TOWN OF EAST KINGSTON, NEW HAMPSHIRE								
DEPARTMENTAL BUDGET WORKSHEET								
BUDGET YEAR 2019								
DEPARTMENT: Conservation Commission			DATE: 10/9/18					
DEPT. HEAD: Dennis Quintal			APPROVED: 10/9/18					
4619	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
4619-156	Dues & Subscriptions	700	700	700	700	700	700	700
4619-157	Workshops & Training	200	200	200	200	200	200	200
4619-161	General Supplies & Mileage	100	100	100	100	100	100	100
4619-189	Milfoil Treatment	6,000	6,000	6,000	6,000	6,000	6,000	6,000
	Total Expenses:	7,000	7,000	7,000	7,000	7,000	7,000	7,000
	Bond Payments:							
4711-196	Principal		185,000			180,000		180,000
4721-196	Interest		77,936			62,445		62,445
	Total Bond Payments:	0	262,936	0	0	242,445	0	242,445
4619	TOTAL CONSERVATION BUDGET	7,000	269,936	7,000	7,000	249,445	7,000	249,445

TOWN OF EAST KINGSTON, NEW HAMPSHIRE

DEPARTMENTAL BUDGET WORKSHEET

BUDGET YEAR 2019

DEPARTMENT: DEBT SERVICE — DATE: 10/18/18

DEPT. HEAD: BOS — APPROVED: 12/17/18

4711/23	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
4711-196	Bond Payments-Principal	2018	2019							
	Conservation Easements	185,000	180,000	185,000		185,000	180,000		180,000	
	Library	25,000	25,000	25,000		25,000	25,000		25,000	
	Police	40,000	40,000	40,000		40,000	40,000		40,000	
	Total Principal Payments	250,000	245,000	250,000	0	250,000	245,000	0	245,000	0
4721-196	Bond Payments-Interest									
	Conservation Easements	77,936	62,445	77,936		75,892	62,445		62,445	
	Library	10,338	7,588	10,338		10,338	7,588		7,588	
	Police	15,758	11,455	15,758		15,758	11,455		11,455	
	Total Interest Payments	104,032	81,488	104,032	0	101,988	81,488	0	81,488	0
4723-196/	BAN/TAN Notes (Cons. Easements)									
4711/23	TOTAL BOND/DEBT SERVICE			354,032	0	351,988	326,488	0	326,488	0

TOWN OF EAST KINGSTON, NEW HAMPSHIRE										
DEPARTMENTAL BUDGET WORKSHEET										
BUDGET YEAR 2019										
DEPARTMENT: Non-Departmental Warrant Articles						DATE: 12/12/18				
DEPT. HEAD:						APPROVED:				
	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
WA #8	Fuduciary Funds Expendable Trust			27,695	27,695	27,695				
WA #13	Emerald Ash Borer Expendable Trust Fund						5,000	5,000	5,000	5,000
	TOTAL NON-DEPARTMENTAL WARRANT ARTICLES			27,695	27,695	27,695	5,000	5,000	5,000	5,000

CONSERVATION FUND
Year Ending December 31, 2018

BALANCE	**January 1, 2018**	**$19,004.78**
RECEIPTS	Interest from NHPDIP	$36.91
	Interest from Citizens Bank	$1.69
	Carry over from 2017 Budget	$397.55
	Return for 1 Student from 4H Camp	$360.00
	TOTAL RECEIPTS	**$796.15**
EXPENDITURES:	Sponsor 3 Students to 4H Conservation	$1,080.00
	Camp	
	TOTAL EXPENDITURES	**$1,080.00**
BALANCE	**December 31, 2018**	**$18,720.93**
	NHPDIP	$2,028.82
	Citizens Bank	$16,674.11
	TOTAL	**$18,720.93**

Respectfully submitted,

Dennis G. Quintal, Chairman

Library Financial Statement

	Public Funds	Other Funds	Private Funds	Total
Open Balances 1/1/18				
Disbursements Checking			$1,088.48	$1,088.48
Public Funds Account	$161.09			$161.09
Restricted Funds Account			$4,921.49	$4,921.49
Unrestricted Funds Account			$6,650.57	$6,650.57
Totals	$161.09		$12,660.54	$12,821.63
Closing Balances 12/31/18				
Disbursements Checking			$5,377.35	$5,377.35
Public Funds Account	$1,636.36			$1,636.36
Restricted Funds Account			$2,223.93	$2,223.93
Unrestricted Funds Account			$3,922.55	$3,922.55
Totals	$1,636.36		$11,523.83	$13,160.19
Library Funds Held By Town	**Opening Balances**		**Ending Balances**	
	1/1/18		12/31/18	
Capital Reserve Fund	$638.51		$636.83	
Building Maintenance Reserve Fund	$64,366.46		$75,261.97	
Total	$65,004.97		$75,898.80	

Income & Spending Statement

	Public Funds	Private Funds	Friends Support	Total
2018 Receipts				
Town Budget Support Payments	$30,350.00			$30,350.00
Fees (copier, out-of-town patron, Solar REC)	$405.50			$405.50
Donations (restricted)				
Donations (unrestricted)		$436.65		$436.65
Bank Interest	$1.81	$5.77		$7.58
Town Payroll and Direct Expenses	$116,240.24			$116,240.24
Total 2018 Receipts	**$146,997.55**	**$442.42**		**$147,439.97**
2018 Expenditures				
2017 Expense Paid in 2018				
Building Maintenance	$8,847.77			$8,847.77
Education	$171.00			$171.00
IT Expenses				
Legal Expenses	$102.50			$102.50
Major Items	$1,634.99	$5,700.00		$7,334.99
Media	$21,666.82	$436.65		$22,103.47
Payroll	$116,240.24			$116,240.24
Programs	$1,449.50	$1,200.00		$2,649.50
Supplies & Services	$4,656.28			$4,656.28
Utilities	$5,881.75			$5,881.75
Miscellaneous & Contingency				
Total 2018 Expenditures	**$160,650.85**	**$7,336.65**		**$167,987.50**
2018 Expenses to be Paid in 2019	$6,745.00			

New Hampshire
Department of
Revenue Administration

MS-61

Tax Collector's Report

For the period beginning Jan 1, 2018 **and ending** Dec 31, 2018

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

Instructions

Cover Page

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

For Assistance Please Contact:

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

ENTITY'S INFORMATION

Municipality: EAST KINGSTON County: ROCKINGHAM Report Year: 2018

PREPARER'S INFORMATION

First Name	Last Name	
BARBARA	CLARK	
Street No.	**Street Name**	**Phone Number**
24	DEPOT ROAD	642-8794

Email (optional)
bclark@eastkingstonnh.gov

New Hampshire
Department of
Revenue Administration

MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years) Year: 2017	Year: 2016	Year: 2015
Property Taxes	3110		$210,743.79		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		($105,997.90)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies 2017
Property Taxes	3110	$8,077,180.33	
Resident Taxes	3180		
Land Use Change Taxes	3120		
Yield Taxes	3185		
Excavation Tax	3187		
Other Taxes	3189		

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies 2017	2016	2015
Property Taxes	3110				
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	$4,050.80	$13,138.19		
Interest and Penalties on Resident Taxes	3190				
Total Debits		**$7,975,233.23**	**$223,881.98**	**$0.00**	**$0.00**

New Hampshire
Department of
Revenue Administration

MS-61

Credits

Remitted to Treasurer	Levy for Year of this Report	Prior Levies 2017	2016	2015
Property Taxes	$7,739,266.38	$161,654.10		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Interest (Include Lien Conversion)	$4,025.80	$12,441.19		
Penalties	$25.00	$697.00		
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		$49,089.69		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies 2017	2016	2015
Property Taxes	$18,103.66			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				

New Hampshire
Department of
Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies 2017	2016	2015
Property Taxes	$216,764.02			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	($2,951.63)			
Other Tax or Charges Credit Balance				
Total Credits	**$7,975,233.23**	**$223,881.98**	**$0.00**	**$0.00**

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	**$213,812.39**
Total Unredeemed Liens (Account #1110 - All Years)	**$69,461.14**

New Hampshire
Department of
Revenue Administration

MS-61

Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years) Year: 2017	Year: 2016	Year: 2015
Unredeemed Liens Balance - Beginning of Year			$28,307.35	$32,653.95
Liens Executed During Fiscal Year		$53,283.36		
Interest & Costs Collected (After Lien Execution)		$1,326.84	$3,175.59	$11,397.65
Total Debits	$0.00	$54,610.20	$31,482.94	$44,051.60

Summary of Credits

	Last Year's Levy	Prior Levies 2017	2016	2015
Redemptions		$19,958.66	$4,815.42	$20,009.44
Interest & Costs Collected (After Lien Execution) #3190		$1,326.84	$3,175.59	$11,397.65
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		$33,324.70	$23,491.93	$12,644.51
Total Credits	$0.00	$54,610.20	$31,482.94	$44,051.60

