

ANNUAL REPORT

OF THE

TOWN OFFICERS

OF THE

TOWN OF KINGSTON MASSACHUSETTS



2015

REPORT OF THE CHAIRMAN OF THE BOARD OF SELECTMEN

2015 in a few words.....financials, implementation, partnerships, history.

In August, Moody's Investor Services announced they were upgrading their credit rating for the town from their Aa3 designation to Aa2. This rating is roughly comparable to the AA+ rating the town has from Standard & Poor's. They cited the town's strong reserve levels, prudent budgetary management, planning for capital expenditures, and adherence to formal financial policies. Our Financial Team - Town Administrator, Treasurer, Accountant, Collector, Assessors, Finance Committee - with the Department Heads and you, the tax payer, all contributed to the favorable rating by holding the line when necessary and putting money into the town's saving account (Stabilization Fund).

We're at a crossroads on deciding whether or not to spend some money in the short term to spend less money in the long term. Our initiatives so far have been successful. The Facilities Manager has provided a focus on town-owned buildings, being proactive, spending tens of thousands of dollars maintaining and repairing the buildings rather than hundreds of thousands of dollars or millions to rebuild. Our IT infrastructure, including the phone system, is antiquated. Our dedicated IT Manager is bringing our operations up to the 21st century, again with the focus of spending some money now to spend less in the future.

Thinking outside the box, our Town Administrator sold our surplus equipment through an on-line auction site. Old, rusted, unusable vehicles and equipment which used to bring in a few hundred dollars generated \$52,600.00 in additional revenue to the town just by using the new on-line approach.

Our overall financial outlook is slowly improving. The partnerships we are forming now should generate some needed revenue in the years to come.

Kingston Collection, under the management of the Pyramid Management Group, has been actively pursuing tenants for the vacant spaces at the old "Independence Mall." Kingston Collection is

truly becoming a destination location with new retail stores, entertainment venues, restaurants, and in the coming fiscal year a television studio that will produce a cooking show inside one of the restaurants.

Discussions are ongoing with Saxon Partners to build an office park on 100 acres in Kingston off Route 44, near Route 3. The annual tax revenue to the town, when completed, is estimated at \$1 million, with little town services needed. The Project could produce 1,000 new jobs in the 800,000 square feet of office and industrial space, with the inclusion of perhaps an upscale hotel and restaurants.

In 2014, the State changed the minimum local contribution figures resulting in Kingston being over-assessed \$106,958 for our contribution to the Silver Lake Regional School District and Plympton being under-assessed \$106,501. Plympton initiated a voluntary agreement to reimburse the town the \$106,000, payable over several years. That "debt" will be paid in full this year. What makes this noteworthy is the fact that Plympton wasn't under any legal obligation to reimburse Kingston, but they felt they had a moral and ethical obligation to do so. Any town losing \$106,000 in revenue is a hardship, yet Plympton's residents chose to pay Kingston rather than use their money for much needed projects in their own town. For that, the residents of Kingston offer our heartfelt thanks.

At the town meeting, the residents will be asked to debate and support the potential for two new buildings in town. The Police Station Study Committee will be proposing a new Police Station while the Library Building Study Committee asks for support to apply for a grant for the building of a new Library.

The Master Plan Committee is moving forward with conceptual ideas for the future of Kingston while Conservation Officer Maureen Thomas, with the Conservation Commission, has completed a draft Open Space and Recreation Plan.

Of historical note, the town's first pharmacy which was originally opened by O.B. Cole 138 years ago, closed its doors in October after being run by the Tura family for the last 78 years. The loss of the "local pharmacy" will be felt by many residents who have used that pharmacy for more than a century. Additionally, the Board of

Selectmen and Historical Commission decided that the 207 year old Powder House will be permanently housed next to the old Faunce School. The building will be restored to its original state using funding already allocated from the Community Preservation Fund. Finally, Kingston's Town Moderator Janet Wallace is heading up the Kingston 2020 Committee, our own version of Plymouth's 400th anniversary celebration which will, among other things, highlight Kingston's early shipbuilding history and the early partnership between the settlers and the Wampanoag Tribe.

A special thanks to Lynn Cook who retired this year. She served as the Administrative Assistant for the Board of Selectmen's office for nearly eighteen years. Lynn was a big part in assisting with a smooth transition when we hired our new Town Administrator, Assistant to the Town Administrator and Board of Selectmen, and Human Resource manager, all within the past three years.

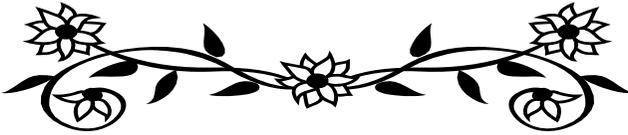
To the Board of Selectmen's dedicated staff: Town Administrator Robert Fennessy, Assistant to the Town Administrator and Board of Selectmen Laurie Zivkovich, and our newly hired Administrative Assistant to the Board of Selectmen, Abigail Keane, I offer the Board's heartfelt appreciation and thanks. Additionally, none of this year's accomplishments would have been possible without their dedication, along with the dedication and work of all of Kingston's town employees, elected officials, and the volunteers who make up the Boards and Committees. Thus, on behalf of the Board of Selectmen – Elaine Fiore, Lindsay Wilson, Sandy MacFarlane, Susan Munford, and Jean Landis-Naumann – I would like to thank all of you who helped to contribute to the success of the Town of Kingston.

**ROBERT H. FENNESSY, JR.
TOWN ADMINISTRATOR**

The year 2015 will forever be remembered as the year of the snow storms... not just a few storms, but a series of nor'easters and blizzards beginning with a 28 inch storm in January followed by a series of weekly storms that buried Kingston in over 100 inches of snow. And with that snow came a compromise of the Elementary School roof and other infrastructure, including burst pipes in the Senior Center and issues in the Library and Reed Center. But like the true yankees that we all are, we "battened down the hatches" and weathered each of the storms, thanks to a dedicated staff of plow drivers, shovelers, and departmental personnel throughout the town!

2015 also saw some very positive changes for the town. With the support of Town Meeting, we were able to hire our first Human Resource professional, Facilities Manager, and IT Manager -- three critical areas of administration in municipal governments of the new millennium. We were also able to identify -- and present an offer to hire -- the first ever Finance Director/Town Accountant in the wake of longtime town accountant, Joan Paquette's retirement. Credit goes to the Wage and Personnel Board, who assisted in drafting the Position Descriptions and presenting these new positions to Town Meeting for approval.

Additionally, the Master Plan, now being developed, will map out a guideline for the town's direction. And, as we move toward the second half of this decade, we will inevitably see more changes, but through the policy direction of the Board of Selectmen and other town officials, those changes will be directed at helping the town prosper in an ever changing world.



Things to Know About Kingston

Incorporated 1726

Area of Town 19.03 sq. miles

POPULATION:

Population Town Census 2015:	13,361
Population Town Census 2014:	12,857
Population Federal Census 2010:	12,629

TAX RATE:

Tax Rate for FY 2016:	\$17.61
Tax Rate for FY 2015:	\$16.94

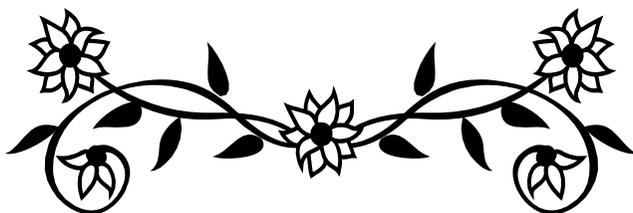
VOTER STATISTICS:

Democrats	1,848
Republicans	1,394
Unenrolled	5,226
All Others	94

VITAL STATISTICS:

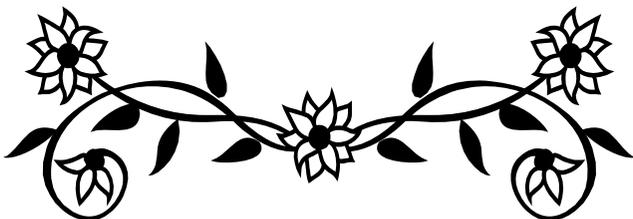
Total Births:	136
• Females:	54
• Males:	82
Deaths:	195
Marriages:	61





Employees Retired in 2015

<i>Kenneth Calvin</i>	<i>30 years</i>
<i>Donald Drew</i>	<i>22 years</i>
<i>Susan Fortini</i>	<i>21 years</i>
<i>Kathy Gallant</i>	<i>19 years</i>
<i>Jane Gobell</i>	<i>19 years</i>
<i>Michael Wager</i>	<i>18 years</i>
<i>Catherine Jankowski</i>	<i>17 years</i>
<i>Stanton (Grant) Richards</i>	<i>12 years</i>

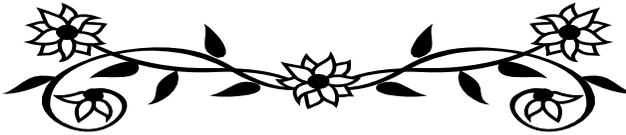




WHERE TO CALL FOR SERVICE

SERVICE	DEPARTMENT	
Alcohol Licenses	Selectmen's Office	585-0500
Animal Shelter	Animal Control Officer	585-0529
Automobile Dealers License	Selectmen's Office	585-0500
Beach Sticker	Selectmen's Office	585-0500
Birth Certificates	Town Clerk	585-0502
Building Permits	Building Department	585-0505
Burial Permits	Board of Health	585-0503
Business Certificates	Town Clerk	585-0502
Civil Defense	K.E.M.A.	585-3135
Death Certificates	Town Clerk	585-0502
Dept of Public Works	Streets, Trees & Parks	585-0513
Dog License	Town Clerk	585-0502
Elderly Services	Council on Aging	585-0511
Elections	Town Clerk	585-0502
Employment	Selectmen's Office	585-0500
Entertainment License	Selectmen's Office	585-0500
Fishing & Hunting Licenses	Town Clerk	585-0502
Fuel Storage Permits	Fire Department	585-0532
Gas Permits	Building Department	585-0505
Health Issues	Board of Health	585-0503
Local History Room	Public Library	585-0517
Marriage Certificates	Town Clerk	585-0502
Milk Licenses	Board of Health	585-0503
Moorings	Harbormaster	585-0519
Motor Vehicle Abatement	Assessor's Office	585-0509
Notice of Intents	Conservation Dept	585-0537
Plumbing Permits	Building Department	585-0505
Purchasing	Selectmen's Office	585-0500

Road Opening Permits	Streets, Trees, Parks	585-0513
Schools	Administration Office	585-4313
Sewer Betterment/Abatement	Sewer Department	585-4058
Shellfish License	Selectmen's Office	585-0500
Tax Assessments/Abatement	Assessor's Office	585-0509
Tax Collections	Collectors Office	585-0507
Tax Title Accounts	Treasurer	585-0508
Town Planner	Planning Department	585-0549
Transfer Station Stickers	Streets, Trees, Parks	585-0513
Tree Issues	Streets, Trees & Parks	585-0513
Vendor Bills and Accounts	Accountant	585-0506
Veterans Benefits/Exemption	Veterans Agent	585-0515
Voting & Registrations	Town Clerk	585-0502
Water Service	Water Department	585-0504
Wetlands Issues	Conservation Dept	585-0537
Wiring Permits	Building Department	585-0505
Working Papers	Silver Lake Admin	585-4313
Zoning Hearings	Board of Appeals	585-2773
Zoning Issues	Building Inspector	585-0505



TELEPHONE DIRECTORY BY DEPARTMENT

ACCOUNTING	585-0506	HIGHWAY	585-0513
ASSESSORS	585-0509	KEMA	585-3135
BUILDING	585-0505	LIBRARY	585-0517
TOWN CLERK	585-0502	PLANNING BOARD	585-0549
COUNCIL ON AGING	585-0511	POLICE	585-0522
TAX COLLECTOR	585-0507	POLICE EMERG	911
CONSERVATION	585-0537	RECREATION	585-0520
ANIMAL CONTROL	585-0529	SELECTMEN	585-0500
FACILITIES MANAGER	585-0500	SELECTMEN FAX	585-0534
FIRE	585-0532	SEWER OFFICE	585-4058
FIRE EMERGENCY	911	TOWN ADMINISTRATOR	585-0500
GRAYS BEACH	585-8205	TRANSFER STA.	585-0510
IT MANAGER	585-0500	TREASURER	585-0508
HARBORMASTER	585-0519	VETERANS	585-0515
HEALTH	585-0503	WATER	585-0504
HUMAN RESOURCES	585-0500	WASTEWATER PLANT	422-2253

**2015
TOWN OF KINGSTON OFFICERS AND COMMITTEES
ELECTED**

MODERATOR

Janet M. Wallace
251 Pembroke Street
Term Expires 2017

TOWN CLERK

Paul M. Gallagher
8 Longview Dr
Term Expires 2017

SELECTMEN

Elaine A. Fiore, Chairman
60 Cole Street
Term Expires 2016

Jean Landis- Naumann
84 Wolf Pond Rd
Term Expires 2017

Sandra D. MacFarlane
124 Wapping Road
Term Expires 2017

R. Lindsay Wilson II
29 Tall Timbers Lane
Term Expires 2018

Susan T. Munford
299 Elm Street
Term Expires 2018

ASSESSORS

Andrew P. MacInnis, Chairman
133 Wolf Pond Road
Term Expires 2017

Stephen J. Dunn
17 Bay View Ave.
Term Expires 2018

Donna M. Furio
59 Holly Circle
Term Expires 2016

COLLECTOR OF TAXES

Caroline F. Gavigan Wilson
21 Pembroke Street
Term Expires 2016

TOWN TREASURER

Kenneth R. Stevens
217 Main Street
Term Expires 2017

SCHOOL COMMITTEE

Joseph L. Chaves, Chairman
1 Redcoat Lane
Term Expires 2016

Eric J. Crone 43 Longwood Circle	Term Expires 2016
Michael A. Lanatra Kingston, MA	Term Expires 2017
Erica Devin 37 Harvest Dr	Term Expires 2017
Michael P. Gallagher 90 Crimson Harvest Rd.	Term Expires 2018

HOUSING AUTHORITY

Cynthia A. Fitzgerald (state appointee)	Term Expires 2016
Mary L. Hayes 101 Lake Street	Term Expires 2016
Annette M. Sarro 35 Mountain Ash Drive	Term Expires 2016
Robert M. Pinato 29 Mountain Ash Drive	Term Expires 2017
Donald O. Ducharme, Chairman 29 Green Holly Drive	Term Expires 2020

LIBRARY TRUSTEES

Vanessa M. Verkade, Chairman 109 Summer Street	Term Expires 2017
Spencer E. Clough 172 Main Street	Term Expires 2016
Cynthia A. Fitzgerald 12 Sunset Road	Term Expires 2016
Kathleen A. Benassi 3 Tree Farm Estates	Term Expires 2017
Valerie J. Spence 149 Elm Street	Term Expires 2018
Cynthia B. Sullivan 2 Russell's Pond Road	Term Expires 2018

SILVER LAKE REGIONAL SCHOOL DISTRICT COMMITTEE

John P. Creed
4 Bayberry Lane
Term Expires 2016

James F. Lormer
72 Alpine Run Road
Term Expires 2016

Mark R. Guidoboni
15 Old Orchard Lane
Term Expires 2017

Joseph L. Chaves
1 Redcoat Lane
Term Expires 2018

BOARD OF HEALTH

William E. Watson, Chairman
6 Pico Avenue
Term Expires 2017

William J. Kavol
38 Mountain Ash Drive
Term Expires 2016

Toni L. Cushman
51 Wapping Road
Term Expires 2016

John C. Breen
195 Summer Street
Term Expires 2017

David L. Kennedy
13 Copper Beech Dr.
Term Expires 2018

CONSTABLES

Richard C. Scanlon
20 Jones River Drive
Term Expires 2016

Robert A. Short
16 Winthrop Street
Term Expires 2016

WATER COMMISSIONERS

Richard W. Loring, Jr. Chairman
30 Tremont Street
Term Expires 2018

Robert R. Kostka
55 South Street
Term Expires 2017

Matthew R. Sawicki
9 Smelt Pond Road
Term Expires 2016

PLANNING BOARD

Thomas S. Bouchard, Sr., Chairman 6 Quail Run	Term Expires 2017
David W. Gavigan, Jr. 13 Pembroke Street #2	Term Expires 2018
Susan T. Boyer, Clerk 249 Main Street	Term Expires 2019
Robert F. Gosselin, Jr. 28 Holly Circle	Term Expires 2018
Michael J. Ruprecht 236 Main Street	Term Expires 2016

RECREATION COMMISSIONERS

Kathleen R. LaNatra, Chairman 34 Harvest Drive	Term Expires 2018
Noelle Ballinger 96 Wapping Road	Term Expires 2016
Andrew W. Davis 11 Crystal Drive	Term Expires 2017
Brian S. Whidden 126 Brookdale Street	Term Expires 2017
Melissa A. Bateman 42 Winthrop Street	Term Expires 2018

SEWER COMMISSIONERS

Elaine A. Fiore, Chairman 60 Cole Street	Term Expires 2016
Peter C. Cobb 3 West Avenue	Term Expires 2017
Thomas W. Taylor, II. 21 Cole Street	Term Expires 2018

**Visit the Town's Website at
WWW.KINGSTONMASS.ORG**

**2015
TOWN OF KINGSTON OFFICERS AND COMMITTEES
APPOINTED**

<u>POSITION</u>	<u>EXPIRES</u>
ACCOUNTANT Joan Paquette	Indefinite
ADMINISTRATOR Robert H. Fennessy, Jr.	By Contract to 7/31/19
AGRICULTURAL COMMISSION (2006 STM, Art.2)	
Rui David Santos	6/30/2016
Karen S. Johnson	6/30/2017
Christine M. Nava	6/30/2017
Joseph B. Mathias	6/30/2018
John E. Wheble, Jr.	6/30/2018
ASSOCIATE MEMBERS (Non-voting)	
Philip R. Burnham	6/30/2016
Jean M. Landis- Naumann	6/30/2016
AMERICANS WITH DISABILITIES ACT COORDINATOR Paul L. Armstrong	Indefinite
ANIMAL CONTROL OFFICER Debra J. Mueller	4/30/2016
ASSISTANT ANIMAL CONTROL OFFICER Joanna Boudreau	4/30/2016
ASSISTANT ASSESSOR (M.G.L. Chapter 41, Section 25A) Holly J. Merry	Indefinite
ASSISTANT COLLECTOR OF TAXES (M.G.L. Chapter 41, Section 39C) Jo-Ann R. Bray	6/30/2016
ASSISTANT TOWN CLERK (M.G.L. Chapter 41, Section 19) Diane M. Poirier	Indefinite
ASSISTANT TOWN TREASURER (M.G.L. Chapter 41, Section 39A) Lynne Welsh	Indefinite
BUILDING DEPARTMENT INSPECTOR OF BUILDINGS/ZONING ENFORCEMENT OFFICER Paul L. Armstrong	6/30/2018

LOCAL INSPECTOR	
Michael J. Ruprecht	7/15/2016
Paul McAuliffe	Interim

ZONING ENFORCEMENT OFFICER, ASSISTANT	
James E. Colman, Jr.	6/30/2018

BURIAL AGENT

Paul M. Gallagher	Duration of Term
Diane M. Poirier	Indefinite
Elise Keane	

CABLE ADVISORY COMMITTEE (1991 ATM Art. 41, 1991 STM Art. 19, 1993 STM Art. 13, 1997 STM Art. 22)

Elaine A. Fiore	6/30/2018
William J. Arrowsmith	6/30/2018
Daniel L. King	6/30/2018
Alan C. Gifford	6/30/2018
Vacancy	6/30/2018

CHIEF PROCUREMENT OFFICER

Robert H. Fennessy, Jr.	By Contract to 7/31/19
-------------------------	------------------------

COMMISSION ON DISABILITY (1988 ATM, Art. 25, 2005 ATM, Art. 25)

Elaine M. Coughlan-Gifford	6/30/2016
Alan C. Gifford	6/30/2017
Pamela R. Thorp	6/30/2016
Vacancy	6/30/2017
Vacancy	6/30/2018

COMMUNITY RESPONSE COORDINATOR

Robert T. Heath	Indefinite
-----------------	------------

CONSERVATION COMMISSION (M.G.L. Chapter 40, Section 8C)

Maureen A. Thomas, Conservation Agent	Indefinite
James P. Parker, Chairman	6/30/2017
Gary P. Langenbach	6/30/2016
Michael M. Manteiga	6/30/2016
William D. Underhill	6/30/2017
William J. Kaval	6/30/2018
Marilyn R. Kozodoy	6/30/2018
Vittorio B. Artiano	6/30/2018

COUNCIL ON AGING

Barbara D. Costa	6/30/2016
Sandra J. Driscoll	6/30/2016

Mary L. Hayes	6/30/2016
Joseph R. Favaloro	6/30/2016
Thomas C. Croce, Jr.	6/30/2017
Joan L. Hutchison	6/30/2017
C. Weston Meiggs	6/30/2018

CULTURAL COUNCIL

Joan E. Ayotte	6/30/2016
Barbara J. Carvalho	6/30/2016
Carol E. Lormer	6/30/2016
Deborah A. Finn	6/30/2018
Corinne M. Green	6/30/2018
Barbara A. Hanson	6/30/2018
Corinna Milliken	6/30/2018

DEPUTY COLLECTOR OF TAXES

John F. Hobin	Indefinite
Lori J. Hobin-Santos	Indefinite

DIRECTOR OF ELDER AFFAIR

Tammy A. Murray	6/30/2016
-----------------	-----------

ECONOMIC DEVELOPMENT COMMISSION (M.G.L. Chapter 40, Section 8A; 1956 ATM, Art. 47; 1996 ATM, Art. 32; 1997 ATM, Art. 23)

Vacancy	6/30/2016
John A. Morris	6/30/2017
Vacancy	6/30/2018
Justin E. Manley	6/30/2019
Vacancy	6/30/2020

EDUCATIONAL FUND TRUSTEES

William A. Alberti, Jr.	6/30/2016
Edward H. Valla	6/30/2017
C. Weston Meiggs	6/30/2018
David W. Gavigan, Jr.	6/30/2019
Vacancy	7/12/2020

ELIZABETH B. SAMPSON MEMORIAL FUND TRUSTEES
(Chapter 180 of the Acts of 1960; 1960 ATM, Article 13)

Moderator
Chairman, Board of Selectmen
Town Treasurer

EMERGENCY MANAGEMENT AGENCY

Robert T. Heath, Director	12/31/2016
Mark R. Douglass, Deputy Director	6/30/2016
Volunteers list on file	

	Concurrent with Employment
ETHICS LIAISON	Agreement
Robert H. Fennessy, Jr.	7/31/2019
FENCE VIEWER	
Walter W. Hoeg	6/30/2016
FIELD DRIVER	
Vacancy	6/30/2016
FINANCE COMMITTEE	
Carl L. Pike	ATM 16
Andrew McKenna	ATM 16
Helen Claire Soares	ATM 16
Dana A. Atanian	ATM 17
Vacancy	ATM 17
Mary A. MacKinnon, Chairman	ATM 18
Frederick C. Hughes, II	ATM 18
FIRE DEPARTMENT	
FIRE CHIEF	By Contract
Robert T. Heath, EMT	12/31/2016
DEPUTY FIRE CHIEF	
Mark R. Douglass, AEMT	Indefinite
CAPTAINS	
David J. Binari, EMT; David W. Currier, Paramedic; Stephen C. Heath, EMT; Adam R. Hatch, AEMT	
FIREFIGHTER/PARAMEDIC	
William J. Brown; Stephen J. Campbell; Douglas J. Costa; Craig F. Deloreto; Christopher Ebert; Michael P. Gallagher; Matthew S. Gaskins; Joshua M. Hatch; Susan M. Hussey; Christopher McPhee; John T. Sheehan, Jr.; Donald R. Ussher, Jr.; Robert W. Veno	
FIREFIGHTER/EMT – Advanced EMT	
John B. Bartlett	
FIREFIGHTER/EMT	
James F. Reed; Glenn R. Rizzuto	
CALL FIREFIGHTER/Paramedic	
Joseph M. Gibbons, EMT; Michael B. O'Meara, EMT	
CALL FIREFIGHTER/EMT	
Christopher J. Veracka, EMT	

CALL FIREFIGHTER

Sean F. Kilduff

FISH COMMITTEE

Vacancy 6/30/2016
Vacancy 6/30/2016
Vacancy 6/30/2016

GATRA ADVISORY BOARD

Dorothy K. Neal Indefinite
Tammy Murray Indefinite

GREEN ENERGY COMMITTEE

James G. Moran 6/30/2016
Antoine P. Nessler 6/30/2017
Gerard J. Walraven 6/30/2017
Mark S. Beaton 6/30/2018
Eugene W. Wyatt, Jr. 6/30/2018

HANDICAP COORDINATOR

Vacancy Indefinite

HARBOR MASTER/SHELLFISH CONSTABLE

Dennis M. Carvalho Indefinite

DEPUTY HARBOR MASTER/SHELLFISH CONSTABLE

Francis M. Ferioli 6/30/2018

ASSISTANT HARBORMASTERS/DEPUTY
SHELLFISH CONSTABLE

Richard A. Krueger, Jr. 6/30/2017
Jon T. Cazeault 6/30/2017
Joseph V. Zlogar, Jr. 6/30/2017
David M. Carvalho 6/30/2018

DEPUTY SHELLFISH CONSTABLES

Carl G. Ingeme 6/30/2018

HEALTH DEPARTMENT

Henny M. Walters, Health Agent Indefinite
Joseph T. Murphy, Food Inspector 6/30/2018

HISTORIAN

Janice Guidoboni 6/30/2017

HISTORICAL COMMISSION (M.G.L. Chapter 40, Section 8D)

Craig N. Dalton, Chairman 6/30/2017

Walter W. Hoeg	6/30/2016	
Arthur P. Mullaney	6/30/2017	
Christian A. Hoffman	6/30/2017	
John C. Burrey	6/30/2017	
Frances E. Botelho-Hoeg	6/30/2018	
Linda A. Tomasi	6/30/2018	
ICHABOD WASHBURN FUND TRUSTEES		
John C. Veracka, Jr., Chairman	6/30/2020	
Frances E. Botelho-Hoeg	6/30/2016	
Paul M. Gallagher	6/30/2019	
INSPECTOR OF ANIMALS (M.G.L. Chapter 129, Section 15)		
Debra J. Mueller	4/30/2016	
LIBRARY DIRECTOR		
Lusia Stewart	Indefinite	
LOCAL EMERGENCY PLANNING COMMITTEE (SARA Title III)		
Board of Selectmen Chairman	Indefinite	
Community Representative (David W. Gavigan)		
Emergency Management Director		
Fire Chief		
Police Chief		
Superintendent of Schools		
Superintendent of Streets		
Superintendent of Water		
Town Administrator		
KEMA Planner		
LOCAL HISTORIC DISTRICT STUDY COMMITTEE		
REPRESENTING:		
HC	Barbara L. Blackman	Indefinite
RLT	Robert H. Gleason	
BS	Marijoan Stevens	
CI	Marjorie L. Cronin	
CI	Helen A. Chaves	
CI	Patricia A. Wade	
CI	Adam Mannar	
LOCAL SUPERINTENDENT		
Subsumed within the office of Superintendent of Streets, Trees and Parks		
LOCAL WATER RESOURCES MANAGEMENT OFFICE		
Matthew J. Darsch	6/30/2016	

MEASURER OF WOOD AND BARK Walter W. Hoeg	6/30/2016
MEMORIAL DAY PARADE COMMITTEE Philip R. Burnham Peter C. Cobb Ernest A. Gillis Deborah F. Grace Norman P. Harbinson, Jr.	6/30/2018 6/30/2018 6/30/2018 6/30/2018 6/30/2018
OLD COLONY ELDER SERVICES Dorothy K. Neal	6/30/2016
OLD COLONY PLANNING COUNCIL Vacancy	6/30/2016
OLD COLONY PLANNING COUNCIL AREA AGENCY FOR AGING Anna C. Wallace, Representative	6/30/2016
OLD COLONY PLANNING COUNCIL JOINT TRANSPORTATION COMMITTEE Paul F. Basler	6/30/2016
OPEN SPACE COMMITTEE (11-21-96 STM, Art. 18; 1997 STM, Art. 24; 2000 ATM, Art. 38; 2015 ATM, Art. 36) Matthew R. Capozzi Brian P. Hart Charles L. Comeau Timothy S. Dalia Sandra A. Richter	6/30/2016 6/30/2016 6/30/2017 6/30/2017 6/30/2018
PARKING CLERK Laurie A. Zivkovich	6/30/2017
PERMANENT BUILDING COMMITTEE (1990 ATM, Art. 23) Peter J. Boncek, Chairman Francis J. Elwood Paul L. Armstrong Robert F. Gosselin, Jr. Vacancy	6/30/2016 6/30/2016 6/30/2017 6/30/2017 6/30/2018
PLANNER Thomas Bott	Indefinite
PLANNING BOARD ASSOCIATE MEMBER/SPECIAL PERMIT APPLICATIONS	

ASSOCIATE MEMBER/SPECIAL PERMIT
APPLICATIONS(1993 ATM Art. 18)

Joseph F. Casna, Jr. 6/30/2018

PLUMBING AND GAS INSPECTOR

Thomas S. Bouchard, Sr. 6/30/2016

Richard S. Eldridge 6/30/2016

Douglas G. Hawthorne 6/30/2016

PLYMOUTH-CARVER SOLE SOURCE AQUIFER
ADVISORY COMMITTEE

Vacancy Indefinite

Maureen A. Thomas

PLYMOUTH COUNTY ADVISORY BOARD

Chairman, Board of Selectmen Duration of Term

PLYMOUTH COUNTY EXTENSION SERVICE

Vacancy 6/30/2016

POLICE DEPARTMENT

By Employment

CHIEF Agreement

Maurice J. Splaine 12/31/2015

LIEUTENANTS

Thomas A. Kelley

LIEUTENANTS (PROVISIONAL)

Robert C. Wells

SERGEANTS (PF)

Timothy P. Ballinger; John M. Bateman; Robert S. Morgan;

Susan T. Munford; Zachary I. Potrykus

SERGEANT (PROVISIONAL)

James P. Sauer

OFFICERS (PF)

Timothy J. Arnold; Laurie A. Bradley-Harrington; Ryan T.

Calter; Erik G. Dowd; Michael L. Fuller; Michael R. Gallo;

Michael A. LaNatra; Andrew W. Loring; Thomas E. Mori;

Craig A. Marshall; Jonathan D. Neal; Roger Silva, Jr.; Michael

G. Skowyra; Michael R. Wager

PERMANENT INTERMITTENTS (PI)

Norman P. Harbinson, Jr.

SPECIAL OFFICERS 12/31/2016
 Todd A. Bailey; Michelle E. Beck; Marks J. Brenner, Jr.; Glenn
 C. Bushee; Batholomew B. Connors; Darren J. Martin; Peter
 E. Pateline; Sean S. Percy; Mark S. Shubert; John M. Sjostedt

PUBLIC SAFETY DISPATCHERS
 Michelle E. Beck; Joseph P. Goldberg; Gail M. Fallon; Victoria
 L. Goldberg; Stephen P. Perrault

MATRONS 12/31/2016
 Michelle E. Beck; Gail M. Fallon; Elizabeth A.
 Channell

POLICE STATION BUILDING COMMITTEE (11/18/14 BOS VOTE)

Sandra MacFarlane	Duration
Maurice Splaine	Duration
Robert H. Fennessy, Jr.	Duration
Paul L. Armstrong	Duration
John S. La Brache	Duration
Michael J. Ruprecht	Duration
John M. Riordan	Duration
Joseph F. Casna, Jr.	Duration
Francis J. Elwood	Duration

RECYCLING COMMITTEE (1990 ATM, Art. 21)

Lynne Welsh	6/30/2016
Jean M. Landis-Naumann	6/30/2017
Eugene W. Wyatt, Jr.	6/30/2018
Vacancy	6/30/2016
Vacancy	6/30/2017
Vacancy	6/30/2017
Vacancy	6/30/2018

REGISTRAR OF VOTERS (M.G.L. Chapter 51, Section 15)

Paul M. Gallagher, Clerk	5/3/2017
Michelle A. Vitagliano	3/31/2016
D. Charles Wusenich, Chairman	3/31/2017
Dorothy Mazzilli	3/31/2018

RENEWABLE ENERGY GRANT & LOAN OPPORTUNITIES
 COMMITTEE

CP	Mary A. MacKinnon	2/14/2016
FC	Andrew McKenna	9/27/2017
BS	Sandra D. MacFarlane	9/27/2017
GE	Eugene W. Wyatt, Jr.	9/27/2017

CI Ex-Officio	Edmund M. Tamulionis, Jr. Vacancy	10/25/2017
RENT CONTROL BOARD		
	Joseph F. Casna, Jr., Chairman	6/30/2019
	James J. Farrell, Jr.	6/30/2016
	Peter A. Dansereau	6/30/2017
	David W. Gavigan, Jr.	6/30/2018
	Thomas J. Calter, III	6/30/2020
RIGHT-TO-KNOW COORDINATOR		
	Robert T. Heath	6/30/2016
SEALER OF WEIGHTS AND MEASURES		
	Edmund F. Marks	6/30/2016
SOUTH SHORE COMMUNITY ACTION COUNCIL		
	Ronald C. Maribett	6/30/2016
SOUTH SHORE RECYCLING COOPERATIVE (M.G.L. Chapter 40, Section 44A; 1996 ATM, Art. 38)		
	Paul F. Basler	6/30/2016
	Eugene W. Wyatt, Jr.	6/30/2016
SUPERINTENDENT OF SCHOOLS		
	(Appointed by joint vote of Massachusetts Superintendency Union 31 and Silver Lake Regional School District Committees)	By Contract
	Joy Blackwood	6-30-2018
SUPERINTENDENT OF STREETS, TREES AND PARKS		
	Paul F. Basler	Indefinite
SUPERINTENDENT WASTEWATER TREATMENT PLANT/CHIEF OPERATOR		
	Kenneth P. Vandal	Indefinite
SUPERINTENDENT OF WATER		
	Matthew J. Darsch	6/30/2016
SURVEY BOARD		
	Vacancy	6/30/2016
	Vacancy	6/30/2016
	Vacancy	6/30/2016
TECHNOLOGY ADVISORY COMMITTEE		
	David W. Gavigan, Jr., Chairman	Indefinite

Richard J. Davies
Charles D. McSherry
Vacancy
Vacancy

TOWN COUNSEL

Blatman, Bobrowski, Mead & Talerma, LLC. 6/30/2016

LABOR COUNSEL

Clifford & Kenney LLC 6/30/2016

TREE WARDEN (M.G.L. Chapter 41, Section 106)

Paul F. Basler 6/30/2017

VETERANS' DEPARTMENT (M.G.L. Chapter 115)

VETERANS' AGENT (Section 3)

VETERANS' BURIAL AGENT (Section 7)

VETERANS' GRAVES OFFICER (Section 9)

VETERANS' SERVICES DIRECTOR

William B. Martin 4/30/2016

WATERFRONT COMMITTEE

Michael M. Manteiga 6/30/2016

James L. Scollins, III 6/30/2016

Richard A. Venno 6/30/2016

Vacancy 6/30/2017

Jon T. Cazeault 6/30/2017

Charles L. Comeau 6/30/2018

Mark R. Guidoboni 6/30/2018

WIRE INSPECTOR

Lionel B. Warner 6/30/2016

Steven E. Ellis, Alternate 6/30/2016

Michael T. Romano, Alternate 6/30/2016

ZONING BOARD OF APPEALS

Paul B. Dahlen, Chairman 6/30/2016

Kevin Wrightington 6/30/2016

Lane Goldberg 6/30/2017

Paul F. Mahoney, Jr. 6/30/2018

Douglas E. Dondero 6/30/2019

ASSOCIATES

Jared D. Waitkus 6/30/2016

Shaun J. Spada 6/30/2016

COMMITTEES APPOINTED JOINTLY

ADAMS CENTER BOARD OF TRUSTEES

CUC	Corinna Milliken	6/30/2016
HC	Frances E. Botelho-Hoeg	6/30/2016
BS	Carol E. Lormer	6/30/2017
LT	Vacancy	6/30/2017
CI	Verna E. Dalton	6/30/2018
CI	Vacancy	6/30/2018
CI	Marilyn R. Kozodoy	6/30/2018

AUDIT COMMITTEE (1994 ATM, Art. 15)

FC	Helen Claire Soares	6/30/2016
BS	Vacancy	6/30/2017
M	Vacancy	6/30/2018
	Town Accountant, ex-officio	
	Town Administrator, ex-officio	

BUDGET ADVISORY COMMITTEE 1988 ATM, Art. 43; 1989 ATM, Art. 26; 1995 ATM, Art. 43)

CHAIRMEN OF: BS; FC; CP and TA
REPRESENTATIVE; SL; KE

CAPITAL PLANNING COMMITTEE (1988 ATM, Art. 44; 1993 ATM, Art. 13)

FC	Mary A. MacKinnon	6/30/2016
BS	Richard A. Arruda	6/30/2016
BS	Paul F. Basler	6/30/2017
FC	Andrew Risio	6/30/2017
M	Peter J. Boncek	6/30/2018
	Town Administrator, ex-officio	
	Town Treasurer, ex-officio	

COMMUNITY PRESERVATION COMMITTEE (2005 STM, Art. 9)

HC	Craig N. Dalton, Chairman	6/30/2017
KH	Donald O. Ducharme	6/30/2016
CI	Nancy B. Williams	6/30/2016
RC	Andrew W. Davis	6/30/2016
FC	Vacancy	6/30/2016
OS	Charles L. Comeau	6/30/2017
PB	Susan T. Boyer	6/30/2017
CC	Marilyn R. Kozodoy	6/30/2018

FUTURE PROJECTS COMMITTEE

BOS	Elaine A. Fiore	6/30/2016
CPC	Donald O. Ducharme	6/30/2016
RC	Vacancy	6/30/2016
CC	Marilyn R. Kozodoy	6/30/2016

OS	Matthew Capozzi	6/30/2016
HC	John C. Burrey	6/30/2016
SC	Vacancy	6/30/2016
SL	Vacancy	6/30/2016

LIBRARY BUILDING STUDY COMMITTEE

FC	Helen Claire Soares	6/30/2016
BS	R. Lindsay Wilson	6/30/2016
KPL	Vanessa M. Verkade	6/30/2016
KE	Jennifer Humfries	6/30/2016
CI	John C. Burrey	6/30/2016
CI	John E. Wheble, Jr.	6/30/2016
Ex-Officio	Luisa Stewart	6/30/2016

MASTER PLAN COMMITTEE

BOS	Elaine A. Fiore	Duration
CC	Gary P. Langenbach	Duration
PB	Susan Boyer	Duration
BOH	David Kennedy	Duration
HC	Christopher Hoffman	Duration
STP	Paul Basler	Duration
BR	Rick Grady	Duration
CI	Mary O'Donnell	Duration
TP	Thomas Bott	Duration
CA	Maureen Thomas	Duration

OFF LEASH DOG AREA IMPLEMENTATION COMMITTEE

ACO	Joanna Boudreau	8/31/2016
RC	Vacancy	8/31/2016
CC	Vacancy	8/31/2016
CI	Leslie-Ann McGee	8/31/2016
CI	Karen D. Quigley	8/31/2016
CI	Andrew W. Davis	8/31/2016
CI	David J. Colombo	8/31/2016
CI	Vacancy	8/31/2016

POLICE STATION STUDY COMMITTEE (5/6/14 BOS VOTE)

CP	John S. La Brache	Duration of
BS	Sandra MacFarlane	Committee
PC	Maurice Splaine	
BI	Paul L. Armstrong	
TA	Robert H. Fennessy, Jr.	
CI	Jon H. Alberghini	
CI	Michael J. Ruprecht	

TOWN MEETING COMMITTEE

	Town Moderator	Duration of
	Town Clerk	Committee
BS	Susan T. Munford	11/8/2016
	Barbara Mulhern	
TGIC	Caparell	1/15/2017
RC	Andrew W. Davis	1/15/2017
M	John P. Creed	1/15/2017
M	Tricia E. Guilfooy	1/15/2017

WAGE AND PERSONNEL BOARD

FC	James M. McKenna, Jr.	6/30/2016
BS	Frances E. Botelho-Hoeg	6/30/2017
M	Vacancy	6/30/2018

APPOINTING BOARDS OR MEMBERS

A	Alternate
AC	Agricultural Commission
AD	Administration (School)
BA	Board of Assessors
BC	Business Community
BH	Board of Health
BK	Banker
BR	Business Representative
BS	Board of Selectmen
CC	Conservation Commission
CI	Citizen
CL	Clergy
COA	Council on Aging
CP	Capital Planning
CUC	Cultural Council
DH	Department Head
FC	Finance Committee
FCF	Fire Chief
FD	Fire Department
GE	Green Energy Committee
HA	Housing Authority
HC	Historical Commission
JRV	Jones River Village Historical Society
KE	Kingston Elementary School Committee
KES/KIS	Public Schools
KYA	Kingston Youth Association
KYB	Kingston Youth Baseball
KYS	Kingston Youth Soccer
LD	Library Director
LEO	Local Environmental Organization

KPLF	Kingston Public Library Foundation
LT	Library Trustees
M	Moderator
OS	Open Space Committee
PB	Planning Board
PBC	Permanent Building Committee
PC	Police Chief or designee
PD	Police Department
PTO	Parent Teacher Organization
RC	Recreation Commission
RCC	Recycling Committee
RLT	Realtor
SC	Sewer Commission
SL	Silver Lake Regional
SR	Senior
STP	Street, Trees and Parks
TA	Town Administrator
	Town Government Implementation
TGIC	Committee
TM	Town Manager (consulting)
TP	Town Planner
TR	Town Resident
TT	Town Treasurer
WC	Water Commissioners
ZB	Zoning Board of Appeals

2015

FEDERAL, STATE AND COUNTY OFFICERS

UNITED STATES SENATORS IN CONGRESS

Elizabeth Warren (D)
 2400 JFK Federal Building
 15 New Sudbury Street
 Boston, MA 02203
 (617) 565-3170
 State Director - Roger Lau

Edward J. Markey (D)
 975 JFK Federal Building
 15 New Sudbury Street
 Boston, MA 02203
 (617) 565-8519
 State Director - Mark Gallagher

UNITED STATES REPRESENTATIVE IN CONGRESS

(9th Congressional District)

William R. Keating (D)
2 Court Street
Plymouth, MA 02360
(508) 746-9000

GOVERNOR

Charlie Baker (R)
State House, Suite 272
Boston, MA 02133
(617) 725-4000

Email: (Use form at bottom of page)

<http://www.mass.gov/governor/constituent-services/contact-governor-office/>

LIEUTENANT GOVERNOR

Karyn Polito

COUNCILOR

(First Councilor District)

Joseph C. Ferreira (D)
7 Thomas Dr.
Somerset, MA 02726
(617) 725-4015, Ext. 1

STATE SENATOR

(Plymouth & Barnstable District)

Viriato deMacedo
Senate President's Office
State House, Room 313A
Boston, MA 02133
(617) 722-1330

District Office
10 Cordage Park Circle, Room 229
Plymouth, MA 02360
(508) 747-6500

STATE REPRESENTATIVE IN GENERAL COURT

(12th Plymouth District)

Thomas J. Calter, III (D)
State House, Room 443
Boston, MA 02133
(617) 722-2460
Legislative Aide:
Betty DeBenedictis

or

District Office
10 Cordage Park Circle, Suite 233
Plymouth, MA 02360
(508)732-0034

SECRETARY OF STATE

William Francis Galvin (D)
State House, Room 337
Boston, MA 02133
(617) 727-9180

ATTORNEY GENERAL

Maura Healy
One Ashburton Place
Boston, MA 02108
(617) 727-2200

TREASURER

Deborah B. Goldberg (D)
State House, Room 227
Boston, MA 02133
(617) 367-6900

AUDITOR OF THE COMMONWEALTH

Suzanne M. Bump (D)
State House, Room 230
Boston, MA 02133
(617) 727-2075

DISTRICT ATTORNEY

(Plymouth District)

Timothy J. Cruz (R)
32 Belmont Street
PO Box 1665
Brockton, MA 02301
(508) 584-8120

REGISTER OF PROBATE

(Plymouth County)

Matthew A. McDonough (D)
Plymouth Probate and Family Court
52 Obery Street
Plymouth, MA 02360
(508) 747-6204

REGISTER OF DEEDS

(Plymouth County)

John R. Buckley, Jr. (D)
50 Obery Street
Plymouth, MA 02360
(508) 830-9200

COUNTY COMMISSIONERS

(Plymouth County)

Gregory M. Hanley (D)
Sandra M. Wright (R)
Daniel A. Pallotta (R)
County Commissioners Office
44 Obery St
Plymouth, MA 02360
(508) 830-9100

COUNTY TREASURER

(Plymouth County)

Thomas J. O'Brien (D)
44 Obery St.
Plymouth, MA 02360
(508) 830-9100

SHERIFF

(Plymouth County)

Joseph D. McDonald, Jr. (R)
24 Long Pond Rd.
Plymouth, MA 02360
(508) 830-6200
Chief Executive Assistant:
Siobhan Budge
(508) 830-6204

ANNUAL TOWN MEETING

Saturday, April 11, 2015

The Annual Meeting was opened at 9:09 a.m., with 104 registered voters in attendance the Meeting was called to order by the Moderator, Janet M. Wallace, at the Kingston Intermediate School, 65 Second Brook Street, Kingston, Massachusetts at

The Moderator:

The following tellers were sworn in: Paul Armstrong, Paul Basler and David Pepe. Town Clerk Paul M. Gallagher was sworn in as Deputy Moderator for Article 24.

