matthew Dworman made a motion to approve Article 8 and read it in its entirety.

8. To see if the Town will vote to establish an Expendable Trust Fund under the provisions of RSA 31:19-a for the purpose of defraying cemetery maintenance and administration expenses and to raise and appropriate the sum of twenty seven thousand six hundred ninety five dollars (\$27,695) to be placed into this fund and further to name the East Kingston Cemetery Trustees as agents to expend from this fund. This initial funding shall be from those funds presently held by the Cemetery Trustees and shall not be raised through taxes.  
MAJORITY VOTE REQUIRED

Seconded: Erin Pettinato  
Discussion: Roby Day introduced a new Trustee of the Trust Fund alternate, Ronald Morales. Roby welcomed Ronald and said he brings experience and financial expertise to the board.

Roby made a motion to amend Article 8 and instead of the sum of \$27,695 change the amount to \$16,664.19.

Roby said we need a capital reserve fund for the cemeteries for all the same reasons we have one for the school and town. He said in doing this they will be providing a solution, a place to put certain revenues if Article 9 passes. He said the capital reserve fund motion can't stand alone by itself and the intent is to get to Article 9. He said in 2014, there was a change to the cemetery RSA 289 which allows them to direct lot sales in cemeteries to an expendable trust fund. He said these two warrant articles together will work.

Roby shared the following history: In 1897, John Gale made a bequest of his parents' property in East Kingston, located at the corner of Main Street and Haverhill Road, the Gale House. The bequest was he was going to give the house and property to the town with a stipulation that the annual taxation from this property would be put to use in maintaining the Gale Cemetery (Hillside Cemetery, presently). At Town Meeting in 1898, the town accepted it, and in the process established the very first cemetery committee, with three residents serving on this committee. They agreed to accept the terms of the trust. It wasn't until 1995 the first cemetery trustees were elected which was the result of a new RSA 289 which established the cemetery rules on how municipalities included electing cemetery trustees. The cemetery committee, at that time, became the cemetery trustees. The monies they were using, which they were using up until last year, were being used for the original intended purpose; however, RSA



289 doesn't allow for this. The cemetery trustees were not trying to hide anything as they reported their finances in the town reports. This wasn't picked up on until 2017. In 1993 and prior, all cemetery lot sales included the caveat "perpetual care" and going forward that appeared to still be the case. The rules and regulations specified all lot sales would have the caveat of perpetual care. Come 2009, in the town report, the cemetery trustees changed the language and deleted perpetual care. With perpetual care, only the income from the money used to buy the lot could be used to maintain the lot. In 2009, the rules and regulations changed the whole approach to selling lots. Instead of the lot having perpetual care, it was just a simple lot sale, real estate transaction. The Trustees of the Trust Funds have found 52 undocumented perpetual care trusts and they are going to have to figure this one out. There is an accounting ledger from 1993 to present to assist them in obtaining this information. In the bank account, \$9,386.73, is Trust Fund Trustee money and the rest, \$16,664.19, is town revenue. In 2011, the cemetery trustees came to the Trust Fund Trustees and asked them to create a private cemetery maintenance trust fund and yearly thereafter the cemetery trustees provided funds for the trust that was created. Today, the amount is \$9,578.60. The RSA authority used to establish the trust had no bearing on private trusts so the Trust Fund Trustees are looking at \$9,578.60 that legitimately is town revenue. If Article 9 fails, the town will get \$26,242. The Trust Fund trustees plan is to get Article 9 passed which would enable them to redirect lot sales money into a capital reserve fund, especially for cemetery maintenance. The RSA is a fairly new one and the plan the Trust Fund Trustees have is the result of serious consultation with the Assistant Director of Charitable Trusts, Terry Knowles, Department of Justice. Roby said these monies the cemetery trustees have been holding onto and using for their own work is legitimate. Roby praised the cemetery trustees for the marvelous job they have done maintaining the cemeteries.

Second on Amendment: Ted Lloyd  
Vote on Article 8 as amended: Passed  
Article 8 will appear on the ballot as amended.

To see if the Town will vote to establish an Expendable Trust Fund under the provision of RSA 31:19-a for the purpose of defraying cemetery maintenance and administration expenses and to raise and appropriate the sum of sixteen thousand six hundred sixty four dollar and nineteen cents (\$16,664.19) to be placed into this fund and further to name the East Kingston Cemetery Trustees as agents to expend from this fund. This initial funding shall be from those funds presently held by the Cemetery Trustees and shall not be raised through taxes.

MAJORITY VOTE REQUIRED

Motion to not reconsider Article 8: Edward Warren  
Seconded: Robert Nigrello  
Voted: Passed

Matthew Dworman made a motion to approve Article 9 and read it in its entirety.

9. To see if the Town will vote, in accordance with RSA 289:2-a, to direct all proceeds from cemetery lot sales be deposited with the Trustees of Trust Funds in the Cemetery Maintenance and Administration Expendable Trust Fund for the maintenance of cemeteries. (This Article is contingent upon the passage of Article 8).

MAJORITY VOTE REQUIRED

Seconded: Erin Pettinato

Discussion: Roby Day said in 2014, RSA 289 was modified and it simply enables the Trust Fund Trustees to redirect the money from lot sales, the lot, the plot, and the corner markers, into a capital reserve fund that can be used for cemetery maintenance. He said if this is approved the town will still get around \$7,500 in residuals.

Vote on Article 9 as written: Passed

Article 9 will appear on the ballot as written.

Motion to not reconsider Article 9: Matthew Dworman

Seconded: Erin Pettinato

Voted: Passed

Matthew Dworman made a motion to approve Article 10 and read it in its entirety.

10. 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

Seconded: Erin Pettinato

Discussion: None

Vote on Article 10 as written: Passed

Article 10 will appear on the ballot as written.

Motion to not reconsider Article 10: Erin Pettinato

Seconded: Matthew Dworman

Voted: Passed

Matthew Dworman made a motion to approve Article 11 and read it in its entirety.

11. 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 Fund established at the 2016 Town Meeting for the purpose of funding long term equipment replacement costs for the Police Department.

MAJORITY VOTE REQUIRED

Seconded: Erin Pettinato

Discussion: None

Vote on Article 11 as written: Passed

Article 11 will appear on the ballot as written.

Motion to not reconsider Article 11: Matthew Dworman

Seconded: Erin Pettinato

Voted: Passed

Matthew Dworman made a motion to approve Article 12 and read it in its entirety.

12. To see if the Town will vote to authorize the Trustees of the East Kingston Public Library to negotiate and execute agreements, including a 20-year license and easement (with possible extensions up to 30 years), with Revision Energy of Brentwood, New Hampshire, and to take actions and execute documents reasonably related thereto, necessary to facilitate a Power Purchase Agreement for the purpose of locating a solar energy system that will serve the East Kingston Public Library; including an option to purchase the system, and to otherwise purchase all of the energy produced by the system at a starting rate of \$0.1050/kWh or such other rate as may be approved by the Board of Selectmen and the Trustees of the East Kingston Public Library. This has no effect on the tax rate. The Board of Selectmen and the Trustees of the East Kingston Public Library recommend this article.

MAJORITY VOTE REQUIRED

Seconded: Erin Pettinato

Discussion: Sarah Courchesne, Library Trustee, said the library presently has a small solar installation on the roof of the library which was installed a few years ago. She says it only delivers about 20% of the library's electricity. She said they have always had a goal of installing more solar power so they could meet 100% of their electricity needs. She said they found out about this option, Power Purchase Agreement, and it is available to municipalities. Rather than paying up front for the system or leasing the system, the solar installer, in this case Revision Energy, installs the panels on the roof at their own expense. The library will not pay for the panels nor will they own them. They will pay Revision for the energy generated by the panels. She said they would have to agree to buy all the energy produced by the panels and it is sized so it would be about all the energy you would need. Anything the library didn't need, would be fed back into the grid. She said the idea is they would pay Revision as if they were their electric company and then at year seven of having this installed on the roof, would have the option of purchasing the system. She said at that point, because the value of these systems declines pretty rapidly over time, they could buy the system for a much-reduced cost. She said they aren't obligated to purchase the system after seven years and they can exercise that option anywhere out to 20 years at which point they would be buying a system that would cost about \$3,000, an estimated amount. She said if this warrant article were approved, they would be producing 100% green energy for the library and investing in the option to be generating all of their electricity for free.

Ted Lloyd asked for an estimate on what the value of the system would be after seven



years. Sarah said they can't give them a firm idea but she said if they were actually paying for this system today, it would cost about \$70,000. She said the estimates at seven years, might be around \$15,000-\$20,000 and then if they kicked it all the way out to 20 years, it would be around \$5,000.

Abigail Mills asked if these panels were going on the roof and Sarah said they would be and they would be in addition to the small system the library has up there now. Abigail asked if there has been any significant thought going into putting more money into the repair/replacement capital reserve fund since solar tends to wear on roofs a little faster than normal. Sarah said they do have a library maintenance reserve fund that has built into it the cost of replacing the roof. If they do need a roof, it wouldn't reduce the life span of the roof by enough for them to ask for more money in the maintenance reserve fund. She said they do have money in there to replace the roof when it comes due.

Abigail directed a question to the Fire Chief and asked if the fire department has been looking at solar panels and firefighting as far as venting and issues with that. She said she knows it has been a code issue in Portsmouth and other towns.

Edward Warren said solar panels are a big issue. He said it is one of the reasons the solar panels are on the ground in Brentwood. He said they are an issue on rooftops of buildings. He said you can't deactivate them and firefighters can't go on a roof when there is a solar panel up there. He said they can't cut through it even if there is no power. Abigail asked if this would be something we could make contingent upon the review and approval of the fire department because it is a public building. Edward Warren said if it is a small enough system, it is not going to take up a much bigger footprint than what is already there. He would just have to see the plans.

Sarah said if you approved this warrant article, it would give them permission to enter into this contract. She said it is not saying they are agreeing to enter into this contract.

Abigail said since solar companies tend to come and go, what is the contingency for five years down the line and the company closes up. Do they take their panels with them? Sarah said they have been working on a contract with them that delineates all of that and she said they do not have the finalized language of the contract yet. She said Bart has been taking a look at the contract and they are still at the phase where they can modify the language.

Ronald Morales asked if we get any revenue at all from this in the initial years. Sarah said they get all the revenue only if they own the system. The revenue they get from the solar panels they currently have in place and own is in the neighborhood of about \$200-\$300 a year from the utilities.

Ronald Morales said currently the town has a contract with Provided Power which they

negotiated last October and it goes through this December. He said the cost is \$0.07837/kWh which is about 2.663 less, a \$450 difference. He said from his experience running the Energy Committee, they have never paid \$0.1050/kWh. He said he has a concern with that number, especially with the new tax rate for utilities. He said they are already talking about lowering the electric rate to us and if Northern Pass goes through or something like it, there are other sources that are going to make this more competitive. He said from his experience, he can't justify knowing what we are using here for utilities. He said one of the things the library could do is LED lamp the place and he said that would drive their light costs down 90%.

Sarah said if they were looking at what is the cheapest way to buy electricity today, it would not be through what they are proposing here. She said they do lock in a rate with Revision and it does increase over the next seven years and they do know they are going to pay more than what is likely going to be the market rate for electricity. They see it as a goal of achieving 100% solar energy on the library. She said they can do it a couple of ways. They could try to raise funds and wait until they have enough to buy the system or they could look at this as an increase in their kWh costs. Their estimates are somewhere close to about \$200 extra a year and they see that as an investment, year after year, and being able to buy the system for much cheaper than they could afford it at this point. She said they feel it is worth the small degree of investment. She said if it is \$200 extra a year, it would be offset by the fact their current panels do generate about \$200-\$300 a year. It is the library's goal of being green and reducing energy consumption overall. She said generating clean energy through solar is one facet of it but the other facet of it is as Ron stated would be reducing how much electricity is used. They had an auditor from Unitil access the property and where they were spending their money and going to LED's was recommended so that is next on their plan. She said the biggest part of their electricity bill every month is what they call a demand charge – it is not the amount of kWh they use it is just a momentary estimate of what is the maximum the library might need to draw from the grid and then they charge them a certain amount of money based on that.

Scott Urwick said if going to LED lights can decrease electric usage in the library by 90%, what would the size of the system look like after going to LED lighting. Sarah said they do not want to over install. She said the auditor that came to look at the property was not estimating 90% but more like 15%. She said in the summer months they are going to be generating more than they need but in the winter months they might not be meeting their demands some of the time.