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	$213,812.39
Total Unredeemed Liens (Account #1110 -All Years)	$69,461.14

New Hampshire
Department of
Revenue Administration

MS-61

EAST KINGSTON (135)

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

Preparer's First Name	Preparer's Last Name	Date
Barbara	Clark	Jan 10, 2019

2. SAVE AND EMAIL THIS FORM
Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

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

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

Barbara A Clark

Preparer's Signature and Title

TOWN CLERK REVENUES

January 1, 2018 to December 31, 2018

MOTOR VEHICLE PERMITS

January	$43,132.00
February	49,267.00
March	56,865.75
April	63,574.00
May	51,182.00
June	38,345.00
July	44,392.00
August	54,145.50
September	39,536.00
October	49,576.00
November	45,384.00
December	30,493.00
TOTAL MV REVENUES	**$565,892.25**

OTHER REVENUES

Dog Licenses Issued	$4,092.50
Dog Penalties	395.00
Titles	1,159.00
UCC's	630.00
Vital Statistics Certificates	1,405.00
Marriage Licenses	500.00
Bad Check Fees	200.00
Municipal Agent Fees (decal fees)	10,178.00
Motor Vehicle—mail-in fees	2,599.00
Boat Agent Fees	770.00
Boat Permit Fees	2,669.07
OHRV Agent Fees	144.00
OHRV Registration Fees	3,216.50
Fish/Hunt Agent Fees	33.00
Fish/Hunt Permit Fees	1,057.00
Miscellaneous/Copies	310.11
Filing Fees	2.00
TOTAL OTHER REVENUES	**$29,360.18**
REMITTANCE TO THE TREASURER	**$595,252.43**

Respectfully submitted,
Barbara A. Clark, Town Clerk

TREASURER'S FINANCIAL STATEMENT

BEGINNING BALANCE - JANUARY 1, 2018		**$3,677,670.50**
SELECTMEN - RECEIPTS		
Application Fees- Home Occupation & Permits	$1,825.00	
Application Fees - Septic Disposal/Permits	725.00	
Application Fees - Site Plan Review & ZBA	1,050.00	
Building Permits - Home Improvements	4,322.88	
Building Permits - New Construction	1,544.81	
Cable Franchise Fee	33,767.09	
Fines & Forfeitures - Court/Parking Fines	60.00	
Fire Dept.-Burner Permits	1,150.00	
Fire and Police Dept.—Maintenance/Other	4,817.75	
Emergency Operations Center	8,500.00	
Bank Interest	3,602.52	
Miscellaneous - Other Revenue	17,040.99	
Police Special Details	48,570.00	
Refunds Miscellaneous General	6,840.73	
Rental of Town Property - Town Hall	200.00	
Special Fees and Permits	420.00	
State - Forest Reimbursement	23.90	
State - Highway Block Grant	53,634.50	
State - Room & Meals Reimbursement	123,181.39	
State - Railroad Tax Reimbursement	518.39	
Capital Reserve - Fire Department	12,850.00	
TOTAL SELECTMEN'S RECEIPTS	**$324,644.95**	

TREASURER'S FINANCIAL STATEMENT

TOWN CLERK - RECEIPTS

Business Filing Fees & UCC Filing	$632.00
Motor Vehicle Registration Fees	565,892.25
Motor Vehicle Sticker Fees	10,178.00
Motor Vehicle Title Fees	1,159.00
Animal Dog Licenses & Late Fees	4,487.50
Marriage Licenses & Vital Statistic Certificates	1,905.00
OHRV Agent & Registration Fees	3,360.50
Boat Agent & Permit Fees	3,439.07
Fish/Hunt Agent & Permit Fees	1,090.00
Miscellaneous & Bad Checks	510.11
Motor Vehicle Mail-In Registrations	2,599.00
TOTAL TOWN CLERK RECEIPTS	**$595,252.43**

TAX COLLECTOR - RECEIPTS

Property Tax This Year	$7,739,266.38
Property Tax Last Year - Pre-Lien	210,743.79
Property Tax Last Year - Post-Lien	19,958.66
Property Tax Two Years Past	4,815.42
Property Tax Three Years Past	20,009.44
Current Use This Year (prepay) 2018	0
Deferred Tax Revenue 2019	0
Property Tax Interest This Year	4,025.80
Property Tax Interest Last Year Pre-Lien	8,944.52
Property Tax Interest Last Year Post-Lien	1,326.84
Property Tax Interest Two Years Past	3,175.59
Property Tax Interest Three Years Past	11,397.65

TREASURER'S FINANCIAL STATEMENT (continued)

At Lien Interest & Penalty Interest & Fees	4,193.67	
Overpayment Tax This Year/Last Year	0	
Miscellaneous & Bad Check	25.00	
TOTAL TAX COLLECTOR'S RECEIPTS	**$8,027,882.76**	
TOTAL RECEIPTS FOR THE YEAR 2018		**8,947,780.14**
TOTAL EXPENDITURES FOR THE YEAR 2018		**8,957,950.20**
CLOSING BALANCE DECEMBER 31, 2018		**$3,667,500.44**

Respectfully submitted,

Barbara K. Smith, Treasurer

SCHEDULE OF TOWN PROPERTY

MBL#	PROPERTY	ITEMS	VALUE ($)
02-01-01	33 Rowell Rd.	0.50 acres	4,000
02-01-20	2 Indian Rd.– McGaffigan Land	0.17 acres	16,100
02-01-34	26 Rowell Rd.	0.96 acres	87,300
02-01-37	2 Cove Rd.	1.25 acres	68,400
02-04-04	39 Powwow River Rd.– Christ Church Land	9.20 acres	225,600
02-04-05	45 Powwow River Rd. - B & M Railroad Land	3.47 acres	74,800
02-06-13	8 Kelley Ln. - B & M Railroad Land	1.30 acres	169,600
02-07-05	50 Powwow River Rd. - Janvrin Land	1.50 acres	80,400
03-01-06	111 Powwow River Rd. - Frascone Land	.003 acres	0
03-02-06	8 Woldridge Ln. - Daniel West Land	2.80 acres	2,200
06-01-36	16 Pheasant Run - Recreation Land	5.00 acres	103,500
06-01-43	6 Blue Heron Ct. - Ed Smith Land - CU	43.90 acres	29,500
07-03-14	9 Robin Ln. Rear - Corbett Land	10.00 acres	11,900
07-03-60	7 Blue Heron Ct. - Conservation Land	31.07 acres	33,600
07-03-64	7 Robin Ln. Rear - Levi Bartlett Land	1.00 acres	1,300
09-02-07	3 Depot Rd. - Railroad Depot	L/B 0.20 acres	183,900
09-02-05	12 Haverhill Rd.	3.2 acres	66,500
09-05-01	41 Depot Rd. - Pound School	L/B 0.50 acres	218,900
09-06-04	24 Depot Rd. - Town Offices	L/B 2.40 acres	621,100

SCHEDULE OF TOWN PROPERTY

MBL#	PROPERTY	ITEMS	VALUE ($)
09-07-03	3 Main St. - Town Hall/EOC	L/B 1.49 acres	402,900
09-07-13	47 Maplevale Rd. - Public Library	L/B 2.00 acres	658,200
09-08-02	44 Main St. - Olde Cemetery	0.87 acres	84,800
09-08-13	8 Main St. - Foss-Wasson Field	5.20 acres	100,600
09-08-21	29 Haverhill Rd. - Hillside Cemetery	5.44 acres	122,400
09-08-23	37 Haverhill Rd. - Parsonage Land	11.34 acres	24,300
10-05-07	42 Fish Rd. - Kennard Land	1.00 acres	25,200
10-05-08	52 Fish Rd. - Kennard Land	2.50 acres	26,900
10-05-12	33 Burnt Swamp Rd.	0.24 acres	4,900
10-06-02	50 Burnt Swamp Rd.	0.55 acres	51,500
11-02-04	29 Clement Ln. - Welch Land	11.80 acres	92,400
11-02-39	3 Bowley Rd. - Police Station	L/B 2.00 acres	546,000
11-03-05	96 Burnt Swamp Rd. - Berry Land	2.60 acres	8,500
14-04-03	17 South Rd. - Union Cemetery	2.68 acres	140,400
14-04-06	5 Andrews Ln. - Elementary School	L/B 7.97 acres	1,882,600
14-04-07	11 Andrews Ln. - Cole House	L/B 1.00 acres	203,700
16-01-04	Off Giles Road	3.8 acres	2,900
16-02-12	37 Giles Rd. - Giles Road Bridge	0.00	67,500
17-02-14	28 Joslin Rd.	1.50 acres	1,800
Total Acreage Owned by Town		**182.403 acres**	**$6,446,100**

INVENTORY OF VALUATION

LAND		
Total Taxable Land	**5,698.12 acres**	**$103,288,578**
BUILDINGS		
	Residential	180,239,300
	Manufactured Housing	1,382,600
	Commercial	5,114,000
Total Taxable Buildings		**$186,735,900**
PUBLIC UTILITIES		
	Gas	7,499,200
	Electric	5,278,000
	Pipeline	12,009,100
	Water	236,900
Total Public Utilities		**$25,023,200**
Total Valuation Before Exemptions		**$315,047,678**
LESS EXEMPTIONS	Elderly (1) + Blind (2) + Solar (3)	163,000
Total Less Exemptions for Net Valuation		**$314,884,678**

NET VALUATION ON WHICH TAX RATE IS COMPUTED

County, Town & Local Education **$314,884,678**

LOCAL TAX RATE COMPUTATION

$7,459,673 (Property Taxes to be raised) ÷ **$314,884,678 = 0.02369**

$23.69

STATE TAX RATE COMPUTATION

(Net valuation) **$314,884,678** less public utilities **$25,023,200 =**

$289,861,478 of which the state tax rate is computed.