Warrant has been declared properly noticed with the Constable Return of Service

As tradition has dictated, the Reading of the Warrant shall be Waived

It is my pleasure to ask our own Board of Selectmen Member Richard Arruda to lead us in the Pledge of Allegiance.

Let me start by saying that this is Dick's last town meeting as a Board of Selectmen Member. He has served the Town of Kingston well. He has been a member of the BOS for 6 years. He served on the BOH for 6 years. He served on the Kingston Police Department for 31 years with 20 of those years as a detective. We greatly appreciate all of his service and expect that he will continue to serve in one way or another in the future.

Dick also served his country in the military for 24 years. Dick served in the Marines for 4 years during the Vietnam War. He served in harm's way for one year in Vietnam. Additionally, Dick served in the Army National Guard for 30 years. At the time of his retirement he was a Sergeant First Class.

Join me in thanking Dick for his service to our country, for his service to the Town of Kingston and for leading us today in the Pledge of Allegiance

The Pledge was recited and Mr. Arruda was then recognized for his service by the Chairwoman of the Board of Selectmen, Elaine Fiore.

The Moderator then requested a Moment of Silence for all deceased residents of the Town and for those deceased Employees and Volunteers of our Town:

Paul Barry, School Committee and Library Trustee
Clive Beasley, Former Selectman
Norman Bouchard, Inspector
Nancy Delaney, Election worker
Ellen Drew, Water Dept
John Morgan, Jr., Police Dept
Victor Pasolini, Highway Dept
Joseph Rebello, Chief Police Dept
Patricia Scanlon, Election worker, involved St. Joseph's Church
John Brown, Volunteer Firefighter, Tax Collector's Office
Marjorie Cadenhead, Selectman, Finance Committee, Regional School
Committee, and other boards and committees

The Moderator recognized Senator Vinny deMacedo to give a State of the State address. Senator deMacedo introduced himself as the newly elected State Senator and gave some brief comments.

The Moderator thanked Senator deMacedo and recognized Representative Thomas Calter. Representative Calter gave a brief statement and withheld a State of the State, on request from the Governor given the current budget shortfall and ongoing budgetary work.

The Annual was then temporarily adjourned to open the Special Town Meeting at 9:20 a.m.

Tellers having been sworn in and the Warrant was posted, the reading was waived.

Moderator then discussed instructions and rules.

On a Opening Motion by Elaine Fiore and seconded from the floor, it was moved;

Move: That the following non-residents and non-registered residents be allowed to enter and address Town Meeting

Jason R. Talerma, Town Counsel
Robert H. Fennessy Jr., Town Administrator
Joan Paquette, Town Accountant
John J. Tuffy, Superintendent of Schools
Joy Blackwood, Assistant Superintendent of Schools
Thomas Bott, Town Planner
Holly Merry, Assistant Assessor
Robert T. Heath, Fire Chief
Maureen Thomas, Conservation Agent
Matthew Darsch, Water Department Superintendent
Laurie Wagner, Doggie Fun and Fitness Center

and further:

That at the recommendation of the Finance Committee and the concurrence of the Board of Selectmen the following Articles be postponed to the adjourned session scheduled for June 1, 2015: Articles 3, 13, 14, 17, 18, 20, 28, and 31; and that all articles postponed shall be presented in order in which they appear on the warrant; and provided further, that all postponed articles shall be heard in their order at the adjourned session of this Town Meeting tentatively scheduled for June 1m 2015.

On a unanimous voice vote the Opening Motion carried.

ARTICLE 1 : On a motion by Elaine Fiore and seconded from the floor, it was moved;

ARTICLE 1 – Reports

Motion for Article 1

Majority Vote: No Quorum Required

Move: That the Town accept the reports of the various Town Officers, Boards and Committees

Board of Selectmen – Favorable (4-0-0)

On a unanimous voice vote the Motion on Article 1 carried.

ARTICLE 2 : On a motion by Susan Munford and seconded from the floor, it was moved;

ARTICLE 2 – Re-establish Revolving Funds

Motion for Article 2

Majority Vote: No Quorum Required

Move: That the Town (a) re-establish a revolving fund for the operation of recreation programs; (b) re-establish a revolving fund for the operation of the inspectors in the Building Department; (c) re-establish a revolving fund for the operation of Senior Center programs; and (d) re-establish a revolving fund for the operation of the Adams Center programs, as provided in General Laws, chapter 44, section 53E ½, all as detailed and printed in the Warrant for the Annual Town Meeting.

Board of Selectmen – Favorable (4-0-0)

Finance Committee – Favorable (4-0-0)

Description: *This will re-establish a revolving fund for programs for the Recreation Department, Senior Center, Inspectional Services and the Adams Center. A revolving fund is a fund or account whose income (such as user or program fees) remains available to finance its continuing operations or activities. It requires annual authorization.*

On a unanimous voice vote the Motion on Article 2 carried.

ARTICLE 3 – Equipment Purchase

ARTICLE 3 : Article 3 has been placed on hold until the reconvened session in June

Article 4 : On a motion by Kenneth Stevens and seconded by Thomas O'Brien; it was moved;

ARTICLE 4 – Sampson Fund Appropriations

Motion for Article 4

Majority Vote: Quorum 100

Move: That the sum of \$25,737.74 be appropriated for Sampson Fund expenditures in FY 2016 and to meet this appropriation the sum of \$20,680.16 be appropriated from the Elizabeth B. Sampson Memorial Fund and \$5,057.58 be appropriated from the unexpended balances of the following prior year appropriations to the Sampson Fund:

Article 9, 2009 ATM	\$1,862.50
Article 6, 2013 ATM	<u>\$3,195.08</u>
	\$5,057.58

And further, that the expenditures be under the supervision of the departments or organizations as follows:

DEPARTMENT/ORGANIZATION	PURPOSE	AMOUNT
Joy of Music	Recreation Music Program	\$ 362.74
Kingston Garden Club	Downtown beautification	1,500.00
Police Department	SEMLEC ammunition	875.00
Police Department	National Night Out	4,500.00
Kingston Public Library	Web site Development	3,000.00
Recreation Department	Art Supplies	500.00
Board of Selectmen	Memorial Day Parade	3,000.00
Silver Lake Integrated Pre-School	Playground Equipment	12,000.00
	Total	\$25,737.74

Board of Selectmen – Favorable (4-0-0)

Finance Committee – Favorable (4-0-0)

Description: This article appropriates interest-earned revenue from the Trust fund for FY 2016.

On a unanimous voice vote the Motion on Article 4 carried.

Article 5 : On a motion by Sandra McFarlane and seconded from the floor, it was moved ;

ARTICLE 5 – Renewable Energy Enterprise Fund Budget

Motion for Article 5

Majority Vote: Quorum 100

Move: That the sum of \$625,000.00 be appropriated to the Renewable Energy Enterprise Fund for partial costs associated with the generation of electricity under the Town’s Power Purchase Agreements to be expended pursuant to Massachusetts General Laws, chapter 44, section 53F ½ by the Board of Selectmen; and to meet such appropriation, \$625,000.00 to come from the energy Net Metering Tariffs, with any funds remaining to be transferred to the General Fund pursuant to the authority granted by the enabling legislation and authority granted under the 2011 ATM Article 6.

EXPENSES	FY 2016 <u>Recommended</u>
Power Purchase Agreements	
Payments to Developers:	
Wind Turbine	\$575,000.00
Solar PV	\$50,000.00
Other	\$0.00
Expense Total	\$625,000.00

Board of Selectmen – Favorable (4-0-0)
Finance Committee – Favorable (4-0-0)

Description: *This is the budget (accounting) article for the town land Renewable Energy Enterprise Fund. Funds will be appropriated from Eversource (NSTAR) reimbursements received in FY 2016 to pay the wind and solar developers, via the Town’s power purchase agreements (PPAs), for all power generated from the renewable energy projects located on the Town’s capped landfill that is sold back to Eversource (NSTAR) – the “grid.”*

On a unanimous voice vote the Motion on Article 5 carried.

Article 6 : On a motion by Sandra McFarlane and seconded by Jean Landis-Naumann, it was moved ;

ARTICLE 6 – Transfer from Renewable Energy Enterprise Fund Surplus Revenue to the Grant and Loan Opportunities Fund

Motion for Article 6

Majority Vote: Quorum 100

Move: That the Town appropriate and transfer the sum of \$34,912.45 from the Renewable Energy Enterprise Fund surplus revenue to the Grant and Loan Opportunities Fund and, such funds to be administered by the Renewable Energy Grant and Loan Opportunities Committee.

Board of Selectmen – Favorable (4-0-0)
Finance Committee – Favorable (4-0-0)

Description: *The Renewable Energy Enterprise Fund contains 25% of the revenue generated by the wind turbine to be spent on grants for renewable energy improvements to privately owned property, including, but not limited to: energy conservation measures; alternative energy methods and operations; or development of such improvements as may be considered appropriate by the Renewable Energy Grant and Loan Opportunities Committee.*

After very brief discussion, the Motion on Article 6 carried.

ARTICLE 7 : On a motion by Peter Cobb and seconded by Thomas O'Brien, it was moved;

ARTICLE 7 –FY 2016 Wastewater Department Enterprise Fund Budget

Motion for Article 7

Majority Vote: Quorum 100

Move: That the sum of \$3,422,547.00 be appropriated to operate the Wastewater Department Enterprise Fund to be expended pursuant to Massachusetts General Laws, chapter 44, section 53F ½ for the following expenditures of the Wastewater Department; and to meet such appropriation, \$962,376.00 to come from Wastewater Revenue, \$100,000.00 to come from Wastewater Surplus Revenue, \$936,531.00 to come from Sewer Betterments, \$1,192,865.00 from the Massachusetts Water Pollution Abatement Trust, and \$230,775.00 to come from the tax levy.

Personal Services	\$418,246.00
Expenses	\$643,969.00
Debt Service	\$2,360,332.00
Total	\$3,422,547.00

Board of Selectmen – Favorable (3-0-1)

Finance Committee – Favorable (4-0-0)

Description: *This article is the Wastewater Department Budget.*

On a unanimous voice vote the Motion on Article 7 carried.

ARTICLE 8 : On a motion by Peter Cobb and seconded by from the floor, it was moved;

ARTICLE 8 – FY 2016 Wastewater Department Surplus Revenue

Appropriation

Motion for Article 8

Majority Vote: Quorum 100

Move: That the Town appropriate the sum of \$182,678.24.00 from Surplus Wastewater Revenue to be used to purchase and replace boilers, septage pumps, actuators, programs and any unforeseen expenses; and, that the Board of Sewer Commissioners be authorized to take any action to carry out these expenditures.

Board of Selectmen – Favorable (4-0-1)
Finance Committee – Favorable (5-0-0)

Description: *This article will use funds that were appropriated and not expended for improvements and equipment.*

It was announced that the figure printed in the handout had been changed and on a unanimous voice vote the Motion on Article 8 carried.

ARTICLE 9 : On a motion by Richard Loring and seconded from the floor, it was moved;

ARTICLE 9 – FY 2016 Water Department Enterprise Fund Budget

Motion for Article 9

Majority Vote: Quorum 100

Move: That the sum of \$1,682,005.00 be appropriated to operate the Water Department Enterprise Fund to be expended pursuant to Massachusetts General Laws, chapter 44, section 53F ½ for the following expenditures of the Water Department; and to meet such appropriation, \$1,682,005.00 to come from water enterprise revenue.

Personal Services	\$485,171.00
Expenses	\$514,719.00
Debt Service	\$682,115.00
Total	\$1,682,005.00

Board of Selectmen – Favorable (3-0-1)
Finance Committee – Favorable (4-0-0)

Description: *This article is the Water Department Budget.*

On a unanimous voice vote the Motion on Article 9 carried.

article 10 : On a motion by Richard Loring and seconded from the floor, it was moved ;

ARTICLE 10 – Water Department Surplus Revenue Appropriation (BAN)

Motion for Article 10
Majority Vote: Quorum 100

Move: That the Town appropriate and transfer \$225,466.00 from Surplus Water Revenue to be used to pay down existing debt and, that the Board of Water Commissioners be authorized to take any action to carry out these expenditures.

Board of Selectmen – Favorable (3-0-1)
Finance Committee – Favorable (4-0-0)

Description: *This article pays down existing debt for the Water Department using the Department’s Surplus Revenue.*

On a unanimous voice vote the Motion on Article 10 carried.

article 11 : On a motion by Nate Murray and seconded by Sandra McFarlane, it was moved ;

ARTICLE 11 –Waterways Improvement Fund Revenue Appropriation

Motion for Article 11
Majority Vote: Quorum 100

Move: That the Town appropriate the sum of \$17,000.00 from the Waterways Improvement Fund to be used for the purchase and installation of slips and any unforeseen expenses; and, that the Harbormaster be authorized to take any action to carry out these expenditures.

Board of Selectmen – Favorable (4-0-0)
Finance Committee – Favorable (4-0-0)

Description: *This article adds new slips at the Ah-Dee-Nah, increasing the boat capacity.*

After some brief discussion regarding the additional slips being purchased, generating additional revenue the Motion on Article 11 carried unanimously.

Article 12 : On a motion by Jean Landis-Naumann and seconded by Peter Boncek, it was moved ;

ARTICLE 12 - Earned Retirement Buybacks

Motion for Article 12
Majority Vote: Quorum 100

Move: That the Town vote to transfer the sum of \$61,648.00 from free cash to fund retirement buybacks in the following departments; said expenditures to be under the direction of the respective departments; and further that the Town Accountant be authorized to allocate such sums:

DEPARTMENT	AMOUNT
Accounting	\$36,998.00
Board of Selectmen	12,800.00
Library	11,850.00
Total	\$61,648.00

Board of Selectmen – Favorable (4-0-0)

Finance Committee – Favorable (4-0-0)

Description: *This article funds Sick Leave and Vacation Buyback for three retiring employees.*

On a unanimous voice vote the Motion on Article 12 carried.

ARTICLE 13 – Wage and Personnel By-Law; Amendments and Compensation Schedule

article 13 : Article 13 has been placed on hold until the reconvened session in June

ARTICLE 14 – Elected Officers Compensation

article 14 : Article 14 has been placed on hold until the reconvened session in June

Article 15 : On a motion by Susan Munford and seconded from the floor, it was moved ;

ARTICLE 15 –Consulting Services – Elm Street Dam

Motion for Article 15

Majority Vote: Quorum 100

Move: That the Town appropriate the sum of \$20,000.00 for the purchase of consulting services to conduct an Inspection / Evaluation of the Elm Street Dam; and to meet this appropriation, the sum of \$20,000.00 be transferred from Free Cash; said expenditures to be under the direction of the Board of Selectmen.

Board of Selectmen – Favorable (4-0-0)
Finance Committee – Favorable (2-1-1)

Description: Article to fund estimated consulting services to conduct an Inspection/Evaluation of the Elm Street Dam. This inspection is required by the State. The Town's previous inspection was completed in 2007.

After brief discussion, and limited opposition, Article 15 Passed with a Majority Voice Vote.

Article 16 : On a motion by Sandra McFarlane and seconded by Elaine Fiore, it was moved ;

ARTICLE 16-Consulting Services – Police Station
Motion for Article 16
Majority Vote: Quorum 100

Move: That the Town appropriate the sum of \$30,000.00 for the purchase of consulting services to design a Police Station; and to meet this appropriation, the sum of \$30,000.00 be transferred from Free Cash; said expenditures to be under the direction of the Board of Selectmen.

Board of Selectmen – Favorable (4-0-0)
Finance Committee – Favorable (4-0-0)
Capital Planning Committee – Favorable (3-0-2)

After a lengthy presentation by Police Chief Maurice Splaine, and with very brief discussion, Article 16 passed with minimal opposition.

ARTICLE 17 - Budget

article 17 : Article 17 has been placed on hold until the reconvened session in June

ARTICLE 18 - Transfer to Other Post-Employment Benefits (OPEB) Health Insurance Liability Fund

article 18 : Article 18 has been placed on hold until the reconvened session in June

Article 19 : On a motion by Carl Pike and seconded by Mary McKinnon, it was moved ;

ARTICLE 19 – Transfer to Stabilization Fund

Motion for Article 19

2/3 Vote: Quorum 100

Move: To appropriate and transfer the sum of \$100,000.00 from Free Cash to the Stabilization Fund Account.

Board of Selectmen – Favorable (4-0-0)

Finance Committee – Favorable (4-0-0)

Description: This article serves to transfer a sum of money from Free Cash to the Stabilization Fund.

On a unanimous voice vote the Motion on Article 19 carried.

ARTICLE 20 - Transfer to Stabilization Fund for Capital Projects

article 20 : Article 20 has been placed on hold until the reconvened session in June

Article 21 : On a motion by Richard Arruda and seconded by Elaine Fiore, it was moved ;

ARTICLE 21 - Chapter 90 Funds

Motion for Article 21

Majority Vote: Quorum 100

Move: That the Town accept and expend so-called Chapter 90 funds available for Fiscal Years 2015 and 2016.

Board of Selectmen – Favorable (4-0-0)

Finance Committee – Favorable (4-0-0)

Description: This is the annual article to appropriate the funds received from the State under Chapter 90 of the Massachusetts General Laws to be used for infrastructure improvements and repairs.

On a unanimous voice vote the Motion on Article 21 carried.

Article 22 : On a motion by Craig Dalton and seconded from the floor, it was moved ;

ARTICLE 22 – Community Preservation Committee Administrative Budget

Motion for Article 22

Majority Vote: Quorum 100

Move: That the Town appropriate \$11,598.31 from the FY 2016 Community Preservation Fund estimated revenue accounts for administrative expenses.

Board of Selectmen – Favorable (4-0-0)

Finance Committee – Favorable (4-0-0)

Description: *This is the FY 2016 administrative budget of the Community Preservation Committee, funded by Community Preservation Act funds. Up to 5% of the anticipated revenue from FY 2016 may be reserved for administrative expenses. Unused administrative funds return to the town's Community Preservation Fund, Undesignated Fund Balance at the end of each fiscal year.*

On a unanimous voice vote the Motion on Article 22 carried.

Article 23 : On a motion by Craig Dalton and seconded from the floor, it was moved ;

ARTICLE 23 – Community Preservation Fund Appropriations

Motion for Article 23

Majority Vote: Quorum 100

Move: That the Town reserve from FY 2016 Community Preservation Fund estimated annual revenue amounts as follows:

Open Space	\$23,196.62
Historic Resources	\$23,196.62
Community Housing	\$23,196.62
Total	\$69,589.86

Board of Selectmen – Favorable (4-0-0)

Finance Committee – Favorable (4-0-0)

Description: *This article distributes at least 10% of each year's Community Preservation Fund revenues to each of the three categories: Open Space, Historic Resources and Community Housing, as required by the Community Preservation Act. The remaining revenue is deposited in the Community Preservation Fund, Undesignated fund balance.*

On a unanimous voice vote the Motion on Article 23 carried.

Article 24 : On a motion by James Parker and seconded from the floor, it was moved ;

The Moderator recused herself and left the room to avoid any appearance of conflict of interest as she represents beneficial owners of the property being considered. Paul Gallagher, the Town Clerk had been sworn in as a Deputy Moderator at the Opening and he took over as Moderator for this article only.

ARTICLE 24 – Community Preservation Fund Appropriation – Albertini Property

Motion for Article 24

Majority Vote: Quorum 100

Move: That the sum of \$25,000.00 in legal, acquisition and other related costs, and \$440,000.00 in land purchase expense, for a total appropriation of \$465,000.00, be appropriated to enable the Town of Kingston to acquire for conservation and passive recreation purposes under Chapter 44B, the Community Preservation Act, and to authorize the Board of Selectmen to negotiate and enter a Purchase and Sale Agreement for the purchase of the property and to accept the deed to the town in fee simple interest, of 3 parcels of land on Grove Street in Kingston, MA, consisting of 32.02 +/- acres identified as Parcels MAP 15 Lot 4, and MAP 22 Lots 6 and 7 (15-4, 22-6 and 22-7) in the records of the town assessors; a map being on file with the Town Clerk, together with all flowage rights and easements and subject to all water rights and easements; said land to be managed by the Kingston Conservation Commission;

and that to meet this appropriation the sum of \$403,064.80 be transferred from the Undesignated Community Preservation Fund balance, and \$61,935.20 from the Open Space Preservation Fund balance,

and to authorize the Conservation Commission and the Board of Selectmen to submit on behalf of the town any and all applications deemed necessary for grants and/or reimbursements from the Commonwealth of Massachusetts, and/or any other gift or grant programs in any way connected with the scope of this Article; said gifts or grants to be deposited in the Kingston Community Preservation Fund;

and further, to aid in the funding of the purchase of said parcels, the above contemplated purchase is contingent upon receipt of a donations/gift pledges, and/or executed grant agreements, including from the LAND grant program, MGL ch. 132A Section 11, *totaling at least \$220,000.00* prior to the purchase of the property; said donations, gifts or grants received after property purchase to be deposited in the Kingston Community Preservation Fund;

and that the Board of Selectmen be directed to grant or accept a perpetual conservation restriction on said parcels of land meeting the requirements of M.G.L. Chapter 44B, § 12 and M.G.L. Chapter 184, §§ 31-33, and to enter into all agreements and execute any and all instruments as may be necessary to affect said purchase, said funds to be expended at the direction of the Conservation Commission and the Community Preservation Committee.

Board of Selectmen – Favorable (5-0-0)
Finance Committee – Unfavorable (0-3-1)

Description: *The funds are to provide for due diligence (surveying, environmental assessment, etc.) and to provide approximately half the funding for the purchase of 32.02 +/- acres of land for Conservation and passive recreation purposes. The remaining funding will come from grants and gifts. Should the expected Grants and/or gifts not be available, the purchase would not be consummated.*

After a presentation by James Parker and a great deal of discussion and debate, including questions and information regarding disturbance of historically significant areas, use of property, the difference between active and passive recreation, ramification if not purchased, location and more, the question was moved by John Veracka. Seconded by David Kennedy, the motion to call the question was NOT carried on a voice vote declared by the Moderator on a 2/3rds majority. There were minor modifications to the Motion on the floor (italicized in paragraph 4.)

**With minimal opposition the Motion on Article 24 carried.
Janet Wallace returned to the Meeting and resumed her duties as
Moderator.**

Article 25 : On a motion by Craig Dalton and seconded by Elaine Fiore, it was moved ;

***ARTICLE 25 –Consulting Services – Parks, Open Space and Recreation
Facilities Inventory and Assessment***

Motion for Article 25
Majority Vote: Quorum 100

Move: That the Town appropriate the sum of \$35,000.00 for the purchase of consulting services to conduct a Parks, Open Space and Recreation Facilities Inventory and Assessment; and to meet this appropriation, the sum of \$35,000.00 be transferred from Free Cash; said expenditures to be under the direction of the Community Preservation Committee.

Board of Selectmen – 2-3-0

Finance Committee – Unfavorable (0-4-0)

Description: Article to fund estimated consulting services to conduct a physical Inventory and catalogue Town owned parks, open space and recreational parcels to evaluate the parcels for serviceability, compliance with state and federal accessibility, safety and security concerns, provide preliminary recommendations for repairs or improvements, budgets, equipment and future use.

After debate and discussion, including questions and comment regarding the Master Plan, Recreation efforts and cost it was moved by Jean Landis-Naumann to table the question for more research until the June reconvened session, the Moderator first recognized those that were in line to speak to the issue. The Motion to Table did NOT prevail.

Debate continued regarding the value of the study, the expense, and more. A Motion to Move the Question by Elaine Fiore and seconded from the floor was unanimous.

The Motion of Article 25 did not carry on a 24 in the Affirmative and 52 in the Negative hand count vote. A Motion to reconsider by Andy Davis did not carry.

Article 26 : On a motion by John LaBrache and seconded by Mary McKinnon, it was moved ;

ARTICLE 26 – Transfer Meal Tax Surplus Revenue to Stabilization Fund for Capital Projects

Motion for Article 26
2/3 Vote: Quorum 100

Move: That the sum of \$226,000.00 be appropriated and transferred from Surplus Revenue to the Stabilization Fund for Capital Projects Account, said sum being equivalent to the amount of funds generated by the Meal Tax.

Board of Selectmen – Favorable (4-0-0)
Finance Committee – Favorable (4-0-0)

Description: At the 2011 ATM the Town passed an article imposing a local meals excise tax rate of 0.75%. The revenue from this tax would then be voted into a Stabilization Fund for Capital Projects.

The Motion on Article 26 was unanimously carried.

Article 27 : On a motion by John LaBrache and seconded by Thomas O'Brien, it was moved ;

ARTICLE 27 – Reconfiguration of Transfer Station

Motion for Article 27
2/3 Vote: Quorum 100

Move: That the sum of \$200,000.00 be appropriated and transferred from the Stabilization Fund for Capital Projects to the special article, account number 01433-78068, authorized by Article 5 of the 2012 Annual Town Meeting; and further to rescind the total amount of \$200,000.00 from the borrowing authorized by Article 5 of the 2012 Annual Town Meeting.

Board of Selectmen – Favorable (4-0-0)

Finance Committee – Favorable (4-0-0)

Description: *The funds will be used to pay off the Transfer Station Reconfiguration Project's debt, authorized by the 2012 Annual Town Meeting.*

The Motion on Article 27 was unanimously carried.

ARTICLE 28 – Capital Equipment- Inspectional Services

article 28 : Article 28 has been placed on hold until the reconvened session in June

Article 29 : On a motion by Mary McKinnon and seconded from the floor, it was moved ;

ARTICLE 29 – Capital Equipment/Project Funding

Motion for Article 29
Projects funded from Capital Stabilization: 2/3 Vote
Projects funded from Non-Stabilization: Majority

Move: That the article be divided into two parts where group one contains 8 projects for which an expenditure of funds is sought to be funded from the Capital Projects Stabilization Fund and the other group contains one project for which an expenditure of funds is sought to be funded from non-stabilization monies.

The Motion to separate carries on a voice vote declared by the Moderator on a 2/3 majority voice vote.

ARTICLE 29, Part 1 : On a Motion by Ms McKinnon and seconded by Thomas O'Brien, it was moved;

Move: That the sum of \$333,276.00 be appropriated for the following capital expenditures and to meet this appropriation the sum of \$333,276.00 be transferred from the Capital Projects Stabilization Fund, said expenditures to be under the direction of the department(s) named below.

Project	Description	Department	Recommendation
1	\$140,565.00 for the purpose of purchasing three (3) Patrol Cars	Police	Board of Selectmen – Favorable Finance Committee – Favorable (4-0-0) Capital Planning Committee – Favorable (5-0-0)
2	\$16,320.00 for the purpose of purchasing and installing a Server with a portable rack	Police	Board of Selectmen – Favorable Finance Committee – Favorable (4-0-0) Capital Planning Committee – Favorable (5-0-0)
3	\$18,000.00 for the purpose of purchasing Jaws of Life Rescue Equipment	Fire	Board of Selectmen – Favorable Finance Committee – Favorable (4-0-0) Capital Planning Committee – Favorable (5-0-0)
4	\$21,375.00 for the purpose of purchasing EMS Equipment (AED units)	Fire	Board of Selectmen – Favorable Finance Committee – Favorable (4-0-0) Capital Planning Committee – Favorable (5-0-0)
5	\$76,516.00 for the purpose of purchasing a Wood Chipper	Streets, Trees, and Parks	Board of Selectmen – Favorable Finance Committee – Favorable (4-0-0) Capital Planning Committee – Favorable (3-2-0)
6	\$21,500.00 for the purpose of purchasing and installing a Fuel Management System	Streets, Trees, and Parks	Board of Selectmen – Favorable (4-0-0) Finance Committee – Favorable (4-0-0) Capital Planning Committee – Favorable (3-1-0)
7	\$20,000.00 for the purpose of purchasing and installing a Server at the Library	Library	Board of Selectmen – Favorable Finance Committee – Favorable (4-0-0) Capital Planning Committee – Favorable (5-0-0)

Project	Description	Department	Recommendation
8	\$19,000.00 for the purpose of purchasing and installing a Server at the Town House	Board of Selectmen	Board of Selectmen – Favorable Finance Committee – Favorable (4-0-0) Capital Planning Committee – Favorable (5-0-0)

The Motion on Part 1 carries on a voice vote declared by the Moderator on a 2/3 majority voice vote.

ARTICLE 29, Part s : On a Motion by Ms McKinnon and seconded from the floor, it was moved;

Move: And further, to move that the sum of \$65,000.00 be appropriated for the following capital expenditures and to meet this appropriation the sum of \$65,000.00 be transferred from Chapter 90 Funds, said expenditures to be under the direction of the department(s) named below.

Project	Description	Department	Recommendation
9	\$65,000.00 for the purpose of expanding the Salt Shed and replacing the cover	Streets, Trees, and Parks	Board of Selectmen – Favorable Finance Committee – Favorable (4-0-0) Capital Planning Committee – Favorable (3-1-0)

The Motion on Part 2 carries on a voice vote declared by the Moderator on a 2/3 majority voice vote.

Article 30 : On a motion by Elaine Fiore and seconded by Charles Comeau, it was moved ;

ARTICLE 30 – Dredging Services

Motion for Article 30

Majority Vote: Quorum 100

Move: That the sum of \$48,000.00 be appropriated and transferred with \$43,000.00 from the Waterways Improvement Fund and \$5,000.00 from Free Cash to fund a memorandum of understanding regarding dredging services; that the expenditure be under the direction of the Board of Selectmen, and further, to authorize the Board of Selectmen to enter into and execute such memorandum of understanding.

Board of Selectmen – Favorable (4-0-0)

Finance Committee – Favorable (4-0-0)

Description: Funding to enter into a five-year agreement with Plymouth County to provide dredging services for Kingston Bay/Jones River. The money will be used towards the first year's estimated operating budget of a five-year plan. The Waterways Improvement Fund will be paying a portion of the yearly expense and Free Cash will pay the difference.

After brief discussion and debate including issues of traffic, overnight parking and clarity between construction and patron/resident as well as a definition by Ms. Fiore that this is the second phase working with Plymouth County and working with 10 other communities will reduce cost, Article 30 was approved unanimously.

ARTICLE 31 - Silver Lake Regional School District Capital Plan Stabilization Fund

article 31 : Article 31 has been placed on hold until the reconvened session in June

article 32 : On a motion by Animal Control Officer Debra Mueller and seconded from the floor, it was moved ;

ARTICLE 32- Amend General By-Laws Section Chapter 10 – Animal Control

Motion for Article 32

Majority Vote: No Quorum Required

Move: To amend the General By-Laws, Chapter 10 -- ANIMAL CONTROL by amending Article 3 entitled LEASH LAW, Article 5 entitled REGULATION OF KENNELS, and Article 6 entitled ENFORCEMENT as printed in the warrant, with the exception that the word “signed” in Chapter 10, Article 10-5-4 – Kennel License Conditions, paragraph B, be deleted.

Amending the General By-Laws, as follows: Chapter 10 -- ANIMAL CONTROL by amending Article 3 entitled LEASH LAW, Article 5 entitled REGULATION OF KENNELS, and Article 6 entitled ENFORCEMENT, as follows:

1. Amend Chapter 10, Article 3 Leash Law as follows:

To amend the title of Chapter 10, Article 3 by adding the words “and Impoundment.” As amended, the title of Chapter 10, Article 3 Leash Law will read as follows:

Article 3 Leash Law **and Impoundment**
(**New language bold and underlined.**)

2. Amend Chapter 10, Article 10-3-2 – Impounding of Dogs as follows:

To amend Chapter 10, Article 10-3-2 – Impounding of Dogs by deleting the reference of Section 10-1-5 and replacing it with Section 15-2-2. As Amended, Chapter 10, Article 10-3-2 – Impounding of Dogs will read as follows:

10-3-2. Impounding of Dogs. The following violations shall result in the apprehension and impoundment of a dog at the Town Animal Shelter or other boarding facility, approved by the Animal Control Officer, or subject to the fine in accordance with Section ~~10-1-5~~**15-2-2**:

1. If any dog is found without a license as required by the Commonwealth of Massachusetts, G.L. c. 140, §137;
2. If any dog is found without the necessary vaccination of Rabies, which is required by the Commonwealth of Massachusetts, G.L. c. 140, § 145B;
3. If any dog has bitten, injured or physically molested any person or domestic animal;
4. If any dog is found running at large within the Town, whether or not it may be chasing any vehicle, bicycle, or person walking or running on a public way or way open to public traffic;
5. If any dog has caused damage to the property of other persons.

(**Deleted language noted with ~~strikerthrough~~, bold and underlined.**)

3. Amend Chapter 10, Article 10-5-1 – Kennel License Required as follows:

To amend Chapter 10, Article 10-5-1 – Kennel License by deleting the last sentence of the current section 10-5-1 and replacing it with the following

language: “However, a Canine Daycare Facility located in a commercial or industrial zoned area shall be permitted to exceed twenty-five (25) dogs at a time up to a maximum number of dogs for a Canine Daycare Facility calculated under both conditions A and B as follows:

- A. There shall be at least 25 square feet of indoor animal use space for every dog at the Canine Daycare Facility; and
- B. There shall be at least 50 square feet of fenced outdoor animal use area for every dog at the Canine Daycare Facility which provides protection from the weather.

A Canine Daycare Facility shall also maintain one staff person on the premises for every 15 dogs in the facility.”

As Amended, **Chapter 10, Article 10-5-1 Kennel License Required** will read as follows:

10-5-1. Kennel License Required. A Kennel License shall be required for all Kennels, as defined herein, housing or maintaining twenty-five (25) or fewer dogs at a time. Kennels shall not be permitted to house or maintain more than twenty-five (25) dogs at a time. ~~However, a Canine Daycare Facility shall be permitted to have in excess of twenty-five (25) but not more than forty five (45) dogs if no overnight boarding is provided on the premises and the facility is located in either a commercial or industrial zoned area.~~ However, a Canine Daycare Facility located in a commercial or industrial zoned area shall be permitted to exceed twenty-five (25) dogs at a time up to a maximum number of dogs for a Canine Daycare Facility calculated under both conditions A and B as follows:

A. There shall be at least 25 square feet of indoor animal use space for every dog at the Canine Daycare Facility; and

B. There shall be at least 50 square feet of fenced outdoor animal use area for every dog at the Canine Daycare facility which provides protection from the weather.

A Canine Daycare Facility shall also maintain one staff person on the premises for every 15 dogs in the facility.

(Deleted language noted with ~~striketrough~~ and new language bold and underlined.)