Laurel Urwick asked if the plan was to keep the cost at \$0.1050/kWh. Sarah said it starts at \$0.1050/kWh and then they work out a schedule. Sarah said the idea is some years they may pay more and other years less.

Edward Warren said he didn't want to mislead anyone as doesn't have a problem with solar panels. He said they will support the library and will find a way to make it work for them.

Jamie Saucier asked if by putting the name of the company on the warrant article is too limiting for the town vote. Sarah asked if he meant getting another PDA with another solar company. She said at this time there is no option of going with another company as the whole process was started back in May or June and the permits that have to go through and Unitil has to approve it. She said they have all those things in place.

Andy Head asked what the life expectancy was of this system. Sarah said about 30-40 years.

Andy asked what the cost would be to purchase the system. Sarah said about \$65,000.

Andy asked what the monthly cost is for electricity. Sarah said they are paying about \$300 a month.

Geraldine Murray asked a question about Revision. She said they did the solar panels in Brentwood and she thinks she read in the Union Leader they were paying \$0.8/kWh so she asked if this could be negotiated. Sarah isn't sure how Brentwood structured their system. Ted Lloyd asked if the negotiation already was complete. Sarah said they haven't signed anything and they could go back to them and see if they could bring the rate down.

Ted Lloyd motioned to amend the article and to strike \$0.1050/kWh and replace it with "some rate as negotiated." Bart said we need to make it clear in the warrant article, what we anticipate paying, so that if there were any questions the article would reflect what we understood our obligation would be in the future. He said he would be reticent about taking out the numbers because the numbers establish a baseline for reference in the future.

Scott asked instead of striking the amount that is there or such other rate, could they say or such lower rate as may be approved by the Board of Selectmen. Bart said that is the problem, you are committing to 20 years. Bart said you need to understand the prices will go up over the years and that is the commitment they are making.

Ronald said one thing that should be struck is that this has no effect on the tax rate. He said it is implying this is free and it is not free. He would like to make an amendment they strike the sentence, this has no effect on the tax rate.

Ted Lloyd said in hearing what town counsel and Sarah said, he would like to withdraw his motion to amend.

Scott Urwick made a motion to amend the article to include "all of the energy produced by the system at a starting rate of \$0.1050/kWh or such other lower starting



rate as may be approved by the Board of Selectmen and the Trustees of the East Kingston Public Library as well as strike the sentence "this has no effect on the tax rate".

Ronald Morales seconded the amendment.

Vote on Article 12 as amended: Passed

To see if the Town will vote to authorize the Trustees of the East Kingston Public Library to negotiate and execute agreements, including a 20-year license and easement (with possible extensions up to 30 years), with Revision Energy of Brentwood, New Hampshire, and to take actions and execute documents reasonably related thereto, necessary to facilitate a Power Purchase Agreement for the purpose of locating a solar energy system that will serve the East Kingston Public Library; including an option to purchase the system, and to otherwise purchase all of the energy produced by the system at a starting rate of \$0.1050/kWh or such other lower starting rate as may be approved by the Board of Selectmen and the Trustees of the East Kingston Public Library. The Board of Selectmen and the Trustees of the East Kingston Public Library recommend this article.

MAJORITY VOTE REQUIRED.

Matthew Dworman made a motion to not reconsider Article 12

Seconded: Roby Day

Voted: Passed

Matthew Dworman made a motion to approve Article 13 and read it in its entirety.

13. To see if the Town will vote to approve the Town Clerk/Tax Collector to fully participate in the Town of East Kingston Employee Benefit Program. Participation in the program will be based on years of service (under the part time/full time schedule). The Town Clerk/Tax Collector presently has two weeks of vacation with no sick/excused pay.

MAJORITY VOTE REQUIRED

Seconded: Erin Pettinato

Discussion: Matthew said several years ago a warrant article passed which gave Barbara Clark, Town Clerk/Tax Collector, a full time elected position as it was part time in the past. He said the article neglected to specify it would follow the same policies as other full-time town employees because it is an elected position. He said unfortunately, for the past several years, Mrs. Clark has not enjoyed the same benefits as far as sick time and vacation time as other full-time employees. He said this article is to correct this situation.

Vote on Article 13 as written: Passed

Article 13 will appear on the ballot as written.

Matthew Dworman made a motion to not reconsider Article 13

2018 East Kingston Town Report- 1st Session Annual Meeting

Seconded: Erin Pettinato

Voted: Passed

Other business:

Matt thanked everyone for coming out. He said we are all here because we love this town and we love the town because of the people.

Matt introduced the newest member to the town. He said in December, when Police Chief, Tim Connell left, they appointed Kingston Police Lieutenant, Michael LePage as an Interim Police Administrator. He said he has been doing a good job, getting a lot of paperwork, policies and procedures in order. Matthew said the Board of Selectmen signed a contract this evening to appoint Chief LePage to be our part time police chief for a one-year term. He said their goal is to have one of the existing officers take over and be ready for that position in one year. He said Chief LePage has been doing a great job as an Administrator and acting as a great role model for the existing officers and he welcomed him to the East Kingston family.

Scott Urwick asked if there was reason to believe they didn't have a police officer currently ready to be chief. Matthew said he thinks you would understand that if they didn't hire one of the existing officers as they felt that it wasn't the time to do so.

Scott Urwick asked Matthew how many years he has been Selectman and Matthew replied, 12 out of the last 15 years, and Scott thanked him for his service.

Andy Head said he believed the town voted years ago to hire a full-time police chief and asked if it was voted on in the past, could this be an issue. Bart said he wasn't aware of that vote.

Meeting adjourned at 8:10 pm

Respectfully submitted,

Barbara A. Clark, Town Clerk

\*The following articles were amended at the Deliberative Session: Article 8 and Article 12.

**MINUTES OF THE TOWN OF EAST KINGSTON  
SECOND SESSION – 2018 ANNUAL TOWN MEETING  
VOTING SESSION – MARCH 13, 2018**

The polls were open 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 2-13, school district ballot, article 1, and the Exeter Cooperative School District ballot, articles 1-4. We had 416 voters participate, giving us a 25% voter turnout.

Results of election of Town Officials

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

Laurel Urwick	130
Joshua Jacobs	67
Justin Lyons	211

Moderator, 2 Yr. Term (vote for not more than One)

Keri Marshall	362
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Road Agent, 3 Yr. Term (vote for not more than One)

Mark Brinkerhoff	264
Peter J. Freeman	109

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

Stephen McMillan	353
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Trustee of the Cemetery, 2 Yr. Term (vote for not more than One)

D. James Clark	354
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Trustee of the Public Library, 3 Yr. Term (vote for not more than Two)

Sandra G. Courchesne	296
Conrad Moses	221

Trustee of the Public Library, 1 Yr. Term (vote for not more than One)

Laura Branting	347
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Trustee of the Trust Fund, 3 Yr. Term (vote for not more than One)

E. A. "Ted" Lloyd	348
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Supervisor of the Checklist, 6 Yr. Term (vote for not more than One)

Margery R. Young	352
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2. 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 \$2,897,998. Should this article be defeated, the default budget shall be \$2,920,141 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 330      NO 67**

3. 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 Revaluation Capital Reserve Fund established at Town Meeting 1991 for the purpose of the next revaluation of the Town, as required every five years by NH RSA 75:8-a.

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

**YES 284      NO 114**

4. 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 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 261      NO 138**

5. 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 253      NO 152**

6. 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 255      NO 150**

7. To see if the Town will vote to establish a cistern/hydrant repair/replace Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of repairing or replacing existing cisterns or hydrants and to raise and appropriate the sum of fifteen thousand (\$15,000) to be placed in this 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).

**YES 278      NO 127**

8. To see if the Town will vote to establish an Expendable Trust Fund under the provision of RSA 31:19-a for the purpose of defraying cemetery maintenance and administration expenses and to raise and appropriate the sum of sixteen thousand six hundred sixty four dollars and nineteen cents (\$16,664.19) to be placed into this fund and further to name the East Kingston Cemetery Trustees as agents to expend from this fund. This initial funding shall be from those funds presently held by the Cemetery Trustees and shall not be raised through taxes.

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

**YES 259      NO 141**

9. To see if the Town will vote, in accordance with RSA 289:2-a, to direct all proceeds from cemetery lot sales be deposited with the Trustees of Trust Funds in the Cemetery Maintenance and Administration Expendable Trust Fund for the maintenance of cemeteries. (This Article is contingent upon the passage of Article 8).

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

**YES 342      NO 55**

2018 East Kingston Town Report - Town Election

10. 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 251      NO 147**

11. 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 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 253      NO 148**

12. To see if the Town will vote to authorize the Trustees of the East Kingston Public Library to negotiate and execute agreements, including a 20-year license and easement (with possible extensions up to 30 years), with Revision Energy of Brentwood, New Hampshire, and to take actions and execute documents reasonably related thereto, necessary to facilitate a Power Purchase Agreement for the purpose of locating a solar energy system that will serve the East Kingston Public Library; including an option to purchase the system, and to otherwise purchase all of the energy produced by the system at a starting rate of \$0.1050/kWh or such other lower starting rate as may be approved by the Board of Selectmen and the Trustees of the East Kingston Public Library. The Board of Selectmen and the Trustees of the East Kingston Public Library recommend this article.

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

**YES 242      NO 156**

13. To see if the Town will vote to approve the Town Clerk/Tax Collector to fully participate in the Town of East Kingston Employee Benefit Program. Participation in the program will be based on years of service (under the part time/full time schedule). The Town Clerk/Tax Collector presently has two weeks of vacation with no sick/excused pay.

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

**YES 325      NO 76**

Results of election of School District officials

School Board Member, 3 Yr. Term (vote for not more than One)  
James (Jamie) Saucier                      357

2018 East Kingston Town Report - Town Election

School District Moderator, 1 Yr. Term (vote for not more than One)  
Keri Marshall 373

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

School District Treasurer, 1 Yr. Term (vote for not more than One)  
Erika Larson 363

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 \$2,972,118? Should this article be defeated, the default budget shall be \$2,947,905, which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

The School Board recommends \$2,972,118 as set forth on said budget.

MAJORITY VOTE REQUIRED.

**YES 243      NO 123**

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

Exeter Member on Cooperative School Board, for term ending 2021 election:  
Margaret (Maggie) Bishop 308

Kensington Member on Cooperative School Board, for term ending 2019 election:  
Robert L. Hall 310

Newfields Member on Cooperative School Board, for term ending 2021 election:  
Paul Bauer 296

Stratham Member on Cooperative School Board, for term ending 2021 election:  
Helen Joyce 301

Cooperative School District Moderator, for term ending 2019 election:  
Katherine B. Miller 310

East Kingston Member on Cooperative School District Budget Committee, for term ending 2021 election:  
David Pendell 322



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Exeter Member on Cooperative School District Budget Committee, for term ending 2021 election:

Lovey Oliff	296
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Stratham Member on Cooperative School District Budget Committee, for term ending 2021 election:

Deborah Bronson	148
Penny Lee	114

**Article 01: Bond for CMS Addition and Renovations**

Shall the District raise and appropriate the sum of \$23,030,776 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; \$23,030,776 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 \$438,704 to meet the necessary financial obligations associated with the project's debt service for the 2018-2019 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 198      NO 192**

**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 \$58,948.101? Should this article be defeated, the operating budget shall be \$58,337,579 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 \$58,948,101 as set forth on said budget. (Majority vote required)

**YES 210      NO 189**

Article 03: Collective Bargaining Agreement

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

Fiscal Year	Estimated Increase
2019	\$181,078
2020	\$118,918
2021	\$117,393
2022	\$119,324

and further to raise and appropriate \$181,078 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The School Board and the Budget Advisory Committee both recommend this appropriation. (Majority vote required)

**YES 233      NO 162**

Article 04: 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 184      NO 214**

Respectfully submitted,

Barbara A. Clark, Town Clerk  
East Kingston





## 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, 2017, 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 audit adverse and unmodified 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*

***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, 2017, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Unmodified Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and aggregate remaining fund information of the Town of East Kingston as of December 31, 2017, 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.

***Other Matters***

**Management's Discussion and Analysis** – Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by the missing information.

**Required Supplementary Information** – Accounting principles generally accepted in the United States of America require that the Schedule of Town's Proportionate Share of Net Pension Liability (page 27) and the Schedule of Town Contributions (page 28) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers them 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.