$2.36

Net Assessed Valuation

State Education Tax	$289,861,478	$2.36	$684,018
All Other Taxes	$314,884,678	$23.69	$7,459,673
TOTAL		**$26.05**	**$8,143,691**

TAX RATE BREAKDOWN

YEAR	COUNTY	TOWN	SCHOOL	TOTAL TAX RATE	EQUALIZED VALUE
2018	1.04	5.70	19.31	**$26.05**	78.8%
2017	1.04	5.41	18.32	**$24.77**	86.5%
2016	1.06	6.29	17.44	**$24.79**	90.7%
2015	1.02	7.25	16.50	**$24.77**	90.7%
2014	.96	6.2	17.84	**$25.00**	98.9%
2013	1.06	5.29	18.41	**$24.76**	104.7%
2012	1.03	5.74	16.79	**$23.56**	109.3%
2011	0.99	5.87	16.33	**$23.19**	104.6%
2010	0.98	6.18	16.17	**$23.33**	100%
2009	0.97	6.18	15.96	**$23.11**	100%
2008	0.98	6.08	15.82	**$22.88**	95%
2007	0.98	5.08	16.20	**$22.26**	88%
2006	0.96	2.68	16.62	**$20.26**	81%
2005	0.92	2.73	15.55	**$19.20**	82%
2004	0.93	3.42	14.50	**$18.85**	92%
2003	0.87	2.45	13.68	**$17.00**	100%
2002	2.11	3.02	28.67	**$33.80**	51%
2001	2.13	5.32	26.35	**$33.80**	55%

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

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

Town Of East Kingston
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2018

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL Balance Beginning of Year	PRINCIPAL Additions-Withdraw Gain-Loss	PRINCIPAL Balance End of Year	INCOME Balance Beginning of Year	INCOME Net Income	INCOME Expended During Year	INCOME Balance End of Year	TOTAL Principal & Income	Ending Market Value
CAPITAL RESERVES												
1993	Building Preservation	Town Buildings	Common CRF	21,391.34	54.20	21,445.54	2,066.32	387.41	0.00	2,453.73	23,899.27	23,873.62
1993	Revaluation	Revaluation	Common CRF	37,249.14	10,094.67	47,343.81	760.39	688.82	0.00	1,449.21	48,793.02	48,740.66
2016	Police Dept Bldg Long Term Maintenance Costs	Maintenance	Common CRF	13,480.00	15,041.94	28,521.94	230.51	318.05	0.00	548.56	29,070.50	29,039.30
2016	Police Dept Long Term Equipment Replacement	Equipment Replacement	Common CRF	20,113.82	9,375.97	29,489.79	204.23	390.04	0.00	594.27	30,084.06	30,051.78
2018	Cemetery Maintenance & Administration Expendable Trust	Maintenance	Common CRF	0.00	22,223.18	22,223.18	0.00	1,276.36	285.00	991.36	23,214.54	23,189.63
1994	Elementary School Development	School	Common CRF	1,531.30	3.88	1,535.18	147.97	27.72	0.00	175.69	1,710.87	1,709.03
1997	School Building Expansion	Construction	Common CRF	595,682.20	1,531.36	597,213.56	67,046.35	10,945.33	0.00	77,991.68	675,205.24	674,480.67
2004	Special Education Expendable	School	Common CRF	40,321.26	102.17	40,423.43	3,894.87	730.26	0.00	4,625.13	45,048.56	45,000.22
2005	School Maintenance	School	Common CRF	16,447.27	39.76	16,487.03	760.19	284.21	0.00	1,044.40	17,531.43	17,512.62
2012	Fire Department	Construction	Common CRF	46,855.59	-2,760.94	44,094.65	1,241.59	681.24	0.00	1,922.83	46,017.48	45,968.10
1999	Fire Apparatus Capital Reserve	Fire Apparatus	Common CRF	79,239.20	50,254.16	129,493.36	15,952.69	1,877.53	0.00	17,830.22	147,323.58	147,165.49
2018	Cistern/Hydrant Repair/Replace Capital Reserve	Repair & Replacement	Common CRF	0.00	15,010.26	15,010.26	0.00	91.60	0.00	91.60	15,101.86	15,085.65
1997	Library Capital Expansion	Library	Common CRF	570.62	1.44	572.06	55.13	10.32	0.00	65.45	637.51	636.83
2010	Library Bldg Major Repair/Replacement Reserve Fund	Library	Common CRF	60,696.84	11,153.29	71,850.13	2,383.70	1,108.99	0.00	3,492.69	75,342.82	75,261.97
	Total Capital Reserves			933,578.58	132,125.34	1,065,703.92	94,743.94	18,817.88	285.00	113,276.82	1,178,980.74	1,177,715.57
			GRAND TOTALS:	1,366,102.14	131,606.37	1,497,708.51	195,858.60	33,143.73	3,483.37	225,518.96	1,723,227.47	1,735,639.34

Town Of East Kingston
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2018

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL Balance Beginning of Year	PRINCIPAL Additions-Withdraw Gain-Loss	PRINCIPAL Balance End of Year	INCOME Balance Beginning of Year	INCOME Net Income	INCOME Expended During Year	INCOME Balance End of Year	TOTAL Principal & Income	Ending Market Value
CHARITABLE & PRIVATE TRUSTS												
1900-2008	Perpetual Care	Lot Care	Common TF	151,416.80	7,409.51	158,826.31	70,047.77	6,123.54	340.14	75,831.17	234,657.48	240,554.51
1994	Expansion of Existing Cemeteries	Lot Care	Common TF	2,186.99	2.41	2,189.40	1,011.68	86.41	0.00	1,098.09	3,287.49	3,370.11
1994	Future Cemetery Land Acquisition	Lot Care	Common TF	1,457.95	1.61	1,459.56	674.48	57.60	0.00	732.08	2,191.64	2,246.72
1995	Union Cemetery	Lot Care	Common TF	25,334.28	27.90	25,362.18	11,719.89	1,001.11	0.00	12,721.00	38,083.18	39,040.22
2011	Cemetery Maintenance Fund	Maintenance	Common TF	8,155.47	-8,155.47	0.00	640.15	51.42	691.57	0.00	0.00	0.00
1855	Jeremiah Morrill	School	Common TF	15,152.00	11.41	15,163.41	1,140.32	416.22	1,140.32	416.22	15,579.63	15,971.15
1882	Elizabeth Towle	School	Common TF	13,155.19	9.91	13,165.10	990.05	361.38	990.05	361.38	13,526.48	13,866.40
1954	E. Philbrick	School	Common TF	482.23	0.37	482.60	36.29	13.25	36.29	13.25	495.85	508.31
2009	R. E. Sargent Expendable Trust	School	Common TF	215,182.65	173.38	215,356.03	14,854.03	6,214.92	0.00	21,068.95	236,424.98	242,366.35
Total Charitable & Private Trusts				432,523.56	-518.97	432,004.59	101,114.66	14,325.85	3,198.37	112,242.14	544,246.73	557,923.77

East Kingston
Capital Improvements Program

2017 - 2023

Adopted:	18	December 1997		31	October	2012
Revised:	8	November 2001		21	October	2013
	21	October 2004		7	November	2014
	17	November 2005		30	December	2015
	16	October 2008		30	December	2016
	15	October 2009		30	December	2017
	21	October 2010		30	December	2018
	30	October 2011				