4. Amend Chapter 10, Article 10-5-2 – Application and Issuance of License and Fees, paragraph B as follows:

To amend Chapter 10, Article 10-5-2 – Application and Issuance of License and Fees, paragraph B, by inserting the following language after “Grade 3”:
“Grade 4: more than 25 Dogs (Canine Daycare Facilities only where

permitted by zoning): two hundred and fifty dollars (\$250.00)” As Amended, Chapter 10, Article 10-5-2 Application and Issuance of License and Fees, paragraph B. will read as follows:

10-5-2. Application and Issuance of License and Fees.

B. Annual fees for Kennel Licenses for all Kennel types and Canine Daycare Facilities shall be as follows:

Grade 1: 5-6 Dogs: fifty dollars (\$50.00)

Grade 2: 7-10 Dogs: seventy-five dollars (\$75.00)

Grade 3: 11-25: one hundred and fifty dollars (\$150.00)

Grade 4: more than 25 Dogs (Canine Daycare Facilities only where permitted by zoning): two hundred and fifty dollars (\$250.00)

For the sole purpose of calculating Kennel License fees, and for no other purpose under this Chapter, a dog under the age of six (6) months shall not be counted.

The Licensing Authority shall issue a Kennel License without charge to a domestic charitable corporation incorporated exclusively for the purpose of protecting animals from cruelty, neglect or abuse and for the relief of suffering among animals.

(New language bold and underlined.)

5. Amend Chapter 10, Article 10-5-4 – Kennel License Conditions, paragraphs A & B as follows:

To amend Chapter 10, Article 10-5-4 –Kennel License Conditions, paragraph A, by deleting the current paragraph A in its entirety and replacing it with the following: “A. The licensee shall maintain documentation from a licensed veterinarian for each dog to establish that each dog has been examined by a veterinarian within the prior 12 months. The documentation shall be updated at least annually upon the renewal of the Kennel License and payment of the annual Kennel License fee.”

To amend Chapter 10, Article 10-5-4 –Kennel License Conditions, paragraph B, by after the words “The licensee shall maintain” deleting the word “signed” and at the same point inserting the word “issued.”

As Amended, Chapter 10, Article 10-5-4 – Kennel License Conditions, paragraphs A & B will read as follows:

10-5-4. Kennel License Conditions. All Kennel Licenses shall be subject to the following conditions:

~~A. The licensee shall maintain a certificate of health signed by a licensed veterinarian for each dog in the Kennel. The certificate of health shall be~~

~~updated at least annually upon the renewal of the Kennel License and payment of the annual Kennel License fee.~~ The licensee shall maintain documentation from a licensed veterinarian for each dog to establish that each dog has been examined by a veterinarian within the prior 12 months. The documentation shall be updated at least annually upon the renewal of the Kennel License and payment of the annual Kennel License fee.

B. The licensee shall maintain a certificate signed issued by a licensed veterinarian that each dog in the Kennel six months of age or older has a current rabies vaccination.

(Deleted language noted with ~~striktthrough~~ and new language bold and underlined.)

6. **Amend Chapter 10, Article 10-5-5 – Penalties and Enforcement** as follows:

To amend Chapter 10, Article 10-5-5 – Penalties and Enforcement by deleting the reference of Section 10-1-5 and replacing it with Section 15-2-2. As Amended, **Chapter 10, Article 10-5-5 – Penalties and Enforcement** will read as follows:

10-5-5. Penalties and Enforcement. The operation of a Kennel without the appropriate Kennel License shall be a violation of this Article and the General By-Laws of the Town of Kingston. In addition to the penalties provided for in Section ~~10-1-5-15-2-2~~ of this Chapter, violation of any of the conditions of a Kennel License as set forth in this Article, shall be grounds for nonrenewal, suspension or revocation of the Kennel License in accordance with G.L. c. 140, §137C. The provisions of this Article shall be enforced by the Animal Control Officer and/or the Zoning Enforcement Officer.

(Deleted language noted with ~~striktthrough~~ and new language bold and underlined.)

7. **Amend Chapter 10, Article 6 ENFORCEMENT** as follows:

To amend Chapter 10, Article 6 Enforcement by adding a new paragraph C. As Amended, **Chapter 10, Article 6, Paragraph C.** will read as follows:

C. Nothing in this section shall preclude the Town from utilizing the procedure contained in M.G.L. c. 140 §157 et seq., as may hereafter be amended from time to time, to determine that a dog is a nuisance dog or a dangerous dog and from employing one or another of the remedies specified in that statute.

(New language bold and underlined.)

*Board of Selectmen – Favorable (5-0-0)
Finance Committee – N/A*

Description: The purpose of this article is to clarify that Article 3 includes impoundments, to correct cross-references to the penalty provisions, and to

add new provisions regarding Canine Daycare Facilities (including increasing the number of dogs permitted in certain zoning), licensing documentation, and enforcement.

After very brief discussion including reference to Article 43, that will not be moved if this vote carries it was voted unanimously to pass Article 32 unanimously.

article 33 : On a motion by Animal Control Officer Debra Mueller by Elaine Fiore, it was moved ;

ARTICLE 33 – Amend General By-Law Chapter 15 Penalty and Enforcement Article 2

Chapter 10 Kingston Leash Law Fine Schedule

Motion for Article 33

Majority Vote: No Quorum Required

Move: To amend the Town of Kingston General By-Laws, Chapter 15 Penalty and Enforcement by amending Article 15-2-2 entitled By-Laws Enforceable by Non-criminal Dispositions Chapter 10 as printed in the warrant.

Amending the Town of Kingston General By-Laws, Chapter 15 Penalty and Enforcement by amending Article 15-2-2 entitled By-Laws Enforceable by Non-criminal Dispositions Chapter 10 reference as follows:

To amend Chapter 15, Article 15-2-2 Chapter 10 references by adding to Chapter 10 – KINGSTON LEASH LAW the words “Impoundment (Article 3 violations)” and to Chapter 10 – ANIMAL CONTROL the words “Article 5 violations).”

As Amended, Chapter 15, Article 15-2-2 Chapter 10 references shall read as follows:

Chapter 10 - KINGSTON LEASH LAW/**IMPOUNDMENT (Article 3 violations)**

Animal Control Officer, or his/her designee

Fine Schedule

Each Offense	\$ 50.00
Second Offense	\$ 75.00
Each subsequent offense per calendar day	\$150.00

Chapter 10 - ANIMAL CONTROL (**Article 5 violations**)

Zoning Enforcement Officer, Animal Control Officer, or his/her designee

Fine Schedule

First Offense	\$ 50.00
Each Subsequent Offense	\$100.00
Each day of the violation shall constitute a separate offense. (New language bold and underlined.)	

Description: *The purpose of this article is to further clarify Chapter 10 violations in the fine schedule.*

Board of Selectmen – Favorable (5-0-0)
Finance Committee – N/A

With no discussion or debate on Article 33 the Motion carried.

article 34 : On a motion by Elaine Fiore and seconded from the floor, it was moved ;

ARTICLE 34 - Amend General By-Law Chapter 15 Penalty and Enforcement Article 2

Chapter 20 Sewer By-Law Fine Schedule

Motion for Article 34

Majority Vote: No Quorum Required

Motion By: Sewer Commissioners

Move: To amend the Town of Kingston General By-Law Chapter 15 Penalty and Enforcement Article 2 Chapter 20 Sewer by-Law Fine Schedule as printed in the warrant.

To amend **Chapter 15 Chapter 20 - SEWER BY-LAW: Board of Sewer Commissioners or its designee.**

Fine Schedule

Failure to complete connection - \$100.00 per month per equivalent unit beginning July 1, 2002.

As amended, **Chapter 15 Chapter 20 - SEWER BY-LAW: Board of Sewer Commissioners or its designee** will read as follows;

Fine Schedule

Failure to complete connection - **\$200.00** per month per equivalent unit beginning July 1, 2002.

(New language bold and underlined.)

Board of Selectmen – Favorable (4-0-1)
Finance Committee – N/A

Description: By-law change to increase the Fine for not connecting to the municipal sewer system. As of the date of this printing, there are four (4) properties not connected to the sewer system out of 1500 properties.

With minimal opposition the Motion on Article 34 carried.

article 35 : On a motion by Craig Dalton and seconded by Peter Boncek, it was moved ;

ARTICLE 35 – Amend General By-Law Chapter 4 Town Officers, Boards and Committees
Article 13 Community Preservation Committee 4-13-1 Composition and Term of Office

Motion for Article 35

Majority Vote: No Quorum Required

Move: To amend Article 13 of the Town of Kingston's General By-law Section 4-13-1 "Community Preservation Committee", as printed in the warrant.

vote to amend **Article 13 of the Town of Kingston's General By-law Section 4-13-1** "Community Preservation Committee", as so established by Article 9, Special Town Meeting October 24, 2005 by altering the composition of the Community Preservation Committee as follows:

By replacing the language "One (1) member of the Finance Committee as designated by the Finance Committee" with the language "One (1) member **designated by the Finance Committee.**"

The current appointee, if any, would complete the current term and thereafter a new appointment may be made in accordance with the amendment contemplated above. If there is no current appointee, a new appointment may be made in accordance with the amendment contemplated above or take any other action relative thereto.

(New language bold and underlined.)

Board of Selectmen – Favorable (4-0-0)

Finance Committee – Favorable (4-0-0)

Description: Historically the Finance Committee members have been unable to attend many of the CPC meetings due to conflicting schedules and the amount of meetings that they must attend as Finance Committee members. A Finance Committee designee would be better able to attend the needed CPC meetings.

Article 35 was carried on a unanimous voice vote.

article 36 : On a motion by Elaine Fiore and seconded by Peter Boncek, it was moved;

***ARTICLE 36 – Amend General By-Law Chapter 18 Open Space Committee
Article 1 Open Space Committee***

Motion for Article 36

Majority Vote: No Quorum Required

Move: To amend the Town of Kingston General By-Law Chapter 18 Open Space Committee, as printed in the warrant.

To amend **18-1-1. Composition**, which presently reads as follows: There shall be an Open Space Committee consisting of **nine** members appointed by the Moderator for three (3) – year staggered terms. The composition of the Committee shall be gradually reduced from twelve (12) members by the appointment of only three (3) members for each new three (3) – year term.

As amended **18-1-1. Composition** There shall be an Open Space Committee consisting of **five** members appointed by the Moderator for three (3) – year staggered terms.

(New language bold and underlined.)

***Board of Selectmen – Favorable (4-0-0)
Finance Committee – N/A***

Description: *By-law change to reduce the number of members on the Open Space committee from nine (9) to five (5).*

On a unanimous voice vote, the Motion on Article 36 carried.

article 37 : On a motion by Jean Landis-Naumann and seconded from the floor, it was moved;

ARTICLE 37 - Amend General By-Law Chapter 4 Town Officers, Boards and Committees

New Article 16 Memorial Day Committee

Motion for Article 37

Majority Vote: No Quorum Required

Move: To amend the Town of Kingston General By-Law Chapter 4 Town Officers, Boards and Committees to add a Memorial Day Committee, as printed in the warrant.

To add **Article 16 Memorial Day Committee**

Article 16 Memorial Day Committee will read as follows;

4-16-1 Composition and Term of Office The Town shall establish a Memorial Day Parade Committee composed of five members, appointed by the Board of Selectmen, one member for one year, two members for two years and two members for three years. The initial terms will expire on June 30 of each year, thereafter appointments will be for three years.

4-16-2 Purpose Said Committee will be created for the purpose of planning and executing a Memorial Day Parade that honors the town's service men and women.

4-16-3 Annual Report The Committee shall prepare an annual report outlining all projects, reports and recommendations undertaken during the prior year and submit the report to the Town Meeting for review.

***Board of Selectmen – Favorable (4-0-0)
Finance Committee – N/A***

Description: Add the Memorial Day Committee to the General By-Laws

The Motion on Article 37 was carried on a Unanimous voice vote.

article 38 : On a motion by Jean Landis-Naumann and seconded by Peter Boncek, it was moved;

***ARTICLE 38 - Amend General By-Law Chapter 4 Town Officers, Boards and Committees
New Article 17 Recycling Committee***

Motion for Article 38

Majority Vote: No Quorum Required

Move: To amend the Town of Kingston General By-Law Chapter 4 Town Officers, Boards and Committees, to add a Recycling Committee, as printed in the warrant.

Article 17

Recycling Committee

4-17-1 Composition and Term of Office The Town shall establish a Recycling Committee composed of five members, appointed by the Board of Selectmen, one member for one year, two members for two years and two members for three years. The initial terms will expire on June 30 of each year, thereafter appointments will be for three years.

4-17-2 Purpose Said Committee will be created to reduce waste, increase recycling, and educate the public. The committee achieves its goals by serving as a resource and advocate to help residents, institutions and visitors reduce their environmental impact, save money and keep Kingston beautiful. The

committee works directly with town officials to improve the solid waste and recycling programs in cost-effective and easy to implement ways.

4-17-3 Annual Report The Committee shall prepare an annual report outlining all projects, reports and recommendations undertaken during the prior year and submit the report to the Town Meeting for review.

or to take any other action relative thereto.

Board of Selectmen – Favorable (4-0-0)

Finance Committee – N/A

The Motion on Article 38 was carried on a Unanimous voice vote.

article 39 : On a motion by Jean Landis-Naumann and seconded by Peter Boncek, it was moved;

ARTICLE 39 - Amend General By-Law Chapter 4 Town Officers, Boards and Committees

New Article 18 Technology Committee

Motion for Article 39

Majority Vote: No Quorum Required

Move: To amend the Town of Kingston General By-Law Chapter 4 Town Officers, Boards and Committees to add a Technology Committee, as printed in the warrant.

To add **Article 18 Technology Committee**

Article 18

Technology Committee

4-18-1 Composition and Term of Office The Town shall establish a Technology Advisory Committee composed of five members, 3 appointed by the Board of Selectmen, one member for one year, one member for two years and one member for three years; one by the School Committee for one year, and one by the Board of Library Trustees for two years. The initial terms will expire on June 30 of each year, thereafter appointments will be for three years.

4-18-2 Purpose The role of the Information Technology Advisory Committee (ITAC) is to provide guidance to the Board of Selectmen, Town departments, and other Town committees on technology matters. The ITAC shall concern itself with matters of information delivery; ensuring access to communications technology; increasing the efficiency of transactions

involving the Town departments; and working to ensure the deployment of infrastructure for the Town departments and citizenry. The ITAC shall provide strategic planning and advising functions to the Town's departments and committees. The committee shall also review budget articles in the warrant which relate to technology, and report their recommendations to the Board of Selectmen prior Town Meeting.

4-18-3 Annual Report The Committee shall prepare an annual report outlining all projects, reports and recommendations undertaken during the prior year and submit the report to the Town Meeting for review.

or to take any other action relative thereto.

***Board of Selectmen – Favorable (4-0-0)
Finance Committee – N/A***

Description: Add the Technology Committee to the General By-Laws.

The Motion on Article 39 was carried on a Unanimous voice vote.

article 40 : On a motion by William Watson and seconded by Peter Boncek, it was moved;

ARTICLE 40 - Amend General By-Law Chapter 4 Town Officers, Boards and Committees

New Article 19 Green Energy Committee

Motion for Article 40

Majority Vote: No Quorum Required

Move: To amend the Town of Kingston General By-Law Chapter 4 Town Officers, Boards and Committees to add a Green Energy Committee, as printed in the warrant.

To add **Article 19 Green Energy Committee**

Article 19 Green Energy Committee will read as follows;

4-19-1 Composition and Term of Office The Town shall establish a Green Energy Committee composed of five members, appointed by the Board of Selectmen, one member for one year, two members for two years and two members for three years. The initial terms will expire on June 30 of each year, thereafter appointments will be for three years.

4-19-2 Purpose Said Committee will be created to provide a mechanism to assist the Board of Selectmen and Town Administrator in developing programs and projects to foster energy conservation, energy efficiency, renewable energy generation and sustainability planning. The committee will gather, study and evaluate information that will help determine various approaches for improving the energy efficiency of operating town and school buildings and vehicles, investigate alternatives energy technologies and identify funding opportunities to help the Town achieve its energy and sustainability related goals.

4-19-3 Annual Report The Committee shall prepare an annual report outlining all projects, reports and recommendations undertaken during the prior year and submit the report to the Town Meeting for review.

***Board of Selectmen – Favorable (4-0-0)
Finance Committee – N/A***

Description: Add the Green Energy Committee to the General By-Laws.

The Motion on Article 40 was carried on a Unanimous voice vote.

article 41 : On a motion by Jean Landis-Naumann and seconded by Peter Boncek, it was moved;

ARTICLE 41 – Petitioned Article Street Acceptance – Pico Avenue

Motion for Article 41

2/3 Vote: No Quorum required

Move: That the Town accept Pico Avenue as shown on the plan entitled “Subdivision at Pico Avenue”, prepared by J.S. Crossman, Eng. – dated April 1920, as a public way and to authorize the Board of Selectmen to accept a gift of, or take by eminent domain, an easement, or fee simple ownership of the land identified in the plans and accompanying materials or to take any other action relative thereto.

***Board of Selectmen – Favorable (5-0-0)
Finance Committee – N/A***

On a unanimous voice vote, The Motion on Article 41 carried.

ARTICLE 42 - Petitioned Article - Street Acceptance - Marylou Terrace

article 42 : Article 42 was not moved

ARTICLE 43 - Petitioned Article - Amend General By-Laws Chapter 10, Article 5 Regulation of Kennels

article 43 : Article 43 was not moved, see Article 32

Having completed all of the Articles, the Moderator, Janet Wallace thanked the tellers and residents for attending. There had been registered voters participating throughout the session.

On a Motion by Elaine Fiore at 1:32 p.m., seconded by Richard Arruda, it was moved to Adjourn to Tuesday, June 2, 2015 at 7p.m.

Respectfully submitted,

Paul M. Gallagher
Town Clerk

**SPECIAL TOWN MEETING
Saturday, 11 April, 2015**

The Annual Meeting was opened at 9:09 a.m., with 104 registered voters in attendance. The Annual was temporarily adjourned and the Special Town Meeting was called to order at 9:20 a.m. by the Moderator, Janet M. Wallace, at the Kingston Intermediate School, 65 Second Brook Street, Kingston, Massachusetts.

Tellers were sworn in and the Warrant was posted and reading was waived. The Moderator then discussed instructions and rules.

On a Opening Motion by Elaine Fiore and seconded from the floor, it was moved;

Move: That the following non-residents and non-registered residents be allowed to enter and address Town Meeting

Jason R. Talerman, Town Counsel
John J. Clifford, Labor Counsel
Jaime Kenny, Labor Counsel
Robert H. Fennessy Jr., Town Administrator
Joan Paquette, Town Accountant
John J. Tuffy, Superintendent of Schools
Joy Blackwood, Assistant Superintendent of Schools
Thomas Bott, Town Planner
Holly Merry, Assistant Assessor

On a unanimous voice vote the Opening Motion was carried.

Article 1: On a motion by Elaine Fiore and seconded from the floor, it was moved;

ARTICLE 1 – FY2015 Budget Inter/Intra Departmental Transfers

Motion for Article 1

Majority Vote: Quorum 100

Move: That the Town appropriate the sum of \$809,766.64 to supplement the appropriations to FY2015 Operating Budgets; and to meet this appropriation, the following sums be transferred from unexpended appropriations:

FROM: ACCOUNT NAME	ACCOUNT #	AMOUNT
Art. 62 4/11 Maple Ave School	01122-78076	\$ 10,227.19
Art. 1 STM 6/1/10 Elm Street Easements	01422-78071	4,216.00
Art. 17 ATM 4/6/13 Lawn Tractor	01422-78104	14,000.00
Art. 16 ATM 4/12 Sander/Plow	01423-78095	1,030.00
Selectmen Encumbrance	01122-57950	3,933.87
Data Processing Encumbrance	01155-57950	8,346.70
Care of Muni Encumbrance	01192-57950	59,074.31
Employee Benefits Encumbrance	01910-57950	6,267.37
	Subtotal	\$107,095.44
	Free Cash	\$702,671.20
	Total	\$809,766.64

and to authorize the Town Accountant to allocate such sums to the operating budgets as follows:

TO: ACCOUNT NAME	ACCOUNT #	AMOUNT
Reserve Fund	01132-57781	\$ 30,000.00
Care of Muni – property repairs/maintenance	01192-52244	2,000.00
Data Processing – Computer Equipment	01155-58871	3,400.00
Property Insurance – premiums increased	01945-57747	39,000.00
Selectmen – Meetings/Travel	01122-57711	2,400.00
Legal – Contract negotiations and other services	01151-52312	18,500.00
Animal Control – Staffing Coverage	01292-51112	3,966.64
Council on Aging – property repairs/maintenance	01541-52244	2,500.00

Property Insurance – deductibles	01945-57747	15,000.00
Tax Title – Legal Services	01158-52312	5,000.00
Snow & Ice Deficit – Sand & Salt	01423-54538	200,000.00
Snow & Ice Deficit – Equipment	01423-52273	250,000.00
Rental		
Non-Town Net Metering	01480-52211	150,000.00
Recreation Department Salaries	01630-51112	38,000.00
KES/KIS Schools – Snow and Ice removal	01325-57700	50,000.00
	Total	\$809,766.64

Board of Selectmen – Favorable (4-0-0)
Finance Committee – Favorable (4-0-0)

Description: *This article is needed to augment the current year (FY2015) budget for any anticipated shortfalls. The purpose is to transfer funds from one line item to another, or to transfer from Free Cash for appropriation to the budget through June 30, 2015, each transfer being a separate appropriation.*

On a unanimous voice vote the Motion on Article One was carried.

Article 2: On a motion by Jean Landis-Naumann and seconded from the floor by Mary McKinnon, it was moved;

ARTICLE 2 – FY2015 Collective Bargaining Agreements

Motion for Article 2
Majority: Quorum 100

Move: That that the sum of \$140,749.80 be appropriated and transferred from available funds in the treasury to fund FY2015 salary increases and other cost-items resulting from a contract settlement by and between the Town of Kingston and the:

- International Association of Fire Fighters (IAFF), Local 2337
- Kingston Town Employees Union (KTEU)
- Superior Police Officers Union, Mass. C.O.P.S., Local 386

and further, that, to meet this obligation, the sum of \$126,866.18 be appropriated and transferred from Free Cash, the sum of \$7,034.76 from surplus Wastewater Revenue; and the sum of \$6,848.86 from surplus Water Revenue; and to authorize the Town Accountant to allocate such sums to the appropriate operating budgets.

Board of Selectmen – Favorable (5-0-0)

Finance Committee – Favorable (3-2-0)

Description: Ratify municipal collective bargaining units with contracts that expired on June 30, 2014.

On a unanimous voice vote the Motion on Article Two was carried.

Article 3: On a motion by Helen Claire Soares and seconded from the floor by Elaine Fiore, it was moved;

ARTICLE 3 – FY2013 Salaried Elected Officials Compensation

Motion for Article 3
Majority Vote: Quorum 100

Move: That the Town appropriate the sum of \$1,669.00 to adjust the following salaries for the period of 7/1/2012 to 6/30/2013; and to meet this appropriation, the sum of \$1,669.00 be transferred from Free Cash for the following:

Fiscal Year	Collector	Treasurer	Total
2013	\$1,020.00	\$649.00	\$1,669.00

Board of Selectmen – Favorable (4-0-0)
Finance Committee – Unfavorable (2-2-0)

Description: This article adjusts wages for the Collector and Treasurer because they did not get the 2% Cost of Living increase in their salaries for Fiscal Year 2013.

With minimal opposition on a voice vote the Motion on Article Three was carried.

Article 4: On a motion by Helen Claire Soares and seconded from the floor, it was moved;

ARTICLE 4 –FY2015 Salaried Elected Officials Compensation

Motion for Article 4
Majority Vote: Quorum 100

Move: That the Town appropriate the sum of \$2,667.00 to adjust the following salaries effective 7/1/2014; and to meet this appropriation, the sum of \$2,667.00 be transferred from Free Cash for the following:

Fiscal Year	Collector	Town Clerk	Treasurer	Total
FY15 Current	\$56,548.00	\$52,530.00	\$24,235.00	
FY15 Adjustment	\$1,131.00	\$1,051.00	\$485.00	\$2,667.00
FY15 Revised	\$57,679.00	\$53,581.00	\$24,720.00	

Board of Selectmen – Favorable (4-0-0)

Finance Committee – Favorable (3-1-0)

Description: This article adjusts wages for the Town Clerk, Treasurer and Collector because they did not get the 2% Cost of Living increase in their salaries for Fiscal Year 2015.

With minimal opposition on a voice vote the Motion on Article Four was carried.

Article 5: On a motion by John LaBrache and seconded from the floor, it was moved;

ARTICLE 5 – Transfer from Waterways Improvement Fund

Motion for Article 5

Majority Vote: Quorum 100

Move: That the Town transfer the sum of \$27,950.00 from the Waterways Improvement Fund to the General Fund and, that the Harbormaster be authorized to take any action to carry out this transfer.

Board of Selectmen – Favorable (4-0-0)

Finance Committee – Favorable (4-0-0)

Description: The General Fund, through a Reserve Fund request, paid for new floats that had become a safety issue at the Ah-Dee-Nah. This article reimburses the General Fund from monies available to the Harbormaster in the Waterways Improvement Fund.

On a unanimous voice vote the Motion on Article Five was carried.

Article 6: On a motion by Elaine Fiore and seconded from the floor, it was moved;

ARTICLE 6 – Measure and List Services

Motion for Article 6

Majority Vote: Quorum 100

Move: That the Town appropriate the sum of \$150,000.00 to measure, list and value all real property with Kingston; and to meet this appropriation, the sum of \$150,000.00 be transferred from Free Cash and that said expenditure to be under the direction of the Board of Selectmen.

Board of Selectmen – Favorable (4-0-0)
Finance Committee – Favorable (4-0-0)

Description: Provides funding to engage an outside vendor to conduct a Town-wide inspection of all properties to maintain the most current property database and help ensure that all taxpayers are assessed fairly.

After a great deal of discussion, with questions and debate, including; timing, cost, and legal issues, William Martin Moved the Question. It was seconded by John Creed. With minimal opposition the Motion to Move the Question was carried.

With a Majority voice vote the motion on Article 6 carried.

Article 7: On a motion by Richard Arruda and seconded from the floor, it was moved;

ARTICLE 7 –FY2015 Inspectional Services Revolving Fund Transfer
Motion for Article 7
Majority Vote: Quorum 100

Move: That the Town vote to transfer the sum of \$8,898.00 from the Inspectional Services Revolving Fund to fund earned sick leave and vacation buyback for the Inspectional Services Department and to authorize the Town Accountant to allocate such sums.

Board of Selectmen – Favorable (4-0-0)
Finance Committee – Favorable (4-0-0)

Description: This article funds earned Sick Leave and Vacation Buyback for an employee retiring from the Inspectional Services Department.

On a unanimous voice vote the Motion on Article Seven was carried.

Article 8: On a motion by Mary McKinnon and seconded from the floor, it was moved;

ARTICLE 8 – Capital Equipment - KES
Motion for Article 8

Majority Vote: Quorum 100

Move: That \$660,000.00 be appropriated for additional costs of replacing the Kingston Elementary School HVAC system, including the payment of all costs incidental or related thereto; that to meet this appropriation \$309,244.98 shall be re-appropriated pursuant to G.L. c. 44, §20 from unexpended proceeds of bonds authorized by Article 8 of the October 24, 2005 Special Town Meeting, for the purpose of constructing and equipping a new Senior Center, which project is completed and no liability remains, and further that \$116,859.96 be transferred from the Overlay Surplus account and \$233,895.06 be transferred from surplus revenue; provided, however, that this vote shall not take effect until the Town votes to exempt from the limitation on total taxes imposed by G.L. c.59, §21C (Proposition 2½) amounts required to pay the principal of and interest on the unexpended bond proceeds re-appropriated to this project.

Board of Selectmen – Favorable (4-0-0)
Finance Committee – Favorable (4-0-0)
Capital Planning Committee – Favorable (5-0-0)

Description: *This article provides the funding needed to replace the aging and failing HVAC system at the Kingston Elementary School. This project is intended to be funded with monies on hand; including debt that would require authorization to be re-purposed. Approval of this Town Meeting article and a YES vote on the ballot question will allow the system replacement to proceed and will not increase your tax bill for this project.*

After a great deal of discussion and debate regarding funding sources, condition of building, current spending for repairs and maintenance and the requirement for a Ballot Question, the Motion on Article Eight was carried on a Unanimous voice vote.

Article 9: On a motion by Sandy McFarlane and seconded from the floor, it was moved;

ARTICLE 9 – FY2014 Unpaid Bills
Motion for Article 9
9/10 Vote: Quorum 100

Move: That the Town appropriate the sum of \$4,401.60 to fund unpaid bills from a prior year; and to meet this appropriation, the following sum of \$4,401.60 be transferred from Free Cash for payment to the Beta Group, Inc.

Board of Selectmen – Favorable (4-0-0)

Finance Committee – Favorable (4-0-0)

Description: *This article is needed to pay outstanding bills due the Engineering Firm, BETA Group, Inc., for their peer review of the 40B The Mews Project.*

On a unanimous voice vote the Motion on Article Nine was carried.

Article 10: On a motion by James Lormer and seconded from the floor, it was moved;

ARTICLE 10 – FY2015 Silver Lake Middle School and High School Snow Deficit

Motion for Article 10

Majority Vote: Quorum 100

Move: That the Town approve an increase in the Silver Lake Regional School District 2014-2015 operating budget, said increase being for the purpose of payment for snow removal costs, and that such increase be funded by an appropriation of \$ 160,000.00 from the District's Excess and Deficiency Fund, with no change to the Town's 2014-2015 Assessment.

Board of Selectmen – Favorable (4-0-0)

Finance Committee – Favorable (4-0-0)

School Committee - Favorable

Description: *This article is needed to augment the current year (FY2015) budget for unexpected snow removal costs.*

On a unanimous voice vote the Motion on Article Nine was carried.

On a point of Order, there was a call to reconsider Article Nine by John Haas and seconded by Donald Ducharme, with minimal in the minority the Motion did not carry.

On the motion of Elaine Fiore at 10:29 a.m. and seconded from the floor, it was VOTED UNANIMOUSLY to adjourn the Special Town Meeting, Sine Day.

Respectfully submitted,

Paul M. Gallagher
Town Clerk

ANNUAL TOWN MEETING

Tuesday, June 2, 2015

The Annual Meeting was opened at 7:09 p.m., with 103 registered voters in attendance. The Pledge of Allegiance was recited and the Moderator, Janet Wallace, then acknowledged Chairman of the Board of Selectmen, Elaine Fiore. Ms. Fiore then presented a plaque to retiring Silver Lake Regional School Superintendent John Tuffy for his accomplishments and contributions for 14 years of service.

Tellers were sworn in and the Warrant was posted and reading was waived. The Moderator then discussed instructions and rules based on "Town Meeting Times".

The Annual was temporarily adjourned on a motion by Elaine Fiore and seconded by Mary MacKinnon. The Special Town Meeting was called to order at 7:16p.m. by the Moderator, Janet M. Wallace, at the Kingston Intermediate School, 65 Second Brook Street, Kingston, Massachusetts. At 7:31 p.m. the Special was concluded and the Annual was reconvened.

At that point, Carl Pike was recognized by the Moderator to make the first motion.

ARTICLE 3 : On a motion by Carl Pike and seconded from the floor by John Creed, it was moved;

ARTICLE 3 – Equipment Purchase

Motion for Article 3

Majority Vote: Quorum 100

Motion by: Finance Committee – Carl Pike

Move: That the Town appropriate the sum of \$58,879.76 for the purchase of the following equipment; and to meet this appropriation, the sum of \$58,879.76 be transferred from Free Cash; said expenditures to be under the direction of the respective departments; and further that the Town Accountant be authorized to allocate such sums:

Department	Description	Approved
Animal Control	Privacy slats in chain link fence	\$ 1,315.00
Police	HVAC upgrade for Lt office/computer room area	\$ 5,000.00
Town Clerk	Office chairs	\$ 1,350.00

KES/KIS Schools	Misc equipment and technology purchases. Items to be determined by School Dept. based on need.	\$ 5,000.00
Fire	EMS/Ambulance Supplies	\$ 5,000.00
Fire	AV/Training. Training materials and classes. Live Fire training, manuals/materials, building of props, and Fire Officer Command Class.	\$ 5,150.00
Fire	Computer Supplies/Special Projects. Mount/setup of mobile data terminal in Engine 1, wireless equipment for Station 2, and/or email archive/retention services.	\$ 3,500.00
Fire	Replace Pulse Oximeters. These are used on a daily basis as a diagnostic tool to provide EMS personnel with information regarding patient condition.	\$ 5,000.00
Fire	4 GPS Units. Complete the purchase of GPS units for all fire dept. vehicles.	\$ 679.76
Fire	Fire station kitchen repairs.	\$ 6,885.00
	TOTAL	\$ 58,879.76

Description: This article provides for the classification and FY 2016 compensation schedules of municipal employees who are not covered by a collective bargaining agreement or employment contract. Please visit the Town's website to view the current By-Law.

**Board of Selectmen – Favorable
Finance Committee – Favorable**

**On a unanimous voice vote and after brief questions,
the Motion on Article 3 carried.**

At this point Janet Wallace acknowledged Elizabeth (Betty) White for her 24 years of service to the Town of Kingston and her work on the Wage and Personnel Committee. Ms. White was not in attendance but Fran Hoeg made promise to deliver 24 red roses.

ARTICLE 13 : On a motion by Fran Hoeg and seconded by Elaine Fiore, it was moved;

ARTICLE 13 – Wage and Personnel By-Law; Amendments and Compensation Schedule

Motion for Article 13

Majority Vote: Quorum 100

Motion by: Wage and Personnel

Move: That the Town amend the Wage and Personnel By-Law, including the classification and compensation schedules, A, B and C contained therein, as printed in a document entitled “Proposed Town of Kingston Wage and Personnel By-Law with FY 2016 Compensation Schedules;” and that the sum of \$ 63,341.00 be appropriated for this purpose; and to meet this appropriation, the sum of \$ 59,427.00.00 be raised and appropriated, the sum of \$2,666.00 be appropriated from Water Revenue, the sum of \$1,185.00 be appropriated from Wastewater Revenue, and the sum of \$63.00 be appropriated from Community Preservation Fund estimated revenue accounts to fund such amendments; and that the Town Accountant be authorized to allocate such sums to the appropriate operating budgets.

Description: *This article provides for the classification and FY 2016 compensation schedules of municipal employees who are not covered by a collective bargaining agreement or employment contract. Please visit the Town’s website to view the current By-Law.*

**Board of Selectmen – Unfavorable
Finance Committee – Favorable**

After brief discussion and explanation of the process and details presented regarding W&P, there was a motion by Elaine Fiore and seconded by Peter Boncek, to remove the new position Town Planner/Energy Manager (FT) (E) from Schedule A and replace the position under Schedule C as Energy Manager for a stipend of \$5,000.00.

After considerable discussion and debate,

**Motion to Amend : Remove Town Planner/Energy Manager from Schedule A and replace with Energy Manager to Schedule C2 with stipend of \$5,000.
Motion by Elaine Fiore and seconded by Peter Boncek.**

After continued discussion and minimal debate the main motion with amendment,

On a voice vote with minimal opposition, Article 13 was Carried

ARTICLE 14 : On a motion by Claire Soares and seconded from the floor by Elaine Fiore, it was moved;

ARTICLE 14 – Elected Officers Compensation

Motion for Article 14

Majority Vote: Quorum 100

Move: That the salaries of elected officials be set as of July 1, 2015, as follows:

Elected Official	Stipend (included in FY16 operating budget)
Moderator	\$100
Chairman, Board of Selectmen	\$1,000
Other Selectmen, Each	\$800
Chairman, Board of Health	\$1,000
Other Health Board Members, Each	\$800
Chairman, Board of Assessors	\$1,000
Other Board of Assessors, Each	\$800
Chairman, Water Commissioners	\$1,000
Other Water Commissioners, Each	\$800
Chairman, Planning Board	\$1,000
Other Planning Board Members, Each	\$800
Chairman, Sewer Commission	\$1,000
Other Sewer Commissioners, Each	\$800

Elected Official	FY15 Budget	FY16 Recommended	Elected Officials Article
Collector (1 FTE)	\$ 57,679	\$ 61,039	\$ 3,360
Treasurer (.6 FTE)	\$ 24,720	\$ 36,624	\$ 11,904
Town Clerk (1 FTE)	\$ 53,581	\$ 56,706	\$ 3,125
			\$ 18,389

and further, the sum of \$18,389.00 be raised and appropriated for said salaries; and that the Town Accountant be authorized to allocate such sums to the appropriate operating budgets.

Description: This article provides the funding for the annual salary of the following elected officials: Treasurer, Collector, Town Clerk, and the annual stipends for Moderator and the Chairman and members of the following: Board of Selectmen, Board of Health, Board of Assessors, Water Commissioners, Planning Board, Sewer Commissioners.

Board of Selectmen – Favorable
Finance Committee – Favorable

With minimal opposition, Article 14 was approved on a voice vote

ARTICLE 17 : On a motion by Mary MacKinnon and seconded from the floor by John Creed, it was moved;

ARTICLE 17– Budget

Motion for Article 17

Majority Vote: Quorum 100

Motion by: Finance Committee –Mary MacKinnon

Move: That the sum of \$41,638,912.00 be appropriated to be expended for the operating budgets for the fiscal year beginning July 1, 2015, for Personal Services and Expenses as printed in a document entitled "Town of Kingston" FY 2016 Summary Budget"; and to meet such appropriation, that the sum of \$41,089,606.00 be raised and appropriated, the sum of \$254,269.00 be transferred from Water Enterprise revenue, the sum of \$223,835.00 be transferred from Wastewater Enterprise revenue, and the sum of \$71,202.00 be transferred from the Septic Loan Balance Fund, with such additional appropriation of \$60,000.00 to be allocated to the Personal Services line item under the Board of Selectmen budget.

(Italicized and underlined by Friendly Amendment by Tammy Murray, on behalf of Jean Landis-Naumann, and seconded from the floor by Elaine Fiore.)

The discussion and debate followed regarding the funding of either 1 or 3 new part-time positions reporting to the Board of Selectmen. They included (1) one each as Human Resources Manager, Information Technology Manager and Facilities Manager. The Finance Committee had recommended funding just one.

With 82 in favor and 38 against The Motion to Amend carried.