July 16, 2018

*Plodzik & Sanderson  
Professional Association*

*EXHIBIT C-1*  
**TOWN OF EAST KINGSTON, NEW HAMPSHIRE**  
*Governmental Funds*  
*Balance Sheet*  
*December 31, 2017*

	General	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 3,653,467	\$ 150,071	\$ 3,803,538
Investments	307,269	294,698	601,967
Accounts receivable (net)	-	43,885	43,885
Taxes receivable	271,705	-	271,705
Total assets	<u>\$ 4,232,441</u>	<u>\$ 488,654</u>	<u>\$ 4,721,095</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 14,582	\$ -	\$ 14,582
Accrued salaries and benefits	39,056	-	39,056
Intergovernmental payable	2,779,281	-	2,779,281
Total liabilities	<u>2,832,919</u>	<u>-</u>	<u>2,832,919</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - Property taxes	154,040	-	154,040
<b>FUND BALANCES</b>			
Nonspendable	-	223,710	223,710
Restricted	12,822	74,934	87,756
Committed	308,657	190,010	498,667
Assigned	12,834	-	12,834
Unassigned	911,169	-	911,169
Total fund balances	<u>1,245,482</u>	<u>488,654</u>	<u>1,734,136</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,232,441</u>	<u>\$ 488,654</u>	<u>\$ 4,721,095</u>

*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, 2017*

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 1,600,061	\$ 1,612,109	\$ 12,048
Land use change	6,015	6,535	520
Interest and penalties on taxes	30,000	38,214	8,214
Total from taxes	1,636,076	1,656,858	20,782
Licenses, permits, and fees:			
Business licenses, permits, and fees	2,540	2,340	(200)
Motor vehicle permit fees	540,000	567,176	27,176
Building permits	3,500	5,630	2,130
Other	16,704	10,504	(6,200)
Total from licenses, permits, and fees	562,744	585,650	22,906
Intergovernmental:			
State:			
Meals and rental tax distribution	123,301	123,301	-
Highway block grant	97,813	97,812	(1)
State and federal forest land reimbursement	23	23	-
Other	252	9,265	9,013
Federal:			
Other	5,608	5,608	-
Total from intergovernmental	226,997	236,009	9,012
Charges for services:			
Income from departments	34,000	34,231	231
Miscellaneous:			
Interest on investments	1,400	2,235	835
Rent of property	-	200	200
Fines and forfeits	-	220	220
Other	24,977	22,043	(2,934)
Total from miscellaneous	26,377	24,698	(1,679)
Total revenues	2,486,194	\$ 2,537,446	\$ 51,252
Unassigned fund balance used to reduce tax rate	550,000		
Total revenues and use of fund balance	\$ 3,036,194		

*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, 2017*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 110,748	\$ 100,961	\$ -	\$ 9,787
Election and registration	-	53,134	48,831	-	4,303
Financial administration	-	131,622	120,666	-	10,956
Revaluation of property	-	18,976	19,789	-	(813)
Legal	-	40,000	7,703	-	32,297
Personnel administration	-	279,186	271,948	-	7,238
Planning and zoning	-	28,837	20,566	-	8,271
General government buildings	-	185,548	131,458	-	54,090
Cemeteries	-	13,832	10,977	-	2,855
Insurance, not otherwise allocated	-	54,605	54,178	-	427
Other	-	20,000	9,194	-	10,806
Total general government	-	936,488	796,271	-	140,217
Public safety:					
Police	-	466,353	427,787	12,834	25,732
Ambulance	-	20,000	8,768	-	11,232
Fire	-	170,100	180,099	-	(9,999)
Building inspection	-	13,800	13,620	-	180
Emergency management	-	41,308	20,202	-	21,106
Total public safety	-	711,561	650,476	12,834	48,251
Highways and streets:					
Highways and streets	15,000	519,724	552,397	-	(17,673)
Street lighting	-	3,200	3,478	-	(278)
Total highways and streets	15,000	522,924	555,875	-	(17,951)
Sanitation:					
Solid waste collection	-	199,000	198,995	-	5
Health:					
Pest control	-	2,500	3,127	-	(627)
Other	-	9,700	6,735	-	2,965
Total health	-	12,200	9,862	-	2,338
Welfare:					
Intergovernmental welfare payments	-	10,975	10,975	-	-
Vendor payments	-	13,200	158	-	13,042
Total welfare	-	24,175	11,133	-	13,042
Culture and recreation:					
Parks and recreation	-	12,500	12,490	-	10
Library	-	130,424	118,596	-	11,828
Patriotic purposes	-	1,000	513	-	487
Total culture and recreation	-	143,924	131,599	-	12,325
Conservation	-	6,000	6,000	-	-
Debt service:					
Principal of long-term debt	-	250,000	250,000	-	-
Interest on long-term debt	-	115,997	115,997	-	-
Total debt service	-	365,997	365,997	-	-

(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, 2017*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Capital outlay	-	15,000	15,000	-	-
Other financing uses:					
Transfers out	-	98,925	91,000	-	7,925
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 15,000</u>	<u>\$ 3,036,194</u>	<u>\$ 2,832,208</u>	<u>\$ 12,834</u>	<u>\$ 206,152</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, 2017*

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)	\$ 1,230,928
Changes:	
Unassigned fund balance used to reduce tax rate	(550,000)
Budget summary:	
Revenue surplus (Schedule 1)	\$ 51,252
Unexpended balance of appropriations (Schedule 2)	<u>206,152</u>
Budget surplus	<u>257,404</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)	938,332
<b>Reconciliation of Non-GAAP Budgetary Basis to GAAP Basis:</b>	
To comply with generally accepted accounting principles by deferring property taxes not collected within 60 days of fiscal year-end	(48,163)
Elimination of the allowance for uncollectible taxes	<u>21,000</u>
Unassigned fund balance, ending (GAAP basis Exhibit C-1)	<u>\$ 911,169</u>

TOWN OF EAST KINGSTON, NEW HAMPSHIRE													
DEPARTMENTAL BUDGET WORKSHEET													
BUDGET YEAR 2019													
DEPARTMENT: Selectmen's Office						DATE: 9/21/18							
DEPARTMENT HEAD: Cheryl Hurteau						APPROVED: 12/17/18							
ACCT. #	DESCRIPTION OF BUDGET ITEM					MS-6 BUDGET 2018	BUDGET 2018	ACTUAL EXPENSES 2018	MS-6 BUDGET 2019	BUDGET 2019	MS-6 DEFAULT 2019	DEFAULT BUDGET 2019	
		2018	2019										
BOARD OF SELECTMEN (BOS)													
4130-113	Selectmen: Salary WA #3 2010-2012					13,000	13,000	13,000	13,000	13,000	13,000	13,000	
4130-181	Selectmen Expenses			\$500 ea.	\$500 ea.	1,500	1,500	610	1,500	1,500	1,500	1,500	
4155-222	FICA Taxes (% of Gross Wages)			6.20%	6.20%		806			806		806	
4155-224	Medicare (% of Gross Wages)			1.45%	1.45%		189			189		189	
TOTAL Board of Selectmen's Salary and Expenses						14,500	15,495	13,610	14,500	15,495	14,500	15,495	
SELECTMEN'S OFFICE													
FULL TIME - SELECTMEN'S OFFICE													
4130-211	Town Office Manager (Salary/Exempt)***					37,700	37,700	37,700	38,266	38,266	38,266	38,266	
4155-222	FICA Taxes (% of Gross Wages)			6.20%	6.20%		2,337			2,372		2,372	
4155-224	Medicare (% of Gross Wages)			1.45%	1.45%		547			555		555	
4155-200	Insurance Benefits						8,590			9,433		9,433	
4155-223	NH Retirement (% of Gross Wages)*			11.38%	11.17%		4,290			4,274		4,274	
TOTAL Full Time Salary, Payroll Taxes & Benefits						37,700	53,464	37,700	38,266	54,900	38,266	54,900	
PART TIME - SELECTMEN'S OFFICE													
4130-212	Administrative Asst.*** Hours: 715* Rate:			\$21.25	\$21.57	15,194	15,194	14,833	15,423	15,423	15,423	15,423	
4130-212	Administrative Asst.*** Hours: 390* Rate:			\$15.00	\$15.00	0	0	0	0	0	0	0	
4130-212	Vacation Coverage Hours: 30 Rate:			\$21.25	\$21.57	638	638	0	647	647	647	647	
4130-212	Town Report Data Entry Hours: 25			\$15.00	\$15.00	0	0	0	0	0	0	0	
4155-222	FICA Taxes (% of Gross Wages)			6.20%	6.20%		982			996		996	
4155-224	Medicare (% of Gross Wages)			1.45%	1.45%		230			233		233	
TOTAL Part Time Wages						15,832	17,044	14,833	16,070	17,299	16,070	17,299	
TOTAL Selectmen's Office Salary/Wages, Pay, Taxes & Benefits						68,032	86,003	66,143	68,836	87,694	68,836	87,694	
EXPENSES:													
4130-231	Engineering Fees					1,000	1,000	0	500	500	1,000	1,000	
4130-234	Recording Fees					100	100	38	100	100	100	100	
4130-244	Equipment Rental					3,100	3,100	2,554	2,700	2,700	3,100	3,100	
4130-245	Telephone:					2,700	2,700	2,969	3,000	3,000	2,700	2,700	
4130-255	Printing/Publishing					2,200	2,200	2,144	2,000	2,000	2,200	2,200	
4130-256	Dues/Subscriptions					2,900	2,900	2,803	2,900	2,900	2,900	2,900	
4130-257	Workshops/Training					200	200	58	200	200	200	200	
4130-262	General/Custodial Supplies					3,300	3,300	2,831	3,300	3,300	3,300	3,300	
4130-267	Books/Periodicals/Preservation					5,180	5,180	5,320	6,000	6,000	5,180	5,180	
4130-268	Postage					1,500	1,500	1,224	1,500	1,500	1,500	1,500	
4130-281	Employee Expenses					300	300	307	400	400	300	300	
4130-285	Non-Capital Equipment < \$1,000					0	0	0	0	0	0	0	
4130-289	Miscellaneous Expenses					500	500	520	600	600	500	500	
Total Expenses:						22,980	22,980	20,767	23,200	23,200	22,980	22,980	
4130-200	TOTAL SELECTMEN'S OFFICE BUDGET					91,012	108,983	86,910	92,036	110,894	91,816	110,674	
*Note: Administrative Assistant 715 hours = 39 weeks 25 hours a week + 13 weeks 35 hours a week													
*** 50% Town Office Manager and Administrative Assistant salary expense. Remaining 50% under Financial Management.													

TOWN OF EAST KINGSTON, NEW HAMPSHIRE										
DEPARTMENTAL BUDGET WORKSHEET										
BUDGET YEAR 2019										
ACCT. #	DESCRIPTION OF BUDGET ITEM			MS-6 BUDGET 2018	BUDGET 2018	ACTUAL EXPENSES 2018	MS-6 BUDGET 2019	BUDGET 2019	MS-6 DEFAULT 2019	DEFAULT BUDGET 2019
	TOWN ELECTION EXPENSES	2018	2019							
	Town Election Expenses WA #3 2010-2012									
4130-313	Sal:Mod/Asst225x2/Supr375/125x3/EW \$10.50 12x10=960									
	Town Election									
4130-313	Moderator	\$225	\$225	450	450	225	450	450	450	450
4130-313	Assistant Moderator	\$225	\$225	450	450	225	450	450	450	450
4130-313	Supervisors of the Checklist	\$125 ea.	\$125 ea.	750	750		750	750	750	750
4130-313	Supervisors Admin (100hrs)	\$10.50	\$10.50	1,050	1,050		1,050	1,050	1,050	1,050
4130-315	Election Workers (10) Hours: 12 Rate:	\$10.50	\$10.50	1,260	1,260	1,373	1,260	1,260	1,260	1,260
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%			246		246		246
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%			57		57		57
	SUBTOTAL Town Election:			3,960	4,263	1,823	3,960	4,263	3,960	4,263
4130-355	Printing (Town Report/Ballots)			7,800	7,800	6,512	7,800	7,800	7,800	7,800
4130-364	Meals			250	250	489	500	500	250	250
4130-389	Misc. - Set up Election Town Election Only/Police Detail			300	300	320	550	550	300	300
4130-300	TOTAL TOWN ELECTION EXPENSE:			12,310	12,613	9,144	12,810	13,113	12,310	12,613
	TOTAL: BOS/Selectmen's Office/Election			103,322	121,596	96,054	104,846	124,007	104,126	123,287
Notes:										
2011-Due to the change to SB2, the two moderators and the three supervisors of the checklist were paid for both the deliberative session and election day.										
Town Election: March 8, 2016										
Town Election: March 14, 2017										
Town Election: March 13, 2018										
Town Election: March 12, 2019										