Revisions prepared by the
East Kingston Planning Board

TABLE 9
REQUESTED CAPITAL PROJECTS

Project/Equipment by Department	Proposed Funding Source	Dept. Rank	Project Year	Original Project Cost	Expected Total Tax Impact	Notes
MUNICIPAL CAPITAL PROJECTS:						
CONSERVATION COMMISSION						
Conservation easements	Municipal bond	1	2009	$2,719,400	$3,909,385	20 years
		2	2010	$950,000	$1,452,059	20 years
Monahan Farm Conservation Easement		3	2016	$117,000	$117,000	
	TOTAL			***$3,786,400***	***$5,478,444***	
LIBRARY TRUSTEES						
Library building	CRF/municipal bond	1	2008	$560,000	$865,495	Bond for principal less CRF
	CRF/Library Bldg. Main & Exp. Tr	2	2014	6,800	6,800	
	TOTAL			***$566,800***	***$872,295***	
TOWN CLERK/TAX COLLECTOR						
Town records preservations	Municipal bond/new CRF		2016	$150,000	$150,000	Microfilm vital records dating
	TOTAL			***$150,000***	***$150,000***	from 1700s
HISTORICAL COMMITTEE						
Restore Railroad Depot	LCHIP/CRF/Municipal budget			No figures submitted		
Archive historical records	NCRF/Municipal budget			No figures submitted		
Patriotic - Flags			2018	Flags	***$1,000***	
RECREATION COMMITTEE						
SCHOOL DISTRICTS CAPITAL PROJECTS:						
ELEMENTARY SCHOOL						
School addition	Municipal budget	1	2005-22	$1,500,000		
EXETER REGION COOPERATIVE SCHOOL DISTRICT (East Kingston 2009 share =)						
No figures submitted						

TABLE 9
REQUESTED CAPITAL PROJECTS

Project/Equipment by Department	Proposed Funding Source	Dept. Rank	Project Year	Original Project Cost	Expected Total Tax Impact	Notes
MUNICIPAL CAPITAL PROJECTS:						
FIRE/RESCUE DEPARTMENT & EMERGENCY MANAGEMENT						
Replace Emergency Vehicles	CRF	1	2016	$50,000	$50,000	Fire Apparatus Capital Reserve Fund
Fire Station Land and / or Building	CRF	2	2013	$100,000	$100,000	
Repair / Replace Cisterns / Hydrants	CRF	3	2018	$15,000	$15,000	
	TOTAL			***$165,000***	***$165,000***	
POLICE DEPARTMENT						
Police Station	Municipal bond/budget	1	2014	$850,000	$1,245,750	Bond @ 4.56% for 20 years
Police cruiser	Municipal budget	2	2014	$15,000	$30,000	
Computer Upgrades		3	2014	$4,000	$15,816	
Protective Vests		4	2019	$2,000	$2,000	
Records Management		5	2014/2015	$10,810	$21,620	
Remote Access to Data Bases from Laptops		6	2014	$1,670	$1,670	
Building Interior - Painting		7	2016/2017	$2,000	$4,000	
	TOTAL			***$885,480***	***$1,320,856***	
HIGHWAY DEPARTMENT						
Overlay Greystone Road	Municipal budget	5	2017	TBD	TBD	
Overlay Willow Road	Municipal budget	5	2018	TBD	TBD	
	TOTAL			***$0***	***$0***	
CEMETERY TRUSTEES						
Develop Parsonage land	CRF/municipal bond		2016	$30,000	$30,000	New NCRF for cemetery operations
	TOTAL			***$30,000***	***$30,000***	

TABLE 10

Project/Equipment by Department	Total Tax Impact of Project	2018	2019	2020	2021	2022	2023
MUNICIPAL CAPITAL							
PROJECTS:							
FIRE/RESCUE DEPARTMENT & EMERGENCY MANAGEMENT							
Replace Emergency Vehicles	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000
Fire Station Land and/or Building		$100,000	$100,000	$100,000	$100,000	$100,000	$100,000
Repair/replace cisterns/hydrants		$15,000	$15,000	$15,000	$15,000	$15,000	$15,000
TOTAL	***50,000***	***165,000***	***165,000***	***165,000***	***165,000***	***165,000***	***165,000***
POLICE DEPARTMENT							
Police Station	$1,245,750	$60,830	$58,830	$56,830	$55,030	$53,230	$51,430
Police cruiser	$30,000	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000
Computer Upgrades	$15,816	$4,000	$4,000	$4,000	$4,000	$4,000	$4,000
Protective Vests	$8,235	0	$2,000	$2,000	$2,000	$2,000	$2,000
Building Interior - Painting	$4,000	$2,000	$2,000	0	0	0	0
TOTAL	***1,303,801***	***81,830***	***81,830***	***77,830***	***76,030***	***74,230***	***72,430***
HIGHWAY DEPARTMENT							
Willow Road	TBD						
Overlay Greystone Road	TBD						
TOTAL	***0***	***0***					
CEMETERY TRUSTEES							
Develop Parsonage land		$30,000	New cemetery - NCRF for Operations			2016	
TOTAL		***$30,000***					
CONSERVATION COMMISSION							
Conservation easements	$3,669,400	$303,319	$294,256	$285,194	$276,006	$266,818	$257,630
Monahan Farm Cons. Easement	117,000						
TOTAL	***3,786,400***	***303,319***	***294,256***	***285,194***	***276,006***	***266,818***	***257,630***
LIBRARY TRUSTEES							
Library building CRF/Mun Bond	$865,495	$40,150	$39,088	$37,837	$36,588	$35,339	$34,090
Lib. bldg. main. & Exp. Trust Fund	$6,800	$6,800	$6,800	$6,800	$6,800	$6,800	$6,800
Lib. Fire Suppression				$25,000			
TOTAL	***872,295***	***46,950***	***45,888***	***69,637***	***43,388***	***42,139***	***40,890***

TABLE 10

Project/Equipment by Department	Total Tax Impact of Project	2018	2019	2020	2021	2022	2023
MUNICIPAL CAPITAL PROJECTS:							
TOWN CLERK/TAX COLLECTOR							
Town records preservations	$150,000		Seeking Grant Funds				
TOTAL	***150,000***						
PATRIOTIC / HISTORICAL COMMITTEE							
Restore Railroad Depot	No figures submitted						
Archive historical records	No figures submitted						
Patriotic -Flags 2017	$1,000	$1,000					
TOTAL	***1,000***	***1,000***					
RECREATION COMMITTEE							
TOTAL MUNICIPAL CAPITAL PROJECTS	***6,163,496***	***628,099***	***586,974***	***597,661***	***560,424***	***548,187***	***535,950***
SCHOOL DISTRICTS CAPITAL PROJECTS:							
ELEMENTARY SCHOOL							
School addition - 2005-2022	$1,500,000	$88,235	$88,235	$88,235	$88,235	$88,235	$88,235
Municipal Budget							
TOTAL	***1,500,000***	***88,235***	***88,235***	***88,235***	***88,235***	***88,235***	***88,235***
EXETER REGION COOPERATIVE SCHOOL DISTRICT (East Kingston 2009 share =)							
Do not have this information							

2018 EAST KINGSTON BIRTH RECORD

D.O.B.	CHILD'S NAME	FATHER'S NAME	MOTHER'S NAME	PLACE OF BIRTH
05/18/2018	**Bailey, Hudson Louis**	Bailey, Benjamin	Bailey, Callie	Exeter
04/05/2018	**Levasseur, Isabella Grace**		Levesque, Samantha A.	
09/13/2018	**Saucier, Dorian Jeffrey**	Saucier, James	Saucier-True, Ashlyn	Exeter

2018 EAST KINGSTON DEATH REPORT

D.O.D.	DECEDENT'S NAME	FATHER'S NAME	MOTHER'S MAIDEN	PLACE OF DEATH
02/16/18	**Collins, Maria**	Tosto, Martin	Marino, Cecilia	Exeter
02/27/18	**French, Madelyn**	Connolly, John	Clement, Ina	Portsmouth
03/22/18	**Connolly, Lucille**	Johnson, Holmer	Daniels, Marjorie	East Kingston
03/24/18	**Greenwood, Alan**	Greenwood, Frank	Dudley, Phyllis	East Kingston
04/04/18	**Metcalf, Ronald**	Metcalf, Walter	McInerney, Gladys	East Kingston
04/17/18	**Sparfeld, Rita**	Girard, George	Boudin, Marie	Manchester
05/09/18	**Vedrani, Judith**	Demonaco, John	Garfi, Jane	Exeter
05/29/18	**Jacobs, George**	Jacobs, Mathew	Cody, Charlotte	East Kingston
06/13/18	**Scandurra, M.**	Scandurra, Michael	Dillon, Dolores	East Kingston
07/22/18	**Lambert, Martha**	Herman, Joseph	Harris, Gladys	Fremont
07/29/18	**Watkins, Gordon**	Watkins, Richard	Cheshire, Jessie	East Kingston
09/02/18	**Lindsay, Harry**	Lindsay, Harry	Finley, Mabel	East Kingston
09/27/18	**Wright, Albert**	Wright, Albert	Ward, Gertrude	East Kingston
11/03/18	**Lindsay, A.**	Katapodis, Spiros	Whelan, Elise	East Kingston
11/12/18	**Damon, Paul**	Damon, Charles	Mitchell, Katherine	Dover
12/02/18	**Lane, Michael**	Lane, Dewitt	Clark, Elizabeth	Dover

2018 EAST KINGSTON MARRIAGE REPORT

DATE	PERSON A's NAME AND RESIDENCE	PERSON B's NAME AND RESIDENCE	TOWN OF ISSUANCE	PLACE OF MARRIAGE
04/27/2018	**Patterson, Ashlee M.** East Kingston, NH	**Larson, Nils** East Kingston, NH	East Kingston	East Kingston

TOWN OF

EAST KINGSTON

BUDGET

AND

WARRANT

FOR THE YEAR

2018

The State of New Hampshire

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

You are hereby notified in accordance with SB-2, the first session of all business other than voting by official ballot shall be held on Tuesday, February 5, 2019 at 7:00PM at the East Kingston Elementary School, 5 Andrews Lane, in said Town, East Kingston. The first session shall consist of explanation, discussion, and debate of each warrant article. Warrant Articles may be amended, subject to the following limitations:

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

The second session of the annual meeting, to vote on questions required by law to be inserted on said official ballot, and to vote on all warrant articles from the first session on official ballot shall be held on Tuesday, the Twelfth Day of March, 2019 with polls open from 8:00AM – 7:00PM at the East Kingston Elementary School, 5 Andrews Lane, in said Town, East Kingston to act upon the following:

Given under our hands and seal, this 8th day of January, in the year of our Lord two thousand nineteen (2019).