The Moderator then read into the minutes the budget;

Description		FY14 Actuals	FY15 Budget	FY16 Recommended	FY15 to FY16 \$ Change	% Change
GENERAL GOVERNMENT						
114	Moderator	Personal Services \$ 100	\$ 100	\$ 100	\$ 0	0.0%
122	Selectmen	Personal Services \$ 233,454	\$ 259,271	\$ 372,233	\$ 112,962	43.6%
		Expenses \$ 53,920	\$ 58,700	\$ 62,400	\$ 3,700	6.3%
		Subtotal \$ 287,374	\$ 317,971	\$ 434,633	\$ 116,662	36.7%
131	Finance Committee	Personal Services \$ 5,151	\$ 5,151	\$ 5,254	\$ 103	2.0%
		Expenses \$ 363	\$ 2,750	\$ 3,250	\$ 500	18.2%
		Subtotal \$ 5,514	\$ 7,901	\$ 8,504	\$ 603	7.6%
132	Reserve Fund	Expenses \$ 0	\$ 100,000	\$ 100,000	\$ 0	0.0%
133	Capital Planning	Personal Services \$ 0	\$ 412	\$ 421	\$ 9	2.2%
		Subtotal \$ 0	\$ 412	\$ 421	\$ 9	2.2%
135	Town Accountant	Personal Services \$ 128,111	\$ 128,174	\$ 143,417	\$ 15,243	11.9%
		Expenses \$ 1,897	\$ 1,930	\$ 2,960	\$ 1,030	53.4%
		Subtotal \$ 130,008	\$ 130,104	\$ 146,377	\$ 16,273	12.5%
141	Assessors	Personal Services \$ 147,309	\$ 105,681	\$ 112,383	\$ 6,702	6.3%
		Expenses \$ 13,306	\$ 14,900	\$ 15,100	\$ 200	1.3%
		Subtotal \$ 160,615	\$ 120,581	\$ 127,483	\$ 6,902	5.7%
142	Revaluation	Expenses \$ 27,425	\$ 10,000	\$ 10,000	\$ 0	0.0%
145	Treasurer	Personal Services \$ 125,299	\$ 126,562	\$ 132,613	\$ 6,051	4.8%
		Expenses \$ 21,930	\$ 24,010	\$ 26,385	\$ 2,375	9.9%
		Subtotal \$ 147,237	\$ 150,572	\$ 158,998	\$ 8,426	5.6%
148	Collector	Personal Services \$ 97,096	\$ 97,104	\$ 106,484	\$ 9,380	9.7%
		Expenses \$ 32,440	\$ 33,350	\$ 37,180	\$ 3,830	11.5%
		Subtotal \$ 129,536	\$ 130,454	\$ 143,664	\$ 13,210	10.1%
151	Legal	Expenses \$ 110,000	\$ 110,000	\$ 112,000	\$ 2,000	1.8%
152	Wage & Personnel	Personal Services \$ 5,151	\$ 5,151	\$ 5,254	\$ 103	2.0%
155	Data Processing	Expenses \$ 93,739	\$ 103,407	\$ 105,035	\$ 1,628	1.6%
158	Tax Title	Expenses \$ 6,831	\$ 15,000	\$ 20,000	\$ 5,000	33.3%
161	Town Clerk	Personal Services \$ 147,106	\$ 123,256	\$ 132,713	\$ 9,457	7.7%
		Expenses \$ 4,365	\$ 5,600	\$ 7,177	\$ 1,577	28.2%
		Subtotal \$ 151,471	\$ 128,856	\$ 139,890	\$ 11,034	8.6%
	Election & Registration	Personal Services \$ 10,364	\$ 27,250	\$ 23,000	\$ -4,250	-15.6%
		Expenses \$ 16,313	\$ 23,922	\$ 25,250	\$ 1,328	5.6%
		Subtotal \$ 26,677	\$ 51,172	\$ 48,250	\$ -2,922	-5.7%
171	Conservation Commission	Personal Services \$ 100,269	\$ 100,119	\$ 103,215	\$ 3,096	3.1%
		Expenses \$ 3,316	\$ 3,414	\$ 3,600	\$ 186	5.4%
		Subtotal \$ 103,585	\$ 103,533	\$ 106,815	\$ 3,282	3.2%
175	Planning Board	Personal Services \$ 123,389	\$ 124,266	\$ 132,362	\$ 8,096	6.5%
		Expenses \$ 6,091	\$ 5,290	\$ 5,290	\$ 0	0.0%
		Subtotal \$ 129,480	\$ 129,556	\$ 137,652	\$ 8,096	6.2%
176	Zoning Bd Of Appeals	Personal Services \$ 5,151	\$ 5,151	\$ 5,254	\$ 103	2.0%
		Expenses \$ 0	\$ 277	\$ 277	\$ 0	0.0%
		Subtotal \$ 5,151	\$ 5,428	\$ 5,531	\$ 103	1.9%
177	Rent Control	Personal Services \$ 495	\$ 800	\$ 1,000	\$ 200	25.0%
		Expenses \$ 0	\$ 30	\$ 50	\$ 20	66.7%
		Subtotal \$ 495	\$ 830	\$ 1,050	\$ 220	26.5%
178	Green Energy	Expenses \$ 0	\$ 810	\$ 800	\$ -10	-1.2%
180	Care Of Muni	Personal Services \$ 72,524	\$ 80,333	\$ 82,968	\$ 2,635	3.3%
		Expenses \$ 284,217	\$ 364,544	\$ 413,008	\$ 48,464	13.3%
		Subtotal \$ 356,741	\$ 444,877	\$ 495,976	\$ 51,099	11.5%
242	Committee	Personal Services \$ 624	\$ 1,164	\$ 1,188	\$ 24	2.1%
		Expenses \$ 0	\$ 100	\$ 100	\$ 0	0.0%
		Subtotal \$ 624	\$ 1,264	\$ 1,288	\$ 24	1.9%
TOTAL: General Government		\$ 1,876,754	\$ 2,067,979	\$ 2,309,721	\$ 241,742	11.7%
As % of Total Budget			5.25%	5.55%		

PUBLIC SAFETY

210	Police	Personal Services	\$ 2,487,105	\$ 2,712,967	\$ 2,876,256	\$ 163,289	6.0%
		Expenses	\$ 251,798	\$ 238,497	\$ 256,985	\$ 18,488	7.8%
		Subtotal	\$ 2,738,902	\$ 2,951,464	\$ 3,133,241	\$ 181,777	6.2%
220	Fire	Personal Services	\$ 1,819,549	\$ 1,755,010	\$ 1,851,925	\$ 96,915	5.5%
		Expenses	\$ 299,888	\$ 292,890	\$ 320,500	\$ 27,610	9.4%
		Subtotal	\$ 2,119,437	\$ 2,047,900	\$ 2,172,425	\$ 124,525	6.1%
241	Services	Personal Services	\$ 125,705	\$ 125,706	\$ 129,879	\$ 4,173	3.3%
		Expenses	\$ 1,965	\$ 2,025	\$ 2,025	\$ 0	0.0%
		Subtotal	\$ 127,670	\$ 127,731	\$ 131,904	\$ 4,173	3.3%
244	Sealer Of Weights & Measures	Personal Services	\$ 7,492	\$ 7,567	\$ 7,873	\$ 306	4.0%
		Expenses	\$ 998	\$ 1,208	\$ 1,150	\$ -58	-4.8%
		Subtotal	\$ 8,490	\$ 8,775	\$ 9,023	\$ 248	2.8%
292	Animal Control	Personal Services	\$ 55,059	\$ 57,022	\$ 60,653	\$ 3,631	6.4%
		Expenses	\$ 8,085	\$ 10,043	\$ 11,670	\$ 1,627	16.2%
		Subtotal	\$ 63,144	\$ 67,065	\$ 72,323	\$ 5,258	7.8%
295	Harbormaster	Personal Services	\$ 36,431	\$ 47,968	\$ 58,122	\$ 10,155	21.2%
		Expenses	\$ 20,982	\$ 27,378	\$ 31,435	\$ 4,057	14.0%
		Subtotal	\$ 57,413	\$ 75,346	\$ 89,557	\$ 14,212	18.9%
TOTAL: Public Safety			\$ 5,115,057	\$ 5,278,281	\$ 5,608,472	\$ 330,191	6.3%
As % of Total Budget			13.45%	13.41%	13.47%		

EDUCATION

300	Silver Lake Regional	Assessment	\$ 7,243,308	\$ 7,238,861	\$ 7,917,310	\$ 678,449	9.4%
		Debt Service	\$ 835,986	\$ 820,133	\$ 842,607	\$ 22,474	2.7%
		Subtotal	\$ 8,079,294	\$ 8,058,994	\$ 8,759,917	\$ 700,923	8.7%
325	KESKIS	Schools	\$ 5,451,159	\$ 7,262,245	\$ 7,715,090	\$ 452,845	6.2%
		Special Education	\$ 2,037,035	\$ 4,140,535	\$ 4,104,416	\$ -36,119	-0.9%
		Subtotal	\$ 11,112,274	\$ 11,402,780	\$ 11,819,506	\$ 416,726	3.7%
350	Vocational Educ	Schools	\$ 150,634	\$ 293,000	\$ 198,000	\$ -95,000	-32.4%
		TOTAL: Education	\$ 19,342,202	\$ 19,754,774	\$ 20,777,423	\$ 1,022,649	5.2%
As % of Total Budget			50.87%	50.20%	49.90%		

PUBLIC WORKS AND FACILITIES

Streets, Trees &							
422	Parks	Personal Services	\$ 588,061	\$ 631,279	\$ 654,593	\$ 23,314	3.7%
		Expenses	\$ 388,705	\$ 361,425	\$ 361,825	\$ 400	0.1%
		Subtotal	\$ 976,767	\$ 992,704	\$ 1,016,418	\$ 23,714	2.4%
423	Snow & Ice	Personal Services	\$ 70,839	\$ 105,000	\$ 70,000	\$ -35,000	-33.3%
		Expenses	\$ 350,500	\$ 120,000	\$ 210,000	\$ 90,000	75.0%
		Subtotal	\$ 421,338	\$ 225,000	\$ 280,000	\$ 55,000	24.4%
424	Street Lighting	Expenses	\$ 34,644	\$ 37,000	\$ 37,000	\$ 0	0.0%
433	Solid Waste	Personal Services	\$ 110,224	\$ 165,900	\$ 170,575	\$ 4,675	2.8%
		Expenses	\$ 247,038	\$ 347,065	\$ 326,809	\$ -20,256	-5.8%
		Subtotal	\$ 357,262	\$ 512,965	\$ 497,384	\$ -15,581	-3.0%
TOTAL: Public Works and Facilities			\$ 1,790,011	\$ 1,767,669	\$ 1,830,802	\$ 63,133	3.6%
As % of Total Budget			4.71%	4.49%	4.40%		

HUMAN SERVICES

510	Board Of Health	Personal Services	\$ 116,821	\$ 117,643	\$ 121,699	\$ 4,056	3.4%
		Expenses	\$ 13,872	\$ 14,641	\$ 14,641	\$ 0	0.0%
		Subtotal	\$ 130,693	\$ 132,284	\$ 136,340	\$ 4,056	3.1%
541	Council On Aging	Personal Services	\$ 143,801	\$ 164,833	\$ 178,085	\$ 13,252	8.0%
		Expenses	\$ 47,175	\$ 53,357	\$ 60,805	\$ 7,448	14.0%
		Subtotal	\$ 190,976	\$ 218,190	\$ 238,890	\$ 20,700	9.5%
543	Veterans Benefits	Personal Services	\$ 23,630	\$ 34,273	\$ 35,049	\$ 776	2.3%
		Expenses	\$ 318,333	\$ 319,801	\$ 319,901	\$ 100	0.0%
		Subtotal	\$ 341,963	\$ 354,074	\$ 354,950	\$ 876	0.2%
549	Comm on Disab	Personal Services		\$ 0	\$ 1,005	\$ 1,005	
		Expenses		\$ 0	\$ 1,005	\$ 1,005	
		Subtotal		\$ 0	\$ 1,005	\$ 1,005	
TOTAL: Human Services			\$ 663,632	\$ 704,548	\$ 731,185	\$ 26,637	4.0%
As % of Total Budget			1.75%	1.79%	1.76%		

CULTURE AND RECREATION

610	Library	Personal Services	\$ 439,059	\$ 441,959	\$ 457,162	\$ 15,203	3.4%
		Expenses	\$ 112,665	\$ 165,004	\$ 167,089	\$ 2,085	1.3%
		Subtotal	\$ 551,724	\$ 606,963	\$ 624,251	\$ 17,288	2.8%
620	Adams Ctr	Personal Services					
		Expenses	\$ 7,879	\$ 12,336	\$ 21,093	\$ 8,757	71.0%
		Subtotal	\$ 7,879	\$ 12,336	\$ 21,093	\$ 8,757	71.0%
630	Recreation	Personal Services	\$ 161,942	\$ 163,738	\$ 223,934	\$ 60,196	36.8%
		Expenses	\$ 78,127	\$ 86,402	\$ 84,522	\$ -1,880	-2.2%
		Subtotal	\$ 240,069	\$ 250,140	\$ 308,456	\$ 58,316	23.3%
691	Commission	Expenses	\$ 151	\$ 360	\$ 510	\$ 150	41.7%
699	Cooperative Ext	Expenses	\$ 270	\$ 270	\$ 500	\$ 230	85.2%
	TOTAL: Culture and Recreation		\$ 800,093	\$ 870,069	\$ 954,810	\$ 84,741	9.7%
	As % of Total Budget		2.10%	2.21%	2.29%		

DEBT SERVICE

710	Retirement Of Debt	Expenses	\$ 2,663,716	\$ 2,587,223	\$ 2,550,176	\$ -37,047	-1.4%
	TOTAL: Debt Service		\$ 2,663,716	\$ 2,587,223	\$ 2,550,176	\$ -37,047	-1.4%
	As % of Total Budget		7.01%	6.57%	6.12%		

EMPLOYEE BENEFITS

910	Employee Benefits	Expenses	\$ 4,030,961	\$ 4,495,941	\$ 4,681,322	\$ 185,381	4.1%
	TOTAL: Employee Benefits		\$ 4,030,961	\$ 4,495,941	\$ 4,681,322	\$ 185,381	4.1%
	As % of Total Budget		10.60%	11.42%	11.24%		

NON-TOWN NET METERING

480	Non-Town Net Metering	Expenses	\$ 1,427,759	\$ 1,500,000	\$ 1,800,000	\$ 300,000	20.0%
	TOTAL: Non-Town Net Metering		\$ 1,427,759	\$ 1,500,000	\$ 1,800,000	\$ 300,000	20.0%
	As % of Total Budget		3.75%	3.81%	4.32%		

INSURANCE

945	Liab/Prop Insurance	Expenses	\$ 314,820	\$ 328,000	\$ 395,000	\$ 67,000	20.4%
	TOTAL: Insurance		\$ 314,820	\$ 328,000	\$ 395,000	\$ 67,000	20.4%
	As % of Total Budget		0.83%	0.83%	0.95%		

TOTAL SUMMARY BUDGET

			\$ 38,025,005	\$ 39,354,484	\$ 41,638,911	\$ 2,284,426	5.80%
	Increase (Decrease) over prior year		-2.37%	2.20%	5.80%		

RECAP	Personal Services	\$ 7,387,311	\$ 7,720,810	\$ 8,255,663	\$ 534,853	6.9%
	Employee Benefits	\$ 4,030,961	\$ 4,495,941	\$ 4,681,322	\$ 185,381	4.1%
	Total Non-School Wages/Salaries & Benefits	\$ 11,418,272	\$ 12,216,751	\$ 12,936,985	\$ 720,234	5.9%
	Increase (Decrease) over prior year		-1.08%	3.71%	5.90%	
	Schools	\$ 19,342,202	\$ 19,754,774	\$ 20,777,423	\$ 1,022,649	5.2%
	Other Expenses	\$ 3,173,055	\$ 3,295,736	\$ 3,574,328	\$ 278,582	8.5%
	Debt Service	\$ 2,663,716	\$ 2,587,223	\$ 2,550,176	\$ -37,047	-1.4%
	Non-Town Net Metering	\$ 1,427,759	\$ 1,500,000	\$ 1,800,000	\$ 300,000	20.0%
	Sub-Total	\$ 26,606,733	\$ 27,137,733	\$ 28,701,927	\$ 1,564,193	5.8%
	Total	\$ 38,025,005	\$ 39,354,484	\$ 41,638,912	\$ 2,284,427	5.80%

After considerable pro and con discussion and debate the Motion to Move the Question was made by John Creed and seconded from the Floor. The Motion Carried.

The Motion to Amend, was voted and carried on an 82 in Favor and 38 Against vote.

The Question on Article 17 was then voted and Carried with Minimal Opposition.

On the motion by John Creed to reconsider and seconded by Paul Armstrong, the reconsideration of Article 17 failed on a unanimous vote.

Article 18 : There was no motion on Article 18;

***ARTICLE 18 – Transfer to Other Post-Employment Benefits (OPEB)
Health Insurance Liability Fund***

Article 20 : On a motion by Carl Pike and seconded from the floor by Susan Munford, it was moved ;

ARTICLE 20 – Transfer to Stabilization Fund for Capital Projects

Motion for Article 20

2/3 Vote: Quorum 100

Motion By: Finance Committee -Carl Pike

Move: That the sum of \$250,000.00 be appropriated and transferred from Free Cash to the Stabilization Fund for Capital Projects Account.

Description: *Free Cash being transferred into a Stabilization Fund for future Capital Projects.*

***Board of Selectmen – Favorable
Finance Committee – Favorable***

On a unanimous voice vote the Motion on Article 20 carried.

Article 28 : There was no motion on Article 28;

ARTICLE 28 – Capital Equipment- Inspectional Services

Description: *Purchase a vehicle for Inspectional Services utilizing funds in the Inspectional Services Revolving Fund.*

* Article not needed based on passage of *Article 2 –Re-establish Revolving Funds* on April 11, 2015.

Article 31 : There was no motion on Article 31;

ARTICLE 31 – Silver Lake Regional School District Capital Plan Stabilization Fund

Description: *The purpose of this article is to establish a stabilization fund that can be used for any purpose for which regional school districts may borrow money or for such other district purposes as the director of accounts may approve. To be adopted, at least two of the three towns in the Silver Lake Region must authorize the creation of this fund.*

ARTICLE 42 : On a motion by Elaine Fiore on behalf of the Petitioner and seconded by Elaine Fiore and seconded by Mary MacKinnon;

ARTICLE 42 –Petitioned Article – Street Acceptance – Marylou Terrace
Motion for Article 42

2/3 Vote: No Quorum required
Motion By: Petitioner–Janine Boutin

Move: That the Town accept Marylou Terrace as shown on the plan entitled “Subdivision at Marylou Terrace”, prepared by M.T. Shaw - Plympton, Mass, dated August 22, 1955, as a public way, and to authorize the Board of Selectmen to accept a gift of, or take by eminent domain, an easement, or fee simple ownership of the land identified in the plans and accompanying materials or to take any other action relative thereto.

Description: *The Board of Selectmen held a public hearing on February 24, 2015, to vote to layout the way. The Board vote was 4-0-0.*

Board of Selectmen – Favorable

On a unanimous voice vote the Motion on Article 20 carried.

Having completed all of the Articles, the Moderator, Janet Wallace thanked the tellers and residents for attending. There had been 158 registered voters participating throughout the session.

On a Motion by Paul Basler at 9:32, seconded from the Floor, it was moved to Adjourn Sine Die.

Respectfully submitted,

Paul M. Gallagher
Town Clerk

SPECIAL TOWN MEETING

Tuesday, June 2, 2015

The Annual Meeting was opened at 7:09 p.m., with 103 registered voters in attendance. The Pledge of Allegiance was recited and the Moderator, Janet Wallace, then acknowledged Chairman of the Board of Selectmen, Elaine Fiore. Ms. Fiore then presented a plaque to retiring Silver Lake Regional School Superintendent John Tuffy for his accomplishments and contributions for 14 years of service.

Tellers were sworn in and the Warrant was posted and reading was waived. The Moderator then discussed instructions and rules based on "Town Meeting Times".

The Annual was temporarily adjourned on a motion by Elaine Fiore and seconded by Mary MacKinnon. The Special Town Meeting was called to order at 7:16p.m. by the Moderator, Janet M. Wallace, at the Kingston Intermediate School, 65 Second Brook Street, Kingston, Massachusetts.

On an Opening Motion by Elaine Fiore and seconded from the floor, it was moved;

Move : That the following nonresidents and nonregistered residents be allowed to enter and address Town Meeting

- Jason R. Talerma, Town Counsel
- Robert H. Fennessy Jr., Town Administrator
- Joan Paquette, Town Accountant
- John J. Tuffy, Superintendent of Schools
- Joy Blackwood, Assistant Superintendent of Schools
- Robert T. Heath, Fire Chief

On a unanimous voice vote the Opening Motion was carried.

Article 1: On a motion by Elaine Fiore and seconded by Jean Landis-Naumann, it was moved;

ARTICLE 1 – FY2015 Budget Inter/Intra Departmental Transfers

Motion for Article 1

Majority Vote: Quorum 100

Motion By: Board of Selectmen – Elaine Fiore

Move: That the Town appropriate the sum of \$109,611.00 to supplement the appropriations to FY2015 Operating Budgets; and to meet this appropriation, the following sums be transferred from unexpended appropriations:

FROM: ACCOUNT NAME	ACCOUNT #	AMOUNT
Clerical Pool (Wage & Personnel)	01122-51112	\$ 23,057.00
Property Insurance	01945-57747	19,331.00

Solid Waste	01433-52296	6,000.00
Insp Svc Revolving Fund	18000-59510	372.24
	Subtotal	\$48,760.24
	Free Cash	\$60,850.76
	Total	\$109,611.00

and to authorize the Town Accountant to allocate such sums to the operating budgets as follows:

TO: ACCOUNT NAME	ACCOUNT #	AMOUNT
Animal Control - Vac. Coverage	01292-51121	\$1,300.00
Animal Control - Off Duty Resp.	01292-51131	3,500.00
Town Clerk Supplies	01161-54421	800.00
Fire-Overtime	01220-51131	55,130.00
COA-Labor Union	01541-51116	3,100.00
Data Processing – Repairs	01155-58871	4,400.00
Data Processing – Leased Equip.	01155-52272	4,121.00
Data Processing – Web Expenses	01155-52274	4,400.00
Selectmen - Vacation Buyback	01122-51112	4,810.00
Selectmen - Advertising	01122-52341	1,800.00
Selectmen - Allowances/Stip.	01122-51900	5,200.00
Inspect. Srvs. - Sick Leave		375.00
Buyback	01241-51151	
Inspect. Scvs-Clerical	01241-51113	175.00
Inspectional Scvs-Longevity	01241-51141	500.00
Legal Services	01151-52312	14,000.00
Street Lighting-Electricity	01424-52211	6,000.00
	Total	\$109,611.00

Description: This article is needed to augment the current year (FY2015) budget for any anticipated shortfalls. The purpose is to transfer funds from one line item to another, or to transfer from Free Cash for appropriation to the budget through June 30, 2015, each transfer being a separate appropriation.

**Board of Selectmen – Favorable
Finance Committee – Favorable**

On a voice vote the Motion on Article One carried with minimal opposition.

Article 2: On a motion by Sandra McFarlane and seconded from the floor by Peter Boncek, it was moved;

ARTICLE 2 – FY2015 Collective Bargaining Agreements

Motion for Article 2

Majority: Quorum 100

Motion By: Board of Selectmen – Sandra McFarlane

Move: That the sum of \$15,553.02 be appropriated and transferred from available funds in the treasury to fund FY2015 salary increases and other cost-items resulting from a contract settlement by and between the Town of Kingston and the International Brotherhood of Police Officer, Local 436, and further, that to meet this obligation, that the sum of \$15,553.02 be appropriated and transferred from Free Cash; and to authorize the Town Accountant to allocate such sum to the appropriate operating budget.

Description: Ratify municipal collective bargaining unit that expired June 30, 2014

Board of Selectmen – (4-0-0)

Finance Committee – (4-0-0)

On a unanimous voice vote the Motion on Article Two was carried.

Article 3: On a motion by Paul Gallagher and seconded from the floor, it was moved;

ARTICLE 3 - Amend General By-Law Chapter 2 Town Meeting Article 1 Date

Motion for Article 3

Majority Vote: No Quorum Required

Motion By: Town Clerk – Paul Gallagher

Move: To amend The Town of Kinston General By-Law Chapter 2 Town Meeting Article 1 Date, as printed in the warrant.

Description: By-law change to authorize annual town meeting to occur during the months of April, May and June.

Board of Selectmen – Favorable

as presented:

ARTICLE 3 - Amend General By-Law Chapter 2 Town Meeting Article 1 Date

To see if the Town will vote to amend the Town of Kingston General By-Laws, Chapter 2 Town Meeting Article 1 Date, which presently reads as follows:

2-1-1. Date The annual town meeting shall be held on the first Saturday in April for the transaction of municipal business except for the election of such

officers and the determination of such matters as by law are required to be elected or determined by ballot, or on such later date in the months of April or May as the Board of Selectmen may vote to hold the meeting.

to read, as amended:

2-1-1.Date The annual town meeting shall be held on the first Saturday in April for the transaction of municipal business except for the election of such officers and the determination of such matters as by law are required to be elected or determined by ballot, or on such later date in the months of April, ~~or~~ May (or) June as the Board of Selectmen may vote to hold the meeting.

(Deleted language noted with ~~strikethrough~~ and new language bold and underlined, substituting "or" for "and" as amended on a Motion by Fran Hoeg and seconded by Paul Gallagher.

The amendment to amend was carried on a unanimous voice vote.

The Motion on Article Three as amended was carried.

Article 4: On a motion by Paul Gallagher and seconded from the floor by Elaine Fiore, it was moved;

***ARTICLE 4 - Amend General By-Law Chapter 2 Town Meeting Article 3
Annual Town Election***

Motion for Article 4

Majority Vote: No Quorum Required

Motion By: Town Clerk – Paul Gallagher

Move: To amend The Town of Kinston General By-Law Chapter 2 Town Meeting Article 3 Annual Town Election, as printed in the warrant.

Description: *By-law change to authorize the annual town election to occur on a Saturday before or after the fourth Saturday in April to accommodate holidays and other days not particularly conducive to participation.*

Board of Selectmen – Favorable

as follows:

***ARTICLE 4 - Amend General By-Law Chapter 2 Town Meeting Article 3
Annual Town Election***

To see if the Town will vote to amend the Town of Kingston General By-Laws, Chapter 2 Town Meeting Article 3 Annual Town Election, which presently reads as follows:

The annual election of such officers and the determination of matters of law as are required to be elected or determined by ballot shall be held on the fourth Saturday of April. At this election the polls shall open at 8:00 a.m. and remain open until 6:00 p.m.

to read, as amended:

The annual election of such officers and the determination of matters of law as are required to be elected or determined by ballot shall be held on the fourth Saturday of April **or a Saturday before or after, to accommodate holidays and other days not particularly conducive to participation.** At this election the polls shall open at 8:00 a.m. and remain open until 6:00 p.m. **(New language bold and underlined)**

After minimal discussion, on a unanimous voice vote the Motion on Article Four was carried.

On the motion of Elaine Fiore at 7:31 p.m. and seconded from the floor by John Creed, it was VOTED UNANIMOUSLY to adjourn the Special Town Meeting, Sine Die.

Respectfully submitted,

**Paul M. Gallagher
Town Clerk**

**Annual Town Election
25 April 2015**

The Annual Town Election was held on Saturday, the 25th of April, 2015. The polling places were open at 8:00 a.m. thru 6:00 p.m. at the following locations in accordance with the warrant issued and posted by a constable of the town;

Precincts 1, 2, 3 Kingston Elementary School, 150 Main Street
Precinct 4 Kingston Town House, 26 Evergreen Street

Specimen ballots and voter instruction cards were posted in accordance to the law. The following officers and workers reported to their respective precincts:

PRECINCT 1

Warden	John S. LaBrache	U
Deputy Warden	Priscilla W. Brackett	U
Clerk	Hannah M. Creed	U

Deputy Clerk	Janna M. Morrissey	D
Inspector	Roberta G. Reed	D
Deputy Inspector	Maureen E. Twohig	D

PRECINCT 2

Warden	Diane T. Scully	U
Deputy Warden	Christine M. Chipman	U
Clerk	Janet H. Holmes	U
Deputy Clerk	Diane L. Hunt	U
Inspector	Walter W. Hoeg (at 2:15pm)	R
Inspector	Weston C. Meiggs (to 2:15pm)	U
Deputy Inspector	Joseph M. Mauriello	U

PRECINCT 3

Warden	Cynthia Fitzgerald (to 11:30)	D
Deputy Warden	Linda M. Rohr	D
Clerk	Helen Claire Soares	D
Deputy Clerk	Maureen C. Mauriello	U
Inspector	Andrew P. MacInnis	U
Deputy Inspector	Janet E. Torrey	U

PRECINCT 4

Warden	Mary E. Boutin	R
Deputy Warden	Frances A. Calderaro (at 11:30 am)	U
Clerk	Christine A. Favaloro	U
Deputy Clerk	Barbara A. Gauthier	U
Inspector	Edward H. Valla (to 5:00pm)	D
Inspector	Lauren M. Mello (at 2:15pm)	U
Deputy Inspector	Maureen L. Buitenhuis	U
Deputy Inspector	Armando M. Enriquez (to 2:15pm)	U
Deputy Inspector	Sandra Lootz (9-5)	U

All election workers were sworn to the faithful performance of their duties and responsibilities. The Ballot Box at each precinct was inspected by the election officers, found to be empty and the register at zero.

Officer Norman Harbinson reported to the Town House at 6:45 a.m., escorted the ballots and Accuvote terminals to the Kingston Elementary School and worked until the ballots for Precinct's 1, 2 & 3 were tabulated and returned by escort to the Town House at 7:15 p.m. Officer Harbinson remained for the completion of tabulation and election materials were secured in the vault.

Lt. Robert Wells reported to the Town House at 6:40 a.m., escorted the ballots and Accuvote terminals to the polling location within the Town House.

Lt. Wells worked until 12:45 p.m. at which time he was relieved by Officer

Todd Bailey who worked the detail at the Town House until the tabulation and ballots were returned to the Clerk's Office at 7:15p.m.

Polls were declared open by the respective Wardens at 8:00 a.m. and closed at 6:00 p.m. in accordance with the Warrant. There were 1,165 ballots cast by registered voters in all precincts. There were 290 ballots cast in Precinct 1, including 13 absentee ballots. Precinct 2 had 292 ballots cast, including 19 absentee. In Precinct 3 there were 287 ballots cast, including 15 absentee. In Precinct 4, there were 296 ballots cast, including 18 absentee.

The Town Clerk announced unofficial results at The Kingston Elementary. The final tabulations were posted to the website. They are as follows:

	1	2	3	4	
SELECTMEN					
(two for three years)					
*Susan T. Munford	173	172	167	195	707
Peter J. Boncek	159	133	134	122	548
R. Lindsay Wilson II	131	166	155	156	608
Blanks	117	111	116	116	460
Scattered	0	2	2	3	7
	580	584	574	592	2330

ASSESSOR					
(for three years)					
Stephen J. Dunn	195	190	215	217	817
Blanks	93	102	71	79	345
Scattered	2	0	1	0	3
	290	292	287	296	1165

PLANNING BOARD					
(for five years)					
*Robert F. Gosselin, Jr.	217	203	236	236	892
Blanks	73	89	50	60	272
Scattered	0	0	1	0	1
	290	292	287	296	1165

S.L. REGIONAL SCHOOL COMMITTEE					
(for three years)					
*Joseph L. Chaves	202	193	206	220	821
Blanks	87	97	78	76	338
Scattered	1	2	3	0	6
	290	292	287	296	1165

SCHOOL COMMITTEE

(for three years)

Michael P. Gallagher	12	14	22	12	60
Blanks	269	270	253	276	1068
Scattered	9	8	12	8	37
	290	292	287	296	1165

WATER**COMMISSIONER**

(for three years)

*Richard W. Loring, Jr.	193	189	211	224	817
Blanks	97	103	75	71	346
Scattered	0	0	1	1	2
	290	292	287	296	1165

BOARD OF HEALTH

(for three years)

*Joseph F. Casna, Jr.	145	116	127	152	540
David L. Kennedy	139	167	148	137	591
Blanks	6	9	11	5	31
Scattered	0	0	1	2	3
	290	292	287	296	1165

LIBRARY TRUSTEES

(two for three years)

*Valerie J. Spence	197	186	199	215	797
*Cynthia B. Sullivan	192	192	189	187	760
Blanks	190	206	185	190	771
Scattered	1	0	1	0	2
	580	584	574	592	2330

RECREATION**COMMISSIONERS**

(two for three years)

*Melissa A. Bateman	199	188	203	217	807
*Kathleen R. LaNatra	178	182	194	180	734
Blanks	203	214	176	195	788
Scattered	0	0	1	0	1
	580	584	574	592	2330

SEWER**COMMISSIONER**

(for three years)

*Thomas W. Taylor, II	201	181	209	214	805
Blanks	89	111	77	82	359

Scattered	0	0	1	0	1
	290	292	287	296	1165

HOUSING AUTHORITY

(for five years)

*Donald O. Ducharme	193	179	209	224	805
Blanks	96	113	77	72	358
Scattered	1	0	1	0	2
	290	292	287	296	1165

QUESTION 1

Shall the Town of Kingston vote to have its elected Treasurer become an appointed Treasurer of the Town?

Yes	132	108	132	126	498
No	137	153	122	140	552
Blanks	21	31	33	30	115
	290	292	287	296	1165

QUESTION 2

Shall the Town of Kingston be allowed to exempt from the provisions of proposition 2 1/2, so-called, the amounts required to pay for the bonds issued in order to pay the costs of replacing the HVAC systems at the Elementary School, including the payment of all costs incidental or related thereto?

Yes	203	198	188	186	775
No	62	63	67	81	273
Blanks	25	31	32	29	117
	290	292	287	296	1165

All used and unused ballots were returned to The Town Clerk's Office. All ballots cast during the election were secured in transfer boxes and locked at the respective precinct. Those were then transferred to the Town Clerk's Vault.

The Town Clerk's Office was locked at 8:30 p.m.

The above results are true and accurate and I have certified them with the Commonwealth of Massachusetts via fax, mail and VRIS reporting system.

A true record, ATTEST:

Paul M. Gallagher
Town Clerk

BY-LAWS APPROVED IN 2015

The following Articles were accepted at the Annual Town Meetings held on the 11th of April and the 2nd of June, and were approved by the Attorney General in a letter dated August 31, 2015: Warrant articles: 3, 4, 32, 33, 34, 35, 36, 37, 38, 39 and 40.

The Official Bulletin was posted by Constable Robert Short at the prescribed locations on September 3, 2015.

ADAMS CENTER TRUSTEES

The Adams Center Trustees are pleased to report that the 2015-2016 year has been a very busy one at the Adams Center. With a mission of providing a venue for cultural and educational programs for the residents of Kingston, The Adams Trustees are well on their way to fulfilling that mission.

This year we were able to hire a coordinator to research and book events that would be appropriate to our mission. Ms. Christin Armour has been very busy at the Center and has scheduled many programs for Kingston residents to enjoy. These programs have included workshops, seminars, lectures, entertainment programs, puppet shows, multicultural events, nature programs, historical programs and concerts. The Center has been used by community groups for monthly meetings, and has also been the backdrop for wedding photos!

The Trustees would also like to thank the Selectmen, and our Town Administrator for their support, as they provided us with a part time event associate who could open, close and clean after events. We also want to thank the Recreation Director for providing assistance through her custodians to insure that the Adams Center is always clean and ready for the public.

A special thanks to Tom Bott for all of his assistance in caring for the Center's needs, and to Mr. Brad Norman for his outstanding work in making the Adams Center "shine".

As we look forward to this next year, the Trustees are committed to providing excellent educational and cultural programs. Planning is taking place for a calendar of events for the new year, and it is hoped that we will be able to publish a complete calendar of events for the public. We also look forward to planning with the Library, Senior Center and Recreation Director to provide programming for the Community and serve as a venue for some of their programs.

The Adams Center is available for local clubs and organizations for their meetings, and for residents to use for private events as well. If you are interested in booking the Adams Center for a meeting, or a private or family event please contact Christin Armour, Event Coordinator at adamscenterevents@gmail.com

AGRICULTURAL COMMISSION

The year comes to a close with all of Kingston's agricultural operations intact. Due to the devotion of a small group of independent farmers in Kingston, no land was lost to development in 2015. This success is worth mentioning in an era of constant pressure to seize open land and develop it into yet another housing sub-division or shopping center. Make no mistake about it, "land developers," for lack of a more derogatory term, have a resolute determination to take every parcel of open space, especially farms clear of trees, and build upon it. They claim "development" benefits the town. The only benefits from the destruction/development of farm land are to the wallets of yet another construction business. Developers selling "fool's gold promises" having once lined their pockets with cash, will move on to another town. The public needs to recognize open space development for what it truly is - an attempt to get rich at the expense of land preservation.

There is one area of agriculture that has grown rapidly in Kingston over the last four years. The number of chickens, undoubtedly hens raised for fresh eggs, kept by citizens within the town, has increased from 83 in 2011 to over 423 in 2015. This is a fivefold increase in five years, and that number does not reflect all backyard chickens kept as pets. We call these pets, "pets with benefits." These figures are verified by the annual farm census conducted by Kingston's own Animal Control Officer. The general public appears to have reached the conclusion that local agricultural products, especially eggs, are fresher, better tasting, and less susceptible to questionable farm factory growing methods.

Kingston's agricultural community is primarily made up of cranberry growers, horse farms, a commercial vegetable truck farm, an egg farm, and numerous backyard vegetable gardens, growing product for home consumption. Aquaculture is also present within the town boundary. There were at least twenty designated farms operating in Kingston in 2015. Thomas Jefferson writing in 1787 in *Notes on the State of Virginia*, famously called independent farmers "the chosen people of God, if ever He had a chosen people."

ANIMAL CONTROL

For the period: July 1, 2014 – June 30, 2015

Calls received: 2351

91--Dogs were picked up or impounded

- 68 - Dogs returned to their owners
- 17 - Dogs adopted out to new homes
- 15 - Dogs transferred (Purebred Rescues and/or other Animal Control Shelters)
- 2 - Dogs euthanized

47--Cats were picked up or impounded

- 7 - Cats returned to their owners
- 26 - Cats adopted out to new homes
- 2 - Cats transferred (Animal Hospital, Petsmart Adoption Center)
- 4 - Cats euthanized
- 3 - Cats DOA

Quarantines Issued: 32

Quarantines Released: 28

(22) Dog bites, and (4) Cat bites were reported and investigated

Collections: Town of Kingston Total = \$2,530.00

Animal Care Fund: Collected/\$9095.40 Expended/\$7359.29

Spay/Neuter Deposits Collected/\$310.00 Expended/\$120.00

Community Service Award from EMC Corporation, April 7, 2015: \$5,000

Other notes of interest:

- | | |
|----------|---|
| August | The department participated in National Police Night Out. The shelter was featured at Gray's Beach Movie Night. |
| November | Matthew Dunn completed his Boy Scout Eagle Project upgrading the front yard with new fencing, a new garden wall, and all weather tarps for kennel cover. |
| December | MVMA Charities paid \$408.20 for "Quinby's" (a 9 year old Yorkshire Terrier) dental surgery. He was later adopted to a retired, disabled veteran and his family. The department attended the Community Open House at The Reed Community Building. |
| March | Debra Mueller appeared before the Board of Selectman to report the results of the Department's investigations, |

- findings and recommendations at two Dangerous Dog Hearings.
- April A volunteer meeting was held at the Reed Community Building. It was well attended by existing staff and new folks interested in the shelter volunteer program. Debra and Joanna attended a training seminar at the Chelmsford Police Department.
- May The annual rabies and dog license clinic was held at the shelter. Dr. Mark Russo vaccinated 32 cats and 74 dogs. The Town Clerk's Office licensed 21 dogs.

ANIMAL INSPECTOR

During the year FY-15 there were 26 reported animal bites (22 dogs, 4 cats) either to humans or other animals. As a result, the animals that reside in Kingston were quarantined for suspicion of rabies. They were all released after the ten-day observation period, as there were no signs of rabies. Additionally; 1 bat and 1 cat were sent to The State Laboratory for Rabies Testing and the results were negative.

In addition (3) forty five day "strict confinement" quarantines were issued and (4) six month extended quarantines to dogs or cats. Six animals were released from extended quarantines, having completed the term and appearing healthy.

The annual census of farm animals was completed. A total of 366 animals were recorded; 240 chickens, 32 goats, 66 horses, and 19 waterfowl. Twenty farms were inspected and the report sent to The MA Bureau of Animal Health, Department of Food and Agriculture.

ASSESSORS

The Board of Assessors and staff are pleased to report a productive and busy 2015. There has been an increase in sales of homes in Kingston this year and the number of foreclosures has continued to decrease. Kingston is currently experiencing the addition of several new developments in town adding to the town's New Growth. We have had the addition of 53 new homes in town for 2015, with more to come in 2016 as these developments continue to build and add new homes to the community.

The Assessors' Office has processed a total of 18 Commitments in 2015 for Real Estate, Personal Property, Boat and Motor Vehicle Excise. The Office has received and processed 879 Motor Vehicle Abatements, 33 Boat Abatements, 510 Building permits, 382 Sales and Property Transfers. The office staff continues to go out on inspections on all sales and building permits to keep

our records up to date and accurate. Our staff also continues to attend classes, seminars, workshops and meetings to stay current with legislative changes that are relevant to assessments and assessing practices.