TOWN OF EAST KINGSTON, NEW HAMPSHIRE											
DEPARTMENTAL BUDGET WORKSHEET											
BUDGET YEAR 2019											
DEPARTMENT: TRUSTEES OF THE TRUST FUND						DATE: 9/20/18					
DEPARTMENT HEAD: J. Roby Day, Jr.						APPROVED: 9/24/18					
ACCT. #	DESCRIPTION OF BUDGET ITEM				MS-6 BUDGET 2018	BUDGET 2018	ACTUAL EXPENSES 2018	MS-6 BUDGET 2019	BUDGET 2019	MS-6 DEFAULT 2019	DEFAULT BUDGET 2019
	SALARIES:										
4130-413	Salary:	WA #3 2010-2012	2018	2019	800	800	800	800	800	800	800
4155-222	FICA Taxes (% of Gross Wages)(Employers Portion)		6.20%	6.20%		50			50		50
4155-224	Medicare (% of Gross Wages)(Employers Portion)		1.45%	1.45%		12			12		12
	TOTAL SALARY AND PAYROLL TAXES				800	862	800	800	862	800	862
	EXPENSES:										
4130-438	Legal Expenses				1	1	0	1	1	1	1
4130-489	Misc. Expenses	WA #3 2010-2012			300	300	196	800	800	300	300
	NHMA Trustee Training Seminars \$500										
4130-489	Investment Advisor Fees*				0		0	0	0	0	0
	TOTAL EXPENSES				301	301	196	801	801	301	301
	TOTAL TRUSTEES OF THE TRUST FUND BUDGET				1,101	1,163	996	1,601	1,663	1,101	1,163
	*Note: Advisor fees history and estimates:										
			Dec	Sep	Jun	Mar					
	2013	1,000.00	1,063.16	1,085.83	1,088.43						
	2014	1,100.00	1,100.00	1,113.32	1,117.14						
	2015	1,900.00	1,842.89	1,892.85	1,892.19						
	2016	2,000.00	2,114.45	2,077.48	2,020.91						
	2017	2,300.00	2,368.52	2,362.02	2,345.76						
		</									

TOWN OF EAST KINGSTON, NEW HAMPSHIRE										
DEPARTMENTAL BUDGET WORKSHEET										
BUDGET YEAR 2019										
DEPARTMENT: Town Clerk					DATE: 10/2/18					
DEPT. HEAD: Barbara Clark					APPROVED: 10/9/18					
ACCT. #	DESCRIPTION OF BUDGET ITEM			MS-6 BUDGET 2018	MS-6 BUDGET 2018	ACTUAL EXPENSES 2018	MS-6 BUDGET 2019	BUDGET 2019	MS-6 DEFAULT 2019	DEFAULT BUDGET 2019
4140										
	SALARIES:									
	Town Clerk									
4140-113	Town Clerk-Warrant Article #3 2010-2012			22,500	22,500	22,500	24,000	24,000	24,000	24,000
4155-200	Insurance Benefits				9,547			9,361		9,361
4155-222	FICA Taxes (% of Gross Wages)			6.20%	6.20%	1,395		1,488		1,488
4155-224	Medicare (% of Gross Wages)			1.45%	1.45%	326		348		348
4155-223	New Hampshire Retirement			11.38%	11.17%	2,561		2,681		2,681
	Total Salary and Benefits Town Clerk			22,500	36,329	22,500	24,000	37,878	24,000	37,878
	Assistant Town Clerk									
4140-112	Hours:600/600 at Rate:			\$18.50	\$18.87	11,100	11,322	11,322	11,322	11,322
4155-222	FICA Taxes (% of Gross Wages)			6.20%	6.20%	688		702		702
4155-224	Medicare (% of Gross Wages)			1.45%	1.45%	161		164		164
	Total Salary Assistant Town Clerk			11,100	11,949	10,420	11,322	12,188	11,322	12,188
	Total Salaries:			33,600	48,278	32,920	35,322	50,066	35,322	50,066
	EXPENSES:									
4140-143	Copier Maintenance			469	469	0	469	469	469	469
4140-145	Telephone/Internet Access			2,600	2,600	2,718	2,725	2,725	2,600	2,600
4140-156	Dues/Subscriptions			100	100	157	100	100	100	100
4140-157	Workshops/Training			900	900	841	900	900	900	900
4140-161	General Supplies			2,400	2,400	1,318	2,400	2,400	2,400	2,400
4140-181	OHRV/NH Fish & Game Reg.-(Reimbursed to State)			6,000	6,000	5,259	6,200	6,200	6,000	6,000
4140-185	Non-Capital Equip. < \$1,000			1,000	1,000	193	1,000	1,000	1,000	1,000
4140-189	WA-BAC Expenses			1,600	1,600	1,472	1,600	1,600	1,600	1,600
4140-192	Stats/Animal Payments			3,100	3,100	2,848	3,200	3,200	3,100	3,100
4140-195	E-Reg Support			2,435	2,435	2,067	2,435	2,435	2,435	2,435
	Total Expenses:			20,604	20,604	16,872	21,029	21,029	20,604	20,604
4140-100	TOTAL TOWN CLERK BUDGET			54,204	68,882	49,792	56,351	71,095	55,926	70,670



TOWN OF EAST KINGSTON, NEW HAMPSHIRE										
DEPARTMENTAL BUDGET WORKSHEET										
BUDGET YEAR 2019										
DEPARTMENT: NON-TOWN ELECTIONS					DATE: 9/21/18					
DEPARTMENT HEAD: BOS					APPROVED: 12/4/18					
ACCT. #	DESCRIPTION OF BUDGET ITEM			MS-6 BUDGET 2018	BUDGET 2018	ACTUAL EXPENSES 2018	MS-6 BUDGET 2019	BUDGET 2019	MS-6 DEFAULT 2019	DEFAULT BUDGET 2019
4140		2018	2019							
	OTHER ELECTIONS:									
	Wages/Payroll Taxes Other Elections									
4140-313	Moderator - WA #3 2010-2012	\$225	\$225	675	675	450	0			0
4140-313	Assistant Moderator WA #3 2010-2012	\$225	\$225	675	675	450	0			0
4140-313	Supervisors of the Checklist WA#3 11/12	\$125 ea.		1,125	1,125		0			0
4140-315	Election Workers (10) WA#3 Hours: 12 Rate:	\$10.50	\$10.50	3,780	3,780	2,110	0			0
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%		388			0		
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%		91	0		0		
	SUBTOTAL Wages/Payroll Taxes Other Elections:			6,255	6,734	3,010	0		0	0
4140-355	Printing & Publishing			5,500	5,500	1,234	0			0
4140-364	Election Meals			750	750	459	0			0
4140-389	Misc. Expenses-Set up Election			300	300	872	0			0
	Details for Election									
4140-300	TOTAL NON TOWN ELECTION BUDGET			12,805	13,284	5,575	0	0		0
Notes:										
2018 - State Primary September 11, 2018										
2018 - State General Election November 6, 2018										
2019 - No non-town elections										

TOWN OF EAST KINGSTON, NEW HAMPSHIRE										
DEPARTMENTAL BUDGET WORKSHEET										
BUDGET YEAR 2019										
DEPARTMENT: Tax Collector					DATE: 10/2/18					
DEPARTMENT HEAD: Barbara A. Clark					APPROVED: 10/9/18					
ACCT. #	DESCRIPTION OF BUDGET ITEM			MS-6 BUDGET 2018	MS-6 BUDGET 2018	ACTUAL EXPENSES 2018	MS-6 BUDGET 2019	MS-6 BUDGET 2019	MS-6 DEFAULT 2019	DEFAULT BUDGET 2019
4150	SALARIES:	2018	2019							
	Tax Collector									
4150-411	Tax Collector-Warrant Article #3 2010-2012			22,500	22,500	22,500	24,000	24,000	24,000	24,000
4155-200	Insurance Benefits				9,547			9,361		9,361
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%		1,395			1,488		1,488
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%		326			348		348
4155-223	New Hampshire Retirement	11.38%	11.17%		2,561			2,681		2,681
	Total Salary and Benefits Tax Collector			22,500	36,329	22,500	24,000	37,878	24,000	37,878
	Assistant Tax Collector									
4150-412	Hours: 600/600 at Rate:	\$18.50	\$18.87	11,100	11,100	10,420	11,322	11,322	11,322	11,322
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%		688			702		702
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%		161			164		164
	Total Salary Assistant Tax Collector			11,100	11,949	10,420	11,322	12,188	11,322	12,188
	Total Salaries:			33,600	48,278	32,920	35,322	50,066	35,322	50,066
	Expenses:									
4150-434	Recording Fees			1,300	1,300	427	1,300	1,300	1,300	1,300
4150-481	Postage			3,500	3,500	2,469	3,500	3,500	3,500	3,500
	Total Expenses:			4,800	4,800	2,896	4,800	4,800	4,800	4,800
4150-400	TOTAL TAX COLLECT BUDGET			38,400	53,078	35,817	40,122	54,866	40,122	54,866

TOWN OF EAST KINGSTON, NEW HAMPSHIRE									
DEPARTMENTAL BUDGET WORKSHEET									
BUDGET YEAR 2019									
DEPARTMENT: Financial Administration/Audit/Treasurer/IT					DATE: 9/21/18				
DEPARTMENT HEAD: BOS					APPROVED: 12/4/18				
ACCT. #	DESCRIPTION OF BUDGET ITEM			MS-6 BUDGET 2018	BUDGET 2018	ACTUAL EXPENSE 2018	MS-6 BUDGET 2019	BUDGET 2019	MS-6 DEFAULT 2019
4150									
	SELECTMEN'S OFFICE			2018	2019				
	FULL TIME - FINANCIAL ADMINISTRATION								
4150-111	Town Office Manager (Salary/Exempt)				37,700	37,700	37,700	38,266	38,266
4155-222	FICA Taxes (% of Gross Wages)			6.20%	6.20%	2,337		2,372	2,372
4155-224	Medicare (% of Gross Wages)			1.45%	1.45%	547		555	555
4155-200	Insurance Benefits					8,590		9,433	9,433
4155-223	NH Retirement (% of Gross Wages)*			11.38%	11.17%	4,290		4,274	4,274
	TOTAL Full Time Salary, Payroll Taxes & Benefits				37,700	53,464	37,700	38,266	54,900
	PART TIME - FINANCIAL ADMINISTRATION								
4150-112	Administrative Asst.*** Hours: 715* Rate:*			\$21.25	\$21.57	15,194	15,194	14,833	15,423
4150-112	Vacation Coverage Hours: 30 Rate:			\$21.25	\$21.57	638	638	647	647
4155-222	FICA Taxes (% of Gross Wages)			6.20%	6.20%	982		996	996
4155-224	Medicare (% of Gross Wages)			1.45%	1.45%	230		233	233
	TOTAL Part Time Wages				15,832	17,044	14,833	16,070	17,299
	TOTAL Financial Admin. Salary/Wages, Pay, Taxes & Benefits				53,532	70,508	52,533	54,336	72,199
4150-238	Audit Contract Service				14,800	14,800	12,000	12,000	12,000
				2018	2019				
4150-513	Treasurer Pay: WA #3 2010-2012				1,700	1,700	1,700	1,700	1,700
4150-512	Deputy Treasurer Pay: Hours: 25			\$15.00	\$15.45	375	375	386	386
4155-222	FICA Taxes (% of Gross Wages)			6.20%	6.20%	129		129	129
4155-224	Medicare (% of Gross Wages)			1.45%	1.45%	30		30	30
4150-581	Treasurer Expense				400	400	0	400	400
4150-589	Treasurer Misc. Expense				600	600	0	600	600
	Total Treasurer:				3,075	3,234	1,899	3,086	3,245
4150-600	Info Systems: Website/Computers/Software/Maintenance								
4150-633	Processing Services/Direct Deposit Fees				11,000	11,000	10,311	10,500	10,500
4150-674	Capital Purchases				1,500	1,500	1,401	20,548	1,500
4150-685	Non-Capital Purchases				6,400	6,400	11,370	8,600	6,400
	Total Information Systems				18,900	18,900	23,081	39,648	18,400
4150	TOTAL FIN./AUDIT/TREAS./IT				90,307	107,442	89,513	109,070	127,092
	* Note: Administrative Assistant 715 hours = 39 weeks 25 hours a week + 13 weeks 35 hours a week								
	** 2012 Welfare administration is performed by Selectmen's Office personnel								
	*** 50% Town Office Manager and Administrative Assistant salary expense. Remaining 50% under Selectmen's Office.								