....
....
....

Selectmen of East Kingston

A true copy of Warrant -- Attest:

....
....
....

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

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

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

ARTICLE XVI - HOME OCCUPATIONS (Adopted 3/89)

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

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

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

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

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

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

1. The Home Occupation must be located within a dwelling unit, or in a building or structure accessory to a dwelling unit.

2. The exterior of the building must not create or display any evidence of the home occupation, except a permitted sign and parking for customers and delivery vehicles. Variation from the residential character is prohibited.

3. **Adequate off-street parking must be provided for customers and deliveries. All businesses must provide adequate turnaround, drop-off, and pick-up areas in order to prevent cars from waiting in the street right-of-way and to prevent cars from backing up into the public right-of-way. The Home Occupation shall not require regular need for delivery of materials to and from the premises by commercial vehicles over twelve-thousand (12,000) pounds GVWR (e.g. tractor trailers and heavy commercial vehicles). (Amended 3/90)**

4. **The Home Occupation must be conducted by a resident or owner of the property.**

5. **The home occupation must not offend by emitting smoke, dust, odor, noise, gas, fumes, lights, or refuse matter.**

6. **Home occupation must not cause excessive vibrations, store or handle combustible or explosive materials, or negatively impact the physical condition, safety, access or traffic volume of existing roads.**

7. **The Home Occupation must not utilize more than 25% of the gross floor area including dwelling, basement and accessory structures.**

8. **Not more than two non-residents (of the premises) may be employed by the Home Occupation. For the purposes of this section, the Planning Board shall determine whether sales or other personnel, who conduct the majority of their business away from the property, shall be included in the count of those employed at the premises. (Amended 3/96)**

9. **Disposal of all solid waste generated by the business must be at the business owner's expense, and shall not be provided by the Town of East Kingston. (Adopted 3/07)**

D. **Exceptions:**

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

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

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

1. **Medical, health and dental offices, fitness training, exercise, health counseling;**

2. **Other professional offices and instructional services (i.e. cooking, crafts, arts);**

3. **Tailor, seamstress;**

4. **Artisan, writer or musician;**

5. **Day care for up to twelve preschool plus five school-age children; any day care use shall be in compliance with the State Department of Health and Welfare's "He-C400 2.N.H. Child-Care Facility (Day Care) Licensing and Operating Standards". Twelve preschool plus five school-age children shall be the maximum number allowed to be cared for in the Residential District. (Amended 3/90)**

6. **Bookkeepers, accountants, secretarial services;**

7. **Real estate and insurance offices;**

8. **Beauticians and barbers;**

9. **Art, craft, hobby, and antique shops;**

10. **Vehicle light repair and maintenance services for not more than three vehicles at any given time and not more than two vehicles parked outside. (Adopted 3/06)**

11. **Animal care and training (number of animals to be determined by the Planning Board) (Amended 3/2012);**

12. **Occupations not listed above that are of a similar nature, scale and impact with review by the Planning Board, and only if the Board of Selectmen finds that the occupation meets the provisions of this section.**
(Amended 3/96)

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

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

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

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

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

H. Grandfathered Nonconforming Uses: Any pre-existing grandfathered nonconforming use of a commercial business nature in operation at the date of the public posting of this ordinance (January 6, 1989) are required to submit an annual Home Occupation Application and fee and complete a Grandfathered Non-Conforming Use Survey. Annual Home Occupation permits shall not be issued without a completed Grandfathered Non-Conforming Use Annual Survey. Any Grandfathered Nonconforming Use in effect as of January 6, 1989 shall not increase in scale or nature of the business. The baseline of the nature and scale of the Grandfathered Non-Conforming Use will be determined by the record established by the Grandfathered Non-Conforming Use Survey for the most recent year up to a 5 year period. In addition, such Grandfathered Nonconforming Uses shall not be relieved from compliance with other state and local regulations.

I. Signs for Visible Home Occupations: Signs for Home Occupations may be erected and maintained only when in compliance with Article VII - General Provisions and the following provisions. (Amended 3/91; Amended 3/13)

1. **No sign shall be internally illuminated, or have flashing or moving parts;**
2. **No sign may have more than two sides.**
3. **No sign shall be allowed for invisible businesses.**

J. Procedure: Application shall be made to the Selectmen's office, including public hearing fees paid in accordance with the Town of East Kingston Subdivision Regulations. Abutters will be notified and the applicant will be scheduled for a public hearing with the Planning Board. After the public hearing, the Planning Board will make a recommendation to the Selectmen as to whether the Home Occupation Permit should be granted. The application will then be forwarded to the Selectmen who will issue their final decision. (Adopted 3/96)

K. Application: The Home Occupation Permit Application and Home Occupation Permit Worksheet must be filled out in full detail to be accepted for processing. The Planning Board shall hold a public hearing and make a recommendation on the application to the Board of Selectmen. If the property is part of a Homeowners Association or Condominium Association, the applicant shall provide a letter from the Homeowners Association that the Home Occupation is allowed. If a tenant of a rental property, the applicant shall provide a letter from the property owner that the Home Occupation is allowed. (Amended 3/01)

L. Enforcement: This section shall be administered and enforced by the Board of Selectmen. Any person who violates the provisions of this section shall be fined $100 for each offense.

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

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

3. **Shall the Town of East Kingston raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $2,926,287. Should this article be defeated, the default budget shall be $2,914,464 which is the same as last year, with certain adjustments required by previous action of the Town of East Kingston or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. This operating budget article doesn't contain appropriations contained in any other warrant articles.**
MAJORITY VOTE REQUIRED

4. **To see if the Town will vote to raise and appropriate the sum of forty-three thousand five hundred dollars ($43,500) to conduct a revaluation and authorize the withdrawal of forty-three thousand five hundred dollars ($43,500) from the Revaluation Capital Reserve Fund created for that purpose. No amount to be raised by taxation.**
MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

5. **To see if the Town will vote to raise and appropriate the sum of eleven thousand dollars ($11,000) to be added to the existing Library Building Major Repair/Replacement Capital Reserve Fund established at 2010 Town Meeting for the purpose of funding long-term repairs and replacements for the library building.**
MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

6. **To see if the Town will vote to raise and appropriate the sum of fifty thousand dollars ($50,000) to be added to the existing Fire Apparatus Capital Reserve Fund established at the 1999 Town Meeting for the purpose of acquiring fire apparatus.**
MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

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

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

9. **To see if the Town will vote to raise and appropriate the sum of fifteen thousand dollars ($15,000) to be added to the existing Police Department Building Long Term Maintenance Costs Capital Reserve Fund established at 2016 Town Meeting for the purpose of funding long term maintenance costs for the Police Department Building.**
MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

10. **To see if the Town will vote to raise and appropriate the sum of ten thousand dollars ($10,000) to be added to the existing Police Department long term Equipment Replacement Capital Reserve Fund established at the 2016 Town Meeting for the purpose of funding long term Equipment replacement costs for the Police Department.**
MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

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

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

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

will determine which night to have the evening session. This salary recommendation applies only to the current office holder and is based on experience and years of service.

The following provisions shall also apply:

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

12. **To see if the Town will vote to allow the operation of KENO within the Town pursuant to the provisions of NH RSA 284:41 through 51.**
    MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

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

Given under our hands & seal, this 8th day of January, in the year of our Lord Two Thousand Nineteen.