It is the responsibility of the Assessors’ office to maintain real and personal property values to reflect trends in the market. By keeping values at the market standard, the Assessors assist in maximizing the resources available to fund the municipal services expected by residents. Property taxes are the major source of funding for the community services enjoyed by the taxpayers – schools for their children, police and fire protection and the upkeep of municipal roads.

The Staff and other Board members would like to welcome Stephen J. Dunn to the Board of Assessors. While being our newest Board member, Steve has been a Kingston resident for many years, he is the current Director of Assessing in Duxbury, and he is RMA and RA certified. Steve, your service on the Board and to the Town of Kingston is much appreciated.

We would also like to thank Donna Furio and Andrew MacInnis for their continued service on the Board of Assessors. The importance of their service to the Assessors’ office and the Town of Kingston is most appreciated.

We would like to thank all other Boards, committees, and departments for their continued support and assistance. We would also like to thank the taxpayers of Kingston for their continued support.

BUILDING INSPECTOR

Building Statistics for Fiscal Year 2015

Single Family Dwelling	52
Garage	9
Renovation/Alterations	334
Shed/Barn	6
Commercial	71
Swimming Pools	11
Misc.	0
Mobile Homes	3
TOTAL BUILDING PERMITS ISSUED	510
TOTAL EST. CONSTRUCTION COST	\$26,661,561.00
TOTAL BUILDING FEES COLLECTED	\$305,530.00

The mission of the Inspectional Services Department is to ensure that the built environment within the Town of Kingston is a safe place for citizens to live, work, do business, learn, worship and find entertainment.

The Inspectional Services Department has regulatory responsibility in many areas including land use, construction, zoning, local bylaws, architectural access and the enforcement and inspection on many State Codes and Regulations.

Our goal is to help every applicant and property owner maximize their property use within the codes, ordinances, rules and regulations that we are charged with enforcing and to ensure that any citizen affected is properly protected.

The department also responds to emergency situations involving buildings, public or private, and land use. Public and multi-family buildings are subject to periodic inspections to insure safe use and occupancy. The department is also actively involved in all land use and building use proposals. There are several 40B developments in various stages of completion. These single family detached individual lot developments provide affordable and competitively priced market units to Kingston residents and the public at large.

The inhabitants of Kingston and this department are blessed to have the dedicated Plumbing, Gas and Electrical Inspectors that serve to insure public safety and code compliance. Available daily, ready to respond for any emergency, they exemplify public service at its finest. All inspectors maintain certification through continuing education and are well versed in code changes, latest construction techniques and new equipment and materials.

CAPITAL PLANNING COMMITTEE

As required by the Town By-Laws, the Capital Planning Committee makes its recommendations to the Annual Town Meeting on expenditure for assets costing \$10,000 or more and having a useful life of five (5) years minimum. The Capital Plan is developed as a working report for the town’s use in helping plan for expenditures within a five year time frame.

For Fiscal Year 2016 the Capital Planning Committee recommended the following expenditures.

GENERAL FUND:

Funding Source: General Government	FY16
Department Budget	\$ 45,150
Chapter 90	\$ 65,000
Overlay Surplus	\$ 116,860
Stabilization Fund for Capital Projects	\$ 307,276
Stabilization Fund for Capital Projects (Meals Tax)	\$ 226,000
Senior Center Debt re-allocation	\$ 309,245
Surplus Revenue	\$ 233,895

Total: GENERAL GOVERNMENT \$ 1,303,426

This included the following expenditures by department:

Department	Project		FY16
Police	Marked Patrol Car(s)	3	\$ 140,565
Police	3 Marked Patrol Cars Lease (Yr 3 of 3 yr lease/ Dept Budget)	3	\$ 45,150
Police	Server with portable rack		\$ 16,320
Sub-Total			\$ 202,035

Fire	Jaws of Life Rescue Equipment (Yr 2 of 2 yr plan)		\$ 18,000
Fire	EMS Equipment Replacement		\$ 21,375
Sub-Total			\$ 39,375

S, T & P	Morbark 18" Chipper		\$ 76,516
S, T & P	Fuel Management System		\$ 21,500
S, T & P	Salt Shed Addition and Cover		\$ 65,000
Sub-Total			\$ 163,016

Solid Waste	Reconfigure Transfer Station (FY16 final yr of 3 yr borrowing)		\$ 200,000
Sub-Total			\$ 200,000

Library	Server		\$ 20,000
Sub-Total			\$ 20,000

Schools	HVAC - KES		\$ 660,000
Data Proc	Server		\$ 19,000
Sub-Total			\$ 679,000

Grand Total: General Fund \$ 1,303,426

CAPITAL IMPROVEMENT 5 YEAR PLAN

ENTERPRISE FUNDS

Dept	Project		FY16
Water	Ford F150 (replace F250) for Superintendent use	1	\$ 35,000
Water	10 kw Generator for Elm St office		\$ 11,000
Sub-Total			\$ 46,000

Wastewater	Replace Boiler (2 in use, Plan FY16 = 1, FY20 = 1)	1	\$ 87,455
Wastewater	Septage Pumps (Qty 2 at \$40,000)	2	\$ 80,000
Sub-Total			\$ 167,455

Funding Source: Enterprise Funds	FY16
Department Budget	\$ 46,000
Surplus Revenue	\$ 167,455
Total: ENTERPRISE	\$ 213,455

COLLECTOR OF TAXES

In Fiscal Year 2015, the Collector's office was committed nearly 34 million dollars for the 13,350 residents that live in the Town of Kingston. A total of 54,086 bills (an increase of 984 bills from FY 2014) were mailed from the Collector's office for Fiscal Year 2015 for initial mailings of real estate, personal property, motor vehicle excise, boat excise and water bills and 4,728 bills for demand and warrant bills not paid during the initial mailing.

As of 11/30/2015, total collected for Fiscal Year 2015 real estate, personal property, motor vehicle, boat and water charges is 98.98%. Additional money is expected to be collected prior to Fiscal Year 2016 year end. In Fiscal Year 2015, properties totaling \$288,446.18 for Fiscal Years 2012 and 2013 were put into tax title.

The Collector's office posts payments in Munis and scans checks using the Rockland Trust scanner in office. The Collector files the required documentation for bankruptcies to protect the town against discharged water/sewer charges. Our office provides customer service to the residents of Kingston including answering questions related to tax bills, sending copies of tax bills, providing sewer betterment balances, and various other requests. Additionally the Collector's office provides service to attorneys, real estate agents, banks and escrow companies and prospective new residents to the Town of Kingston. The Collector's office prepared 701 Municipal Lien Certificates in Fiscal Year 2015 (increase of 122 MLCs from FY 2014) totaling \$35,050. \$17,750 was collected for additional fees relating to delinquent motor vehicle excise. The 2 totaled \$52,800 which was deposited to the general fund.

This past September, the Collector received her designation as a Certified Massachusetts Municipal Collector. Three years of being a Collector along with completing a specified number of classes and successfully passing the Collector exam were necessary to obtain this designation. Receiving such distinction is important because it helps the Collector's office in providing the most ethical, fair minded, customer service oriented environment that can be provided to our residents.

It is a pleasure for us to work for the residents of Kingston. We look forward to another successful collection year in Fiscal Year 2016 and we wish for all residents' health and prosperity in the New Year!

COMMUNITY PRESERVATION COMMITTEE

The Community Preservation Act allows any city or town in the Commonwealth of Massachusetts to adopt a property tax surcharge for the purpose of expending revenues from this surcharge and state matching funds for the acquisition of open space, for historic preservation, community housing and recreation. Since its adoption in 2005, the town has received \$2,643,318 in state matching funds. In Fiscal Year 2016 we received a match of 29.7% from the State CPA Trust Fund. Special legislation was filed last year that increased the Commonwealth's CPA Fund matching percentage and provided another short term revenue increase.

For Fiscal Year 2016 the Community Preservation Committee recommended, and the 2015 Annual Town Meeting approved, one project: the purchase of the 32 acre Albertini property for passive recreation. The project was a unique opportunity to acquire a property coming out of Chapter 61 protection that connects to the 240-acre Cranberry Watershed Preserve. This project will contribute to ongoing efforts to restore a productive fish run in the Jones River, and helps to fill a gap in the Bay Circuit Trail. The purchase was contingent upon receiving a combination of funding sources: \$245,000 from CPA funds, with \$25,000 of this amount designated for associated costs such as surveys, environmental assessments, and title search; and \$220,000 to come from private funding and grant funding.

Kingston's Conservation Commission applied to the Executive Office of Energy and Environmental Affairs (EEA) for a grant through EEA's Local Acquisitions for Natural Diversity (LAND) Grant Program and on December 17, 2015 the town was notified that it will receive a grant of \$195,000.00 towards the purchase price of \$440,000. In addition, the Conservation Commission and private parties sought private funding, and through the generosity of The Sheehan Family Foundation received \$25,000. With funding in place, the purchase is in process.

Town Meeting did not approve a request by the CPC for a comprehensive assessment of the town's recreational fields, playgrounds and open space. The CPC still believes that information from such an assessment would allow the Committee to logically prioritize needs and present the most cost efficient recommendations for CPA funding to Town Meeting. Town Meeting did approve an article that changed the CPC composition, from one required Finance Committee member, to one member appointed by the Finance Committee.

During this year, the CPC adopted a Rolling Admissions Policy, which allows for more time to review applications submitted throughout the year and will facilitate timely completion of applications. The CPC received its own municipal email address as well this year: cpc@kingstonmass.org.

As always, the Committee holds regularly scheduled and posted open meetings to accept and discuss the merits of all applications and to decide upon its recommendations. The public is encouraged to attend and provide their input and comments at any of these meetings or public hearings. This year, the CPC will hold two Public Hearings soliciting town and committee-wide input for projects, and comments on those projects the Committee is recommending to town meetings. These hearings present an additional opportunity for citizens, Committees, Commissions, Boards and other groups to voice their opinions regarding such projects. Information about the Community Preservation Act, including an application form, may be found on the town website (www.kingstonmass.org). You may contact the committee via email at cpc@kingstonmass.org.

CONSERVATION COMMISSION

In 2015, the Conservation Commission dedicated many hours to updating Kingston's Open Space and Recreation Plan (OSRP) with the Conway School of Sustainable Landscape Design & Architecture along with town staff, volunteers, and members of the public. The draft OSRP has received conditional approval from the MA Division of Conservation Services (DCS) until the year 2020. The Commission is working to address DCS comments and will resubmit the document for final approval. After receiving Town Meeting approval in early 2015 to purchase 32 acres of open space known as the Albertini Land, the Commission began actively working toward the purchase by applying for a Local Acquisitions for Natural Diversity (LAND) grant from DCS and working with Town Counsel on a purchase and sale agreement. In mid-December, the Commission received notice from DCS that Kingston was successful in its grant application and was awarded \$195,000 in funds toward the purchase of the Albertini property. The town has also received a commitment from the Sheehan Family Foundation, through the Jones River Watershed Association, of \$25,000 to assist with the purchase which will occur in early 2016. Beyond these two time-consuming open space projects, the Commission received 17 formal wetland filings that required public hearings including Notices of Intent (NOIs), Requests for Determination of Applicability (RDA's), Abbreviated Notices of Resource Area Delineation (ANRADs), as well as Requests for Amendment with the issuance of the various permits and determinations that accompany them. The Commission also issued 13 Certificates of Compliance for completed projects. The Commission and staff worked on other important projects during the year including the following highlights:

- Monitoring ongoing development projects including Tall Timbers Phase IV, Tree Farm Landing, and Bears Farm Estates;

- Reviewing and permitting Kingston's first community solar garden project proposed off of Elizabeth Drive and Station Street;
- Releasing new brochures with trail maps on five conservation properties – Silver Lake Sanctuary, Cranberry Watershed Preserve, Sampson Park, Bay Farm, and Patuxet Park;
- Working with a newly reinvigorated Open Space Committee to finalize and implement Kingston's Open Space and Recreation Plan;
- Collaborating with the Wildlands Trust AmeriCorps staff to start a Volunteer Land Stewardship Program for the care of Kingston Open Space;
- Assisting two Eagle Scouts, Eli Hovey and Joseph Parziale, with their service projects to make great improvements to Patuxet Park and the Bay Circuit Trail (BCT), respectively;
- Completing the installation of signage for lands purchased through the Community Preservation Act (CPA)(Marshall Joyce Wildlife Sanctuary, Calista Farm, Triphammer Park, and Kingston Shores Woodland) along with completing the land surveying of Kingston Shores Woodland off of Leigh Road that is needed in order to convey a conservation restriction;
- Implementing stormwater retrofit projects at Wright Court, Maple Street, and Landing Road under a FY15 Coastal Pollutant Remediation (CPR) grant (\$118,000) and receiving a fourth CPR grant for FY16 (\$125,000) to fund installation of more stormwater best management practices (BMPs) on Shore Drive and Cedar Lane. Under the FY16 grant, we will also develop preliminary designs for other priority outfall locations and write a summary report on the expansion of shellfish growing areas in Kingston Bay;
- Administering a DEP Sustainable Watershed Management Initiative (SWMI) grant for design and engineering of a replacement culvert and stormwater BMP's for Lake Street to improve fish passage, flows, and water quality in the Jones River;
- Working with various parties including the Wildlands Trust, the Community Preservation Committee (CPC), the Board of Selectmen, and Town Counsel to finalize the Hall Property conservation restriction;
- Collaborating with the Duxbury Beach Reservation (DBR) to establish a beach grass nursery at Cranberry Watershed Preserve to assist with regional coastal restoration and resilience efforts;
- Working with the Recreation Department, KEMA, and others on winter storm damage of the Gray's Beach revetment;

- Continuing to work on demolition of the barn at Cranberry Watershed Preserve;
- Permitting of the next phase of the NRCS WHIP project to replace Howard's Brook culvert in Cranberry Watershed Preserve with a larger culvert to improve stream flow, fish passage, and habitat near the confluence of Howard's Brook with Pine Brook; and
- Working with the Kingston Master Plan Update Committee, the Town Planner, and the Planning Board's consultants to update the Master Plan.

COUNCIL ON AGING

The Kingston Council on Aging is pleased to report that once again, it was successful in accomplishing its mission statement for Fiscal Year 2015.

The year was certainly not without challenges - especially the harsh winter. The cold caused significant damage to the Center on two occasions. Just as we were going to commemorate the New Year with a celebratory Thursday lunch, a frozen sprinkler pipe burst in the kitchen causing an evacuation of the facility with a full loss of the food. However, most importantly, the staff quickly teamed up to have a safe evacuation without an elder being injured. Due to the water damage the Center was closed for a few days and Thursday meals and bingo had to be cancelled for several weeks. Approximately one month later another frozen sprinkler pipe broke in the Library causing destruction of the furniture and other library materials.

We are pleased to report we presently have 65 active activities. There were a total of 35,927 individual activities - a new COA record. New interesting activities designed to interest all are presently on the drawing board. A number of these activities will be held in collaboration with the Kingston Public Library, locavores and local businesses.

Some of the present activities broken down by the Mission Statement are:

Wellness:

Blood pressure screening, flu clinic, pedi-care, Zumba, Outreach, Shine (Serving the Health Insurance Needs of Everyone), Meals on Wheels, congregate daily meals, meals on Thursday, etc.

Education:

Grief support, emergency preparedness, the national program Aging Mastery, chronic disease, stroke discussion, computer classes, growing old gracefully, etc.

Recreation/Socialization:

Bingo, candy bingo, crafters, mind joggers, Friends Tuesday Tea, Bridge, Pinochle, Whist, Knitting, quilting, oil painting and many more.

The staff and volunteers over achieve in their efforts to create a helpful and friendly atmosphere while Outreach and SHINE work closely with South Shore Community Action Council and Old Colony Elder Services to provide maximum benefits where available.

Transportation needs of the seniors also reached record levels with our two GATRA vans accumulating 25,158 miles assisting on 3,762 trips. The vans shuttle seniors to local doctors' appointments, banks, grocery stores, etc. We also have volunteer medical drivers that take seniors to medical appointments which are outside of the normal area served by our vans. We are presently looking for volunteers to assist in this important task.

There are a number of businesses and organizations which are very important to the Center and our seniors. The Rocky Nook Association graciously sponsors two Thursday lunches during the months of July and August in the Nook. They purchase the meals from local restaurants and are free to attending seniors. Also, The Greater Plymouth Food Distribution Center, Hannaford's and Stop and Shop provide thousands of pounds of baked goods, proteins, vegetables and fruits which are given away daily at the COA at no cost.

The Friends of the KCOA continues to raise money on behalf of the COA. In addition, they sponsor large and delicious Thanksgiving and Christmas meals (prepared by volunteers on site) in which approximately 280 people are served. The Friends and their Board would like to thank all the individuals and businesses for their donations throughout the year. Any donations can be left at the Senior Center and all money received goes directly to the benefit of our seniors.

The Old Colony Elder Services on site manager prepares approximately 30 Meals on Wheels per day as well as congregate meals daily except Thursday for a small fee.

Without our 80 volunteers, the COA could never accomplish all that is done during the year. In the last fiscal year, they put in 8,903 hours of donated time which is the equivalent of over four full-time employees. We also must not forget to thank the Police and Fire departments for volunteering to serve our guests at the Thanksgiving and Christmas lunches. They worked hard, with smiles and terrific attitudes contributing to the good times had by all.

Another year is behind us and we would like to again thank the volunteers, Friends of the COA along with the COA Board for their hard work in making the COA a focal point for seniors in the community.

KINGSTON CULTURAL COUNCIL

The Kingston Cultural Council's primary purpose is to ensure that Kingston's share of funds from the Massachusetts Cultural Council is administered fairly and equitably, in the best interests of the Community. During the 2015-2016 Fiscal Year, Kingston Cultural Council has continued to provide enrichment to our community through grant programs that are offered to Kingston residents to enjoy.

This coming year we are able to grant seventeen out of twenty-six requests. The grants are for groups of all ages ranging from reading programs for children to a presentation for the Council of Aging located at the Senior Center. This year we will be able to fund approximately \$5,500.00 in grants.

Our council is made up of seven members. New members are always welcome! Feedback and input from the community is always welcome anytime. It is our hope the residents of Kingston will continue to enjoy the programs supported by the Cultural Council.

KINGSTON EDUCATIONAL FUND TRUSTEES

For the academic year ending in 2015, the Trustees were pleased to present \$1,000 awards from the following Trust Funds:

FUND

The Atwood Brothers Memorial Scholarship Fund

Harley and Marjorie Cadenhead Scholarship Fund

Jackson and Irene Golden Charitable Foundation

Helen Delano Howe Scholarship Fund

Edna Maglathlin Educational Fund

Pimentel Family Memorial Scholarship Fund*

Pimentel Family Memorial Scholarship Fund*

Kingston Educational Fund Scholarship

Kingston Educational Fund Scholarship

Kingston Educational Fund Scholarship

*(Awarded in memory of Emilia R., Isaac J., Alfred J. and Anna N. Pimentel)

The Trustees include David W. Gavigan, Jr., Edward H. Valla, C. Weston Meiggs and William A. Alberti, Jr.

FENCE VIEWER

This past year was a very quiet year for the Fence Viewer. There were no disputes regarding fences that required his service. As always, the Fence Viewer stands ready to help those who might need his assistance. If you are in need of the Fence Viewer, call the Building Inspector's office and they will contact the Fence Viewer for you.

FINANCE COMMITTEE

The Finance Committee consists of a 7 member board appointed by the Town Moderator.

The Committee is responsible for considering and advising Town Meeting on the annual budget and other areas of finance. The Committee has statutory authority to make transfers from the Town's Reserve Fund for extraordinary or unforeseen events during the fiscal year. Below is an accounting of the transfers authorized in FY 2015:

9/25/14	295-Harbormaster	Docks at Ah-Dee-Nah. Waterways Impr Fund will reimburse Gen Fund at TM.	\$ 27,950.00
11/20/14	161-Town Clerk	We Print Today expenses- Developer printing request. Reimbursed by developer.	\$ 188.01
1/7/15	122-Selectmen	Consulting and audit svcs.	\$ 5,000.00
2/26/15	220-Fire	Overtime	\$ 30,000.00
3/6/15	630-Recreation	Property Repairs	\$ 11,048.00
4/30/15	Art 1, STM 4/11/15	Replenish Reserve	\$(30,000.00)
5/20/15	145-Treasurer	Tax Title services	\$ 1,500.00
5/20/15	145-Treasurer	Service Bureau	\$ 450.00
5/20/15	145-Treasurer	Tax Title - Legal Services	\$ 4,412.60
5/20/15	295-Harbormaster	Property Repairs (winter damage)	\$ 1,500.00
5/20/15	910-Debt Service	Debt Related Expense	\$ 135.78
6/25/15	220-Fire	Overtime	\$ 35,000.00
			\$ 87,184.39

**KINGSTON FIRE DEPARTMENT/
EMERGENCY MANAGEMENT AGENCY**

MISSION STATEMENT: The Kingston Fire Department and Emergency Management Agency will dedicate its efforts to provide for the safety and welfare of the public through the preservation of life, property and the environment. The Kingston Fire Department and Emergency Management Agency support the mission statement by:

- Being courteous, skillful, professional, resourceful and caring
- Valuing the faith and trust of the community
- Recognizing that the safety of the public is of paramount importance
- Being sensitive to changing community needs
- Recognizing that all members of the public are entitled to our best efforts

I would like to take this opportunity to **Thank** each and every member of the Kingston Fire Department and the Kingston Emergency Management Agency for their dedication, professionalism and detail to duty. Without each of you, these Departments would not be able to provide the citizens with the level of service that they deserve. In January of 2015, Senior Firefighter Kenneth P. Calvin Jr. retired after 35 years in the Fire Service. Ken was a member of the Kingston Fire Department from 1985 to 2015. His experience and knowledge will never be replaced.

In 2015, the Kingston Fire Department responded to 2,361 incidents. There was a total of 1,531 calls for Emergency Medical Services, 529 Fire related calls, 174 Motor Vehicle Accident calls, and 127 calls to provide additional services to our citizens. This translates to an average of 6.47 calls per day. Our average response time during 2015 was 5 minutes and 59 seconds.

The Kingston Fire Department was a forerunner in providing training and incident response within the field of Technical Rescue. This has been operational since 1997, and was instituted in conjunction with the arrival of the Commuter Rail. Kingston currently has 9 members that are trained in the disciplines of Confined Space, High and Low Angle Rescue, Animal Rescue, Swift Water Rescue and Underwater Dive Operations. These members train and prepare for incidents on their own time without compensation. These members are extremely valuable and a tremendous resource to our town as well as the entire State. The Department is also fortunate to now have 2 members that are certified in Hazardous Materials Response Operations, and they are awaiting appointment to the District HazMat Team.

I would like to remind our townspeople that the Kingston Emergency Management Agency in conjunction with the Towns of Halifax and Plympton, operates, staffs and maintains the Emergency Shelter at the Silver Lake

Regional High School at 260 Pembroke Street, and to this, there is also an informational document on the town website outlining the shelter and emergency preparedness for everyone. Beginning in May and finally reaching fruition in late November, the FEMA reimbursement process to return personnel and expense costs to the town relating to the Winter Storms of 2015, proved to be very beneficial. This very time consuming process yielded a return of \$197,628.00 to the town and \$98,321.70 to the Regional School System.

Another project involving the Emergency Management Agency was the 5 year update of the town's Hazardous Mitigation Plan. This provides town departments with information on the natural and man-made Hazards within Kingston. Through the assistance of the Old Colony Planning Council, this document has been properly signed and authorized, and is on file in our office as well as with the Board of Selectmen and Conservation Commission.

Through a cooperative effort between the Boy Scouts of Troop 199 and the Kingston Fire Department, over 300 bright red hydrant stakes were installed around town during the month of October. This worth-while Eagle Scout Project was led by Paul Cook. Additionally, we will be installing more markers to hydrants in the coming weeks.

By the time you read this report, the annual Open Burning Season will no doubt be in full swing. This program, as in years past, is governed by the State Department of Conservation and Recreation and runs from January 15 to May 1 each year. This state bureau sets the requirements and regulations for burning, and the Department of Environmental Protection sets the parameters for air quality and when we are allowed to actually burn. Residents are reminded that they are required to have a permit with a number prior to doing any open burning. These permits may be obtained at the Pembroke Street Fire Station. **THERE IS NO CHARGE FOR AN OUTDOOR PERMIT TO BURN IN KINGSTON.** As a footnote, our residents have been very responsible and have adhered to the rules and regulations set forth, for which we are very appreciative.

In closing, I would also like to offer my Thanks to all of the Kingston Departments, Boards and Committees for providing a great working relationship and being a team in order to make Kingston safe and strong.

GAS INSPECTOR

In Fiscal Year 2015, 312 Gas permits were issued and rough and final inspections were performed by the Gas Inspectors. The total of fees received for the permits was \$19,887.00

GREEN ENERGY COMMITTEE

The Green Energy Committee (GEC) is pleased to report to the Town of Kingston not our past accomplishments, but our future goals - after too many years of futile effort. The GEC will seek to pursue a new RFP for a solar farm on the town landfill - many of the financial incentives have changed but the effects of climate change are as great as ever. The GEC will find like-minded people to pursue a community garden concept for the residents of Kingston. Through legislation and/or Town Meeting approval the town should replace the sodium vapor street lights with LED lights - the new technology is 60% more efficient. The GEC will support the aggregation (collective purchase) of electricity for the residents of the Town of Kingston. The GEC will sponsor green fairs to educate the residents of Kingston about opportunities for conservation and generation of energy. The charging station for electric and hybrid cars will be improved. Grant opportunities from green communities programs will be pursued - to date the town has realized over \$1,000,000 in retrofits and energy savings.

HARBORMASTER

I would like to thank the 50 volunteers for their help in getting all the floats into the water in the spring and the 45 volunteers who helped with the removal of the floats in the fall.

Towed 20 boats:

- 2 boats out of gas
- 2 boats with bad batteries
- 3 boats broke loose in front at the pier
- 3 boats sank in the storm in October
- 1 boat sank in July

Five (5) boats pumped out due to rain.

Three (3) calls from the Kingston Police Department on 3 boats stuck on flats at low tide.

Seeded 100,000 softshell clams on Gray's Beach.

In four (4) years, 350,000 soft-shell clams were seeded on Gray's and Association Beach.

I would like to thank the Kingston Police, Kingston Highway, Selectmen's Office, Adeine Silvia, and the Assistant Harbormasters and Shellfish Constables for their support and hard work during the 2015 boating season.

BOARD OF HEALTH

In good economic times and bad, Massachusetts communities depend on strong, effective local health boards to prevent injury and disease and to protect the health of our population. Local Boards of Health carry significant mandates under state law and regulation, including enforcement of state sanitary, environmental, and housing codes.

It is often said that public health “operates in the shadows”. That is, public health boards and personnel carry on their work largely outside of public view, preventing injury and disease and averting health threats that most people rarely think about.

The Board of Health is responsible for addressing the health needs of the community. The Kingston Board of Health is an elected board and implements programs, and enacts policies that protect the public health and promotes a healthy community in Kingston. The Board of Health serves as the local arm of both the Department of Public Health and the Massachusetts Department of Environmental Protection. It’s also involved in many areas, some of which include food establishment inspections and plan review of proposed establishments, weekly beach water quality testing, inspections of summer camps, public and semi- public swimming pools, tanning facilities, body art establishments, and inspections of new construction and repaired Title 5 septic systems. We review all Title 5 Inspection Reports and those which fail inspections are immediately notified and encouraged to commence repairs. We investigate complaints, nuisances, and housing code violations. We also conduct inspections to ensure compliance with Massachusetts and Local Tobacco regulations and our own enacted regulation regarding Automatic External Defibrillators in Health Clubs. We issue over 400 licenses and permits annually and are members of the Region 5 Emergency Preparedness Coalition and the Plymouth Area Medical Reserve Corps, which also includes the Towns of Plymouth and Carver.

HISTORICAL COMMISSION

The Kingston Historical Commission is responsible for the preservation, protection, and development of the historical and archaeological assets of our town. Our responsibilities include research on places of historic or archaeological value, educational outreach to the community, and building upon the base of historic knowledge already in existence, establishing long-lasting protection of these resources for future generations.

The Commission hosted a public informational meeting in November by Public Archaeology Laboratory showcasing the archaeological work that has been done on the Hall Property with the funding provided by Kingston's CPA

fund. The archaeological work and the proposed construction of ball fields on this property were halted after the major discovery of early Native American sites. The site has now been protected from any further development that could disturb known and unknown artifacts there. The Commission anticipates working with the Wampanoag Tribes and the Board of Selectmen in the future as to how to properly treat the area that was worked upon before development was halted. As a result of the Commission working closely with the Conservation Commission and the Board of Selectmen, the entire property now has the proper Preservation Restrictions.

The Commission assisted in the start of revitalizing the Local Historic District Study Committee, which now is fully manned and holding meetings to advance the establishment of a Local Historic District centered around Main, Green and Summer Streets.

The Old Town House restoration recommenced with the Commission monitoring the progress, and although behind schedule, most in the community would agree that the work being done has been very positive.

Under Kingston's demolition delay bylaw, the Commission reviewed two demolition requests, one being an emergency demolition. The other required a public hearing on the demolition application, which the Commission granted. Another piece of Kingston architecture and history will be gone this time next year.

The Commission continues to work on the nominations of the Hall Property to the National Register of Historic Places due to the significance of the archaeological site, and the Howland Property due to its historical and pre-historical significance.

Finally, the Commission precipitated a meeting between the town and the Plymouth 2020 Committee to discuss how Kingston could participate and benefit from the upcoming 400th anniversary of the Pilgrims landing. The Commission looks forward to helping to showcase Kingston Historical Sites and events for this momentous event.

LIBRARY BUILDING STUDY COMMITTEE

The Library Building Study Committee was formed in 2014 to study the needs of and possibilities for the current library building, and to recommend the best solution to the facility deficiencies. The Committee was created by the Board of Selectmen at the request of the Board of Library Trustees. Members include one Selectman, one Library Trustee, one Library Staff representative, one representative from the School Department, one Finance Committee member, two citizens at large, and the Library Director, serving as an ex-officio, non-voting member. The Committee meets at least monthly.

The Committee is charged with carrying out the work required under a \$50,000 Massachusetts Public Library Construction Program Planning and Design Grant endorsed by Town Meeting in April 2014 and awarded in June 2014. The grant was matched by \$7,000 pledged by the Kingston Public Library Foundation and \$18,000 appropriated by Town Meeting.

The Committee worked with a building consultant to gather and analyze library and community data as well as industry standards, in order to create a detailed building program outlining space needs for library services. We also collaborated with the Library's Strategic Planning Committee to hold three community forums about library services and the library building. We visited the Silver Lake Regional High School and Middle School to talk with students about how they learn and use information, and their reading preferences. We visited 7 recently built public libraries to learn what works and what doesn't work in those buildings.

Through the grant, we hired an owner's project manager and an architect, Oudens Ello Architecture. We investigated the current library location as well as other town-owned sites in Kingston and concluded that the current location is the best place for the library. We compared the pros and cons of new construction versus a renovation and expansion of the existing building, concluding that new construction would provide Kingston with a much better building at not much greater cost.

With the architect, we will continue to develop schematic designs and cost estimates and hold four more public forums to get community input on the project and the design. The project will be presented to Town Meeting in June 2016 with a request for permission to apply for a state construction grant that would pay 50% of construction costs. The grant is due in January 2017, with award notification expected in July 2017.

LIBRARY DIRECTOR AND TRUSTEES

The Library was able to restore Friday hours beginning in July 2014, so we are now open six days a week, including four evenings. We celebrated 20 years at 6 Green Street with a timeline exhibit and special programming, including a presentation on a recently acquired letter from John Quincy Adams.

Computers and Internet

The Library continued technology training for library staff, who provided support to library patrons via weekly Tech Thursday and by-appointment Book-a-Librarian services, through which library users can get one-on-one training from library staff in using the library's many digital resources. Many residents do not have reliable computers or internet access in their own

homes. Computer use time at the Library was in demand throughout the year. The Kingston Public Library Foundation (KPLF) funded an upgrade to the Library's free wireless service, used by many who bring in their own laptops or mobile devices.

Databases for all ages

For those who do have internet access at home, the Library's many online databases provided services 24 hours a day. Consumer Reports and the Learning Express Library, a collection of online practice tests in many areas, including GED, SAT, U.S. Citizenship, Fire, Police, and other entrance or proficiency exams, continued to attract steady use. We added a wonderful new database called A to Z, offering resources for business, employment, and marketing research. We were also fortunate to be able to offer residents access to the Mango Languages database, provided by the KPLF. Mango Languages provides basic to intermediate instruction in 71 languages, including English as a Second Language courses, available from home with a valid Kingston library card. The KPLF also funded Lynda.com, which offers online courses in a wide range of subjects, free from home or within the library for anyone with a Kingston library card, and IndieFlix, a database of independent films, also accessible from home. We also offered the PebbleGo science database for young children and added Miss Humblebee's Academy, with online learning games for preschoolers.

Electronic books and magazines

The Library continued to add eBooks and downloadable audiobooks throughout the year. Our collection was greatly enhanced by the launch of the Commonwealth eBooks Collection, which includes many thousands of digital books, music, and videos. Axis 360 and Overdrive are the two most popular and widely used platforms, both available through mobile apps as well as on laptops and desktop computers.

Art Committee, Book Groups, Writing Groups, Author talks for all ages

The Art Committee sponsored monthly exhibits of work from local artists. Our book group for adults met monthly from September through May. A local writing group and the local chapter of Toastmasters also met at the Library on a regular basis. We offered a variety of reading and writing groups for children as well. We continued our fall and spring author talks, and began planning for a Partnership for Lifelong Learning with the Council on Aging and the Kingston Public Library Foundation. The new Partnership will build on the author talks and our popular South Shore Locavores educational series to start with, and we hope to expand the Partnership and its offerings as time goes on. We also planned an author visit from Anita Diamant in collaboration with the Duxbury and Marshfield public libraries and Westwinds Bookshop.

Summer Reading Program and Children's Services

The annual Summer Reading Program helped kids and families to build strong reading habits and keep reading skills sharp through the summer. During the summer reading program, in addition to working with Kingston families, we provided services to children enrolled in the Y-Camp and the Recreation Department's summer camp programs. 144 children signed up for the program, and 1233 people attended SRP programs.

Throughout the year, Children's Librarian Stephanie Legg offered an active program of story times and programs for families and day care providers. We provided services not only to students in school, but also to the large number of home-schooled children in Kingston. Mrs. Legg offered STEAM (science, technology, engineering, arts, and mathematics) programs for younger children through a \$7,500 federal grant. Offerings included programs in art, music, robotics, K'Nex, Legos, natural and environmental sciences, math, gardening, storytelling, and more. Once again, a local resident offered free keyboard classes for children over the summer.

Teen Services

We continued focusing on improving services to teenagers. Staff member Hannele Minsk provided services to teens. Her Youth Advisory Council (YAC), for teens aged 11 to 18, is a dynamic group of teens that holds fundraisers for charities, sponsors fun programs, and advises us on books and other materials of interest to teens. The YAC provides an opportunity for teens to be involved with the Library and to acquire skills in budgeting, planning, and community service. YAC members plan many of their own programs with staff assistance. This year, our teens provided crafts for children at the annual Luminary Display, started a book group, held a Book Spine Poetry contest, a Fan Art contest, went to the premiere of Jurassic World, and offered a Sea Glass bracelet class.

Archives

Our Archivist Susan Aprill provided support for the Jones River Village Historical Society summer exhibit, and for research projects of the Jones River Landing Environmental Heritage Center, the Kingston Historical Commission, the Silver Lake Regional High School library, First Parish, the Trustees of the Evergreen Cemetery, and the Trustees of the Adams Center, as well as for many individual researchers. Work continued on digitizing the Local History collections, with a collection of historical photographs by Emily Drew almost ready to view online through the Boston Public Library's Digital Commonwealth. Other items can be seen on Ms. Aprill's blog, *Pique of the Week*, linked from the Library website. A listing of House Histories for many Kingston homes with links to digital versions is also online. We received and processed many donations of historical items. Patrons used the room for

researching family and house histories, as well as general Kingston history. We also mounted an exhibit of interesting Kingston deeds at the Registry of Deeds in Plymouth.

Planning

Under a \$50,000 state grant supplemented with \$18,000 from the town and \$7,000 from the KPLF, we worked with the Library Building Study Committee on a feasibility study for a new library, to address the concerns identified by the Library Needs Assessment Committee that concluded its work in 2013. We expect to bring a proposal to Town Meeting in June 2016 and request permission to apply for a state grant that would pay 50% of construction costs. We held community forums, gathered and analyzed data, and met with students as part of the feasibility study, and will conduct more public forums as the study progresses. We also completed a new strategic plan, a process we undertake every three to five years.

Friends and Foundation

We worked with the Friends of the Kingston Public Library, who continued their program of book sales and other fundraisers to supplement library services, most notably through underwriting our discount museum pass program. The Friends provided most of our discount museum passes and fund many programs and small projects. We worked with the Kingston Public Library Foundation to raise awareness and support for Library services and to enhance Library services. The Foundation committed \$7,000 to our Building Study project. The Foundation once again sponsored a bus trip to New York City in April.

Metrics

Library users borrowed our discount museum passes, which are paid for by the Friends of the Kingston Public Library, 635 times in FY2015. 40 volunteers donated 1,248 hours of work to the Library. There were 79,194 visits to the Library this year, we were open 2,426 hours, we answered 14,847 reference questions, and users borrowed 137,972 items. Our patrons downloaded 796 digital magazines, 3,188 eBooks, and 1,065 audiobooks. We sponsored 152 programs for children attended by 1,860 children, and 117 programs for teens and adults attended by 1,386 people. As of June 30th, 5,006 Kingston residents and 648 nonresidents held active library cards.

MEASURER OF WOOD AND BARK

During the past year the Measurer of Wood and Bark did not receive any calls regarding disputed wood and bark measurements. He stands ready to serve when or if his services are ever needed.

MEMORIAL DAY PARADE COMMITTEE

On Monday, May 25, the annual Memorial Day parade stepped off from Hilltop Ave and proceeded to the Town House stopping to honor our veterans at 6 locations along the route. We wish to thank all the participants.

OLD COLONY ELDER SERVICES

September 30, 2015

Theodore E. Lang, President
Board of Directors
Old Colony Elder Services, Inc.
144 Main Street
Brockton, MA 02301

Dear Mr. Lang:

I am pleased to provide this performance audit of Old Colony Elder Services, Inc. This report details the audit objectives, scope, methodology, and conclusion for the audit period, July 1, 2013 through June 30, 2014. My audit staff discussed the contents of this report with management of the organization, whose comments we considered in drafting this report. I would also like to express my appreciation to Old Colony Elder Services, Inc. for the cooperation and assistance provided to my staff during the audit.

Sincerely,
Suzanne M. Bump
Auditor of the Commonwealth

Audit No. 2015-5162-3C3

Old Colony Elder Services, Inc.	List of Abbreviations
CMR	Code of Massachusetts Regulations
EOEA	Executive Office of Elder Affairs
OCES	Old Colony Elder Services, Inc.
OSA	Office of the State Auditor
OSD	Operational Services Division

EXECUTIVE SUMMARY

Old Colony Elder Services, Inc. (OCES) is a not-for-profit corporation that provides care and social services to the elderly and people with disabilities. OCES's total revenue for Fiscal Year 2014 was \$34,232,943, of which \$19,815,946 was from state contracts, primarily with the Executive Office of Elder Affairs.

In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, the Office of the State Auditor (OSA) has conducted a performance

audit of certain activities of OCES for the period July 1, 2013 through June 30, 2014. The purpose of this audit was to assess whether OCES's board of directors was constituted, and performed various oversight functions, in a manner consistent with applicable regulations, contractual terms and conditions, and other guidance. This audit was conducted as part of OSA's ongoing efforts to audit human-service contract activity by state agencies and to promote accountability, transparency, and cost effectiveness in state contracting.

Our audit revealed no significant instances of noncompliance that must be reported under generally accepted government auditing standards.