TOWN OF EAST KINGSTON, NEW HAMPSHIRE										
DEPARTMENTAL BUDGET WORKSHEET										
BUDGET YEAR 2019										
DEPARTMENT: CONTRACT SERVICES				CAPITAL RESERVE FUNDS			DATE: 10/18/18			
DEPARTMENT HEAD: BOS				WA #4, 5, 6, 7, 8 & 9			APPROVED: 12/4/18			
ACCT. #	DESCRIPTION OF BUDGET ITEM			MS-6 BUDGET 2018	BUDGET 2018	ACTUAL EXPENSE 2018	MS-6 BUDGET 2019	BUDGET 2019	MS-6 DEFAULT 2019	DEFAULT BUDGET 2019
4150		2018	2019							
4152-137	Assessing-Contract service			20,625	20,625	25,943	14,400	14,400	14,400	14,400
4153-132	Legal Services-Contract service			40,000	40,000	13,826	40,000	40,000	40,000	40,000
4155-100	Personnel Admin.									
4155-222	EBEN - FICA Payments *			35,630	0	35,630	35,732	0	35,732	0
4155-223	EBEN - NH Retirement Payments - Admin	11.38%	11.17%	20,735	0	20,734	20,917	0	20,917	0
4155-225	EBEN - NH Retirement Payments - Police	29.43%	28.43%	94,217	0	76,382	96,933	0	96,933	0
4155-225	EBEN - NH Retirement Payments - Fire	N/A	N/A	0	0	0	0	0	0	0
4155-224	EBEN - Medicare Payments			12,975	0	11,414	13,301	0	13,301	0
4155-200	EBEN - Insurance Benefits (Health,Dental,Life,Disability)			114,066	0	118,512	143,068	0	143,068	0
4155-289	EBEN - Misc. Expenses (Christmas Bonuses) + WA #28 BAC			0	0	0	0	0	0	0
	SUBTOTAL ASSESSING/LEGAL/EBEN			338,248	60,625	302,442	364,351	54,400	364,351	54,400
4196-352	Liability/Property Insurance			30,844	30,844	30,844	32,742	32,742	32,742	32,742
4196-452	Workers Comp Insurance/Unemployment Comp Insurance			22,580	22,580	22,580	21,986	21,986	21,986	21,986
4199-182	Refunds-Overpay			10,000	10,000	0	10,000	10,000	10,000	10,000
4199-183	Tax Abatements			10,000	10,000	1,628	10,000	10,000	10,000	10,000
	SUBTOTAL			73,424	73,424	55,052	74,728	74,728	74,728	74,728
4323-239	Solid Waste-Contract Service			190,000	190,000	182,220	190,000	190,000	190,000	190,000
4323-289	White Goods/eCycle/Furniture Pick Up			5,000	5,000	5,353	10,000	10,000	5,000	5,000
4323-339	Hazardous Waste-Contract Service			1,100	1,100	0	1,300	1,300	1,100	1,100
	SUBTOTAL			196,100	196,100	187,574	201,300	201,300	196,100	196,100
	WARRANT ARTICLES - not included in Warrant Article #3									
4915-296	Capital Reserve Funds									
2018/19	WA #4 = Revaluation Fund		43,500	10,000	10,000	10,000	43,500	43,500	43,500	43,500
	2019 WA #5 = Library Maint. Fund - Adjusted to Library Budget*		11,000							
	2019 WA #6 = FD Apparatus Fund - Adj to FD budget*		50,000							
	2019 WA #7 = Fire Dept/EOC Land and/or Building		10,000							
	2019 WA #8 = Fire Dept Cistern/Hydrant Repair		15,000							
	2019 WA #9 = PD Long Term Maintenance		15,000							
	2019 WA #10 = PD Long Term Equipment Replacement		10,000							
	2019 WA #11 = Emerald Ash Borer Expendable Trust Fund		5,000							
	SUBTOTAL WARRANT ARTICLES			10,000	10,000	10,000	43,500	43,500	43,500	43,500
	TOTAL CONTRACT SERVICES BUDGET			617,772	340,149	555,068	683,879	373,928	678,679	368,728

TOWN OF EAST KINGSTON, NEW HAMPSHIRE										
DEPARTMENTAL BUDGET WORKSHEET										
BUDGET YEAR 2019										
DEPARTMENT: Planning Board				DATE: 10/4/18						
DEPARTMENT HEAD: Joseph Cacchiore				APPROVED: 10/9/18						
ACCT. #	DESCRIPTION OF BUDGET ITEM			MS-6 BUDGET 2018	BUDGET 2018	ACTUAL EXPENSE 2018	MS-6 BUDGET 2019	BUDGET 2019	MS-6 DEFAULT 2019	DEFAULT BUDGET 2019
	SALARIES:	2018	2019							
	Planning Board Secretary									
4191-112	Planning Board (12 meetings) (240 Hrs)	\$17.25	\$17.25	4,140	4,140	3,523	4,140	4,140	4,140	4,140
	Agricultural Commission (112 Hrs)	\$16.00		0	0		0	0	0	0
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%		257			257		257
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%		60			60		60
	TOTAL SALARIES			4,140	4,457	3,523	4,140	4,457	4,140	4,457
4191-131	Circuit Rider/Targeted Block Grant/Rock. Planning Commission			17,480	17,480	13,816	17,480	17,480	17,480	17,480
	2018=CR \$11,088+TBG \$2,000+RPC DUES \$4,392									
	2017=CR \$10,416+TBG \$2,000+RPC DUES \$2,374									
	2016=CR \$10,416+TBG \$2,000+RPC DUES \$2,315									
	2015=CR \$9,744+TBG \$2,000+RPC DUES \$2,270									
	2014=CR \$9,240+TBG \$2,000+RPC DUES \$2,270									
	2013=CR \$9,240+TBG \$2,000+RPC DUES \$2,198									
	2012=CR \$9,240+TBG \$2,000+RPC DUES \$2,192									
	2011=CR \$9,240+TBG \$2,000+RPC DUES \$2,260									
	2010=CR \$11,100+TBG \$2,000+RPC DUES \$2,100									
4191-189	Exp.=Advertising/Postage/Supplies/Training			7,700	7,700	1,724	7,700	7,700	7,700	7,700
	TOTAL EXPENSES:			25,180	25,180	15,540	25,180	25,180	25,180	25,180
	TOTAL PLANNING BOARD			29,320	29,637	19,064	29,320	29,637	29,320	29,637
NOTES										
Year 2002: Selectmen increased salary based on increased hours/meetings for recording clerk.										
Year 2003: Advertised for position & unsuccessful in hiring a recording clerk.										
Year 2004: Chair recommends offering 20 hr. per week position to attract qualified candidates.										
Year 2006: RPC Dues deleted from 4197 & added to 4191-131 \$1,680.										
Year 2007: Increase in advertising costs + dues (population increase).										
Year 2008: Increase in salary & TBG expense.										
Year 2009: Increase in CR \$2,325 to align w/RPC Calendar Apr. - Apr.										
Year 2010: Hours reduced based on decrease in requests for LLA/SUB/SPR.										
Year 2011: RPC CR increased rate from \$50 to \$55 per hour & reduced CR hours. Split hours w/Agr. Comm.										
Year 2012: RPC CR rate \$55 per hour. Moved Agric. Commission to separate budget. Secretary \$200 per meeting.										
Year 2013: Secretary salary increased to \$225.00 per meeting.										
Year 2014: Secretary salary increased to 20 hours maximum per month @ \$16.50 per hours.										



TOWN OF EAST KINGSTON, NEW HAMPSHIRE										
DEPARTMENTAL BUDGET WORKSHEET										
BUDGET YEAR 2019										
DEPARTMENT: Zoning Board of Adjustment						DATE: 10/3/18				
DEPARTMENT HEAD: John Daly						APPROVED: 10/9/18				
4191-300	DESCRIPTION OF BUDGET ITEM			MS-6 BUDGET 2018	BUDGET 2018	ACTUAL EXPENSE 2018	MS-6 BUDGET 2019	BUDGET 2019	MS-6 DEFAULT 2019	DEFAULT BUDGET 2019
	SALARIES:	2018	2019							
4191-312	Hours: 50/50	Rate: \$17.25	\$17.25	863	863	781	863	863	863	863
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%		54			54		54
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%		13			13		13
	Total Salaries:			863	930	781	863	930	863	930
4191-389	Miscellaneous Expenses			612	612	401	612	612	612	612
	Total Expenses:			612	612	401	612	612	612	612
TOTAL	BOARD OF ADJUSTMENT			1,475	1,542	1,182	1,475	1,542	1,475	1,542

TOWN OF EAST KINGSTON, NEW HAMPSHIRE										
DEPARTMENTAL BUDGET WORKSHEET										
BUDGET YEAR 2019										
DEPARTMENT: Code Enforcement					DATE: 9/19/18					
DEPARTMENT HEAD: John Moreau					APPROVED: 9/24/18					
4191-500	DESCRIPTION OF BUDGET ITEM			MS-6 BUDGET 2018	BUDGET 2018	ACTUAL EXPENSE 2018	MS-6 BUDGET 2019	BUDGET 2019	MS-6 DEFAULT 2019	DEFAULT BUDGET 2019
4191-500	SALARIES:	2018	2019							
4191-512	Hours: 25 at Rate:	\$21.00	\$21.00	1,550	1,550	1,550	1,597	1,597	1,597	1,597
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%		96			99		99
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%		22			23		23
	Total Salaries:			1,550	1,668	1,550	1,597	1,719	1,597	1,719
4191-589	Miscellaneous Expenses:			50	50	0	50	50	50	50
	2015= mileage @ .575									
	2016= mileage @ .54									
	2017= mileage @ .535									
	2018= mileage @ .545									
	2019= mileage @ .									
TOTAL	TOTAL CODE ENFORCEMENT BUDGET			1,600	1,718	1,550	1,647	1,769	1,647	1,769