A true copy of Warrant – Attest:

Erin Pettinato

Erin J. Pettinato, Chairman

Richard S. Poelaert

Justin B. Lyons

Town of East Kingston
Board of Selectmen

New Hampshire
Department of
Revenue Administration

2019
MS-636

Proposed Budget

East Kingston

For the period beginning January 1, 2019 and ending December 31, 2019

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

This form was posted with the warrant on: January 25, 2019

GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
Erin J. Pettinato	Chairman, Board of Selectmen	
Richard S. Poelaert	Selectman	
Justin B. Lyons	Selectman	

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

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

New Hampshire
Department of
Revenue Administration

2019
MS-636

Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Proposed Appropriations for period ending 12/31/2019 (Recommended)	Proposed Appropriations for period ending 12/31/2019 (Not Recommended)
General Government						
0000-0000	Collective Bargaining		$0	$0	$0	$0
4130-4139	Executive	03	$96,590	$104,423	$106,447	$0
4140-4149	Election, Registration, and Vital Statistics	03	$54,917	$67,009	$56,351	$0
4150-4151	Financial Administration	03	$125,329	$128,707	$149,192	$0
4152	Revaluation of Property	03	$25,943	$20,625	$14,400	$0
4153	Legal Expense	03	$13,826	$40,000	$40,000	$0
4155-4159	Personnel Administration	03	$378,415	$277,623	$309,951	$0
4191-4193	Planning and Zoning	03	$20,246	$32,395	$32,442	$0
4194	General Government Buildings	03	$111,989	$174,086	$173,038	$0
4195	Cemeteries	03	$18,595	$15,215	$18,450	$0
4196	Insurance	03	$53,424	$53,424	$54,728	$0
4197	Advertising and Regional Association		$0	$0	$0	$0
4199	Other General Government	03	$1,628	$20,000	$20,000	$0
	General Government Subtotal		**$900,902**	**$933,507**	**$974,999**	**$0**
Public Safety						
4210-4214	Police	03	$398,572	$480,220	$476,308	$0
4215-4219	Ambulance	03	$15,901	$19,000	$19,500	$0
4220-4229	Fire	03	$215,211	$193,052	$209,000	$0
4240-4249	Building Inspection	03	$14,026	$14,200	$14,626	$0
4290-4298	Emergency Management	03	$4,638	$42,900	$35,700	$0
4299	Other (Including Communications)		$0	$0	$0	$0
	Public Safety Subtotal		**$648,348**	**$749,372**	**$755,134**	**$0**
Airport/Aviation Center						
4301-4309	Airport Operations		$0	$0	$0	$0
	Airport/Aviation Center Subtotal		**$0**	**$0**	**$0**	**$0**
Highways and Streets						
4311	Administration		$0	$0	$0	$0
4312	Highways and Streets	03	$391,117	$455,179	$453,665	$0
4313	Bridges		$0	$0	$0	$0
4316	Street Lighting	03	$4,132	$3,200	$4,400	$0
4319	Other		$0	$0	$0	$0
	Highways and Streets Subtotal		**$395,249**	**$458,379**	**$458,065**	**$0**

Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Proposed Appropriations for period ending 12/31/2019 (Recommended)	Proposed Appropriations for period ending 12/31/2019 (Not Recommended)
Sanitation						
4321	Administration		$0	$0	$0	$0
4323	Solid Waste Collection	03	$187,575	$196,100	$201,300	$0
4324	Solid Waste Disposal		$0	$0	$0	$0
4325	Solid Waste Cleanup		$0	$0	$0	$0
4326-4328	Sewage Collection and Disposal		$0	$0	$0	$0
4329	Other Sanitation		$0	$0	$0	$0
	Sanitation Subtotal		**$187,575**	**$196,100**	**$201,300**	**$0**
Water Distribution and Treatment						
4331	Administration		$0	$0	$0	$0
4332	Water Services		$0	$0	$0	$0
4335	Water Treatment		$0	$0	$0	$0
4338-4339	Water Conservation and Other		$0	$0	$0	$0
	Water Distribution and Treatment Subtotal		**$0**	**$0**	**$0**	**$0**
Electric						
4351-4352	Administration and Generation		$0	$0	$0	$0
4353	Purchase Costs		$0	$0	$0	$0
4354	Electric Equipment Maintenance		$0	$0	$0	$0
4359	Other Electric Costs		$0	$0	$0	$0
	Electric Subtotal		**$0**	**$0**	**$0**	**$0**
Health						
4411	Administration		$0	$0	$0	$0
4414	Pest Control	03	$1,290	$2,500	$3,200	$0
4415-4419	Health Agencies, Hospitals, and Other	03	$5,735	$9,700	$9,700	$0
	Health Subtotal		**$7,025**	**$12,200**	**$12,900**	**$0**
Welfare						
4441-4442	Administration and Direct Assistance		$0	$0	$0	$0
4444	Intergovernmental Welfare Payments	03	$11,750	$12,250	$10,350	$0
4445-4449	Vendor Payments and Other	03	$25	$13,600	$13,000	$0
	Welfare Subtotal		**$11,775**	**$25,850**	**$23,350**	**$0**
Culture and Recreation						
4520-4529	Parks and Recreation	03	$11,999	$12,500	$12,500	$0
4550-4559	Library	03	$119,966	$133,058	$137,551	$0
4583	Patriotic Purposes	03	$788	$1,000	$1,000	$0
4589	Other Culture and Recreation	03	$0	$0	$1,000	$0
	Culture and Recreation Subtotal		**$132,753**	**$146,558**	**$152,051**	**$0**

New Hampshire
Department of
Revenue Administration

2019
MS-636

Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Proposed Appropriations for period ending 12/31/2019 (Recommended)	Proposed Appropriations for period ending 12/31/2019 (Not Recommended)
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources		$0	$0	$0	$0
4619	Other Conservation	03	$7,000	$7,000	$7,000	$0
4631-4632	Redevelopment and Housing		$0	$0	$0	$0
4651-4659	Economic Development		$0	$0	$0	$0
	Conservation and Development Subtotal		**$7,000**	**$7,000**	**$7,000**	**$0**
Debt Service						
4711	Long Term Bonds and Notes - Principal	03	$250,000	$250,000	$245,000	$0
4721	Long Term Bonds and Notes - Interest	03	$101,988	$104,032	$81,488	$0
4723	Tax Anticipation Notes - Interest		$0	$0	$0	$0
4790-4799	Other Debt Service		$0	$0	$0	$0
	Debt Service Subtotal		**$351,988**	**$354,032**	**$326,488**	**$0**
Capital Outlay						
4901	Land		$0	$0	$0	$0
4902	Machinery, Vehicles, and Equipment	03	$15,000	$15,000	$15,000	$0
4903	Buildings		$0	$0	$0	$0
4909	Improvements Other than Buildings		$0	$0	$0	$0
	Capital Outlay Subtotal		**$15,000**	**$15,000**	**$15,000**	**$0**
Operating Transfers Out						
4912	To Special Revenue Fund		$0	$0	$0	$0
4913	To Capital Projects Fund		$0	$0	$0	$0
4914A	To Proprietary Fund - Airport		$0	$0	$0	$0
4914E	To Proprietary Fund - Electric		$0	$0	$0	$0
4914O	To Proprietary Fund - Other		$0	$0	$0	$0
4914S	To Proprietary Fund - Sewer		$0	$0	$0	$0
4914W	To Proprietary Fund - Water		$0	$0	$0	$0
4918	To Non-Expendable Trust Funds		$0	$0	$0	$0
4919	To Fiduciary Funds		$0	$0	$0	$0
	Operating Transfers Out Subtotal		**$0**	**$0**	**$0**	**$0**

Total Operating Budget Appropriations	**$2,926,287**	**$0**

Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2019 (Recommended)	(Not Recommended)
4152	Revaluation of Property	04	$43,500	$0
		Purpose: *Raise and appropriate $43,500 to conduct a revalua*		
4915	To Capital Reserve Fund	05	$11,000	$0
		Purpose: *Appropriate $11,000 to CRF.*		
4915	To Capital Reserve Fund	06	$50,000	$0
		Purpose: *Appropriate $50,000 to CRF.*		
4915	To Capital Reserve Fund	07	$10,000	$0
		Purpose: *Appropriate $10,000 to CRF.*		
4915	To Capital Reserve Fund	08	$15,000	$0
		Purpose: *Appropriate $15,000 to CRF.*		
4915	To Capital Reserve Fund	09	$15,000	$0
		Purpose: *Appropriate $15,000 to CRF.*		
4915	To Capital Reserve Fund	10	$10,000	$0
		Purpose: *Appropriate $10,000 to CRF.*		
4915	To Capital Reserve Fund	13	$5,000	$0
		Purpose: *Vote to establish an Emerald Ash Borer Expendable*		
	Total Proposed Special Articles		**$159,500**	**$0**

New Hampshire
Department of
Revenue Administration

2019
MS-636

Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2019 (Recommended)	(Not Recommended)
	Total Proposed Individual Articles		**$0**	**$0**