OVERVIEW OF AUDITED ENTITY

Old Colony Elder Services, Inc. (OCES), located in Brockton, Massachusetts, was incorporated as a not-for-profit corporation in 1974. OCES's total revenue for Fiscal Year 2014 was \$34,232,943, of which \$19,815,946 was from state contracts, primarily with the Executive Office of Elder Affairs (EOEA). OCES has been designated an Aging Services Access Point by the EOEA and provides a variety of services, including the following:

- care management and coordinated social services
- meals and nutrition services
- shelter, supervision, personal care, and transportation
- information, referrals, and education seminars

Each fiscal year, state agencies purchase more than \$2.5 billion in services from private human-service organizations that are governed by boards of directors. The board of directors of a human-service provider is the primary organizational body that ensures that the provider meets its operational objectives in the most effective and efficient manner. Board members perform a variety of key fiduciary functions for organizations, including overseeing overall operation; setting policies and procedures to ensure that objectives are met; hiring and evaluating the top executive; and ensuring compliance with established laws, regulations, policies and procedures, and contractual obligations. According to OCES bylaws, board members serve for a term of one year and there are to be no more than 32 members. As of June 30, 2014, OCES had 29 board members.

Guidance for operations of boards of directors is found in various sources, including Chapter 180, Section 6A, of the Massachusetts General Laws, commonly referred to as the Public Charities Law; the Massachusetts Office of the Attorney General's Guide for Board Members of Charitable Organizations; the Commonwealth Terms and Conditions for Human and Social Services; Title 808 of the Code of Massachusetts Regulations; and the Operational Services Division's UFR (Each year, agencies that operate social programs and contract with various Commonwealth departments must

prepare financial statements called Uniform Financial Statements and Independent Auditor’s Reports, or UFRs, and file them electronically with the Operational Services Division.) Auditor Compliance Supplement and UFR Audit & Preparation Manual.

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of certain activities of Old Colony Elder Services, Inc. for the period July 1, 2013 through June 30, 2014.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Below is a list of our audit objectives, indicating each question we intended our audit to answer and the conclusion we reached regarding each objective.

Objective	Conclusion
1. Does the organization comply with the Commonwealth Terms and Conditions for Human and Social Services, which prohibit management personnel and their immediate families from composing more than 30% of the voting members of the board?	Yes
2. Has the board complied with the Commonwealth Terms and Conditions for Human and Social Services pertaining to the organization’s top executive by conducting an annual performance review and setting that person’s compensation by formal vote?	Yes
3. If certain fringe benefits or bonuses were awarded, did the board comply with Operational Services Division (OSD) provisions found in the UFR Auditor’s Compliance Supplement that is issued pursuant to 808 Code of Massachusetts Regulations (CMR) 1.00?	Yes

We determined that internal controls over the following areas were relevant to our audit objectives:

- compliance with the Commonwealth Terms and Conditions for Human and Social Services regarding board composition and executive performance reviews and compensation
- compliance with OSD guidance on fringe benefits and bonuses

We assessed the relevant controls identified above.

Audit Objectives, Scope, and Methodology

To accomplish our objectives, we identified and reviewed applicable laws, rules, and regulations pertinent to our audit objectives, including regulations published by OSD's Division of Purchased Services (808 CMR) and the Commonwealth's Terms and Conditions for Human and Social Services.

We also performed the following activities:

- interviewing key officials
- reviewing the board of directors' meeting minutes
- obtaining and reviewing the organization chart
- reviewing organization audit reports prepared by independent public accountants
- making inquiries regarding additional compensation provided to the top executive and whether any additional fringe benefits or bonuses were paid
- obtaining any specific policies or procedures pertinent to the board of directors and the definition of a quorum
- obtaining copies of top executives' annual performance reviews
- obtaining a copy of the Internal Revenue Service Form W-2 for the top executive

Since the documents we obtained to support our findings and conclusions were hard copies, we did not need to address the reliability of electronically processed data

CONCLUSION

For the areas reviewed that were related to our audit objectives, we did not identify any significant deficiencies warranting attention by those responsible for governance and state oversight agencies. Specifically, management personnel and their immediate families did not compose more than 30% of the voting members of the organization's board of directors, and the board reviewed the executive director's performance and voted to increase her salary during the audit period. Further, the level of other compensation provided to the executive director and charged to state contracts was within the limits prescribed by state regulations and was properly reported by the organization.

Old Colony Elder Services, Inc. Fiscal Year 2014 Board of Directors Officers

Julie Murphy (President)	Barbara Garvey (Secretary/Clerk)
Theodore Lang (Vice President)	Daniel Clague (Treasurer)

Members

Janice Fitzgerald	Patricia Mustacaros
-------------------	---------------------

Donna Ciappina
Nancy Hill
Dolores Kent
Joan Jolley
Joyce Wilson
Mary Collins
Dorothy Neal
Vicki Souza
Maureen Saunders
Andrea Priest
Mary Willis
Constance DiLego

Agnes Smith
Karen Hall
Pamela Dudley
Mary Graf
Paula Schlosser
Bernice Bennett
Irene Clague
Suzanne Djusberg
Bob Fuda
Margaret Meninno
Beverly Pavasaris

OLD COLONY PLANNING COUNCIL

To the Honorable Board of Selectmen and the Citizens of the Town of Kingston:

As your representatives to the Old Colony Planning Council (OCPC), we are pleased to present this report on behalf of the Council for 2015.

The Old Colony Planning Council was established in 1967 by state statute and is authorized to prepare plans for the physical, social and economic development of the seventeen-member community region. OCPC is designated as: an Economic Development District by the U.S. Department of Commerce for the coordination of regional economic development activities; an Area Agency on Aging (AAA) by the Executive Office of Elder Affairs to plan, manage and coordinate elder services in a twenty-three community service area; and, the Metropolitan Planning Organization (MPO) to plan and program transportation and transit improvements for the region.

In addition to the above-designated responsibilities, the Council also assists its member municipalities with technical planning, grant application preparation and current local and regional socioeconomic information.

During the past year, the Council completed the Old Colony Regional Transportation Plan (Moving U 2040); the 2015 Natural Hazard Mitigation Plan for the Old Colony Region; the 2015 Comprehensive Economic Development Strategy (CEDS) Plan; the FY 2016-2019 Transportation Improvement Program (TIP); the Brockton Area Transit Comprehensive Regional Transit Plan; the Plymouth Special Events Traffic Analysis and Management Plan; the Old Colony Regional Freight Study; and provided numerous Road Safety Audits, Intersection Analyses, and Transportation Technical Studies to the member communities; and, continued participation in the South Coast Commuter Rail Task Force, provided technical assistance

to Bridgewater, and Stoughton, related to the potential rail service. The Council also provided technical assistance to member communities under the District Local Technical Assistance (DLTA) Program. The DLTA funding was used in such areas as regionalization, including the investigation of water, wastewater, and the aggregation of electricity, as well as conducting a number of land use analyses, neighborhood economic and transportation analyses, the development of Community Business Guides, providing a variety of economic development technical assistance as well as Green Communities Designation and Grant Program technical assistance. The Old Colony Area Agency on Aging (AAA) during the past year, with assistance and guidance from member community advisory committee members, has continued the ongoing administration of over \$1.5 million dollars of Federal and State funding for elder services. The OCPC-AAA administers and oversees funding for services like nutrition, transportation, day care, legal services, and others to the more than 95,000 persons age 60 and over in the region. The OCPC-AAA continues to advocate on behalf of older persons from throughout the region. The OCPC-AAA Long-Term Care Ombudsman Program continues its efforts, with over 1,300 visits to nursing and rest homes, investigating over 300 issues of concern from residents or families. In addition, OCPC continues to administer the Septic Loan Program for the Towns of Avon, Cohasset, Hanson, Kingston and Stoughton. During 2015 the Council processed approximately \$408,500 in loans for both septic systems and sewer connection for the communities under the Septic Loan Program.

Each member community of the Council is represented by one delegate and one alternate member. The Council members establish policy, develop the work program, and employ and oversee the activities of the professional staff. The Council meets on the last Wednesday of each month at 7:00 PM in the OCPC offices located at 70 School Street, Brockton, MA. In 2015, the Council elected Lee Hartmann, of Plymouth as Council President; Fred L. Gilmetti of Whitman as Council Treasurer; and Frank P. Staffier of Avon as Council Secretary. Pasquale Ciaramella serves as Executive Director of the Council.

The Council gratefully acknowledges the generous support and cooperation of its member communities and the participation and involvement of the many individuals who participate as members of committees. Special thanks are extended to Joint Transportation Committee Chair Noreen O'Toole; Comprehensive Economic Development Strategy Committee Chair Mary Waldron; and, the Area Agency on Aging Advisory Committee Chair Richard Whitney for their commitment, dedication and leadership during the past year. The Council also recognizes the work of local boards and commissions and the government agencies, public and private institutions and individuals who assisted the Council in its efforts.

OPEN SPACE COMMITTEE

In 2015, the Open Space Committee had three new members join two long standing members for a total of 5. This was an exciting year as we joined the Conservation Commission's effort in updating the Open Space and Recreation Plan which is a great process to define our goals and address the community's priorities. We've also incorporated these goals and initiatives with the Master Plan and other town-wide plans.

Our mission is to improve the quality of life for Kingston citizens and increase community togetherness, which ultimately protects the value of all of our property. We achieve our mission by increasing the access, awareness, and use of our open spaces, encouraging the maintenance of and support for these many beautiful properties through volunteer and land stewardship opportunities. Some popular recreation activities include walking, hiking, biking, fishing, geocaching, camping, swimming, kayaking, picnicking, nature photography, bird watching, gardening, dog walking, tennis and basketball.

We work closely with the Conservation Commission and the Town Conservation Agent, Planning Board and Town Planner, and other town committees to provide guidance to the Board of Selectmen.

We welcome your ideas and suggestions. We need volunteers! We encourage anything you can donate - your time (clearing trails of debris, litter pickup, land stewardship, etc), donations (with acceptance by the Board of Selectmen), materials to build water walkways, assistance distributing our maps, promoting use of properties, etc.

Please email us at openspace@kingstonmass.org

The town's Open Space and Recreation Map is available at the Town House (printed folded version) and on the town website as a PDF. For 4 properties (and growing) with * below, we also have separate trail maps: one page printed, PDF maps, and Smartphone Map Apps – (Avenza Systems, Inc) – so you always know where you are on the property.

Based on a town survey from 2014, our most used properties in popularity rank order are:

- Gray's Beach – 6.5 acres (60+ parking spots, includes children's playset, tennis and basketball courts)
- Bay Farm – Kingston Bay viewing area – 29 acres adjacent to Duxbury's conservation land (20+ parking spots)
- Kingston Bay and the Jones River general use
- Town Pier (Ah de Nah) river viewing area – 2.6 acres (20+ parking spots, end of River Street)

- *Silver Lake Sanctuary – 93 Acres (10+ parking spots, off Route 27 end of Bearses Way)
- *Cranberry Watershed Preserve and Three Rivers Basin – approx 300 acres – great mountain biking! (20+ parking spots, off Route 27 – behind the Silver Lake school administration building)
- *Sampson Park – 165 acres and picnic table (5+ parking spots, adjacent to the new Elm Street bridge and the dam (being considered for demolition to allow better fish and herring migration for annual spawning))
- Hathaway Preserve – 77 acres (15+ parking spots, off Route 106 by the bogs OR from the North entrance at the end of Foxworth Lane off Grove Street (which crosses 3 small bridges built by the Boy Scouts of Kingston))
- Camp Nekon, Smelt Pond, Pratts Pond, and adjacent State Park Land – 250 acres including a 300 foot tunnel under the new Route 44! (accessed next to TL Edwards asphalt plant at 300 Cherry Street on Nick’s Rock Road, the Monks Hill Road, or Raboth Road (dirt road) at South end of the Kingston Collection parking lot (Macy’s end)
- *Patuxet Park – 24 acres (4+ parking spots off Baslers Lane on the south end)
- Stewart / Pearson Preserve – Managed by the Wildlands Trust - 27 acres, beautiful trail around 2 ponds including an old fish ladder (4+ parking spots on Sylvia Place road of Route 80)
- NEW – 53 acres (yet to be named) adjacent to the new Tree Farm Landing subdivision – accessed from Christmas Tree Lane easement (4 parking spots)
- Many other smaller proprieties near you! See our maps on the town website!

* Indicates individual trail map available

Our goals for 2015 / 2016 include:

- A volunteer land stewardship program
- A new Open Space website
- Geocaching and family trail walking events!
- More and better trails for your family’s enjoyment!

Respectfully submitted by the Open Space Committee:

Brian Hart – Chairman

Matt Capozzi – Vice Chairman

Sandy Richter – Secretary

Charles Comeau - Member

Tim Dalia – Member

PLANNING BOARD

The Planning Board meets on the second and fourth Monday of each month in Room 200 in the Kingston Town House and consists of five members elected for five-year terms and one associate member appointed to a three-year term. Thomas Bouchard is the Board's Chairman, Bob Gosselin is the Vice Chair and Susan Boyer is the Clerk along with Mike Ruprecht and Dave Gavigan. Joe Casna serves as Associate Member. The Board and the Planning Office welcomed Dina DiTullio as the new Department Secretary in June. Dina has a Bachelor of Science degree in Business and Finance from Suffolk where she graduated cum laude. The Planning Board addressed 1 ANR plan this year, 5 Special Permits, 1 Subdivision and endorsed 29 lot releases.

The Planning Office works with the Town Clerk's office regularly, updating the Town of Kingston's website by posting the agendas of upcoming meetings as well as the meeting minutes, thus making them accessible to the residents of the town and providing information on projects and decisions made by the Planning Board. Subdivision Regulations, Zoning By-laws, the Affordable Housing Plan and Kingston's Master Plan are available on the website as well. The Planning Office is working diligently to comply with the Affordable Housing mandates, a well-needed service.

The town launched the Master Plan update this year. The town's Master Plan, which was last completed in 1998, is a comprehensive policy guideline that uses various measures to see where the town is today and forecast where it is headed. Those involved with the update of the Master Plan seek input from citizens, departments, boards, and commissions on where and what the town would like to be. The completed plan will include a tool box of ideas and strategies which will be used to achieve the identified goals in the plan. Planning doesn't stop with the completion of the Master Plan. Goals, policies, and actions in the plan will help direct growth and governance of the town over the next ten to twenty years.

Members of the Master Plan Committee are Paul Basler (Infrastructure), Susan Boyer (Planning Board), Matthew Capozzi (Open Space), Elaine Fiore (Board of Selectmen), Rick Grady (Business Community), Christian Hoffman (Historical Commission), David Kennedy (Board of Health), Gary Langenbach (Open Space Committee), Mary O'Donnell (Citizen at Large). Thomas Bott; (Town Planner) and Maureen Thomas (Conservation Agent) serve as Ex-Officio members. There is currently one unfilled slot for a representative from the Environmental Community.

The Master Plan Committee and Planning Board have been working with Brovitz Community Planning & Design, Dodson & Flinker, and Nitsch Engineering and Principal Group on gathering information and public input for the Master Plan. In June, the Master Plan Committee held an open house

at the Reed Community Center. In October, the Team hosted a 3 day design charrette at the Council on Aging in order to consider various options for conservation, development, infrastructure and smart growth tools. Ideas from the public were welcomed by contacting the Town Planner or Ted Brovitz at Brovitz Community Design. (ted.brovitz@gmail.com). Additional public meetings are planned in the future.

In addition to its functions with the Planning Board, the Planning Office works with all of the town departments by coordinating comments for site plans and by being the primary contact for new residential and commercial development proposals. The Planning Office also works with the Town Administrator's Office and the Green Energy Committee on Green initiatives. Thomas Bott, Kingston's Town Planner, was named Acting Energy Manager this past summer. Kingston became a Green Community in 2010 and since then, Kingston has adopted an energy efficient building (stretch) code, a zoning bylaw which allows wind and solar facilities to be permitted "by right." Kingston now hosts five wind turbines, one of which is operated by Kingston Wind Independence (KWI) and is located on the town landfill. The turbine on the landfill has been required to modify its operation in order to comply with DEP required noise levels. At year's end, the KWI turbine has produced 12,344,449 kilowatt hours of electricity since its start up on March 21, 2012. This is equivalent to burning 70,462 sixty watt bulbs for eight hours a day for a year or to a savings of 999,900 gallons of gasoline, thus eliminating 8,863 tons of CO₂, comparable to planting to 222,200 trees. KWI's production can be seen on the Town of Kingston website at http://www.live.deckmonitoring.com/?id=kingston_wind.

To date, \$55,972.12 from the turbine proceeds have been set aside for the Renewable Energy Grant and Loan Opportunities Program (REGLOP) which allows Kingston residents who have had an energy audit through the Mass Save Program to be reimbursed for energy improvements made to their homes. The Town of Kingston, through Green Community grants and town meeting votes, saves \$163,564 annually from analyzing and retrofitting town facilities. In total, the town has completed \$757,786 in upgrades, receiving \$509,866 in Green Community Grants and \$198,251 in utility incentives. We are in the midst of our most complex and challenging project to date; replacing six rooftop HVAC units at the Kingston Elementary School. Design work is ongoing with installation to be completed over the summer of 2016.

In October of 2015, the Town of Kingston received the Commonwealth's Leading by Example Award in Energy and Environmental Efforts. "The Massachusetts municipalities and state agencies recognized today are energy and sustainability leaders," said Governor Charlie Baker. "These organizations are taking their energy needs into their own hands and are reducing

emissions, supporting the economy and setting examples for others to follow.”

“Public agencies, cities and towns are providing the leadership and delivering the results the Commonwealth needs to meet our energy, environmental and economic goals,” said Energy and Environmental Affairs Secretary Matthew Beaton. “The winners of the Leading by Example awards have made tremendous progress towards reducing energy use, increasing renewable energy generation and saving money for the residents of Massachusetts.”

PLUMBING INSPECTOR

In Fiscal Year 2015, 223 Plumbing Permits were issued and rough and final inspections were performed by the Plumbing Inspectors. The total of fees received for the permits was \$20,934.00.

PLYMOUTH COUNTY COOPERATIVE EXTENSION

The role of Plymouth County Cooperative Extension is to deliver research-based information to Plymouth County residents through non-formal methods. The Plymouth County Extension staff works on behalf of Plymouth County residents, in concert with UMass Amherst faculty and Extension staff and the United States Department of Agriculture to provide valuable information in the program areas of ‘Agriculture and Landscape’ and ‘4-H Youth and Family Development’. The Extension System is supported by County, State and Federal funds, and operates under Federal and State laws and agreements. Local citizens, appointed by the Plymouth County Commissioners, serve as Plymouth County Cooperative Extension Trustees, directing the overall program. Volunteer advisory groups work with Extension staff on developing programs.

Cooperative Extension resources and programs for Plymouth County residents include: 4-H Science and Technology workshops in the areas of embryology and plant science; accredited overnight 4-H summer camps; 4-H animal science summer day-workshops; 4-H Life Skills Training; 4-H Community Service Projects; 4-H Public Speaking Training; 4-H Babysitting Program; and 4-H partnerships with local farms and agricultural enterprises including the Marshfield Agricultural Society, Plymouth County Farm Bureau and Plymouth County Grange. New research findings are translated into practical applications and shared with residents and communities through workshops, lectures, conferences, office visits, phone calls, field demonstrations, radio, television, local libraries, technical assistance, and newspaper articles. Publications such as newsletters, booklets, and fact sheets bring information directly to those who need it. Additional

information is delivered through UMass-Amherst Center for Agriculture and Extension web access www.ag.umass.edu

Members of the Plymouth County Extension Staff:

Molly Vollmer, Director Plymouth County Extension/Extension Educator
Valerie Schell, Extension Educator, 4-H Youth & Family Development Program
Evelyn Golden, Program Assistant, 4-H Youth & Family Development Program
Cathy Acampora, Administrative Assistant

Board of Trustees:

John Burnett Jr. – Whitman	Aylene Chandler – Hingham
Michael Connor – Bridgewater	Meghan C. Riley – Chairman, Whitman
Jeff Chandler – Duxbury	John Illingworth – Abington
Sandra Wright, Plymouth County Commissioner – Bridgewater	Paul Nicol – Hanson

The Plymouth County Extension office is located at 44 Obery Street, Plymouth, MA 02360 (781-293-3541; fax: 774-773-3184).

PLYMOUTH COUNTY MOSQUITO CONTROL PROJECT

The Commissioners of the Plymouth County Mosquito Control Project are pleased to submit the following report of our activities during 2015.

The Project is a special district created by the State Legislature in 1957, and is now composed of all Plymouth County towns, the City of Brockton, and the town of Cohasset in Norfolk County. The Project is a regional response to a regional problem, and provides a way of organizing specialized equipment, specially trained employees, and mosquito control professionals into a single agency with a broad geographical area of responsibility.

The 2015 season began dry with a low water table, and dry conditions increased into the summer season. Efforts were directed at larval mosquitoes starting with the spring brood. Ground larvicided 4,500 acres and aerial larvicided 12,327 acres and this was accomplished using B.t.i., an environmentally selective bacterial agent. Upon emergence of the spring brood of mosquitoes, ultra-low volume adulticiding began on June 1, 2015 and ended on September 12, 2015. The Project responded to 16,344 requests for spraying and breeding checks from residents covering all of the towns within the district.

In response to the continued threat of mosquito borne diseases in the district, we increased our surveillance trapping, aerial and ground larviciding, and adult spray in areas of concern to protect public health.

Based on guidelines defined by the “Arbovirus Surveillance and Response Plan” in Massachusetts, three Plymouth County towns, Bridgewater, W.

Bridgewater, and Kingston, were “Moderate Level” of EEE Risk for the season. All other towns in Plymouth County Mosquito Project were at the “Low Level Risk” category. We are pleased to report that in 2015 there were no human, mosquito, or horse EEE cases in Plymouth County.

West Nile Virus was also found within the district. A total of 6 mosquito pools tested positive for WNV in the following towns: Abington (1) Whitman (1), Bridgewater (2), Kingston (1), and Lakeville (1). All towns within the district remained at the “Low Level Risk” category for West Nile Virus. We are also pleased to report that in 2015 that there were no human or horse West Nile Virus cases in Plymouth County Mosquito Control district. As part of our West Nile Virus control strategy a total of 21,336 catch basins were treated with larvicide in all of our towns to prevent WNV.

The Health threat of EEE and WNV continues to ensure cooperation between the Plymouth County Mosquito Control Project, local Boards of Health and the Massachusetts Department of Public Health. In an effort to keep the public informed, EEE and WNV activity updates are regularly posted on Massachusetts Department of Public Health website.

The figures specific to the Town of Kingston are given below. While mosquitoes do not respect town lines the information given below does provide a tally of the activities which have had the greatest impact on the health and comfort of Kingston residents.

Insecticide Application. 2,629 acres were treated using truck mounted sprayers for control of adult mosquitoes. More than one application was made to the same site if mosquitoes reinvaded the area. The first treatments were made in June and the last in September.

During the summer, 1,265 catch basins were treated to prevent the emergence of *Culex pipiens*, a known mosquito vector in West Nile Virus transmission.

Our greatest effort has been targeted at mosquitoes in the larval stage, which can be found in woodland pools, swamps, marshes and other standing water areas. Inspectors continually gather data on these sites and treat with highly specific larvicides when immature mosquitoes are present.

Water Management. During 2015, crews removed blockages, brush and other obstructions from 2,230 linear feet of ditches and streams to prevent overflows or stagnation that can result in mosquito breeding. This work, together with machine reclamation, is most often carried out in the fall and winter.

Finally, we have been tracking response time, which is the time between notice of a mosquito problem and response by one of our inspectors. The complaint response time in the Town of Kingston was less than three days with more than 646 complaints answered.

Mosquito Survey. Our surveillance showed that the dominant mosquitoes throughout the district were generally *Aedes vexans* and *Coquillettidia perturbans*. In the Town of Kingston the three most common mosquitoes were *Coquillettidia perturbans*, and *Anopheles quadrimaculatus*, and *Aedes vexans*.

We encourage citizens or municipal officials to visit our website at www.plymouthmosquito.org or call our office for information about mosquitoes, mosquito-borne diseases, control practices, or any other matters of concern.

Anthony Texeira, Superintendent

Commissioners: John Kenney, Chairman; Michael F. Valenti, Vice-Chairman/
Secretary; Kimberley King; Cathleen Drinan; John Sharland

KINGSTON POLICE DEPARTMENT

It is my privilege to proudly present the 2015 Annual Report of the Kingston Police Department. This report outlines many of the accomplishments and highlights from the past year. As you read further, you will see that members of the Kingston Police Department continue to demonstrate high levels of initiative, dedication, and commitment to their profession.

At the outset of the year we had set several goals for ourselves to include filling several staff vacancies, provide enhanced training to all personnel, utilize technologies for operational efficiency and effectiveness, and the restoration of several key positions in the department to include a School Resource Officer and a Detective. Additionally, the members of the police department continue to participate in many community partnerships and events as a way of enhancing the services that we provide.

We are continuing to work on addressing our staffing needs as officers are appointed to new positions and to replace officers who intend to retire in the near future. In October, Officer Michael R. Wager retired due to an on the job injury. In March, Ashley L. Odell was hired as a full-time public safety dispatcher. The department wishes that they all do well in their future endeavors.

We intend to strengthen our great relationship with the schools, and to provide additional programs to our elders to ensure that they are not

victimized. We also have been faced with a rise in opiate use at all age groups and demographics, this is a plague that we must fight together to stop the needless waste of life in our community. We will pursue any and all dealers that have brought this scourge into our community. We will also participate in any and all worthwhile programs that focus on treatment for this issue.

Our town, like many others, has also seen a surge in crimes directed at victimizing our elders through high pressure tactics by both phone and the internet. We continue to work with the Council on Aging to educate and assist these valuable citizens of our community. Moreover, our officers held several classes for residents in Rape Aggression Defense (RAD). The classes' participants included high school students and victims of domestic violence.

We will continue to take steps to ensure current officers are getting the training they need and/or mandated by the Municipal Police Training Committee (MPTC). The primary reason for adequate police training include raising the level of services delivered to the public, increasing the professionalism of the officers and the reduction of risk, both to the officers and the public. Training is a priority for the department so that we can be prepared for those unthinkable situations that have arisen, not only here in Kingston, but also in our state and country.

All officers were also trained and now carry the electronic control device known as the Taser. And, yes, several officers were "Tased". There were countless specialized training classes that our officers attended. They include: Surviving a Shooting, Suicide Prevention, Interviewing and Interrogation, Juvenile Issues, 911 Refresher, Active Shooting Response, Background Investigations, Emergency Operations Management, Courtroom Testimony, Breath Test Certification, Drug Training, Death Investigations, Patrol Procedures, Simunitions, and Public Records Law Training.

We continue to be proud members of the South Eastern Massachusetts Law Enforcement Council (SEMLEC). By being a member department in this group, we now have access to tremendous resources if the need should arise in Kingston. Our officers' commitment to regional policing is unparalleled. The leadership roles they hold in many extra-jurisdictional initiatives are a testament to their level of expertise and professionalism in the field of Criminal Justice. The department has members on the Special Weapons and Tactics (SWAT) team, the Search and Rescue Team (SRT), Mobile Operations (MOP), and Crisis Negotiators Team. The expertise and training received through membership on these teams is invaluable to the department.

Safety drills were conducted at all of the schools. The drills were conducted in conjunction with providing training to the staff. Police officers from SEMLEC were invited to be part of the process so they can become familiar with the location and layout of our school buildings. This is part of an ongoing process

between public safety and school personnel to make certain that we are using best practices to keep students and staff safe in a variety of situations.

As with past years, property crimes and drug offenses are the highest occurrence level of crimes. The police department would again like to remind citizens to lock their vehicles and secure your valuables. Thieves still tend to target the easier places such as unlocked vehicles. We have also seen an increase in the improper disposal of hypodermic needles throughout town. Residents should not handle a discovered needle but rather contact the police department and we will gladly come out and dispose of it properly. The police department still continues to partner with the Drug Enforcement Agency in conducting the prescription Drug Take-Back Program.

The Town of Kingston is a community which recognizes the value of their police department and the initiatives that we have undertaken to ensure that the community is a safe one in which to live and work. We pride ourselves on working collaboratively with a number of community organizations to be successful in our community care-taking role. The Board of Selectmen and Town Administrator Robert H. Fennessy, Jr. have always been supportive of the department's needs, and I am extremely grateful for their support over the past year. The Kingston Fire Department, Council on Aging, and the Street, Trees, and Parks Department are among our valued partners, and we cherish the close working relationship we have with these agencies. Both the Kingston Public Schools and the Silver Lake Regional School District continue to work with us to ensure the safety and well-being of our most precious community members.

In closing, I wish to sincerely thank the residents and businesses of this community for the support of your Police Department. It is through strong community support and willingness to work together that many of the above accomplishments (and many more) have been possible. Our continued focus is to enhance the quality of life for the people who live, visit and work here. I also wish to thank the men and women of the Police Department who work tirelessly to prove that they are committed to proudly serve the Town of Kingston.

RECREATION DEPARTMENT

www.kingstonrec.com July 1, 2015-June 30, 2016

MISSION OF THE DEPARTMENT: The Kingston Recreation Department's mission is to make a positive difference in the lives of the citizens of Kingston by providing a wide variety of leisure and cultural activities, special events, and programs. These activities help to promote and enhance cultural, physical and educational enrichment, while providing opportunities for

community involvement, as well as complementing existing programs offered by other community groups.

This mission is derived from the Reed Family's generous gift, the Reed Community House, and the plaque that adorns the wall. The plaque states, "It is their hope that through the activities, the people of Kingston may find happiness that comes from working together for the well being of the community". The Reed's gift hoped to "inspire the community of Kingston and add pride in their native town, thus encouraging one of the strongest and noblest of human ties; the tie of nativity".

Primary Responsibilities: Included in the department's responsibilities, but not limited to, are recreation program development and management, and property management and maintenance. The Recreation Department manages the use of all the athletic fields, tennis courts, and basketball courts under the Recreation Commission jurisdiction. The Recreation Department maintains the facilities under the jurisdiction of the Recreation Commission, including the Reed Community House and grounds; 9.51 acres, including sports fields, a playground, two tennis courts & a basketball court, Gray's Beach Park; 6.50 acres, which includes a basketball court, tennis court, concession building and bathrooms, and playground, and the Opachinski Athletic Field Complex; 46.15 acres (22 acres of field), which includes 11 sports fields, concession/restroom building, announcer building, and multiple storage sheds. The Recreation Department manages contracts & oversees the contractors for the field turf management (fertilization, aeration, slice seeding), mowing and weed whacking, pumps, wells, and irrigation systems. Staff manages billing for programs, instructors, and contractors. Staff manages, designs, and implements the yearly summer program for more than 650 participants, grades K – 6. The Recreation Department staffs and manages Gray's Beach Park with a Waterfront Director, and lifeguards for the summer months, Sailing Director and Sailing Instructors, and more than 50 staff for the Summer Playground Program. The Recreation Department also manages the contractual agreement for Gray's Beach Concession Stand and the use of the Reed Community Building by community groups.

The Recreation Department manages and implements more than 300 programs annually such as "56 Club" parties, Lego Clubs, Playgroup, Special Needs Programming, Science & Art Programs, Archery, Movement and Rhythmic Music, Tennis, multiple summer week-long clinics; and a Summer Playground Program. Adult programs include, but are not limited to: Yoga, Sculpting, Pickleball, Volleyball, Art, Silk Scarf, Knitting, CPR Classes, Pilates, Grandparent & Grandchild and Family programs.

Special events include Halloween Parties, Luminary Holiday Activities, Dance Recital, Pizza Bingo, and Egg Hunt. The Recreation Department designs and manages the marketing and promotion of all programming and Recreation

Department information, and manages the website (www.kingstonrec.com), department Facebook page, and Twitter, to better serve the public. The Recreation Department is always seeking ideas for new programs and classes. Please submit ideas to the Recreation Department, 33A Summer Street, Kingston, MA 02364 or feel free to call 781-585-0533.

MAJOR INITIATIVES AND ACCOMPLISHMENTS:

- Increase in recreation programs being offered and stronger interdepartmental relations to enhance collaborative efforts for projects/programs
- Increased number of website accounts to over 1,420, and registrations to over 4,000 per year
- Proposal and Management of Community Preservation and Capital Planning Project(s):
 - Basketball Courts Construction
 - FY17 CPC applications submitted - Captain Fred L. Bailey Playground Rehabilitation

RECYCLING COMMITTEE

Per the Kingston General Bylaws, Chapter 8 PUBLIC HEALTH AND SANITATION

Article 1. Mandatory Recycling (1992 ATM, Art 15)

8-1-1. Disposal of Recyclable Materials All residents of the town using the Cranberry Road Municipal Landfill and Transfer Station shall be required to recycle those materials as may be required by the Regulation of the Board of Selectmen, which materials may include, but not be limited to, paper, glass, metal, rubber, plastics, used tires and compostable waste, as provided in Massachusetts General Laws, Chapter 40, Section 8H.

8-1-2. Rules and Regulations After a public hearing the Board of Selectmen shall, upon recommendation of the Recycling Committee and the Superintendent of Streets, adopt rules and regulations in connection with the management and administration of the mandatory recycling program.

Excerpt from the DEP website on Waste Bans:

The Massachusetts waste bans have spurred reuse and recycling, conserved existing disposal capacity, eliminated the need for new disposal facilities, and prevented toxic substances from entering the waste stream and ultimately the environment.

By encouraging residents and businesses to throw away less and recycle more, municipalities conserve natural resources, cut their solid waste management costs, and reduce greenhouse gas emissions that contribute to

climate change. Cities and towns can use waste ban enforcement to strengthen local recycling requirements and hold haulers accountable for providing adequate recycling opportunities and services.

At the request of the Board of Selectmen, the Recycling Committee presented a forum on a unit based pricing program such as Pay-As-You-Throw on March 18, 2015 at the Kingston Senior Center. Material from this forum was posted on the town web site and presented to the members of the BOS.

Our 5 member committee later met with the Board of Selectmen to discuss implementing a unit based pricing program such as Pay-As-You-Throw to reduce the costs to the residents and they agreed to place a question on the April 2016 election ballot to determine if the residents are in favor of such a program.

Kingston received 4 Mass DEP Sustainable Materials Recovery Program grants this year as a result of efforts by the chairman of the Recycling Committee, Solid Waste Superintendent, and the Kingston PTO worth \$40,000.00 dollars.

Here are some the of the Recycling Committee's actions this past year:

- Published several newspaper articles informing the public about how and why to recycle.
- Proactively worked to reduce waste and increase recycling to help keep dump sticker fees stable despite our new trash disposal contract cost doubling.
- Applied for multiple SMRP & other grants to purchase new recycling containers.
- Worked with the High School's Environmental club to do a waste audit and develop a plan working with the waste hauler to increase recycling and reduce disposal cost.
- Held recycling educational outreach events at the Back to School's ice cream social and Kingston Police's night out, setting up, collecting, and recycling cardboard and comingle.
- Organized a well-attended forum on unit based pricing for (SMART) Save Money And Reduce Trash, with Duxbury's Town Manager, Mass DEP, and South Shore Recycling Corporative to explain the overwhelming evidence that this program gets spectacular results in waste reduction, increased recycling and saving residents money.

RENT CONTROL BOARD

The Rent Control Board is made up of five appointed members who are charged with upholding the Acts of 2002 and MGL Chapter 22. The board's

members are Joseph F. Casna, Jr., Chairman; Peter A. Dansereau, Vice Chairman; Thomas J. Calter, III; James J. Farrell, Jr. and David W. Gavigan, Jr.

The petition for the increase of maximum rent filed on behalf of Town & Country Estates in October of 2013 continued through 2015. Several public hearings were held and were very well attended. On December 30, 2015, the petition was withdrawn, providing a satisfactory and acceptable ending for all parties involved. The board concluded the year 2015 with all business resolved.

KINGSTON SCHOOL COMMITTEE

Town of Kingston, Massachusetts

Including a Report of the Silver Lake Regional School District

SCHOOL COMMITTEE

Mr. Joseph Chaves, Chairman	Term Expires 2016
Mr. Michael LaNatra, Vice Chairman	Term Expires 2017
Mr. Eric Crone	Term Expires 2016
Mrs. Erica Devin	Term Expires 2017
Mr. Michael Gallagher	Term Expires 2018

The Kingston School Committee meets at 7:00 p.m., on the second Monday of each month.

ADMINISTRATION OFFICE

Mrs. Joy Blackwood	Superintendent of Schools
Mrs. Christine Pruitt	Assistant Superintendent
Mrs. Marie Grable	Administrator of Special Education
Mrs. Sheila Pero	Assistant Administrator of SpEd
Ms. Christine Healy	Director of Business Services

In addition to all legal holidays, schools will be closed on the Friday following Thanksgiving and Good Friday.

NO SCHOOL announcements will be broadcasted on radio stations WATD (95.9 FM) and WBZ (1030 AM) and on television stations WBZ (Channel 4), WCVB (Channel 5), WHDH (Channel 7), WFXT (Fox 25) and WLVI (Channel 56) between 5:30 a.m. and 8:00 a.m.

SUPERINTENDENT OF SCHOOLS

Joy Blackwood, Superintendent of Schools

The Silver Lake Regional School District and Massachusetts School Superintendency Union 31 serves the towns of Halifax, Kingston and Plympton. The school systems work cooperatively to best meet the needs of all our students.

The year 2015 brought many administrative changes to the districts. John Tuffy, former Superintendent, retired in June along with Mary Sullivan Kelly, former Administrator of Special Education. Halifax Elementary School also saw the retirement of former Principal Claudia Motta. On an Assistant Principal level, Thomas Benvie retired from the Silver Lake Regional Middle School and Thomas Tracy resigned from the Kingston School Department. We would like to thank each of these individuals for their dedication to our students.

Joy Blackwood, former Assistant Superintendent, was named Superintendent while Christine Pruitt was named Assistant Superintendent. Marie Grable was named Administrator of Special Education and Sheila Pero was appointed as Assistant Administrator of Special Education. In Halifax, the former Assistant Principal, Kayne Beaudry, was named Interim Principal and Brian DeSantes was named Assistant Principal. Silver Lake Regional Middle School welcomed Jason Conetta as Assistant Principal. The Kingston School Department appointed Mike Bambery as Assistant Principal at Kingston Intermediate School and Leslie Erikson as Assistant Principal at Kingston Elementary School. We all look forward to continuing the tradition of excellence in programming and academics within our schools.

Within the Superintendency Union 31 schools, 12 new teachers were hired to replace retirements and resignations. Silver Lake Regional Middle and High Schools welcomed 2 new members to their teaching staffs to fill retirements and resignations. We thank our retiring staff for their years of dedication to our students and welcome our new staff to a wonderful community of learners.

The schools benefit from the assistance of the many parent groups and classroom volunteers who help to provide our students with learning opportunities that are not funded in the budgets. These groups are instrumental in providing enrichment opportunities including field trips to our students.

We greatly appreciate the continued support of the towns of Halifax, Kingston and Plympton in providing excellent educational and cultural opportunities for our students. The ongoing dedication and care provided by the administrators, professional staff and support staff to the students in their care is to be commended. My goal as Superintendent of Schools is to continue to provide our students with the highest quality education possible, as well as a multitude of opportunities in the arts, on the playing fields, in technology as well as in the vocational fields. Thank you for the support provided to our students and staff.

KINGSTON ELEMENTARY SCHOOL

Paula J. Bartosiak, Principal

In July of 2015, I began my tenth year as principal of the Kingston Elementary School. During this past year we have continued to incorporate more technology in the classrooms. Each classroom is equipped with an LCD projector and an iPad for the teacher. These tools have allowed our teachers to provide a myriad of learning experiences to use with our students. We have also added two iPad carts which are available for all staff to use with their students right in the classroom. Each cart consists of 15 iPads. English Language Learners also have opportunities to use the iPads to reinforce their newly learned skills, as well as using this tool to help with translations when meeting with the English Language Learner families. Our two Computer Labs (Dells) have been updated with various software to enhance the learning experiences and challenge our students in the 21st Teaching and Learning Skills. Yes, teaching and learning has gone beyond using textbooks.