TOWN OF EAST KINGSTON, NEW HAMPSHIRE										
DEPARTMENTAL BUDGET WORKSHEET										
BUDGET YEAR 2019										
DEPARTMENT: TOWN OWNED BUILDINGS				DATE: 10/18/18						
DEPARTMENT HEAD: BOS				APPROVED: 12/4/18						
4194	DESCRIPTION OF BUDGET ITEM	MS-6 BUDGET 2018	BUDGET 2018	ACTUAL EXPENSES 2018	MS-6 BUDGET 2019	BUDGET 2019	MS-6 DEFAULT 2019	DEFAULT BUDGET 2019		
	GEN. GOVT. BLDGS.	2018	2019							
4194-100	Library - Adjusted to Library Budget Worksheet*			*					*	
4194-112	Custodian Hours: 156	\$18.00	\$18.27	2,808	2,808	2,511	2,850	2,850	2,850	2,850
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%	174				177		177
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%	41				41		41
4194-141	Electricity			3,840	3,840	3,713	3,840	3,840	3,840	3,840
4194-142	Heat			3,000	3,000	2,168	3,000	3,000	3,000	3,000
4194-143	Repair/Maintenance Services			4,400	4,400	6,133	4,400	4,400	4,400	4,400
4194-189	Misc. Expense			2,500	2,500	103	2,500	2,500	2,500	2,500
	SUBTOTAL LIBRARY			16,548	16,763	14,628	16,590	16,808	16,590	16,808
4194-200	Town Offices Building									
4194-212	Custodian Hours: 682	\$18.00	\$18.27	10,764	10,764	12,483	12,460	12,460	12,460	12,460
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%	667				773		773
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%	156				181		181
4155-200	Custodian Insurance									0
4194-241	Electricity			3,200	3,200	3,112	3,200	3,200	3,200	3,200
4194-242	Heat			4,000	4,000	4,413	4,000	4,000	4,000	4,000
4194-243	Repair/Maintenance Services			55,000	55,000	11,705	55,000	55,000	55,000	55,000
4194-289	Misc. Expense			0	0	0	0	0	0	0
	SUBTOTAL TOWN OFFICE BUILDING			72,964	73,787	31,713	74,660	75,614	74,660	75,614
4194-300	Town Hall									
4194-312	Custodian Hours: 104	\$18.00	\$18.27	1,872	1,872	1,404	1,900	1,900	1,900	1,900
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%	116				118		118
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%	27				28		28
4194-341	Electricity			1,000	1,000	770	1,000	1,000	1,000	1,000
4194-342	Heat			500	500	0	500	500	500	500
4194-343	Repair/Maintenance Services			2,300	2,300	2,545	4,600	2,300	2,300	2,300
4194-389	Misc. Expense			0	0	0	0	0	0	0
	SUBTOTAL TOWN HALL			5,672	5,815	4,719	8,000	8,146	5,700	5,846
4194-400	EOC			*	*	*	*	*	*	*
4194-412	Custodian Hours:208			0	0	0	0	0	0	0
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%	0	0	0	0	0	0	0
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%	0	0	0	0	0	0	0
4194-441	Electricity			2,300	2,300	2,488	2,300	2,300	2,300	2,300
4194-442	Heat			3,500	3,500	2,369	3,500	3,500	3,500	3,500
4194-443	Repair/Maintenance Services			3,500	3,500	395	3,500	3,500	3,500	3,500
4194-489	Misc. Expense			0	0	0	0	0	0	0
	SUBTOTAL EOC			9,300	9,300	5,252	9,300	9,300	9,300	9,300
4194-500	Pound School									
4194-512	Custodian Hours: 208	\$18.00	\$18.27	3,744	3,744	2,862	3,800	3,800	3,800	3,800
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%	232				236		236
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%	54				55		55
4194-541	Electricity			800	800	691	800	800	800	800
4194-542	Heat			2,500	2,500	1,600	1,300	1,300	2,500	2,500
4194-543	Repair/Maintenance Services			15,000	15,000	5,503	10,000	10,000	15,000	15,000
4194-589	Misc. Expense			0	0	0	0	0	0	0
	SUBTOTAL POUND SCHOOL			22,044	22,330	10,656	15,900	16,191	22,100	22,391
4194-600	Fire Station			*	*	*	*	*	*	*
4194-612	Custodian Hours: 104	\$0.00	\$0.00	0	0	0	0	0	0	0
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%	0	0	0	0	0	0	0
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%	0	0	0	0	0	0	0
4194-641	Electricity			2,500	2,500	2,634	2,500	2,500	2,500	2,500
4194-642	Heat			4,700	4,700	4,402	4,700	4,700	4,700	4,700
4194-643	Repair/Maintenance Services			7,000	7,000	2,092	7,000	7,000	7,000	7,000
4194-689	Misc. Expense			0	0	0	0	0	0	0
	SUBTOTAL FIRE STATION			14,200	14,200	9,128	14,200	14,200	14,200	14,200
4194-700	Railroad Depot									
4194-712	Custodian Hours: 13	\$18.00	\$18.27	234	234	0	238	238	238	238
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%	15				15		15
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%	3				3		3
4194-741	Electricity			200	200	206	200	200	200	200
4194-742	Heat			0	0	0	0	0	0	0
4194-743	Repair/Maintenance Services			2,500	2,500	2,919	2,900	2,900	2,500	2,500
4194-789	Misc. Expense			0	0	0	0	0	0	0
	SUBTOTAL RAILROAD DEPOT			2,934	2,952	3,125	3,338	3,356	2,938	2,956
4194-800	Police Station			*	*	*	*	*	*	*
4194-812	Custodian Hours: 468	\$18.00	\$18.27	8,424	8,424	6,840	8,550	8,550	8,550	8,550
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%	522				530		530
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%	122				124		124
4194-841	Electricity			4,000	4,000	5,091	4,500	4,500	4,000	4,000
4194-842	Heat			9,000	9,000	3,912	9,000	9,000	9,000	9,000
4194-843	Repair/Maintenance Services			6,500	6,500	8,317	6,500	6,500	6,500	6,500

TOWN OF EAST KINGSTON, NEW HAMPSHIRE									
DEPARTMENTAL BUDGET WORKSHEET									
BUDGET YEAR 2019									
4194-889	Misc. Expense			0	0		0	0	0
	SUBTOTAL POLICE STATION			27,924	28,568	24,160	28,550	29,204	28,050
4194-900	Other Facilities - FOSS Field, Salt Shed								
4194-912	Custodian Hours: 0	\$0.00		0	0		0	0	0
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%						
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%						
4194-941	Electricity			500	500	464	500	500	500
4194-942	Heat			0	0		0	0	0
4194-943	Repair/Maintenance Services			2,000	2,000	1,965	2,000	2,000	2,000
4194-989	Misc. Expense								
	SUBTOTAL OTHER FACILITIES			2,500	2,500	2,429	2,500	2,500	2,500
	Total Expenses:								
4194	TOTAL GOVERNMENT BUILDING BUDGET			174,086	176,215	105,809	173,038	175,319	176,038

TOWN OF EAST KINGSTON, NEW HAMPSHIRE										
DEPARTMENTAL BUDGET WORKSHEET										
BUDGET YEAR 2019										
DEPARTMENT: CEMETERIES				DATE: 9/21/18						
DEPARTMENT HEAD: Stephen McMillan				APPROVED: 9/24/18						
4195	DESCRIPTION OF BUDGET ITEM			MS-6 BUDGET 2018	BUDGET 2018	ACTUAL EXPENSES 2018	MS-6 BUDGET 2019	BUDGET 2019	MS-6 DEFAULT 2019	DEFAULT BUDGET 2019
	SALARIES:	2018	2019							
4195-212	Sexton Hours: 150 at Rate:	\$17.60	\$25.00	2,640	2,640	3,443	3,750	3,750	3,750	3,750
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%		164			233		233
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%		38			54		54
	Total Salary, Payroll Taxes and WC			2,640	2,842	3,443	3,750	4,037	3,750	4,037
4195-243	Cemetery Repair/Maintenance			10,375	10,375	14,738	12,500	12,500	10,375	10,375
4195-289	Miscellaneous Expenses			2,200	2,200	414	2,200	2,200	2,200	2,200
	Total Expenses:			12,575	12,575	15,152	14,700	14,700	12,575	12,575
							0		0	0
4195	TOTAL CEMETERY BUDGET			15,215	15,417	18,595	18,450	18,737	16,325	16,612



TOWN OF EAST KINGSTON, NEW HAMPSHIRE												
DEPARTMENTAL BUDGET WORKSHEET												
BUDGET YEAR 2019												
DEPARTMENT: POLICE												
DEPARTMENT HEAD: Chief Timothy Connell												
DATE: 10/19/18												
APPROVED: 12/4/18												
4210	DESCRIPTION OF BUDGET ITEM				MS-6 BUDGET 2018	MS-6 BUDGET 2018	ACTUAL EXPENSES 2018	MS-6 BUDGET 2019	MS-6 BUDGET 2019	MS-6 BUDGET 2019	MS-6 BUDGET 2019	DEFAULT BUDGET 2019
	SALARIES											
4210-111	Police Chief Salary				79,825	79,825		82,000	82,000	82,000	82,000	82,000
4210-111	Sergeant Salary	Hours: 2080	Rate: 29.00	29.87	60,320	60,320		62,130	62,130	62,130	62,130	62,130
4210-111	Corporal Salary	Hours: 2080	Rate: 27.50	28.33	57,200	57,200		58,926	58,926	58,926	58,926	58,926
4210-111	Patrolman Salary	Hours: 2080	Rate: 26.00	26.78	54,080	54,080		55,702	55,702	55,702	55,702	55,702
4210-111	Patrolman Salary	Hours: 2080	Rate: 25.00	25.75	52,000	52,000		53,560	53,560	53,560	53,560	53,560
4210-111	Overtime	Hours: 300	Rate: 41.37	42.61	16,713	16,713	248,109	12,783	12,783	12,783	12,783	12,783
4210-111	Overtime-Court	Hours: 120	Rate: 42.61					5,113	5,113	5,113	5,113	5,113
4210-111	Seminars and Training	Hours: 252	Rate: 42.61					10,738	10,738	10,738	10,738	10,738
4155-224	Medicare (% of Gross Wages)		1.45%	1.45%		4,642			4,944			4,944
4155-224	Medicare Special Detail/Reimbursable											0
4155-225	NH Retirement (Group 2)		29.43%	28.43%		94,217	0		96,933			96,933
4155-225	NH Retirement Special Detail/Reimbursable		29.43%	28.43%					0			0
4155-200	Insurance Benefits					66,700			93,703			93,703
	SUBTOTAL: Full Time Salaries, Payroll Taxes, & Benefits				320,138	485,697	248,109	340,952	536,532	340,952	536,532	
4210-112	PT Salary (PT Cert)	Hours: 600	Rate: \$19.50	\$20.09	11,700	11,700		12,054	12,054	12,054	12,054	12,054
4210-112	PT Salary (PT Cert)	Hours: 600	Rate: \$21.50	\$22.15	12,900	12,900		13,290	13,290	13,290	13,290	13,290
4210-112	Vac/Sick/Holiday/Coverage: 672/672		Rate: \$20.77	\$21.12	13,957	13,957		14,193	14,193	14,193	14,193	14,193
4210-112	Over Time Hours: 300/300				0	0		0	0	0	0	0
4210-112	Training Hours: 0/0 (Mixed Hrs)				12,800	12,800	63,492	0	0	0	0	0
4210-112	Secretary	Hours: 1560/1560	Rate: \$19.00	\$19.57	29,640	29,640		30,529	30,529	30,529	30,529	30,529
4210-112	Court Costs (Partially Reimbursable)				0	0		0	0	0	0	0
4155-222	FICA Taxes (% of Gross Wages)		6.20%	6.20%		5,022			4,344			4,344
4155-224	Medicare (% of Gross Wages)		1.45%	1.45%		1,174			1,016			1,016
	SUBTOTAL: Part Time & Other Salaries & Payroll Taxes				80,997	87,193	63,492	70,066	75,426	70,066	75,426	
	TOTAL: Salaries, Payroll Taxes and Benefits				401,135	572,890	311,601	411,018	611,958	411,018	611,958	
	EXPENSES											
4210-145	Telephone / Air Cards				7,523	7,523	8,759	7,523	7,523	7,523	7,523	7,523
4210-156	Dues/Subscriptions				350	350	525	450	450	350	350	350
4210-162	Office Supplies				3,750	3,750	3,883	3,750	3,750	3,750	3,750	3,750
4210-167	Forms/Books				200	200	107	200	200	200	200	200
4210-189	Misc. Expenses/Repairs				1,000	1,000	12,999	1,000	1,000	1,000	1,000	1,000
4210-457	Firearms/Other Training				7,000	7,000	3,082	4,000	4,000	7,000	7,000	7,000
4210-543	Vehicle Maintenance				6,000	6,000	7,205	7,000	7,000	6,000	6,000	6,000
4210-563	Equipment Repair				2,300	2,300	2,108	2,300	2,300	2,300	2,300	2,300
4210-564	Uniforms				4,000	4,000	3,533	4,000	4,000	4,000	4,000	4,000
4210-565	Vehicle Fuels per gallon 5,500 Miles		\$2.50	\$2.50	13,750	13,750	18,632	16,750	16,750	13,750	13,750	13,750
4210-574	Capital Equipment > \$1,000 Spots/Crimestar		0		0	0	1,781	2,050	2,050	2,050	2,050	2,050
4210-585	Noncapital Equipment < \$1,000 (Leased Equip)		0		2,050	2,050	1,781	2,050	2,050	2,050	2,050	2,050
4210-586	Information Technology				22,600	22,600	15,795	16,267	16,267	22,600	22,600	22,600
4210-589	Prosecutor				8,562	8,562	8,562	0	0	8,562	8,562	8,562
	SUBTOTAL EXPENSES:				79,085	79,085	86,972	65,290	65,290	79,085	79,085	
	Police Station Building Expense:											
4194-812	Payroll/Janitor 468 Hrs		\$18.00	\$18.27	8,424	8,424	6,840	8,550	8,550	8,550	8,550	8,550
4155-222	FICA Taxes (% of Gross Wages)		6.20%	6.20%		522			530			530
4155-224	Medicare (% of Gross Wages)		1.45%	1.45%		122			124			124
4194-841	Electricity				4,000	4,000	5,091	4,500	4,500	4,000	4,000	4,000
4194-842	Heat				9,000	9,000	3,912	9,000	9,000	9,000	9,000	9,000
4194-843	Repair/Maint Services				6,500	6,500	8,317	6,500	6,500	6,500	6,500	6,500
4194-898	Misc. Expense				0	0		0	0	0	0	0
	Total Police Station Building Expense:				27,924	28,568	24,160	28,550	29,204	28,050	28,704	
	EXPENSES (Continued):											
	Bond Payments:											
4711-196	Principal					40,000			40,000			40,000
4721-196	Interest					15,758			11,455			11,455
	Total Bond Payments:				0	55,758	0	0	51,455	0	51,455	
4902-174	Budget-Vehicle				15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
	TOTAL EXPENSES:				122,009	178,411	126,131	108,840	160,949	122,135	174,244	
	Warrant Articles not included in WA #1											
Passed	2018 WAR10 Capital Reserve Fund Building Maint.				15,000	15,000	15,000					
Passed	2018 WAR11 Capital Reserve Fund Equipment				10,000	10,000	10,000					
	2019 WAR Capital Reserve Fund Building Maint.							15,000	15,000	15,000	15,000	
	2019 WAR Capital Reserve Fund Equipment				0			10,000	10,000	10,000	10,000	
	Total 2018/19 Warrant Articles				25,000	25,000	25,000	25,000	25,000	25,000	25,000	
	TOTAL POLICE DEPARTMENT:				548,144	776,301	462,732	544,858	797,907	558,153	811,202	