New Hampshire
Department of
Revenue Administration

2019
MS-636

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2019
Taxes					
3120	Land Use Change Tax - General Fund	03	$0	$6,015	$37,500
3180	Resident Tax		$0	$0	$0
3185	Yield Tax		$0	$0	$0
3186	Payment in Lieu of Taxes		$0	$0	$0
3187	Excavation Tax		$0	$0	$0
3189	Other Taxes		$0	$0	$0
3190	Interest and Penalties on Delinquent Taxes	03	$28,870	$30,000	$30,000
9991	Inventory Penalties		$0	$0	$0
	Taxes Subtotal		**$28,870**	**$36,015**	**$67,500**
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	03	$2,257	$2,520	$2,300
3220	Motor Vehicle Permit Fees	03	$587,718	$540,000	$588,000
3230	Building Permits	03	$5,868	$3,500	$5,800
3290	Other Licenses, Permits, and Fees	03	$8,788	$16,704	$9,000
3311-3319	From Federal Government		$0	$0	$0
	Licenses, Permits, and Fees Subtotal		**$604,631**	**$562,744**	**$605,100**
State Sources					
3351	Shared Revenues		$0	$0	$0
3352	Meals and Rooms Tax Distribution	03	$123,181	$123,301	$123,181
3353	Highway Block Grant	03	$53,635	$52,768	$53,635
3354	Water Pollution Grant		$0	$0	$0
3355	Housing and Community Development		$0	$0	$0
3356	State and Federal Forest Land Reimbursement	03	$24	$23	$24
3357	Flood Control Reimbursement		$0	$0	$0
3359	Other (Including Railroad Tax)	03	$518	$252	$500
3379	From Other Governments		$0	$0	$0
	State Sources Subtotal		**$177,358**	**$176,344**	**$177,340**
Charges for Services					
3401-3406	Income from Departments	03	$35,392	$34,000	$35,000
3409	Other Charges		$0	$0	$0
	Charges for Services Subtotal		**$35,392**	**$34,000**	**$35,000**
Miscellaneous Revenues					
3501	Sale of Municipal Property		$0	$0	$0
3502	Interest on Investments	03	$3,571	$1,400	$3,600
3503-3509	Other	03	$10,529	$33,172	$10,000
	Miscellaneous Revenues Subtotal		**$14,100**	**$34,572**	**$13,600**

New Hampshire
Department of
Revenue Administration

2019
MS-636

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2019
Interfund Operating Transfers In					
3912	From Special Revenue Funds		$0	$0	$0
3913	From Capital Projects Funds		$0	$0	$0
3914A	From Enterprise Funds: Airport (Offset)		$0	$0	$0
3914E	From Enterprise Funds: Electric (Offset)		$0	$0	$0
3914O	From Enterprise Funds: Other (Offset)		$0	$0	$0
3914S	From Enterprise Funds: Sewer (Offset)		$0	$0	$0
3914W	From Enterprise Funds: Water (Offset)		$0	$0	$0
3915	From Capital Reserve Funds	04	$0	$121,000	$43,500
3916	From Trust and Fiduciary Funds		$0	$0	$0
3917	From Conservation Funds		$0	$0	$0
	Interfund Operating Transfers In Subtotal		**$0**	**$121,000**	**$43,500**
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		$0	$0	$0
9998	Amount Voted from Fund Balance		$0	$0	$0
9999	Fund Balance to Reduce Taxes		$0	$0	$0
	Other Financing Sources Subtotal		**$0**	**$0**	**$0**
	Total Estimated Revenues and Credits		**$860,351**	**$964,675**	**$942,040**

New Hampshire
Department of
Revenue Administration

2019
MS-636

Budget Summary

Item	Period ending 12/31/2018	Period ending 12/31/2019
Operating Budget Appropriations	$2,897,998	$2,926,287
Special Warrant Articles	$148,695	$159,500
Individual Warrant Articles	$0	$0
Total Appropriations	$3,046,693	$3,085,787
Less Amount of Estimated Revenues & Credits	$964,675	$942,040
Estimated Amount of Taxes to be Raised	**$2,082,018**	**$2,143,747**

New Hampshire
Department of
Revenue Administration

2019
MS-DTB

Default Budget of the Municipality

East Kingston

For the period beginning January 1, 2019 and ending December 31, 2019

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

This form was posted with the warrant on: January 25, 2019

GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
Erin J. Pettinato	Chairman, Board of Selectmen	Erin Pettinato
Richard S. Poelaert	Selectman	
Justin B. Lyons	Selectman	

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

New Hampshire
Department of
Revenue Administration

2019
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	$0	$0	$0	$0
4130-4139	Executive	$104,423	$804	$0	$105,227
4140-4149	Election, Registration, and Vital Statistics	$67,009	($11,083)	$0	$55,926
4150-4151	Financial Administration	$128,707	($763)	$0	$127,944
4152	Revaluation of Property	$20,625	($6,225)	$0	$14,400
4153	Legal Expense	$40,000	$0	$0	$40,000
4155-4159	Personnel Administration	$277,623	$32,328	$0	$309,951
4191-4193	Planning and Zoning	$32,395	$47	$0	$32,442
4194	General Government Buildings	$174,086	$1,952	$0	$176,038
4195	Cemeteries	$15,215	$1,110	$0	$16,325
4196	Insurance	$53,424	$1,304	$0	$54,728
4197	Advertising and Regional Association	$0	$0	$0	$0
4199	Other General Government	$20,000	$0	$0	$20,000
	General Government Subtotal	**$933,507**	**$19,474**	**$0**	**$952,981**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Public Safety					
4210-4214	Police	$480,220	$9,883	$0	$490,103
4215-4219	Ambulance	$19,000	$0	$0	$19,000
4220-4229	Fire	$193,052	$15,948	$0	$209,000
4240-4249	Building Inspection	$14,200	$426	$0	$14,626
4290-4298	Emergency Management	$42,900	($7,200)	$0	$35,700
4299	Other (Including Communications)	$0	$0	$0	$0
	Public Safety Subtotal	**$749,372**	**$19,057**	**$0**	**$768,429**
Airport/Aviation Center					
4301-4309	Airport Operations	$0	$0	$0	$0
	Airport/Aviation Center Subtotal	**$0**	**$0**	**$0**	**$0**
Highways and Streets					
4311	Administration	$0	$0	$0	$0
4312	Highways and Streets	$455,179	$986	$0	$456,165
4313	Bridges	$0	$0	$0	$0
4316	Street Lighting	$3,200	$0	$0	$3,200
4319	Other	$0	$0	$0	$0
	Highways and Streets Subtotal	**$458,379**	**$986**	**$0**	**$459,365**

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Administration	$0	$0	$0	$0
4323	Solid Waste Collection	$196,100	$0	$0	$196,100
4324	Solid Waste Disposal	$0	$0	$0	$0
4325	Solid Waste Cleanup	$0	$0	$0	$0
4326-4328	Sewage Collection and Disposal	$0	$0	$0	$0
4329	Other Sanitation	$0	$0	$0	$0
	Sanitation Subtotal	**$196,100**	**$0**	**$0**	**$196,100**
Water Distribution and Treatment					
4331	Administration	$0	$0	$0	$0
4332	Water Services	$0	$0	$0	$0
4335	Water Treatment	$0	$0	$0	$0
4338-4339	Water Conservation and Other	$0	$0	$0	$0
	Water Distribution and Treatment Subtotal	**$0**	**$0**	**$0**	**$0**
Electric					
4351-4352	Administration and Generation	$0	$0	$0	$0
4353	Purchase Costs	$0	$0	$0	$0
4354	Electric Equipment Maintenance	$0	$0	$0	$0
4359	Other Electric Costs	$0	$0	$0	$0
	Electric Subtotal	**$0**	**$0**	**$0**	**$0**
Health					
4411	Administration	$0	$0	$0	$0
4414	Pest Control	$2,500	$0	$0	$2,500
4415-4419	Health Agencies, Hospitals, and Other	$9,700	$0	$0	$9,700
	Health Subtotal	**$12,200**	**$0**	**$0**	**$12,200**
Welfare					
4441-4442	Administration and Direct Assistance	$0	$0	$0	$0
4444	Intergovernmental Welfare Payments	$12,250	$0	$0	$12,250
4445-4449	Vendor Payments and Other	$13,600	$0	$0	$13,600
	Welfare Subtotal	**$25,850**	**$0**	**$0**	**$25,850**
Culture and Recreation					
4520-4529	Parks and Recreation	$12,500	$0	$0	$12,500
4550-4559	Library	$133,058	$4,493	$0	$137,551
4583	Patriotic Purposes	$1,000	$0	$0	$1,000
4589	Other Culture and Recreation	$0	$0	$0	$0
	Culture and Recreation Subtotal	**$146,558**	**$4,493**	**$0**	**$151,051**