We are piloting a new STAR Assessment for both ELA and Math in Grade 2. Our first grade and kindergarten are using the DIBELS reading assessment. The data is indicating that our students are making great gains. We attribute this to both our classroom instructional experiences and our Response to Intervention (RtI) support program. Our reading interventionists and special education teachers continue to provide quality instruction on targeted skill areas with our students. The staff then uses progress monitoring to determine the level of success each student has achieved. Our students have been demonstrating great success with those targeted skills as they receive this RtI five times a week in addition to the regular classroom teacher. We will continue our efforts here as it has proven to be successful with our students. That is what it is all about!

Our school is also looking at purchasing a new science program that reflects the New Generation Science Standards (NGSS). We are piloting some programs this school year ('15-'16) with the hope of purchasing and implementing one in school year '16-'17.

STEAM education (Science, Technology, Engineering, Arts, and Math) is a new initiative being continually developed at KES. The art teacher (Melissa Kowal) and music teacher (Laura McQuade) have worked at implementing STEAM lessons with our students. The motivation and engagement of our students in these lessons has been amazing. What our students are learning as well as how they are learning, using this teaching strategy is impressive! This is an area where we would like to continue making improvements in the coming years ahead.

We are in our second year of implementing the Lucy Calkins Writing Program. This writing series not only provides a coherent, systematic curriculum in the

three types of Common Core writing, it also reflects the latest research on data-based, responsive instruction. There are three genres of writing Narrative, Informational, and Opinion. The “writer’s workshop” component of the program allows for students to practice their writing skills as well as one on one time with the teacher conferencing with the student on the progress of their writing. The students are motivated to learn and the teachers bring excitement to the lessons as they continue to use their best and creative strategies. Our students are showing some great progress in their written communication skills.

During this past year, our school psychologists (Kelly Celeste and Scott White) in conjunction with our Assistant Principal Leslie Erikson continued our work on our Character Education Program; Character Counts. They have worked with our students in their classrooms on the six pillars of character. This year we continue to award classes a Bronze Award, a Silver Award, a Gold Award, a Platinum Award and now a Diamond Award! As the students achieved the level award based on the criteria necessary, their class proudly received the level award. A new feature this year is recognizing the students each Monday who have achieved “a red slip highlighting the example of good character displayed” in a grade level lunch assembly. The hope is to transfer these actions into daily life. Our goal here at KES is to help diminish any type of bullying. All students received the information in their Parent/Student Handbook this year outlining the definition of bullying and the procedures which one would go through if they felt they were a target or victim of a bullying incident. These procedures align with the state law that now exists. Children are being educated on what constitutes a bully and what to do if they feel they are being bullied. This has been an ongoing process and will continue to be a piece of education for our students throughout the school years ahead.

Our professional staff continued their work on aligning their daily lessons to the Common Core. With that comes work on developing scope and sequence charts and common assessments that also coincide with the Common Core Standards. An emphasis on rigor into the instructional practices of our teachers dominoes into higher expectations for our students and will continue to remain the focus. Teachers are revisiting their assessments and are adding rigor into them. However, the expectation that our parents and our community have for us remains; to deliver quality instruction by highly qualified teaching staff. And so we do!

It is a pleasure to introduce and to work with Leslie Erikson, Assistant Principal of KES. Mrs. Erikson joined our team in October, 2015. It continues to be a pleasure to work along with the Principal of the Kingston Intermediate School, Dr. Lisa McMahon and KIS Assistant Principal, Mike Bambery.

Together our goal has been to make good decisions about education for our students and provide the teachers with the tools to do so.

As the KES principal, I will continue to work in the best interest of children. Our theme here will remain Children First. The exceptional group of professionals that we have at KES brings the highest quality of education to our students. As I have said before and continue to state, “Kingston is a great place to be!” Thank you.

KINGSTON INTERMEDIATE SCHOOL

Dr. Lisa A. McMahon, Principal

The Kingston Intermediate School has been proudly serving the children of Kingston for fifteen years as of March 2015. In September 2015 the school year began with an enrollment of six hundred and fourteen students in grade three through six. Our classes average between twenty and twenty-three students throughout our twenty-nine regular classrooms. In addition, we house two SLRSD programs and one PAC classroom. These students are integrated for academics and special subject areas. All students receive instruction in technology, general music, art, physical education and library sciences. We added a grade 4 chorus to our music program this year thus providing chorus to students in grades 4 through 6. In addition, our students were given opportunities to learn to play the ukulele and recorder during general music classes.

Mr. Michael Bambery joined our administrative team as full time Assistant Principal in August 2015. His years of experience as an administrator have strengthened our ability to meet the needs of our students and community.

Our staff continued to pursue professional development as it relates to our school-wide achievement and social goals. The Kingston Intermediate School staff along with our district sister schools continues to revise and improve our instruction. To this end, we have integrated our writing program throughout grades 3 and 6 and continue to develop our mathematics and reading programs to include benchmark assessments, District Determined Measures and the PARCC state assessments. New technology continues to be added and utilized, specifically the use of Eno Boards, additional mobile Chrome carts (one per grade level) and Google applications to enhance and enrich the learning experiences for our students. The two computer labs housed at KIS provide all our students with increased opportunities to develop their technology skills while addressing curriculum standards and new on-line assessments. We are grateful for the support of the community for their contributions to our improved technology program.

Our High Five Program continues to support our school and community needs. Our school was honored once again by *Pennies for Patients* for the successful collection of \$6,183.51 during our annual charity drive. We are very proud of our students, staff and families for their continued support of community good will.

The Kingston Intermediate School Student Council began its second year with election for class representatives held in September. The newly elected representatives assist our council advisers with school-wide charity activities and various school spirit events throughout the year.

The Kingston Intermediate School community would like to recognize the retirement of Mrs. Kate Gallant, Visual Arts teacher. Mrs. Gallant has been a long term, valued members of the school community and will truly be missed.

Once again the students and staff of Kingston Intermediate School benefited from the strong support of our KPTO, School Council and an assortment of community groups which provided us with a myriad of educational and cultural programs. We are most appreciative of the continued support we received from these organizations. In addition, the school children of Kingston are fortunate to have an experienced, dedicated staff which works hard to provide a positive and challenging learning environment for all students. As always, we thank the citizens of Kingston for their support and commitment to the education of our school children.

**KINGSTON SCHOOL DEPARTMENT
MEMBERSHIP
October 1, 2015**

Grade	K	SP	1	2	3	4	5	6	Total
Elementary	163		148	142					453
Intermediate					149	137	155	173	<u>614</u>
Total Kingston School Department K-6									1067
Grade			7	8	9	10	11	12	
Secondary			169	177	148	170	164	148	976
							Grand Total		2043

**SILVER LAKE REGIONAL HIGH SCHOOL
Graduating Class of 2015**

First Name	Middle Name	Last Name
Samantha	Jordan	Andreson
Kirsten	Elizabeth	Arra
Kaylie	Elizabeth	Arrowsmith

Grace	Marie	Augello
Zachary	Reed	Azar
Jodi	Marie	Baresel
Harriet	Rebecca Anne	Bass
Jeffrey	Hardy	Beaulieu
Veronika	Sharon	Berry
Jeffrey	Daniel	Billings
Steven	Stasys	Bonda
Kaitlyn	Nichole	Bonn
Lyndsey	Grace	Boyle
Talon	Darby	Brodeur
Jenny	Mae	Brown
Ethan	William	Burge
Taylor	Ann	Burkett
Matthew	Stephen	Calabro
Miranda	June	Campbell
Anthony	Michael	Caperello
Taylor	Reneé	Carey
Taryn	Margaret	Carley
Lindsay	Nicole	Carr
Maranda	Jordan	Caruso
Matthew	Richard	Chapman
Daniel	Matthew	Cole
Brian	Joseph	Coneeny
Marshall	Alexander	Cook
Lily	Rae	Cordingley
Patrick	Ryan	Coughlin
Alexander	Leonard	Crone
Zoë	Natalia	Cullen
Patrick	John	Cullity
Elizabeth	Carey	Cummings
Lauren	Annessi	Davis
Ryan	Anthony	Davis
Aubrey	Joanna	Davy
Andrew	James	Dawe
James	Thomas	Dehner
Lexie	Mary	Delgado-Boone
Westen	Timothy	Dennett
Xavier	Rashard	Dillingham
Victoria	Rose	DiLoreto
Michael	Dwight	Doyle
Rebecca	Morrison	Doyle
Neil	Brendan	Driscoll, Jr.
Meranda	Ashley	Dukett
Kyle	Peter	Durant

Rachel	Sarah	Ellis
Ryan	Patrick	Ennis
Cameron	George	Evans
Jason	Francis	Fagerberg
Alexander	Ignacio	Formoso
Olivia	Anne	Frattasio
Adam	Richard	Gay
Andrew	Robert	Gibbons
Nicholas	DiMartino	Girouard
David	Charles	Goggin
Kyle	Edward	Grasso
Kurt	Gordon	Green
Aidan	Elizabeth	Griever
Scott	Richard	Guidoboni
Brendan	Francis	Guilderson
Joshua	Keith	Hackett
Abigael	Florence Elizabeth	Haens
Hannah	Marie	Hajnasr
Michael	John	Hajnasr
Kyle	Jay	Hassam
Victoria	Anne	Howard
Drew	Tirrell Ward	Humfryes
Sean	Richard	Hunt
Brian	David	Hurley
Kyla	Nancy	Isakson
Ashley	Anne	Johnson
Juniel	Joel	Jordan
Emily	Margaret	Kaye
Katherine	Rose	Kernozycky
Michael	David	Koch
Julianna	Nicole	Labriola
Alison	Marie	LaFerrara
Collin	Jason	Lambert
Nathan	Martin	Lantieri
Annika	Thomas	Larson
Courtney	Alexandra	Lawson
Matthew	Thomas	Lundin
Ryan	Michael	MacDonald
Zachary	John	Mamakos
Lauren	Nicole	Mayo
Hayley	Anna	McAllister
Francis	Charles	McCarthy
Jonathan	James	McClintic
Brianna	Elizabeth	McDonald
Kyle	Patrick	McDonald

Cameron	James	McGill
Justin	Haley	McGilvray
Patrick	Stanley	McKenna
Samantha	Margaret	Medlin
Jonathan	Howard	Moalli
James	Joseph	Mooney, IV
Jessica	Christine	Morris
Kerrin	Diane	Mulkern
Haley	Marie	Naticchioni
Jessica	Lynn	Neal
Deveney	Elise	Nocher
Ryann	Kayleigh	Nolan
Abby	Catherine	Ohlson
Matthew	Frank	Pacheco
Zachary	Michael	Pakalnis
Nicholas	Matthew	Palermo
Jonathan	Edward	Parker
Jordan	Hailey	Paskow
Frederick	Allen	Pepe
Nathan	David	Perkins
Julia	Maria	Perna
Hannah	Ellen	Peterson
Michael	William	Phan
Bao-An		Phung
Brandon	Mitchell	Record
Brian	Cole	Ricardi
Taylor	Madison	Ridge
Jennifer	Ann	Riordan
Jenna	Marie	Robertson
Dominic	Michael	Romano
Annabelle		Rossi
Erik	James	Roussel
Tyler	Stephen	Ruxton
Samantha	Ruth	Sacramona
Nicholas	Scott	Sampson
Amanda	Ann	Scherber
Dennis	Ricky	Scoyne
Nancy	Joy	Scoyne
Emilie	Rose	Sears
Mary	Margaret	Sexton
Meghan	Elizabeth	Shea
David	William	Shepard
Emily	Maria	Skerritt
Colton	James	Smith
Samantha	Mikaelley	Spencer

Brendan	Patrick	Splaine
Elizabeth	Mae	Sprague
Kayla	Diane	Tierney
Christopher	Ryan	Timilty
Ariana	Joy	Tomasi
Anna	Yue Gui	Vale
Sarah	Frances	Vantangoli
Frank	Robert	Walsh
Macayla	Emily	Walsh
Olivia	Marie	Whelan
Staci	Katherine	White
Andrea	Lynn	Wood
Nathan	Weston	Youssef
Michael	Cecil	Zaniboni
Andrew	Travis	Zec

SILVER LAKE REGIONAL HIGH SCHOOL

James M. Mulcahy, Jr., Principal

This is truly an exciting time at Silver Lake Regional High School. Our academic program continues to get stronger and more rigorous, and our extra-curricular offerings remain top notch. Most importantly, student achievement is at an all-time high.

Based on the No Child Left Behind Act's report card program, the target has been met in the all students subgroup for both English/Language Arts and Mathematics. We continue to work in the high needs subgroups to regain level one status within the state. 2015 saw the high school's drop-out rate continue to be less than one percent.

The class of 2017 received MCAS results this past fall. 95% of the class passed math and 99% passed ELA on the first testing period. We are pleased to report that 97% received Advanced or Proficient scores in ELA and 85%, earned Proficient or Advanced scores in mathematics. In June of 2015, members of the class of 2018 took the high stakes MCAS in the area of science. 99% of our students passed the Physics exam during the first testing period. The faculty and administration continues to be committed to our school-wide goal that **every** student scores in the Proficient or Advanced category for English/ Language Arts, Science and Mathematics. 77 students earned the John and Abigail Adams Scholarship for their performance on ELA and Math MCAS.

All of the 279 members of the class of 2015 met the rigorous requirements set forth by the Silver Lake Regional School Committee. In an historic graduation ceremony on May 30, 2015, the proud graduates were joined by

members of the fiftieth anniversary class of 1965. Earlier that week, approximately \$142,000 in local scholarships and awards were bestowed upon members of the senior class. This amount does not include scholarships granted directly from colleges and universities.

Our Advanced Placement scores continue to be impressive. There were a total of 226 students that took 476 AP Exams in May 2015. Student achievement on the SAT exam continues to reach new heights. The average SAT scores for members of the class of 2015 was 528 in Critical Reading, 550 in Mathematics, and 521 in Writing. The College Board has identified Silver Lake Regional High School as a “School of Distinction” for our achievements with the Advanced Placement program.

In addition to the pursuit of academic excellence, students participate and make a difference in a variety of ways beyond the classroom. Over 89% of the student body participates in extracurricular activities and athletics. Musical and dramatic productions continue to inspire. Such exemplary events include vocal and instrumental concerts, the spring Shakespearean Festival, and last fall’s musical, “Shrek The Musical”.

As Silver Lake Regional High School continues to move forward, the school continues to offer a rigorous and stimulating curriculum in a state-of-the-art building. Students are encouraged to take full advantage of the opportunities offered in order to achieve academic and personal success.

SILVER LAKE REGIONAL MIDDLE SCHOOL

James E. Dupille, Principal

We began the 2015-2016 school year with excitement and anticipation. As we continue to grow our rigorous academic programming, our focus remains on student achievement and maximizing growth for all students.

The State has classified all schools into one of five accountability Levels (1 - 5) with the highest performing in Level 1 and lowest performing in Level 5. The state of Massachusetts has deemed SLRMS a Level 2 School. Our classification was determined by the state MCAS scores, whereby we did not meet the performance target for High Needs in 2015. Our annual PPI score for 2015 was **95**, and our cumulative PPI score for 2015 was **80**. SLRMS exceeded the state target cumulative PPI score (75) in 2015. However, SLRMS had a cumulative PPI score for High Needs of **67**, and did not meet the cumulative PPI score (75) for High Needs, and therefore was deemed a Level 2 School.

SLRMS MCAS scores in ELA shows 88% (all time high) of our students scored Proficient or Above, and we are 14% above the State Average. In Mathematics, 69% of our students scored Proficient or Above, and we

are 15% above the State Average. In Science, 63% (all time high) of our students scored Proficient or Above, and we were 21% above the State Average.

State PPI - Rating	
Above Target	100
On Target	75
Improved Below Target	50
No Change	25
Declined	0

All departments continue to dedicate their monthly meetings and professional development to meaningful collaboration and curriculum development. All departments are working on writing to text, common assessments, and evaluating student data. Each department will be incorporating literacy, numeracy and interdisciplinary units into their curriculum.

Also, we expanded our program of studies to include the following new courses at SLRMS:

Math Lab (Grade Eight) -- All eighth grade students will be enrolled in Math Lab for one-third of the school year. Instruction in Math Lab will focus on the learning standards associated with the Number System and Geometry domains of the Massachusetts Mathematics Curriculum Framework. Through problem solving, reasoning, and modeling students will be able to:

Know that there are numbers that are not rational, and approximate them by rational numbers.

Understand congruence and similarity using physical models.

Understand and apply the Pythagorean Theorem.

Solve real-world and mathematical problems involving volume of cylinders, cones, and spheres.

Applied Technology/Engineering (Grade Seven Elective) -- Applied Technology & Engineering is a year-long, hands-on, project-oriented class that introduces STEM (science, technology, engineering, and math) principles, concepts, and guidelines. Students will be involved in project-based learning opportunities that introduce the principle skills to develop, produce, use, and assess products related to engineering and technology. It will incorporate an understanding of materials, machines, and equipment as an important strategy to solve problems. Students will engage in a variety of projects individually and in cooperative groups, helping to develop their problem-solving skills. Activities are focused on content related to engineering and technology and will develop the students' abilities to:

Describe the structure and impact of engineering and technology in communication, construction, manufacturing, and transportation technologies.

Understand how engineering and technology is a system comprised of inputs, processes, outputs, feedback, goals, and impacts.

Apply technical processes and materials to manufacture products, construct structures, and deliver messages.

Use a variety of technical means to design, construct, and analyze models of systems and devices.

Participation and completion of Applied Technology & Engineering prepares students to solve open-ended problems with an engineering mindset.

At SLRMS, we continue to improve our comprehensive ELA curriculum. In 2014, we incorporated the course *The Art and Craft of Writing* into the 7th grade curriculum as one of the rounds classes. Students are asked to gather information from multiple non-fiction sources, integrate and synthesize the information, and communicate a thesis in an engaging manner. The course largely focuses on the revision and editing process by integrating lessons on language and style. Students will revise multiple drafts of their compositions while learning skills they can apply across disciplines. As part of the course, students will integrate technology while developing their writing skills in digital portfolios.

In order to ensure students' success at SLRMS and as lifelong learners, we are continuing our program modifications to support all students. We enhanced the math remediation model to support 7th and 8th grade students. We created a comprehensive Math Support course that extends throughout the year and meets every other day. In the model, the remediation exists within the math course curriculum.

In 2014, we increased our Foreign Language offerings (French I) in the 8th grade. Students can now choose between Spanish I, Latin I or the newly added French I. French I will introduce students to the primary elements of the French language and its culture. Emphasis is placed on conversation and basic grammar structures. At the end of the year, students will be able to speak, read, write and show an understanding about topics of general interest such as: weather, home, family, foods, and social life.

In an effort to improve communication, we continue to utilize and expand the use of Blackboard Connect, our communication platform. We use the Blackboard Connect messaging system to alert all homes of important events or announcements. Also, each faculty member has an email account and a phone extension to facilitate communication with parents. Each teacher is also encouraged to have their own website and keep an updated electronic calendar on their website to post homework, projects, and upcoming

assessments. Most sites provide additional exciting features such as a discussion board and blogging for our teachers.

Also, we publish a quarterly newsletter, a monthly parent information letter, schedule six days for parent conferences, and encourage parents to access PowerSchool regularly.

Our goal at SLRMS is to provide all students with a safe and nurturing environment in which they can grow and learn. We remain focused on our *Core Values of Respect, Responsibility, and Academic Excellence*, embracing the theme of *One World, One School, and One Family* as a school community.

SILVER LAKE REGIONAL SCHOOL COMMITTEE

The Silver Lake Regional School Committee represents Kingston, Halifax and Plympton. The District serves over 1,800 student in grades 9-12.

The Committee welcomes our new Superintendent, Joy Blackwood, who served nine years as our Assistant Superintendent. The Committee also welcomes our new Assistant Superintendent, Christine Pruitt, and Marie Grable, Administrator of Special Education.

The School Committee would like to extend their appreciation to all the community members and businesses that have supported the district programs through their donations of time, materials and money. We are extremely grateful for their generosity.

As we begin to prepare for Fiscal Year 2017, we are continuing to be mindful of the economic challenges that face the towns of Halifax, Kingston and Plympton, while we strive to provide the quality education that is expected at Silver Lake.

The Silver Lake Regional School Committee would like to thank the Silver Lake Regional employees for their dedication to our schools. We are also grateful for the continued support of the three communities - Halifax, Kingston and Plympton. The Committee also invites residents of the three towns to attend the School Committee's regular meetings which are held on the second Thursday of each month.

Respectfully submitted,
John Creed, Chair, Legislative Agent
Paula Hatch, Vice-Chair
Maureen Springer, Secretary
Joseph Chaves, Treasurer
Jason Fraser, Assistant Treasurer

Mark Aubrey
Edward Desharnais
Mark Guidoboni
James Lormer

**KINGSTON SCHOOL COMMITTEE
2014 - 2015 BUDGET
FINAL CLOSEOUT TRIAL BALANCE**

	TOTAL AVAILABLE	TOTAL EXPENDITURES	BALANCE
REGULAR DAY			
1100 SCHOOL COMMITTEE	38,600.00	32,546.33	6,053.67
1200 SUPERINTENDENT'S OFFICE	262,809.00	263,626.02	-817.02
2200 PRINCIPAL'S OFFICE	414,615.00	411,223.75	3,391.25
2300 TEACHING	4,443,581.00	4,294,904.57	148,676.43
2350 PROFESSIONAL DEVELOPMENT	16,500.00	15,974.00	526.00
2400 TEXTBOOKS	117,131.00	80,675.31	36,455.69
2450 INST. HARD & SOFTWARE	94,388.00	106,806.52	-12,418.52
2500 LIBRARY	180,381.00	178,625.46	1,755.54
2600 AUDIO VISUAL	6,200.00	678.62	5,521.38
3100 ATTENDANCE	100.00	100.00	0.00
3200 HEALTH	107,601.00	105,332.36	2,268.64
3300 TRANSPORTATION	548,215.00	529,380.47	18,834.53
3400 FOOD SERVICE	2.00	0.00	2.00
4110 CUSTODIAL	380,110.00	378,390.25	1,719.75
4120 HEATING	166,000.00	164,733.72	1,266.28
4130 UTILITIES	315,500.00	247,531.28	67,968.72
4210 MAINTENANCE/GROUNDS	9,960.00	7,411.57	2,548.43
4220 MAINTENANCE/BUILDINGS	270,450.00	450,143.62	-179,693.62
4230 MAINTENANCE/EQUIPMENT	40,102.00	44,142.14	-4,040.14
7300 ACQUISITION/EQUIPMENT	0.00	0.00	0.00
7400 REPLACEMENT/EQUIPMENT	0.00	0.00	0.00
TOTAL REGULAR DAY	7,412,245.00	7,312,225.99	100,019.01
SPECIAL EDUCATION			
2210 SUPERVISION	94,062.00	87,340.23	6,721.77
2230 TEACHING	780,505.00	763,539.72	16,965.28
2270 GUIDANCE	223,627.00	226,623.42	-2,996.42
2280 PSYCHOLOGICAL SERVICES	95,000.00	76,518.42	18,481.58
2330 TRANSPORTATION	538,524.00	511,562.19	26,961.81
2900 PROGRAMS WITH OTHERS	2,408,817.00	2,474,630.72	-65,813.72
TOTAL SPECIAL EDUCATION	4,140,535.00	4,140,214.70	320.30
LESS RENTAL REVENUE	-100,000.00		
GRAND TOTAL	11,452,780.00	11,452,440.69	339.31
9320 VOCATIONAL	293,000.00	102,343.00	190,657.00

SILVER LAKE REGIONAL SCHOOL DISTRICT
 STATEMENT OF PERMANENT DEBT
 2014-2015

PURPOSE	YEAR OF ISSUE	YEAR OF MATURITY	ORIGINAL ISSUE	PRINCIPAL OUTSTANDING
MIDDLE SCHOOL CONSTRUCTION	2006-2007	2025-2026	11,104,000.00	7,240,000.00
HIGH SCHOOL CONSTRUCTION	2009-2010	2026-2027	9,044,000.00	7,010,000.00

**SILVER LAKE REGIONAL SCHOOL DISTRICT
 CONSTRUCTION COSTS
 2014- 2015 BUDGET**

SUMMARY OF TOWN ASSESSMENTS

TOWNS	TOTAL
Halifax	550,881.52
Kingston	820,132.60
Plympton	176,405.88
TOTAL	1,547,420.00
CONSTRUCTION - MIDDLE SCHOOL & HIGH SCHOOL	
Principal Due	950,000.00
Interest Due	597,420.00
TOTAL PRINCIPAL & INTEREST	1,547,420.00
CONSTRUCTION ASSESSMENT	1,547,420.00

SEALER OF WEIGHTS AND MEASURES

Public Law 58 states – “The function of the Weights and Measures official is to safe guard the entire public (customers and owners) whom he or she serves in all matters involving the commercial determination of quantity, to see that whenever merchandise is bought or sold by weight or measure; a just weight or a just measure is delivered; and that fraud carelessness or misrepresentation in all quantity aspects of such transactions are eliminated”.

Inspections	32
Scales	
11 lb. to 100 lbs.	65

101 lbs. to 1,000 lbs.	10
Truck Scales	1
Apothecary Scales	5
Apothecary Weights	51
Pharmacy Pill Counter	1
Jewelry Scales	2
Meters (Gasoline/Diesel)	96
Scanner/Price Verification	2
Complaints (Gasoline Meters)	2
Total Fees Collected	\$4,215.00

I would like to thank the staffs in the Selectmen’s Office and the Treasurer’s Office for their help and kindness.

SEWER COMMISSIONERS

The Wastewater Treatment Facility processed a total of 110,888,870 gallons of wastewater during calendar year 2015. The Facility continues to produce an effluent of excellent quality. All discharge parameter levels are consistently well below the discharge limits allowed in our Groundwater Discharge Permit issued by the Department of Environmental Protection. The treatment process produced 895,623 gallons of liquid sludge (208 dry tons). The sludge is trucked off to a facility in Cranston, R.I. where it is burned. The sludge disposal cost for the year was \$103,118.

Once again, snowfall during the months of January and February kept Wastewater Department personnel busy shoveling out the Treatment Facility and the Department’s 15 pump stations, in addition to their other duties. Department personnel assisted the town with snow plowing. Wastewater personnel were also prepared to assist our E-One grinder pump customers if they experienced power outages as a result of storms. Preparations actually began in 2014 with the E-One control panel replacement project. The project was completed in November 2014 and allows us to service our E-One customers more quickly and efficiently during power outages. Fortunately, there were no reported outages as a result of the storms in 2015.

There were several projects completed in 2015:

- Variable frequency drives were installed on the two 75 horsepower pumps at the Jones River pump station. The drives were installed to solve a problem we were having with “water hammer” in the force main from the pump station to the Treatment Facility. A secondary benefit of the drives is that the pumps now operate more efficiently resulting in a reduction in energy use. Project cost \$16,916.

- The May Avenue pump station was converted from a single phase to a three phase operation by installing variable frequency drives. There were numerous problems at the pump station, and installing the drives eliminated the problems. Project cost \$4,806.84.
- The pump control float system at the Bradford Avenue pump station was replaced with a Multitrode indicator/controller unit. The float system at the station was becoming increasingly problematic. The Multitrode unit is a much more reliable pump control system. Project cost \$4,284.
- SCADA System at the Treatment Facility was upgraded. SCADA stands for Supervisory Control and Data Acquisition. This system collects, stores, and analyzes data from the equipment at the Treatment Facility and pump stations. It transmits alarms to the operators and allows them to respond and control equipment using the computers at the Treatment Facility or from remote locations using laptops. The existing computers were obsolete and becoming problematic. The existing SCADA software was not compatible with the new computer operating system and had to be upgraded along with the computers. Total cost of the project \$27,400.
- Replaced one of the original boilers at the Treatment Facility. The boiler developed cracks in several boiler plates. It was more cost effective to replace the boiler than to repair the plates given the age of the boiler. Project cost \$13,255.
- Finished replacing the outside building and pole sodium lights with energy efficient LED's. Project Cost \$8,424.

The Wastewater Facility has been in operation since November 2001. During the past 14 years, the Facility has consistently produced an effluent that is of excellent quality. There have been many modifications to the Facility over the years, designed with energy conservation in mind. Improvements to the Facility and pump stations were also designed to greatly reduce unscheduled overtime due to callouts. The result has been a stable sewer rate that has not increased in 14 years.

SOUTH SHORE COMMUNITY ACTION COUNCIL

71 Obery Street, Plymouth MA 02360

www.sscac.org 508-747-7575 x6244

With roots dating back to the 1960s, South Shore Community Action Council, Inc. (SSCAC) is an agency that administers many federal, state and private grants that are available for low income and elderly persons.

During SSCAC's FY2015, a total of 3,691 (duplicated) Kingston households were served from October 1, 2014 – September 30, 2015 through the many programs.

ENERGY ASSISTANCE PROGRAMS	Households	Expenditures
Fuel Assistance (Federal)	213	\$156,670

Dept. of Energy Weatherization(DOEWAP)	2	\$3,600
	32	\$9,903
	10	\$51,046
RENT/MORTGAGE/UTILITY ARREARAGE PROGRAMS	Households	Expenditures
Federal Emergency Management Assistance (FEMA)	3	\$2,980
	1	\$1,307
OTHER PROGRAMS	Households	Expenditures
Commercial Drivers Education Training (CDL)	1	N/A
Consumer Aid – The Attorney General	15	N/A
Head Start and All Early Education Programs	77	N/A
SNAP	9	N/A
Transportation-Inter-Town Medical & Other Trips In Lift Equipped Vans	3,297	N/A
Volunteer Income Tax Assistance (Vita)	32	N/A

In addition, SSCAC’s Food Resources program distributed 11,149 lbs. of locally grown fruits, vegetables and non-perishable food to the Kingston’s Council on Aging and Head Start children’s programs. (Approximately 8,383 meals.)

SOUTH SHORE RECYCLING COOPERATIVE – ssrcoop.info

The South Shore Recycling Cooperative (SSRC) is a voluntary association of fourteen South Shore towns. It was established by Intermunicipal Agreement and Special Legislation in 1998 to help member towns improve their recycling programs, and reduce the amount, toxicity and cost of disposal.

Members of the SSRC are: Abington, Cohasset, Duxbury, Hanover, Hanson, Hingham, Kingston, Middleborough, Norwell, Plymouth, Rockland, Scituate, Weymouth, and Whitman. Representatives from each member town are appointed by Chief Elected Official(s) (*list posted online*).

In FY2015, the SSRC raised \$71,597.76: \$63,000 from municipal member dues, \$5,809.87 in sponsorships, and \$2,787.89 in grant funding. Those funds pay for the services of the Executive Director and for waste reduction and recycling activities that benefit our member towns. In addition to technical assistance, these activities saved /earned member towns \$203,135 in 2015.

Materials Management:

Household Hazardous Waste Collections - The SSRC bids and administers a contract on behalf of its member towns for Household Hazardous Waste Collections. A new contract awarded to Stericycle in 2015 offers a much lower setup fee and unit costs than the State Contract. Member towns saved staff time to bid, schedule and publicize collections. The Executive Director assisted at all twelve events, and administers the billing.

The SSRC enabled four member towns to join their larger neighbors' HHW collections, relieving them of the time and expense of hosting their own. SSRC also coordinates four other towns' alternating collections.

The SSRC arranges roll-off service at about \$300/event, \$540 less than the HHW contract cost.

1,923 residents attended twelve collections held in 2015. The contract also enabled 198 residents and businesses to attend other member towns' collections using the reciprocal arrangement. This arrangement qualifies member towns for additional Recycling Dividend Program points, and earned them an extra \$16,200 in grant money through that program.

The total cost savings and benefits of the HHW program in 2015 is estimated at \$45,896.

General Recyclables – 2015 was a difficult year for the recycling industry. Low commodity pricing due to the strong dollar, low oil prices, a changing waste stream, and increasing contamination conspired to increase costs and reduce rebates. The SSRC did a complex Request for quotes on various mixes of paper, cardboard, bottles and containers, and received good quotes from three service providers which were distributed to member towns.

Textiles - Bay State Textiles has worked with SSRC to establish and promote transfer station and School Box Programs. BST pays \$100/ton to all box hosts for used textiles.

The thirteen SSRC towns and school systems hosting this program diverted 463 tons of textiles in 2015 and earned rebates and incentives of \$46,324. In addition, the diversion of this material from disposal saved another \$37,645.

Books - When the previous service provider went out of business, the SSRC introduced two companies that provide a similar service for books and media. The one that most selected pays \$100/ton. Rebates and avoided disposal costs in 2015 from this service came to \$11,743.

Electronic Waste - at the Board's request, the SSRC Director conducted a detailed Request for Quotes for e-waste collection and recycling. The Director compiled and distributed details from the four quotes received to our member towns.

Mattresses – when the company that recycled member towns' mattresses dropped that service, the Director sought quotes and helped our managers bring in new recyclers at the same cost.

Mercury - Covanta SEMASS extends free mercury recycling benefits to all SSRC members, even those that don't send their MSW to SEMASS. SEMASS directly pays for mercury bearing waste delivered to Complete Recycling Solutions in Fall River. The SSRC helped to get the direct pay accounts set up,

and assists member towns in directing their material to avoid cost to the towns.

CRS direct-billed SEMASS \$9,339 for member towns mercury recycling in 2015. In addition, SEMASS paid rebates to our contract communities of \$3,888 for recycled mercury containing products. The director audited the deliveries and rebate payments.

Compost and Brush - The SSRC Board voted to extend its three contracts for compost screening and brush grinding. Several member towns used these contracts in 2015.

Public Outreach:

16th Anniversary “Trash Bash” – A hundred municipal, county and state officials, staff, volunteers and service providers mingled and learned about contamination issues and costs in the recycling stream. Our three highest performing municipalities were recognized for their work to reduce waste and improve the environment. The entire cost of the event was covered by private sponsors.

“Refrigerator door prizes” - The SSRC continued to distribute thousands of 5”x8” handouts, purchased in 2013 with grants from MassDEP and Covanta SEMASS. The graphics depict items that are “too good” and “too bad for the trash”, and direct the reader to the SSRC website and phone for more information. They have been resulted in many calls and web visits

Reusable shopping bags – with another grant from MassDEP supplemented by a sponsorship by Bay State Textile, the SSRC purchased and distributed to our member towns 2,000 reusable shopping bags with the message “Reduce plastic waste - use me; Reuse me over and over; Recycle me in a textile drop box when I’m worn out”.

Kingston PAYT Forum - at the request of a selectman and the DPW Director, organized this public forum to introduce the concept of unit based pricing for trash, with four speakers.

Website - ssrcoop.info provides town-specific recycling and household hazardous waste collection information, SSRC meeting minutes and annual reports, press releases, a monthly newsletter, and links to other sites. It logged 5,295 visits in 2015, 4,655 which were first time visitors.

Press Contacts - The SSRC is a resource to and a presence in print, web and cable media. In addition to help in editing articles by town officials, the SSRC released the following in 2015:

[Kingston Transfer Station now takes antifreeze, large rigid plastics](#), Aug. 18, 2015

[Containers Available for event recycling](#), Aug. 21, 2015

[Marshfield Fair makes a habit of recycling](#), Sept. 21, 2015

[Recycle plastic bags the right way](#), Nov. 12, 2015

[SSRC, eight member towns, commended for waste reduction successes](#), 12/31/2015

Resident Contacts – The director fielded 140 calls and emails from residents in 2015 to answer questions about how to properly dispose of everything from paint to asbestos shingles, televisions to railroad ties. One Weymouth resident commented “you’ve been wicked helpful”.

Public and Professional Presentations - The Executive Director spoke to the following groups about recycling issues and/or SSRC activities:

- Northeast Resource Recovery Association, Paint Stewardship Bill
- Bridgewater-Raynham High School, general consumption and waste issues
- Cohasset Middle School Trash Patrol, interview about sustainability
- Hanover Sylvester School Robotics Team, cardboard recycling issues

Marshfield Fair Recycling - the SSRC exhibited and supported recycling at the Marshfield Fair for the twelfth year. While public education is the priority, six tons of material were also recycled and composted. Since its inception, 67 tons of Fair waste has been diverted to higher use.

Advice, Assistance, and Networking:

The Executive Director’s help is frequently sought by the solid waste managers. She stays current on local and national solid waste issues, attending many conferences, meetings and webinars, touring local facilities, and reading professional publications. She advises Members on specific needs each town has.

A sample of the assistance she provided and problems she helped solve in 2015 includes:

- Organized a multi-town curbside collection contract meeting in response to the unexpected bankruptcy of Norwell, Rockland and Whitman’s hauler to explore the potential for collaboration on a new contract. Managers from four towns attended.
- Attended meetings with the Kingston BOS and Plymouth BOH at the request of our managers
- Met on site with Hanover’s new Transfer Station foreman and Plymouth’s new Solid Waste Coordinator to review systems, vendors and options
- Assisted Hanover, Kingston and Scituate in finding a new mattress recycling service provider
- Helped Cohasset, Duxbury, Hanson, Kingston, Plymouth, Rockland and

Scituate complete and submit their DEP Data Surveys, making them eligible for grants

- Completed and submitted Whitman's DEP Grant application. Whitman was awarded \$48,300.
- Provided recycling bin source and price information to Rockland
- Located a mercury training session for Abington
- Collected, evaluated and shared recycling and disposal cost, tonnage and fee data
- Provided advice and help on a wide range of issues including: DEP Waste Ban Compliance Plans, cooking oil recycling, going rates for recyclables, private hauler regulation notifications, enforceability of minimum tonnage in a disposal contract, fire extinguisher recycling, e-waste options, oil paint collection overcharges, automated trash collection, and C&D pricing.
- Provided index and regional commodity pricing for materials of interest to our managers.

Grant assistance: The SSRC assisted several member towns in applying for MassDEP Sustainable Material Recovery grants. Membership in SSRC adds one-two points to each member town's Recycling Dividend Program total for participation in our HHW Reciprocity Program, which earned our towns \$13,200 of the \$568,131 in grants thirteen of our towns were awarded. In addition, the SSRC was awarded \$84,000 for projects that will benefit all our member towns.

Newsletter: The SSRC publishes monthly Updates filled with information of interest to the South Shore solid waste community. The Updates are emailed to 400 people, and are posted online.

Monthly Meetings: - The SSRC provides networking opportunities and information sharing at our well-attended (nearly) monthly meetings. Most meetings feature a guest speaker, usually a service provider or regulator. Solid waste collection, disposal, recycling service, outreach, pricing and proposed laws and regulations are discussed. Minutes are posted online.

Advocacy:

In 2015, the Executive Director

- Represented the SSRC at policy meetings and conferences hosted by MassDEP, Environmental Business Council, MassRecycle, Northeast Recycling Council, Northeast Resource Recovery Association, Product Stewardship Institute, Solid Waste Association of North America and the Southeast Municipal Recycling Council. She reports relevant information back to the Board.
- Worked with Product Stewardship Institute, Mass. Municipal Association

and other organizations to promote legislation the Board deems beneficial to its solid waste programs.

- Testified at three legislative hearings on paint stewardship, E-Waste producer responsibility, the bottle bill, and universal recycling.
- Was invited to and attended the three Mass. Recycling Contamination Workgroup and the MassDEP EO562 Advisory Committee meetings, and is active on the Mass. Product Stewardship Council Steering Committee.

The SSRC exists to assist its member towns in improving their solid waste disposal and recycling functions. It always welcomes suggestions on how it can better serve its Members.

Claire Galkowski, Executive Director, South Shore Recycling Cooperative

STREETS, TREES, PARKS & SOLID WASTE

The first three weeks of the New Year were better than expected. Then Mother Nature unleashed her fury and for the next four weeks unloaded the most snowfall in this town's history. The 117 inches of snow we received tested this department's abilities as well as the residents' patience. The men of this department went above and beyond the call of duty trying to maintain the streets during this period and each logged on an average more than 130 hours per week of snow removal operations. Needless to say, we were extremely happy to see spring arrive! Once again, due to the damage that the snow, ice and plows did to our roads, the state gave us some additional funding, which allowed us to pave most of Winter Street.