TOWN OF EAST KINGSTON, NEW HAMPSHIRE										
DEPARTMENTAL BUDGET WORKSHEET										
BUDGET YEAR 2019										
DEPARTMENT: Ambulance & Fire Department						DATE: 9/24/18				
DEPARTMENT HEAD: Fire Chief Ed Warren						APPROVED: 9/24/18				
4215/422	DESCRIPTION OF BUDGET ITEM			MS-6 BUDGET 2018	BUDGET 2018	ACTUAL EXPENSE 2018	MS-6 BUDGET 2019	BUDGET 2019	MS-6 DEFAULT 2019	DEFAULT BUDGET 2019
	SALARIES:	2018	2019							
4220-111	Part Time Fire Chief			15,000	15,000	13,846	15,000	15,000	15,000	15,000
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%		930			930		930
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%		218			218		218
	Total Part Time Fire Chief			15,000	16,148	13,846	15,000	16,148	15,000	16,148
4220-112	Rate: Part Time Payroll w/qualifications (\$8.25-\$16.50/hour)			97,052	97,052	144,026	110,000	110,000	110,000	110,000
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%		6,017			6,820		6,820
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%		1,407			1,595		1,595
	Total Part Time Payroll w/qualifications			97,052	104,476	144,026	110,000	118,415	110,000	118,415
	TOTAL SALARIES:			112,052	120,624	157,872	125,000	134,563	125,000	134,563
	EXPENSES:									
4220-145	Telephone/Cell/Internet/Utilities			4,500	4,500	4,204	4,500	4,500	4,500	4,500
4220-156	Dues/Subscriptions/Fire Prevention			3,500	3,500	1,832	3,500	3,500	3,500	3,500
4220-164	Clothing/Food			15,000	15,000	10,378	15,000	15,000	15,000	15,000
4220-189	Misc./Employee Exp.			1,500	1,500	16	1,500	1,500	1,500	1,500
4220-457	Training/Supplies/Schools			8,000	8,000	2,669	8,000	8,000	8,000	8,000
4220-543	Maintenance			24,000	24,000	15,164	24,000	24,000	24,000	24,000
4220-563	Communication Repair/Supplies			5,000	5,000	1,032	5,000	5,000	5,000	5,000
4220-565	Fuel			3,500	3,500	2,190	3,500	3,500	3,500	3,500
4220-574	Cap. Equip>\$1,000			0	0	3,639	0		0	0
4220-633	Information Technology Services			10,000	10,000	11,856	13,000	13,000	13,000	13,000
4220-585	Cap. Equip<\$1,000 (Radios)			6,000	6,000	4,360	6,000	6,000	6,000	6,000
	Subtotal:			81,000	81,000	57,338	84,000	84,000	84,000	84,000
	Fire Department Building:									
4194-612	Payroll/Janitor (104)	\$16.50	\$16.50	0	0	0	0		0	0
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%		0			0		0
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%		0			0		0
4194-641	Electricity			2,500	2,500	2,634	2,500	2,500	2,500	2,500
4194-642	Heat			4,700	4,700	4,402	4,700	4,700	4,700	4,700
4194-643	Repair/Maint Services			7,000	7,000	2,092	7,000	7,000	7,000	7,000
4194-689	Misc. Expenses			0	0		0	0	0	0
	Subtotal Fire Department Building Expense:			14,200	14,200	9,128	14,200	14,200	14,200	14,200
	TOTAL EXPENSES:			95,200	95,200	66,466	98,200	98,200	98,200	98,200
	TOTAL FIRE DEPARTMENT BUDGET			207,252	215,824	224,339	223,200	232,763	223,200	232,763

TOWN OF EAST KINGSTON, NEW HAMPSHIRE											
DEPARTMENTAL BUDGET WORKSHEET											
BUDGET YEAR 2019											
DEPARTMENT: Ambulance & Fire Department						DATE: 9/24/18					
DEPARTMENT HEAD: Fire Chief Ed Warren						APPROVED: 9/24/18					
	AMBULANCE										
4215-135	Immunizations			1,500	1,500	0	2,000	2,000	1,500	1,500	
4215-543	Ambulance/Equipment Maintenance			6,000	6,000	5,676	6,000	6,000	6,000	6,000	
4215-561	Supplies/Med Training			11,500	11,500	10,225	11,500	11,500	11,500	11,500	
	TOTAL AMBULANCE:			19,000	19,000	15,901	19,500	19,500	19,000	19,000	
4215/422	TOTAL FIRE AND AMBULANCE:			226,252	234,824	240,240	242,700	252,263	242,200	251,763	
WARRANT ARTICLES - not included in Warrant Article #1											
4902-276	All Other Non-Capital Expenses:	2018	2019								
Passed	2018 WA # 5 Capital Reserve Fund - Vehicle	50,000		50,000	50,000	50,000					
Passed	2018 WA # 6 Land &/or Building Fire Station	10,000		10,000	10,000	10,000					
Passed	2018 WA # 7 Cistern/Hydrant Repair/Replace	15,000		15,000	15,000	15,000					
	2019 WA # Capital Reserve Fund - Vehicle		50,000				50,000	50,000	50,000	50,000	
	2019 WA # Land &/or Building Fire Station		10,000				10,000	10,000	10,000	10,000	
	2019 WA # Cistern/Hydrant Repair/Replace		15,000				15,000	15,000	15,000	15,000	
	TOTAL FIRE, AMBULANCE, AND WARRANTS			301,252	309,824	315,240	317,700	327,263	317,200	326,763	

TOWN OF EAST KINGSTON, NEW HAMPSHIRE										
DEPARTMENTAL BUDGET WORKSHEET										
BUDGET YEAR 2019										
DEPARTMENT: Building Inspector			DATE: 9/19/18							
DEPT. HEAD: John Moreau			APPROVED: 9/24/18							
4240	DESCRIPTION OF BUDGET ITEM			MS-6 BUDGET 2018	BUDGET 2018	ACTUAL EXPENSES 2018	MS-6 BUDGET 2019	BUDGET 2019	MS-6 DEFAULT 2019	DEFAULT BUDGET 2019
	SALARIES:	2018	2019							
4240-112	Inspector Hours: 225 Salary			7,100	7,100	7,009	7,313	7,313	7,313	7,313
4240-112	Deputy Inspector Hours: 225 Salary			7,100	7,100	7,009	7,313	7,313	7,313	7,313
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%		880			907		907
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%		206			212		212
	Total Salaries:			14,200	15,286	14,018	14,626	15,745	14,626	15,745
4240-189	Misc Exp: mileage/dues/training/books 15=0.575 16=0.54 17=0.535 18=.545 19=			0	0	8	0	0	0	0
	Total Expenses:			0	0	8	0	0	0	0
4240	TOTAL BUILDING INSPECTOR BUDGET			14,200	15,286	14,026	14,626	15,745	14,626	15,745

TOWN OF EAST KINGSTON, NEW HAMPSHIRE											
DEPARTMENTAL BUDGET WORKSHEET											
BUDGET YEAR 2019											
DEPARTMENT: Emergency Management						DATE: 9/21/18					
DEPT. HEAD: Michelle Cotton-Miller						APPROVED: 9/24/18					
DESCRIPTION OF BUDGET ITEM					MS-6 BUDGET 2018	BUDGET 2018	ACTUAL EXPENSES 2018	MS-6 BUDGET 2019	BUDGET 2019	MS-6 DEFAULT 2019	DEFAULT BUDGET 2019
					2018	2019					
4290-112	SALARIES:										
4290-112	Part Time Payroll	Hours: 208/177	Rate:	\$25.00	\$25.00	6,000	6,000	6,000	6,000	6,000	6,000
4290-112	First Drill	Hours: 216	Rate:	\$25.00	\$25.00	3,600	3,600	3,600	3,600	3,600	3,600
4290-112	Second Drill	Hours: 0	Rate:	\$25.00	\$25.00	3,600	3,600	0	0	0	0
4290-112	Graded Exercise	Hours: 0	Rate:	\$25.00	\$25.00	3,600	3,600	0	0	0	0
4290-112	Misc. P/R Town	Hours: 280/280	Rate:	\$25.00	\$25.00	10,000	10,000	10,000	10,000	10,000	10,000
4155-222	FICA Taxes (% of Gross Wages)			6.20%	6.20%		1,662		1,215		1,215
4155-224	Medicare (% of Gross Wages)			1.45%	1.45%		389		284		284
TOTAL SALARIES:						26,800	28,851	12,456	19,600	21,099	21,099
EXPENSES:											
4290-162	Office Supplies (Plan/Adm Clothing) (Flat rate)			Seabrook	8,500	8,500	-8,500	8,500	8,500	8,500	8,500
4290-164	Clothing/Food (Food)			Seabrook	500	500		500	500	500	500
4290-457	Training-NonPayroll (200 x \$25.00)			Seabrook	2,100	2,100	522	2,100	2,100	2,100	2,100
4290-543	Radio Repairs/Batteries/Materials			Town	1,500	1,500		1,500	1,500	1,500	1,500
4290-589	Miscellaneous Expenses				3,500	3,500	159	3,500	3,500	3,500	3,500
SUBTOTAL EXPENSES:						16,100	16,100	-7,818	16,100	16,100	16,100
Emergency Management Building:											
4194-412	Payroll/Janitor	Hours:				0	0	0	0	0	0
4155-222	FICA Taxes (% of Gross Wages)			6.20%	6.20%		0		0		0
4155-224	Medicare (% of Gross Wages)			1.45%	1.45%		0		0		0
4194-441	Electricity				2,300	2,300	2,488	2,300	2,300	2,300	2,300
4194-442	Heat				3,500	3,500	2,369	3,500	3,500	3,500	3,500
4194-443	Repair/Maint Services				3,500	3,500	395	3,500	3,500	3,500	3,500
4194-489	Misc. Expenses				0			0		0	0
TOTAL Emergency Management Building Expense:						9,300	9,300	5,252	9,300	9,300	9,300
TOTAL EXPENSES:						25,400	25,400	-2,566	25,400	25,400	25,400
TOTAL EMERGENCY MANAGEMENT BUDGET						52,200	54,251	9,890	45,000	46,499	46,499