New Hampshire
Department of
Revenue Administration

2019
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	$0	$0	$0	$0
4619	Other Conservation	$7,000	$0	$0	$7,000
4631-4632	Redevelopment and Housing	$0	$0	$0	$0
4651-4659	Economic Development	$0	$0	$0	$0
	Conservation and Development Subtotal	**$7,000**	**$0**	**$0**	**$7,000**
Debt Service					
4711	Long Term Bonds and Notes - Principal	$250,000	($5,000)	$0	$245,000
4721	Long Term Bonds and Notes - Interest	$104,032	($22,544)	$0	$81,488
4723	Tax Anticipation Notes - Interest	$0	$0	$0	$0
4790-4799	Other Debt Service	$0	$0	$0	$0
	Debt Service Subtotal	**$354,032**	**($27,544)**	**$0**	**$326,488**
Capital Outlay					
4901	Land	$0	$0	$0	$0
4902	Machinery, Vehicles, and Equipment	$15,000	$0	$0	$15,000
4903	Buildings	$0	$0	$0	$0
4909	Improvements Other than Buildings	$0	$0	$0	$0
	Capital Outlay Subtotal	**$15,000**	**$0**	**$0**	**$15,000**
Operating Transfers Out					
4912	To Special Revenue Fund	$0	$0	$0	$0
4913	To Capital Projects Fund	$0	$0	$0	$0
4914A	To Proprietary Fund - Airport	$0	$0	$0	$0
4914E	To Proprietary Fund - Electric	$0	$0	$0	$0
4914O	To Proprietary Fund - Other	$0	$0	$0	$0
4914S	To Proprietary Fund - Sewer	$0	$0	$0	$0
4914W	To Proprietary Fund - Water	$0	$0	$0	$0
4915	To Capital Reserve Fund	$0	$0	$0	$0
4916	To Expendable Trusts/Fiduciary Funds	$0	$0	$0	$0
4917	To Health Maintenance Trust Funds	$0	$0	$0	$0
4918	To Non-Expendable Trust Funds	$0	$0	$0	$0
4919	To Fiduciary Funds	$0	$0	$0	$0
	Operating Transfers Out Subtotal	**$0**	**$0**	**$0**	**$0**
	Total Operating Budget Appropriations	**$2,897,998**	**$16,466**	**$0**	**$2,914,464**

New Hampshire
Department of
Revenue Administration

2019
MS-DTB

Reasons for Reductions/Increases & One-Time Appropriations

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

TOWN OF EAST KINGSTON

First Session of the 2019 Annual Meeting
Deliberative Session - February 5, 2019

Selectmen
Erin Pettinato, Chairman
Richard Poelaert
Justin Lyons

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

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

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

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

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

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

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

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

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

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

ARTICLE XVI - HOME OCCUPATIONS (Adopted 3/89)

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

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

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

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

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

C. <u>Standards</u>:
All Visible Home Occupations shall comply fully with the following standards to protect public health and safety, and shall have no impact to the character of residential neighborhoods and the town.

1. The Home Occupation must be located within a dwelling unit, or in a building or structure accessory to a dwelling unit.

2. The exterior of the building must not create or display any evidence of the home occupation, except a permitted sign and parking for customers and delivery vehicles. Variation from the residential character is prohibited.

3. Adequate off-street parking must be provided for customers and deliveries. All businesses must provide adequate turnaround, drop-off, and pick up areas in order to prevent cars from waiting in the street right-of-way and to prevent cars from backing up into the public right-of-way. The Home Occupation shall not require regular need for delivery of materials to and from the premises by commercial vehicles over twelve-thousand (12,000) pounds GVWR (e.g. tractor trailers and heavy commercial vehicles). (Amended 3/90)

4. The Home Occupation must be conducted by a resident or owner of the property.

5. The home occupation must not offend by emitting smoke, dust, odor, noise, gas, fumes, lights, or refuse matter.
6. Home occupation must not cause excessive vibrations, store or handle combustible or explosive materials, or negatively impact the physical condition, safety, access or traffic volume of existing roads.

7. The Home Occupation must not utilize more than 25% of the gross floor area including dwelling, basement and accessory structures.

8. Not more than two non-residents (of the premises) may be employed by the Home Occupation. For the purposes of this section, the Planning Board shall determine whether sales or other personnel, who conduct the majority of their business away from the property, shall be included in the count of those employed at the premises. (Amended 3/96)

9. Disposal of all solid waste generated by the business must be at the business owner's expense, and shall not be provided by the Town of East Kingston. (Adopted 3/07)

D. Exceptions:

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

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

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

1. Medical, health and dental offices, fitness training, exercise, health counseling;

2. Other professional offices and instructional services (i.e. cooking, crafts, arts);

3. Tailor, seamstress;

4. Artisan, writer or musician;

5. Day care for up to twelve preschool plus five school age children; any day care use shall be in compliance with the State Department of Health and Welfare's "He C400

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

6. Bookkeepers, accountants, secretarial services;

7. Real estate and insurance offices;

8. Beauticians and barbers;

9. Art, craft, hobby, and antique shops;

10. Vehicle light repair and maintenance services for not more than three vehicles at any given time and not more than two vehicles parked outside. (Adopted 3/06)

11. Animal care and training (number of animals to be determined by the Planning Board) (Amended 3/2012);

12. Occupations not listed above that are of a similar nature, scale and impact with review by the Planning Board, and only if the Board of Selectmen finds that the occupation meets the provisions of this section.
(Amended 3/96)

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

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

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

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

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

H. Grandfathered Nonconforming Uses: Any pre-existing grandfathered nonconforming use of a commercial business nature in operation at the date of the public posting of this ordinance (January 6, 1989) are required to submit an annual Home Occupation Application and fee and complete a Grandfathered Non-Conforming Use Survey. Annual Home Occupation permits shall not be issued without a completed Grandfathered Non-Conforming Use Annual Survey. Any Grandfathered Nonconforming Use in effect as of January 6, 1989 shall not increase in scale or nature of the business. The baseline of the nature and scale of the Grandfathered Non-Conforming Use will be determined by the record established by the Grandfathered Non-Conforming Use Survey for the most recent year up to a 5-year period. In addition, such Grandfathered Nonconforming Uses shall not be relieved from compliance with other state and local regulations.

I. Signs for Visible Home Occupations: Signs for Home Occupations may be erected and maintained only when in compliance with Article VII General Provisions and the following provisions. (Amended 3/91; Amended 3/13)

1. No sign shall be internally illuminated, or have flashing or moving parts;
2. No sign may have more than two sides.
3. No sign shall be allowed for invisible businesses.

J. Procedure: Application shall be made to the Selectmen's office, including public hearing fees paid in accordance with the Town of East Kingston Subdivision Regulations. Abutters will be notified and the applicant will be scheduled for a public hearing with the Planning Board. After the public hearing, the Planning Board will make a recommendation to the Selectmen as to whether the Home Occupation Permit should be granted. The application will then be forwarded to the Selectmen who will issue their final decision. (Adopted 3/96)

K. Application: The Home Occupation Permit Application and Home Occupation Permit Worksheet must be filled out in full detail to be accepted for processing. The Planning Board shall hold a public hearing and make a recommendation on the application to the Board of Selectmen. If the property is part of a Homeowners Association or Condominium Association, the applicant shall provide a letter from the Homeowners Association that the Home Occupation is allowed. If a tenant of a rental property, the applicant shall provide a letter from the property owner that the Home Occupation is allowed. (Amended 3/01)

L. Enforcement: This section shall be administered and enforced by the Board of Selectmen. Any person who violates the provisions of this section shall be fined $100 for each offense.

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

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

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

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

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

Motion to accept Article 2 as written: Roby Day
Seconded: Norman Brandt
Vote: Passed

Article 2 will appear on the Zoning Ballot as written.

Motion to not reconsider Article 2: Dennis Quintal
Seconded: Roby Day
Voted: Passed

Erin Pettinato read Article 3 in its entirety.

3. Shall the Town of East Kingston raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $2,926,287. Should this article be defeated, the default budget shall be $2,914,464 which is the same as last year, with certain adjustments required by previous action of the Town of East Kingston or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. This operating budget article doesn't

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

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

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

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

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

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

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

Motion to approve Article 3 as written: Roby Day
Seconded: Justin Lyons
Voted: Passed

Article 3 will appear on the ballot as written.

Motion to not reconsider Article 3: Norman Brandt
Seconded: Robert Nigrello
Voted: Passed

Richard Poelaert read Article 4 in its entirety.

4. To see if the Town will vote to raise and appropriate the sum of forty-three thousand five hundred dollars ($43,500) to conduct a revaluation and authorize the withdrawal of forty-three thousand five hundred dollars ($43,500) from the Revaluation Capital Reserve Fund created for that purpose. No amount to be raised by taxation.
   MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).

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

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

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

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

Motion to approve Article 4: Robert Nigrello
Seconded: Conrad Moses
Voted: Passed

Motion to not reconsider Article 4: Norman Brandt
Seconded: Kevin Frye
Voted: Passed

Article 4 will appear on the ballot as written.

Justin Lyons read Article 5 in its entirety.

5. To see if the Town will vote to raise and appropriate the sum of eleven thousand dollars ($11,000) to be added to the existing Library Building Major Repair/Replacement Capital Reserve Fund established at 2010 Town Meeting for the purpose of funding long-term repairs and replacements for the library building.
   MAJORITY VOTE REQUIRED (The Board of Selectmen recommend approval of this article: 3-0 Board vote).