TOWN OF EAST KINGSTON, NEW HAMPSHIRE										
DEPARTMENTAL BUDGET WORKSHEET										
BUDGET YEAR 2019										
DEPARTMENT: Highways & Streets						DATE: 10/9/18				
DEPT. HEAD: Mark Brinkerhoff						APPROVED: 10/9/18				
	DESCRIPTION OF BUDGET ITEM	MS-6 BUDGET 2018	MS-6 BUDGET 2019	ACTUAL EXPENSE 2018	MS-6 BUDGET 2019	MS-6 BUDGET 2019	MS-6 BUDGET 2019	MS-6 BUDGET 2019	MS-6 BUDGET 2019	DEFAULT BUDGET 2019
	SALARIES:	2018	2019							
4312-100	Director of Highway Operations Salary	\$60.00	\$60.00	0	0	0	0	0	0	0
4155-222	FICA Taxes (% of Gross Wages)									
4155-224	Medicare (% of Gross Wages)									
	Total Salaries			0	0	0	0	0	0	0
4312-177	Town Engineer(1099)			10,000	10,000	4,820	10,000	10,000	10,000	10,000
4312-277	Capital Road Projects – Reconstruction & Paving			180,000	180,000	159,400	180,000	180,000	180,000	180,000
4312-339	Professional Services – Maintenance & Cleaning			45,000	45,000	45,716	45,000	45,000	45,000	45,000
4312-439	Professional Services – Snow and Ice Removal			160,000	160,000	181,181	160,000	160,000	160,000	160,000
4312-439	Vehicle Maintenance			7,500	7,500		5,000	5,000	7,500	7,500
4312-277	Highway Block Grant			52,679	52,679		53,665	53,665	53,665	53,665
	TOTAL HIGHWAY BUDGET			455,179	455,179	386,297	453,665	453,665	456,165	456,165
4316-341	Street Lighting			3,200	3,200	4,132	4,400	4,400	3,200	3,200
4316	TOTAL LIGHTING BUDGET			3,200	3,200	4,132	4,400	4,400	3,200	3,200
	TOTAL HIGHWAY/LIGHTING			458,379	458,379	390,430	458,065	458,065	459,365	459,365
	WARRANT ARTICLES - not included in warrant article #1									
	2012 2013									
2011	WA #7 Giles Rd Repair/Replace Culvert Pipe Failed									
2012	WA #7 Giles Rd Repair/Replace Culvert Pipe	100,000				0	0		0	0
	Encumbered WA #7 Giles Rd Repair for 2013		100,000							
	TOTAL HIGHWAY/LIGHTING			458,379	458,379	390,430	458,065	458,065	459,365	459,365
NOTES:										
Year 2004: Eaton Woods \$17,000, Pine Woods \$20,000, Stumpfield Rd. \$34,000, 11 Fire Hydrants \$5,000, Repave Police/EOC/Fire/TH \$20,000, South Road \$35,000, & Tilton Ln. \$25,000 = \$156,000.										
Year 2005: Eaton Woods \$20,000, Pine Woods \$20,000, Willow Road \$45,000, Giles Road \$43,000, Fire Hydrants \$6,000 = \$134,000										
Year 2006: Kelley Lane, Pine Woods, Eaton Woods & Giles Road										
Year 2007: Pine Woods, Willow Road, Sanborn Road, Forest Drive, and drain Giles Road (WA additional \$5,000 to grade emergency lanes=\$265,000)										
Year 2008: Pine Woods, Salt storage area										
Year 2009: Pheasant Run, Sanborn Road, Forest Drive, portion of Andrews Lane-WA 19 \$35,800 for these projects										
Year 2010: Overlay Sanborn Rd., repave Forest Dr., Pheasant Run (Unable to complete in 2009)										
Year 2009: Pheasant Run, Sanborn Road, Forest Drive, portion of Andrews Lane-WA 19 \$35,800 for these projects										
Year 2011: Forest Dr.: grind & pave, overlay Pheasant Run & Andrews Ln., repair/pave Giles Rd. Bridge										
Warrant Article #7 \$100,000 FAILED to repair Giles Rd.										
Year 2012: Resurface Pheasant Run; Andrews Lane overlay; Sections of South Road need resurfacing										
Year 2013: Finish South Road - Brandy Wine Drive and Foxhollow Court										
Year 2014: Stumpfield Road-Brandywine Drive-reconstruct										

TOWN OF EAST KINGSTON, NEW HAMPSHIRE									
DEPARTMENTAL BUDGET WORKSHEET									
BUDGET YEAR 2019									
DEPARTMENT: ANIMAL CONTROL/HEALTH/WELFARE					DATE: 10/18/18				
DEPT. HEAD: BOS					APPROVED: 12/4/18				
	DESCRIPTION OF BUDGET ITEM			MS-6 BUDGET 2018	BUDGET 2018	ACTUAL EXPENSE 2018	MS-6 BUDGET 2019	BUDGET 2019	MS-6 DEFAULT 2019
4414-239	Animal Control			2,500	2,500	1,290	3,200	3,200	2,500
	TOTAL Animal Control Budget			2,500	2,500	1,290	3,200	3,200	2,500
		2018	2019						
4415-112	Health Officer-Stipend			500	500	500	500	500	500
4155-222	FICA Taxes (% of Gross Wages)			6.20%	6.20%	31		31	31
4155-224	Medicare (% of Gross Wages)			1.45%	1.45%	7		7	7
4415-181	Health Officer-Expenses			200	200	235	200	200	200
4415-189	Health-Dragon Mosquito Contract			9,000	9,000	5,000	9,000	9,000	9,000
	TOTAL Health Budget:			9,700	9,738	5,735	9,700	9,738	9,738
4442-112	Welfare- Payroll*								
4155-222	FICA Taxes (% of Gross Wages)			6.20%	6.20%				
4155-224	Medicare (% of Gross Wages)			1.45%	1.45%				
4442-189	Welfare-Miscellaneous				0			0	0
4444-196	Welfare-Social Services Funding			12,250	12,250	11,750	10,350	10,350	12,250
	Welfare-Shelter/Heat/Elec/Tele/Food/ 6000/6000/1000/100/500			13,600	13,600	25	13,000	13,000	13,600
	**2012 Welfare administration is performed by Selectmen's Office personnel								
	TOTAL Welfare Budget:			25,850	25,850	11,775	23,350	23,350	25,850
4414/45	TOTAL ACO/HEALTH/WELFARE			38,050	38,088	18,800	36,250	36,288	38,088

TOWN OF EAST KINGSTON, NEW HAMPSHIRE								
DEPARTMENTAL BUDGET WORKSHEET								
BUDGET YEAR 2019								
DEPARTMENT: Recreation Committee				DATE: 9/12/18				
DEPT. HEAD: Bryan Wall				APPROVED: 10/29/18				
4520	DESCRIPTION OF BUDGET ITEM	MS-6 BUDGET 2018	BUDGET 2018	ACTUAL EXPENSE 2018	MS-6 BUDGET 2019	BUDGET 2019	MS-6 DEFAULT 2019	DEFAULT BUDGET 2019
	Expenses:							
4520-164	Uniforms		4,000	4,000	3,886	4,000	4,000	4,000
4520-161	General Supplies							
4520-163	Maintenance & Repair		4,500	4,500	3,613	4,500	4,500	4,500
4520-185	Non-Capital Equipment < \$1,000		1,500	1,500		1,500	1,500	1,500
4520-189	Misc. Expenses/Equip Maint. Per TG		2,500	2,500	4,500	2,500	2,500	2,500
4520	TOTAL RECREATION BUDGET		12,500	12,500	11,999	12,500	12,500	12,500
	WARRANT ARTICLES - not included in Warrant Article #1							
4520-163	2011 Repairs Foss Wasson Field Phase III							
	2012 N/A				0	0	0	0
	TOTAL RECREATION BUDGET & WARRANT ARTICLES		12,500	12,500	11,999	12,500	12,500	12,500
Year 2008: \$2,500 increase for one time expense to install basketball hoops at EKES. Previous budget has been \$4,000.								
Year 2009: \$5,000 misc. exp=15% of total cost of Foss Wasson renovation project. (Default budget passed, \$5,000 not included for this purpose in 2009. Special Revenue Revolving Fund to be used for completion of project w/fundraising efforts. No warrant article requested.								
Year 2010: Increase of \$3,500 to cover replacement of equip. & cover program costs for 140 kids participating.								
\$20,000 used from Recreation Special Revolving Fund late 2009 and remaining \$35,000 requested in a Warrant Article for 2010 to complete the project at Foss Wasson Field.								
2011: Flat line budget \$7,500 + WA #9 approved \$25,000 for Phase III improvements Foss Wasson Field.								

TOWN OF EAST KINGSTON, NEW HAMPSHIRE										
DEPARTMENTAL BUDGET WORKSHEET										
BUDGET YEAR 2019										
DEPARTMENT: Library			DATE: 9/28/18							
DEPT. HEAD: Sarah Courchesne			Prepared by: Sarah Courchesne		APPROVED: 11/19/18					
4520	DESCRIPTION OF BUDGET ITEM	2018	2019	MS-6 BUDGET 2018	MS-6 BUDGET 2018	ACTUAL EXPENSE 2018	MS-6 BUDGET 2019	MS-6 BUDGET 2019	MS-6 DEFAULT 2019	DEFAULT BUDGET 2019
	SALARIES:									
	Full Time Employees:									
4550-111	Library Director Hours: 1820			61,800	61,800	61,800	62,727	62,727	62,727	62,727
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%		3,832			3,889		3,889
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%		896			910		910
4155-200	Insurance Benefits				11,092			11,777		11,777
4155-223	New Hampshire Retirement (% of Gross Wages)*	11.38%	11.17%		7,033			7,007		7,007
	Total Full Time Salaries, Benefits & Payroll Taxes			61,800	84,653	61,800	62,727	86,310	62,727	86,310
	Part Time Employees:									
4550-112	Assistant Librarian Hours: 637/637 Rate: \$20.60	\$20.91		13,122	13,122	31,993	13,320	13,320	13,320	13,320
4550-112	Assistant Librarian Hours: 0/1196 Rate: \$0.00	\$18.00					21,528	21,528	21,528	21,528
4550-112	Library Aide Hours: 1352/0 Rate: \$15.45	\$0.00		20,888	20,888		0	0	0	0
4550-112	Library Aide Hours: 0/152 Rate: \$0.00	\$17.00		0	0		2,584	2,584	2,584	2,584
4550-112	Library Page Hours: 312/312 Rate: \$8.50	\$8.63		2,652	2,652		2,693	2,693	2,693	2,693
4550-112	Library Page Hours: 312/312 Rate: \$8.00	\$8.00		2,496	2,496		2,496	2,496	2,496	2,496
4550-112	Vacation Coverage Hours: 100/100 Rate: \$17.50	\$18.53		1,750	1,750		1,853	1,853	1,853	1,853
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%		2,536			2,757		2,757
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%		593			645		645
	Total Wages and Payroll Taxes Part Time Staff			40,908	44,037	31,993	44,474	47,876	44,474	47,876
	TOTAL LIBRARY SALARIES, BENEFITS & PAYROLL TAXES			102,708	128,690	93,793	107,201	134,186	107,201	134,186
	Library Building Expense:									
4194-112	Payroll/Janitor Hours: 156	\$18.00	\$18.27	2,808	2,808	2,511	2,850	2,850	2,850	2,850
4155-222	FICA Taxes (% of Gross Wages)	6.20%	6.20%		174			177		177
4155-224	Medicare (% of Gross Wages)	1.45%	1.45%		41			41		41
4194-141	Electricity			3,840	3,840	3,713	3,840	3,840	3,840	3,840
4194-142	Heat			3,000	3,000	2,168	3,000	3,000	3,000	3,000
4194-143	Repair/Maintenance Services			4,400	4,400	6,133	4,400	4,400	4,400	4,400
4194-189	Miscellaneous (Contingency)			2,500	2,500	103	2,500	2,500	2,500	2,500
	Total Library Building Expense:			16,548	16,763	14,628	16,590	16,808	16,590	16,808
4550-196	Expenses/Cost of Library Services & Support Costs*			30,350	30,350	30,350	30,350	30,350	30,350	30,350
	*Media/Programming/Education/Training/Equipment Maint.									
	IT Expenses/Legal/Utilities/Supplies/Miscellaneous									
	See Separate Budget Prepared by Library Trustees									
	Bond Payments:									
4711-196	Principal				25,000			25,000		25,000
4721-196	Interest				10,338			7,588		7,588
	Total Bond Payments:			0	35,338	0	0	32,588	0	32,588
4550	TOTAL LIBRARY BUDGET			149,606	211,141	138,771	154,141	213,932	154,141	213,932
	WARRANT ARTICLES - not included in Warrant Article #1									
Passed	2018 Library Building Maintenance Reserve Fund	11,000		11,000	11,000	11,000				
	2019 Library Building Maintenance Reserve Fund		11,000	0			11,000	11,000	11,000	11,000
				0			0	0	0	0
				0			0	0	0	0
	TOTAL LIBRARY BUDGET AND WARRANT ARTICLES			160,606	222,141	149,771	165,141	224,932	165,141	224,932

TOWN OF EAST KINGSTON, NEW HAMPSHIRE										
DEPARTMENTAL BUDGET WORKSHEET										
BUDGET YEAR 2019										
DEPARTMENT: Patriotic Budget/Historical Committee						DATE: 10/18/18				
DEPT. HEAD:						APPROVED: 12/4/18				
4583/89	DESCRIPTION OF BUDGET ITEM			MS-6 BUDGET 2018	BUDGET 2018	ACTUAL EXPENSE 2018	MS-6 BUDGET 2019	BUDGET 2019	MS-6 DEFAULT 2019	DEFAULT BUDGET 2019
4583-961	Patriotic-Flags			1,000	1,000	788	1,000	1,000	1,000	1,000
	TOTAL PATRIOTIC BUDGET			1,000	1,000	788	1,000	1,000	1,000	1,000
4589-189	Misc. Expenses-Archive Materials			0	0	0	1,000	1,000	0	0
	TOTAL HISTORICAL BUDGET			0	0	0	1,000	1,000	0	0
4583/89	TOTAL HISTORIC/PATRIOTIC			1,000	1,000	788	2,000	2,000	1,000	1,000
	WARRANT ARTICLES - not Included In Warrant Article #1									
Failed	2012 275th Anniversary Celebration						0	0		
	TOTAL HISTORIC, PATRIOTIC, AND WARRANTS			1,000	1,000	788	2,000	2,000	1,000	1,000