As to other accomplishments of note of the Streets, Trees, and Parks Department:

- The department welcomed new employees Alan Raasch and Scott Macloed to our Transfer Station, and Marc McGarry as our new CDL Driver/Laborer. All three employees have worked well in the department;
- With assistance from Eversource, we were able to finally put a fresh coat of asphalt on Main St. that not only repaired the street, but from the feedback of residents along the street, also quieted the traffic noise;
- Both Pico Ave. and Marylou Terrace were accepted at Town Meeting as town roads;
- We purchased a much needed new 18" chipper to add to our fleet inventory, which has allowed us to maintain our street tree inventory much better, and we are able to do so with the safety of our employees and the citizens in mind;
- We assisted many different departments with various projects, such as grading around the new handicapped access ramp at KIS, removal of trees for the future playground at KES, assistance in preparing the site

for new basketball courts at Pottle St., and several Conservation projects.

We would like to thank the Board of Selectmen, Town Administrator, and all the other town departments for their support and assistance during this past year, and look forward to not repeating the historic winter of 2015!

TOWN GOVERNMENT IMPLEMENTATION COMMITTEE

The Committee completed their work in taking any and all actions within the scope of their charge to implement the 37 recommendations from the Town Government Study Committee. The determination to not implement certain recommendations was a result of much thoughtful discussion and consideration of all factors.

The members of the Town Government Implementation Committee prepared a Final Report (available on the town web site) which was presented to the Board of Selectmen and accepted at their August 11th meeting. The Chairman reviewed the recommendations and the actions taken or pending on each item.

One of the most important outcomes was the Annual Town Meeting vote in 2015 to hire employees for positions in Information Technology, Human Resources, and Facilities Management. Hired in August and September, all three incumbents have already made significant improvements to the services and savings in their respective departments.

The 2015 ATM also approved a position of Finance Director/Accountant and that position will be filled upon the retirement of the Town Accountant in January 2016.

Annual Town Meeting on June 2, 2015 approved a \$5,000 yearly stipend to be paid to the employee assigned Energy Manager duties.

The Committee wishes to thank all those who helped to develop and implement the necessary changes to accomplish our goal of providing improved and efficient government for the citizens of Kingston.

The committee recommends that the town convene a Town Government Study Committee every few years to assess future needs and make recommendations to address these needs.

TREASURERS REPORT

Page 158 - 159

Fiscal 2015 Debt Service And Debt Service to Maturity

----- Current Fiscal Year ----- To Loan Maturity -----
 Debt Service (6) Subsidy (6) Year End Years Debt Service (7) Subsidy (7)
 Principal Principal Principal Interest & Fees

Fund - Loan Identification	Notes	Maturity	Debt Service (6) Principal	Subsidy (6)	Year End Principal Balance	Years	Debt Service (7) Principal	Subsidy (7)
General Fund								
Athletic Fields	▶ (1)	2017	52,980.00	-	99,000.00	2	101,960.00	-
Gray's Beach	▶ (1)	2015	24,990.00	-	-	-	-	-
Grays Beach Drainage	▶ (1)	2019	23,460.45	-	105,558.38	5	117,243.02	-
Landfill Closure		2021	17,084.00	-	89,200.00	6	95,404.00	-
MWPAT Series 14 CW-07-16		2028	19,387.39	-	232,357.07	14	268,948.27	-
MWPAT T5 Pool 12 97-1211-2	(1)(2)	2026	6,279.00	-	75,339.00	12	75,339.00	-
MWPAT T5 Pool 9 97-1211-1	(1)(3)	2023	23,827.00	11,303.00	206,998.00	9	206,998.00	46,336.00
MWPAT T5 Series 14 T5-97-1211-C	(1)(2)	2027	13,966.00	-	181,556.00	13	181,556.00	-
MWPAT T5 Series 16 97-1211-D	(1)(2)	2032	16,520.00	-	301,633.00	18	301,633.00	-
MWPAT T5 Series 5 97-1211	(1)(3)	2019	10,610.00	3,209.58	52,105.00	5	52,105.00	7,346.62
School (After Trackle Pond Plant Reallocation)	(1)(4)	2019	742,369.48	1,190,052.00	8,694,771.25	5	9,657,226.66	TBD
Senior Center	▶ (1)	2019	100,400.00	-	470,000.00	5	518,600.00	-
Senior Center 2005 STM	▶ (1)	2030	130,760.00	-	1,200,000.00	15	1,589,040.00	-
Town House		2022	181,317.00	-	893,100.00	7	954,502.00	-
Town House 2	▶ (1)	2022	28,980.00	-	174,000.00	7	187,860.00	-
General Fund Total			2,582,982.32	1,204,564.58	12,775,617.70		14,308,414.95	53,682.62

The Town's fiscal year 2015 Silver Lake Regional School District assessment includes \$820,132.60 in debt service, which is exempt from the levy limits of prop 2 and 1/2.

Water Enterprise Fund								
Meter Replace 2004 ATM		2014	25,500.00	-	-	-	-	-
MWPAT DWP-12-15 Trackle Pond Treatment Plant		2035	-	-	4,482,474.00	20	5,589,873.05	-
Replace Mains 2005 ATM		2015	31,800.00	-	30,000.00	-	30,600.00	-
SCADA System		2014	10,200.00	-	-	-	-	-
System Upgrade		2015	42,400.00	-	40,000.00	-	40,800.00	-
Trackle Pond Treatment Plant Reallocation		2019	18,818.07	-	84,670.37	5	94,042.82	-
Water Mains		2023	75,663.50	-	468,175.00	8	509,338.50	-

Water Mains 2007 ATM	2030		30,667.50	-	250,000.00	15	325,945.00	-
Water Mains 2009 ATM	2030		22,495.00	-	175,000.00	15	226,630.00	-
Water Meters 2007 ATM	2019		34,300.00	-	85,000.00	4	92,000.00	-
Water Storage Facility	2023		93,601.50	-	587,325.00	8	639,431.50	-
Water Upgrade Pembroke St	2030		32,690.00	-	300,000.00	15	397,260.00	-
Water Enterprise Fund Total			418,135.57	-	6,502,644.37		7,945,920.87	-
Waste Water Enterprise Fund								
MWPAT Pool 11 CW-04-42	2035		167,016.58	-	2,710,991.00	21	3,466,513.30	-
MWPAT Pool 12 CW-04-42A	2036		244,402.87	-	4,093,381.00	22	5,312,785.04	-
MWPAT Series 4 98-43	2018	(5)	38,675.34	20,357.82	205,300.00	4	153,816.38	69,221.05
MWPAT Series 5 98-99	2029	(5)	52,298.36	41,126.27	860,000.00	15	722,525.29	496,030.80
MWPAT Series 5 99-17	2029	(5)	154,117.09	354,907.57	4,780,000.00	15	2,208,105.22	4,623,654.49
MWPAT Series 5 99-36	2029	(5)	93,425.21	76,332.58	1,595,000.00	15	1,338,541.50	922,423.68
MWPAT Series 6 00-10	2030	(5)	150,378.54	356,834.21	4,975,000.00	16	2,388,374.23	4,941,569.91
MWPAT Series 6 00-11	2030	(5)	55,193.34	46,245.56	995,000.00	16	867,229.37	592,518.12
MWPAT Series 7 CW-01-05	2031	(5)	25,001.79	17,552.50	410,000.00	16	362,317.87	226,354.03
MWPAT Series 7 CW-01-06	2031	(5)	136,969.41	288,372.93	4,195,000.00	16	2,070,629.66	4,000,768.25
MWPAT Series 8 CW-01-05-A	2032	(5)	19,437.37	12,901.63	340,000.00	18	325,628.28	185,563.53
Sewer	2021		16,984.00	-	84,200.00	6	89,804.00	-
Sewer Construction Phase 2	2015		21,200.00	-	20,000.00	1	20,400.00	-
Water Enterprise Fund Total			1,175,099.90	1,214,631.07	25,263,872.00		19,326,670.14	16,058,103.86
Total of All Funds			4,176,217.79	2,419,195.65	44,542,134.07		41,581,005.96	16,111,786.43

(1) Exempt from levy limits of proposition 2 and 1/2

(2) No interest loan from Massachusetts Clean Water Trust (MCWT)

(3) Subsidy from MCWT pays interest

(4) Interest subsidized by Massachusetts School Building Authority. Amounts are announced periodically, but are not part of the loan amortization schedule.

(5) Subsidy from MCWT pays interest and a portion of loan principal

(6) Current year debt service listed is reduced by the amount of current year subsidy

(7) Cumulative debt service listed is reduced by the amount of cumulative subsidy

VETERANS' AGENT

The Veterans' Agent is responsible for assisting Veterans, Widow(er)s, and Dependents. Types of assistance include disability claims to the Veterans Administration, VA Health Care, burials in the Bourne National Cemetery, or in either of the two Massachusetts Veterans' Cemeteries, filing for burial expense reimbursement, memorial grave markers, VA Insurance, Widow and Dependent Survivor Claims, VA Pensions or Aid and Attendance Benefits, VA Mortgages, VA Educational Benefits or Vocational Training. We also assist with Military Widow(er)s or Dependent Survivor Benefit Plan, ID cards and Tax Exemptions. Additionally we assist with Social Security issues including Social Security Disability, SSI, and Survivor Benefits, as well as assistance with applications for food stamps, fuel assistance, and health care sign-up. Added to this are responsibility for administering Mass. Chapter 115 Benefits, and providing war markers and flags for each veteran's grave.

Chapter 115 sets Massachusetts apart from every other state, but New Jersey. Following President Lincoln's edict that no veteran, widow or dependent should go unassisted, Massachusetts set up a program to assist any veteran, widow or dependent in need. Each city and town must have a veterans' agent, or be in an approved district. We meet with any Veteran, Widow(er) to assess his/her needs, and try to meet those needs. Assistance is based on state financial guidelines, and may take the form of food, rental, fuel assistance, or medical cost reimbursement including insurance. About 45% of our Chapter 115 recipients are widows.

Massachusetts reimburses 75% of the funds the town spends on Chapter 115 provided that the funds are expended in accordance with state regulations. The reimbursement comes one year later. We're proud of the fact that over the years this town has been reimbursed over 99% of that potential 75% reimbursement. This in spite of the fact that this town assists several times the number of veterans, widows, and dependents as other towns our size.

In order to keep up with the rules, changes to procedures, etc., the Administrative Assistant and the Agent must attend a one-week state training program each year, as well as attend numerous seminars dealing with a myriad of VA and S/S regulations throughout the year. While the entire staff must attend the training, the Veterans' Agent must additionally pass a written examination annually in order for the town to continue to receive the 75% reimbursement. The Administrative Assistant also voluntarily completed and passed the exam.

Kingston does take care of its' Veterans. I'm pleased to acknowledge Brandi Gordon of the Conservation Department and Priscilla Brackett of this office

as well as the Silver Lake Key Club who put food baskets together for all of our Chapter 115 clients. Because of this, no veteran or family went hungry at Christmas. Again Hannaford's provided a complete dinner for each recipient, plus extras, not only at Christmas, but all through the year for those in need. Thank you Brandi and Priscilla and the Silver Lake Key Club for all the years you have done this.

Throughout the year, some grateful veterans & generous businesses donate money and/or gift cards for needy veterans. Those donations go into a trust fund from which we draw funds to give to any needy veteran or veteran family. At Christmas, each Chapter 115 recipient was given a gift card and families with children were also provided with a toy for each child. Priscilla Brackett, Veterans' Services Administrative Assistant was responsible for setting up this trust fund. She also convinced Hannaford's to donate food throughout the year and has handled the Christmas project each year. Again, thank you Priscilla.

This year we held the first Annual Reception for Veterans on Veterans' Day at the Senior Center. Pat Aries and Priscilla Brackett headed this project up. Thanks to Sweet Plum Bakery for the delicious, well decorated cake which was cut by World War II Veteran, Maurice Rosenthal, who's now 100 years young. A number of Veterans and families from various periods of service were greeted by our State Representative, Thomas Calter, Chairman of the Board of Selectman, Elaine Fiore, Selectman Sandy MacFarlane, and Town Administrator Robert Fennessy. Several students were there to interview the Veterans, all of whom were asked to bring a picture of themselves in uniform. Of course, none of us had aged much from those pictures. Pat & Priscilla, thank you both for this first Annual event. I'm sure you're planning the 2nd Annual which will bring out many more Veterans.

That same evening Wingate held a dinner and reception for about a dozen of our Veterans and their spouses/significant others. This was planned by Linda Felix assisted by Priscilla Brackett. Thanks to both of you. Again Representative Calter was called upon for brief comments and he also presented a Citation from the Massachusetts House of Representatives signed by himself and the Speaker to each Veteran.

It seems like every week we've been involved in workshops from various presenters regarding helping end veteran homelessness, teaching job skills, getting incarcerated veterans back into the workforce as taxpayers, VA issues, and even end of life issues. Presenters have ranged from the Plymouth County Sheriff Joseph McDonald, the Veterans' Administration, the Norwell Visiting Nurses, Michael Kelly at the Veterans' Career Center, as well as many others.

We urge anyone who knows of a needy veteran, widow or dependent, to call the office or speak to one of us. I do receive telephone calls at home and we follow up on every call. Your name is never used. Sometimes that person or family is in dire straits, and they don't know who to speak to. Your lead is important in helping them.

For some time, the Disabled American Veterans Post Auxiliary in Plymouth has come forward with a gift certificate for a family at both Thanksgiving and Christmas. The Halifax VFW Post has donated turkeys at both holidays. Thanks to both of you.

We also urge every veteran to sign up for, and use at least once a year, VA Health Care. The VA now has an Outpatient Clinic at exit 5 in Plymouth. It is presently oversubscribed and we're sending people to Brockton at present. Chris Hart's Nathan Hale Foundation runs a free shuttle for veterans to all three major sites in the Boston Healthcare System, including Brockton. Signing up costs you nothing, and enrolling in the VA Healthcare System makes you eligible for free eyeglasses & hearing aids. Showing up once a year for a physical is usually free, and keeps you on the active enrollment list. That means if you lose your health insurance, or need a back-up, you have it. Remember, signing up is free, there are no monthly premiums. Every year we get two or three calls from veterans or family seeking assistance with healthcare. Usually it's an emergency. Remember, the VA like most government agencies, rarely responds quickly, and no agency or person wants to be "used".

At this point, Vietnam Veterans make up the largest group using the VA. However, newly returning veterans of Iraq and Afghanistan are receiving higher initial service-connected percentages. The make-up of these veterans has also changed. Approximately 25% of the new veterans are female, and the VA has had to change to accommodate them. Like everywhere else, there are some bureaucratic employees who forget why they have their job. If you have a problem, please let us know before you complain to all your friends. We will attempt to remedy the situation, no promises except that we will try.

It would be impossible to close without acknowledging Priscilla Brackett, Veterans' Administrative Assistant. She has been the heart & soul of the office for more than 19 years. We could not function without her organizational skills & caring attitude. Recently she came home a day early from vacation to ensure that the Veterans and Widows would have their checks available the following week. Thank you Priscilla!

WAGE AND PERSONNEL BOARD

The Wage and Personnel Board met with various department heads to review their requests for position re-evaluations and to collect data in order to evaluate the positions utilizing the well-established evaluation process. This resulted in several recommendations that were presented and approved at Annual Town Meeting.

The Board met with Robert Fennessy, Town Administrator, to establish and classify three new part-time positions: Facilities Manager, Human Resources Manager and Information Technology Manager. These positions were approved and funded at Annual Town Meeting.

The Board also completed a technical review of the Wage and Personnel Bylaw resulting in several changes that were presented and approved at Annual Town Meeting.

WATER COMMISSIONERS

The Kingston Water Department, under the direction of the Board of Water Commissioners, is dedicated to providing the citizens of Kingston with water that meets or exceeds all State and Federal standards, and to do so at the lowest possible cost. As required by the Clean Drinking Water Act, water department employees are receiving continuous training toward maintaining the licenses needed to operate the system such as: water distribution, treatment, cross connection control and survey and hoisting.

We continue to operate a complex water distribution system that includes seven municipal wells, one manganese treatment plant, two lime corrosion control treatment plants, three storage facilities and over 98 miles of pipe that supplied over 492 million gallons of water to consumers in 2015. This represents an increase of 31 million gallons consumed as compared to the previous year. The Board of Water Commissioners encourages the continued conservation efforts of residents and the willingness to adhere to the voluntary water restrictions as we strive to reduce the per capita consumption of water to meet the requirements of the Department of Environmental Protection.

The Board of Water Commissioners continues to be the rate-payer's representative at the table in negotiations with major developers as we improve the infrastructure in order to maintain the high quality of water and service to which the ratepayers have become accustomed.

The winter of 2014 was one for the record books. Unprecedented snowfall proved to be a challenge to not only residents but the water department as well. Snow measured in feet made manually reading meters in January

difficult if not impossible. Shoveling out driveways and hydrants were the priorities for everyone, not walkways to the sides of houses for touchpad reads. However, billing cycles went on as scheduled.

The water department continued to work with contractors to develop new water mains in many new residential developments in town. The real estate market proved to be very busy in the late spring and through the summer as proven by the many requests for final water and sewer bills for real estate transactions.

In early July, long time water commissioner Fred J. Svenson, Jr. passed away and, with his death, the Board of Water Commissioners lost 33 years of experience and knowledge of Kingston's water system. In August, former water department foreman, Matthew R. Sawicki was appointed to fill the vacancy on the Board until 2016 Annual Town Meeting. Commissioner Sawicki, having worked for the Kingston Water Department for 12 years, has a vast working knowledge of the water system in Kingston and makes a great addition to the Board of Water Commissioners.

The flushing program in the high zone of town was done in both the spring and the fall of 2015. This helped to flush much of any built up manganese remaining in the lines. Since the Trackle Pond Treatment Plant has been in operation, a significant decrease in the sediment has been noted. It should be noted that in April 2015 the MA Department of Environmental Protection approved the remote operation of the treatment plant thereby allowing it to run 24 hours a day, 7 days a week. This measure has allowed the smooth operation and continuous treatment of manganese within the water system.

Leak detection was completed throughout half of the town. This process discovered a couple areas of concern for future evaluation and repair.

The water department continues our ongoing meter conversion project; we now have over 3,666 radio-read meters in our system. This is an increase of 172 over last year.

The Kingston Water Department maintains a cross connection control program. For more information on this program please use the following link: <http://www.mass.gov/eea/docs/dep/water/compliance/ccctemp1.pdf>

The Kingston Water Department continues to be a proud participant in the Greenscapes Outreach Project sponsored by the North and South River Watershed Association.

WATERFRONT COMMITTEE

The Kingston Waterfront Committee continues to support the goals of the Harbormaster's Office and advise the Board of Selectmen on Waterfront issues for Kingston Bay, the Ah-de-nah, Jones River and Smelt Pond.

The year 2015 saw the resignation from the committee of Chairmen Nate Murray whose leadership, positive energy, and strong support for the Kingston waterfront propelled the committee to establish aquaculture, re-focus the committee's goals, and complete the very successful pier restoration project. His leadership will be missed by all.

The Committee elected Mark Guidoboni to return as Chairman and renewed its pledge to improve water quality, support aquaculture, improve the Ah-de-nah boat ramp, increase waterfront access for its citizens, and support dredging from the Ah-de-nah to the existing deep water channel off Association Beach. The committee met with the Board of Selectmen in December to reinforce these goals and discussed additional access to Kingston Bay and the Jones River through the procurement of remaining vacant waterfront property, and working with the Recreation Department to increase use of Smelt Pond as a waterfront resource. Jones River and Kingston Bay water quality improvement was also discussed.

Additionally, the Board of Selectmen asked the Waterfront Committee to more actively promote Kingston's waterfront. Specifically, they suggested a "Kingston Waterfront Festival" to involve local businesses and improve the public's awareness of Kingston's outstanding waterfront resources!

The Kingston Waterfront Committee meets regularly the 2nd Monday of the Month (March - June & September - November) and can be reached through the Selectmen's Office.

WIRING INSPECTOR

In Fiscal Year 2015, 507 Electrical permits were issued and rough and final inspections were performed by the Wiring Inspectors. The total of fees received for the permits was \$39,417.

ZONING BOARD OF APPEALS

The Zoning Board of Appeals respectfully submits the following report for the year ending December 31, 2015:

	Variances	Appeals/ Reviews	Special Permits	Comprehensive Permits – Request for Modification'
Granted	3	0	13	1
Denied	1	0	0	0
Denied without Prejudice	0	0	0	0
Withdrawn	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	5	0	13	1

As of December 31, 2015, there were no decisions pending. The total applications heard before the Board this year were 19.

Paul B. Dahlen, Douglas E. Dondero, Lane Goldberg, Kevin Wrightington and Paul F. Maloney, Jr. are the full members of the Board. Jared D. Waitkus and Shaun J. Spada are Associate Members. The Board continues to deal with a number of issues related to growth and expansion for new and reconstructed homes in densely populated areas and requests from commercial business.

TOWN OF KINGSTON, MASSACHUSETTS

Annual Financial Statements

For the Year Ended June 30, 2015

Town of Kingston, Massachusetts

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Position	11
Statement of Activities	12
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	13
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities in the Statement of Net Position	14
Statement of Revenues, Expenditures, and Changes in Fund Balances	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
Statement of Revenues and Other Sources, and Expenditures and Other Uses - Budget and Actual - General Fund	17
Proprietary Funds:	
Statement of Net Position	18
Statement of Revenues, Expenses, and Changes in Fund Net Position	19
Statement of Cash Flows	20
Fiduciary Funds:	
Statement of Fiduciary Net Position	21
Statement of Changes in Fiduciary Net Position	22
Notes to Financial Statements	23
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of Funding Progress	54
Schedule of Proportionate Share of the Net Pension Liability	55
Schedule of Contributions	56

INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Kingston, Massachusetts

Additional Offices:
Nashua, NH
Manchester, NH
Greenfield, MA
Ellsworth, ME

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Kingston, Massachusetts, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town of Kingston's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opin-

ion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Kingston, Massachusetts, as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof 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

Required Supplementary Information

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

Melanson Heath

January 6, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Kingston, we offer readers this narrative overview and analysis of the financial activities of the Town of Kingston for the fiscal year ended June 30, 2015.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, highways and streets, sanitation, economic development, and culture and recreation. The business-type activities include water, sewer, and renewable energy activities.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

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

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary funds. Proprietary funds are maintained as follows:

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Specifically, enterprise funds are used to account for water, sewer, and renewable energy operations.

Proprietary funds provide the same type of information as the business-type activities reported in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water, sewer, and renewable energy operations, all of which are considered to be major funds.

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

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

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$52,591,779 (i.e., net position), a change of \$(850,193) in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$14,953,766, a change of \$912,419 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$5,835,700, a change of \$601,117 in comparison to the prior year.
- Total long-term debt (i.e., bonds payable) at the close of the current fiscal year was \$44,542,134, a change of \$884,725 in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

	NET POSITION					
	Governmental Activities		Business-Type Activities		Total	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Current and other assets	\$ 20,677	\$ 19,878	\$ 19,614	\$ 21,401	\$ 40,291	\$ 41,279
Capital assets	50,917	51,765	55,469	55,913	106,386	107,678
Total assets and deferred outflows of resources	71,594	71,643	75,083	77,314	146,677	148,957
Long-term liabilities outstanding	43,885	25,374	31,893	28,016	75,778	53,390
Other liabilities	4,375	5,073	2,348	7,829	6,723	12,902
Deferred inflows of resources	-	-	11,584	12,193	11,584	12,193
Total liabilities and deferred inflows of resources	48,260	30,447	45,825	48,038	94,085	78,485
Net position:						
Net investment in capital assets	38,303	36,912	23,990	23,767	62,293	60,679
Restricted	6,301	6,358	-	-	6,301	6,358
Unrestricted	<u>(21,270)</u>	<u>(2,074)</u>	<u>5,268</u>	<u>5,509</u>	<u>(16,002)</u>	<u>3,435</u>
Total net position	\$ <u>23,334</u>	\$ <u>41,196</u>	\$ <u>29,258</u>	\$ <u>29,276</u>	\$ <u>52,592</u>	\$ <u>70,472</u>

CHANGES IN NET POSITION

	<u>Governmental</u>		<u>Business-Type</u>		<u>Total</u>	
	<u>Activities</u>		<u>Activities</u>			
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Revenues:						
Program revenues:						
Charges for services	\$ 2,390	\$ 2,341	\$ 5,365	\$ 4,758	\$ 7,755	\$ 7,099
Operating grants and contributions	5,200	8,000	-	-	5,200	8,000
Capital grants and contributions	1,618	1,473	-	-	1,618	1,473
General revenues:						
Property taxes	28,101	27,302	-	-	28,101	27,302
Excises	2,265	2,055	-	-	2,265	2,055
Penalties and interest on taxes	177	165	-	-	177	165
Grants and contributions not restricted to specific programs	1,026	955	1,239	1,231	2,265	2,186
Investment income	100	234	2	1	102	235
Other	2,173	2,054	-	-	2,173	2,054
Total revenues	<u>43,050</u>	<u>44,579</u>	<u>6,606</u>	<u>5,990</u>	<u>49,656</u>	<u>50,569</u>
Expenses:						
General government	2,475	2,169	-	-	2,475	2,169
Public safety	6,087	5,770	-	-	6,087	5,770
Education	20,660	22,051	-	-	20,660	22,051
Public works	4,095	3,788	-	-	4,095	3,788
Human services	767	779	-	-	767	779
Culture and recreation	1,669	1,588	-	-	1,669	1,588
Employee benefits	8,437	8,065	-	-	8,437	8,065
Interest on long-term debt	557	642	-	-	557	642
Intergovernmental	303	218	-	-	303	218
Water operations	-	-	1,629	1,651	1,629	1,651
Sewer operations	-	-	3,325	3,235	3,325	3,235
Renewable energy operations	-	-	452	450	452	450
Total expenses	<u>45,050</u>	<u>45,070</u>	<u>5,406</u>	<u>5,336</u>	<u>50,456</u>	<u>50,406</u>
Change in net position before transfers	(2,000)	(491)	1,200	654	(800)	163
Transfers in (out)	<u>297</u>	<u>284</u>	<u>(347)</u>	<u>(279)</u>	<u>(50)</u>	<u>5</u>
Change in net position	(1,703)	(207)	853	375	(850)	168
Net position - beginning of year, as restated	<u>25,037</u>	<u>41,403</u>	<u>28,405</u>	<u>28,901</u>	<u>53,442</u>	<u>70,304</u>
Net position - end of year	<u>\$ 23,334</u>	<u>\$ 41,196</u>	<u>\$ 29,258</u>	<u>\$ 29,276</u>	<u>\$ 52,592</u>	<u>\$ 70,472</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position was \$52,591,779, a change of \$(850,193) from the prior year.

The largest portion of net position \$62,292,099 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$6,301,410 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position reflects a deficit balance of \$(16,001,730) caused primarily by unfunded post-employment benefits and unfunded pension liability (see Notes 21 and 22).

Governmental activities. Governmental activities for the year resulted in a change in net position of \$(1,702,441). Key elements of this change are as follows:

General fund operating results in Section D	\$ 792,574
Nonmajor funds surplus - accrual basis	752,942
Principal debt service in excess of depreciation expense	276,821
Change in other post employment benefits liability	(3,749,440)
Change in net pension liability	(39,228)
Other GAAP accruals	<u>263,890</u>
Total	<u>\$ (1,702,441)</u>

Business-type activities. Business-type activities for the year resulted in a change in net position of \$852,248. Key elements of this change are as follows:

Water operations	\$ 454,139
Sewer operations	363,791
Renewable energy operations	<u>34,318</u>
Total	<u>\$ 852,248</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned

fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$14,953,766, a change of \$912,419 in comparison to the prior year. Key elements of this change are as follows:

General fund operating results	\$	792,574
Nonmajor funds surplus		<u>119,845</u>
Total	\$	<u>912,419</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$5,835,700, while total fund balance was \$8,429,431. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/15</u>	<u>6/30/14</u>	<u>Change</u>	% of Total General Fund Expenditures
Unassigned fund balance	\$ 5,835,700	\$ 5,234,583	\$ 601,117	14.5%
Total fund balance	\$ 8,429,431	\$ 7,636,857	\$ 792,574	21.0%

The total fund balance of the general fund changed by \$792,574 during the current fiscal year. Key factors in this change are as follows:

Excess revenues over budget	\$	1,221,090
Budgetary appropriation turnbacks by departments		813,346
Excess tax collections over budget		225,506
Excess of prior year encumbered appropriations to be spent in current year over current year encumbrances spent in subsequent year		1,200,081
Change in stabilization		498,332
Use of free cash		(3,058,728)
Use of overlay surplus		(116,860)
Other sources		(2,670)
Other timing issues		<u>12,477</u>
Total	\$	<u>792,574</u>

Included in the general fund balance are the Town's stabilization accounts with the following balances:

	<u>6/30/15</u>	<u>6/30/14</u>	<u>Change</u>
General stabilization	\$ 2,815,168	\$ 2,316,836	\$ 498,332

Proprietary funds. Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail.

Unrestricted net position of the enterprise funds at the end of the year amounted to \$5,268,100, a change of \$(240,403) in comparison to the prior year.

Other factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

E. GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget resulted in an overall change in appropriations of \$1,424,704. Major reasons for these amendments include:

- \$11,584 increase in general governmental appropriations
- \$179,602 increase in public safety appropriations
- \$50,000 increase in education appropriations
- \$596,770 increase in public works appropriations
- \$8,428 increase in health and human services appropriations
- \$43,092 increase in culture and recreation appropriations
- \$28,402 increase in employee benefits
- \$506,826 increase in debt service

Of this increase, \$1,298,574 was funded from the use of free cash, \$116,860 was funded from overlay surplus, and \$9,270 was transferred from other funds.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year-end amounted to \$106,386,212 (net of accumulated depreciation), a change of \$(1,291,887) from the prior year. This investment in capital assets includes land, buildings and system, improvements, and machinery and equipment.

Major capital asset events during the current fiscal year included the following:

- \$1,077,323 increase in the Trackle Pond water treatment plant construction in progress

Additional information on capital assets can be found in the Notes to the Financial Statements.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$44,542,134, all of which was backed by the full faith and credit of the government.

Additional information on long-term debt can be found in the Notes to the Financial Statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Kingston's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Office of Town Accountant
Town of Kingston, Massachusetts
26 Evergreen Street
Kingston, Massachusetts 02364

TOWN OF KINGSTON, MASSACHUSETTS

STATEMENT OF NET POSITION

JUNE 30, 2015

	Governmental <u>Activities</u>	Business-Type <u>Activities</u>	<u>Total</u>
ASSETS			
Current:			
Cash and short-term investments	\$ 11,192,857	\$ 6,624,846	\$ 17,817,703
Investments	4,451,214	-	4,451,214
Receivables, net of allowance for uncollectibles:			
Property taxes	801,049	-	801,049
Excises	41,800	-	41,800
User fees	-	1,098,278	1,098,278
Departmental and other	706,145	-	706,145
Intergovernmental	721,495	263,931	985,426
Noncurrent:			
Receivables, net of allowance for uncollectibles:			
Property taxes	1,330,587	-	1,330,587
Betterments not yet due	416,887	11,584,241	12,001,128
Other asset bond premium	229,804	-	229,804
Capital assets:			
Land and construction in progress	10,629,059	6,466,925	17,095,984
Other capital assets, net of accumulated depreciation	40,287,925	49,002,303	89,290,228
DEFERRED OUTFLOWS OF RESOURCES	<u>785,356</u>	<u>42,293</u>	<u>827,649</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	71,594,178	75,082,817	146,676,995
LIABILITIES			
Current:			
Warrants payable	855,666	104,655	960,321
Accrued liabilities	96,132	289,331	385,463
Notes payable	600,000	233,966	833,966
Tax refunds payable	164,576	-	164,576
Other current liabilities	330,683	3,790	334,473
Current portion of long-term liabilities:			
Bonds payable	2,106,178	1,710,165	3,816,343
Compensated absence	56,107	6,974	63,081
Landfill postclosure	30,000	-	30,000
Capital lease	135,331	-	135,331
Noncurrent:			
Bonds payable, net of current portion	10,669,439	30,056,352	40,725,791
Compensated absence, net of current portion	1,066,042	132,509	1,198,551
Landfill postclosure, net of current portion	450,000	-	450,000
Capital lease, net of current portion	65,215	-	65,215
Accrued other post employment benefits	14,651,148	788,612	15,439,760
Net pension liability	16,983,512	914,592	17,898,104
DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>11,584,241</u>	<u>11,584,241</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	48,260,029	45,825,187	94,085,216
NET POSITION			
Net investment in capital assets	38,302,569	23,989,530	62,292,099
Restricted for:			
Grants and other statutory restrictions	4,402,323	-	4,402,323
Permanent funds:			
Nonexpendable	1,220,372	-	1,220,372
Expendable	678,715	-	678,715
Unrestricted	<u>(21,269,830)</u>	<u>5,268,100</u>	<u>(16,001,730)</u>
TOTAL NET POSITION	\$ 23,334,149	\$ 29,257,630	\$ 52,591,779

The accompanying notes are an integral part of these financial statements.

TOWN OF KINGSTON, MASSACHUSETTS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015

	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:						
General government	\$ 2,474,981	\$ 188,995	\$ -	\$ (1,856,491)	\$ -	\$ (1,856,491)
Public safety	6,087,162	1,153,606	-	(4,758,888)	-	(4,758,888)
Education	20,659,816	220,397	4,171,110	(15,078,257)	-	(15,078,257)
Public works	4,095,228	362,973	56,839	(3,247,850)	-	(3,247,850)
Health and human services	767,132	138,763	260,232	(368,137)	-	(368,137)
Culture and recreation	1,688,341	325,385	107,575	(1,235,381)	-	(1,235,381)
Employee benefits	8,437,163	-	-	(8,437,163)	-	(8,437,163)
Interest	556,473	-	-	(556,473)	-	(556,473)
Intergovernmental	302,737	-	-	(302,737)	-	(302,737)
Total Governmental Activities	45,049,033	2,390,119	5,199,919	(35,841,377)	-	(35,841,377)
Business-Type Activities:						
Water services	1,629,533	2,292,013	-	-	662,480	662,480
Sewer services	3,324,541	2,453,456	-	-	(871,085)	(871,085)
Renewable energy services	452,079	619,721	-	-	167,642	167,642
Total Business-Type Activities	5,406,153	5,365,190	-	-	(40,963)	(40,963)
Total	\$ 50,455,186	\$ 7,755,309	\$ 5,199,919	(35,841,377)	(40,963)	(35,882,340)
		General Revenues and Transfers:				
		Property taxes		28,100,831	-	28,100,831
		Excises		2,265,348	-	2,265,348
		Penalties, interest and other taxes		176,680	-	176,680
		Grants and contributions not restricted to specific programs		1,026,122	1,238,916	2,265,038
		Investment income		99,807	1,425	101,232
		Miscellaneous		2,173,018	-	2,173,018
		Transfers, net		297,130	(347,130)	(50,000)
		Total general revenues and transfers		34,138,936	893,211	35,032,147
		Change in Net Position		(1,702,441)	852,248	(850,193)
		Net Position:				
		Beginning of year, as restated		25,036,590	28,405,382	53,441,972
		End of year		\$ 23,334,149	\$ 29,257,630	\$ 52,591,779

The accompanying notes are an integral part of these financial statements.

TOWN OF KINGSTON, MASSACHUSETTS

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2015

	General	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and short-term investments	\$ 6,491,452	\$ 4,701,405	\$ 11,192,857
Investments	2,490,856	1,960,358	4,451,214
Receivables:			
Property taxes	2,398,070	-	2,398,070
Excises	149,557	-	149,557
Departmental and other	667,794	42,169	709,963
Intergovernmental	70,019	651,476	721,495
Other assets	-	416,887	416,887
TOTAL ASSETS	\$ <u>12,267,748</u>	\$ <u>7,772,295</u>	\$ <u>20,040,043</u>
LIABILITIES			
Warrants payable	\$ 666,762	\$ 188,904	\$ 855,666
Accrued liabilities	18,142	-	18,142
Notes payable	-	600,000	600,000
Tax refunds payable	164,576	-	164,576
Other liabilities	330,683	-	330,683
TOTAL LIABILITIES	1,180,163	788,904	1,969,067
DEFERRED INFLOWS OF RESOURCES	2,658,154	459,056	3,117,210
FUND BALANCES			
Nonspendable	-	1,220,372	1,220,372
Restricted	-	3,259,436	3,259,436
Committed	1,223,155	2,435,150	3,658,305
Assigned	1,370,576	-	1,370,576
Unassigned	5,835,700	(390,623)	5,445,077
TOTAL FUND BALANCES	<u>8,429,431</u>	<u>6,524,335</u>	<u>14,953,766</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>12,267,748</u>	\$ <u>7,772,295</u>	\$ <u>20,040,043</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF KINGSTON, MASSACHUSETTS
RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET POSITION OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET POSITION

JUNE 30, 2015

Total governmental fund balances	\$ 14,953,766
<ul style="list-style-type: none">• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	50,916,984
<ul style="list-style-type: none">• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	2,739,199
<ul style="list-style-type: none">• In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(77,989)
<ul style="list-style-type: none">• Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(28,999,655)
<ul style="list-style-type: none">• Certain changes in the net pension liability, which are deferred to future reporting periods, are not reported in the governmental funds.	<u>(16,198,156)</u>
Net position of governmental activities	<u>\$ 23,334,149</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF KINGSTON, MASSACHUSETTS

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2015

	<u>General</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:			
Property taxes	\$ 27,959,340	\$ 195,142	\$ 28,154,482
Excises	2,268,284	-	2,268,284
Penalties, interest and other taxes	176,680	-	176,680
Charges for services	538,973	952,395	1,491,368
Intergovernmental	6,654,605	2,080,222	8,734,827
Licenses and permits	923,795	-	923,795
Fines and forfeitures	30,506	-	30,506
Investment income	34,962	64,845	99,807
Miscellaneous	<u>2,171,944</u>	<u>1,074</u>	<u>2,173,018</u>
Total Revenues	40,759,089	3,293,678	44,052,767
Expenditures:			
Current:			
General government	1,938,020	388,870	2,326,890
Public safety	5,464,034	471,043	5,935,077
Education	19,750,423	1,182,400	20,932,823
Public works	3,506,743	658,647	4,165,390
Health and human services	696,109	66,333	762,442
Culture and recreation	933,534	526,836	1,460,370
Employee benefits	4,648,495	-	4,648,495
Debt service	2,587,358	-	2,587,358
Capital outlay	315,896	-	315,896
Intergovernmental	<u>302,737</u>	<u>-</u>	<u>302,737</u>
Total Expenditures	<u>40,143,349</u>	<u>3,294,129</u>	<u>43,437,478</u>
Excess (deficiency) of revenues over expenditures	615,740	(451)	615,289
Other Financing Sources (Uses):			
Transfers in	684,204	253,189	937,393
Transfers out	<u>(507,370)</u>	<u>(132,893)</u>	<u>(640,263)</u>
Total Other Financing Sources (Uses)	<u>176,834</u>	<u>120,296</u>	<u>297,130</u>
Change in fund balance	792,574	119,845	912,419
Fund Equity, at Beginning of Year	<u>7,636,857</u>	<u>6,404,490</u>	<u>14,041,347</u>
Fund Equity, at End of Year	<u>\$ 8,429,431</u>	<u>\$ 6,524,335</u>	<u>\$ 14,953,766</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF KINGSTON, MASSACHUSETTS

RECONCILIATION OF THE STATEMENT OF REVENUES
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2015

Net changes in fund balances - total governmental funds	\$ 912,419																		
<ul style="list-style-type: none"> • Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: <table style="margin-left: 40px; width: 100%;"> <tr> <td>Capital outlay purchases</td> <td style="text-align: right;">935,371</td> </tr> <tr> <td>Depreciation</td> <td style="text-align: right;">(1,783,551)</td> </tr> </table> • Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in deferred revenue. <table style="margin-left: 40px; width: 100%;"> <tr> <td></td> <td style="text-align: right;">(113,099)</td> </tr> </table> • The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position: <table style="margin-left: 40px; width: 100%;"> <tr> <td>Repayments of debt</td> <td style="text-align: right;">2,060,372</td> </tr> <tr> <td>Amortization of bond refunding</td> <td style="text-align: right;">(45,962)</td> </tr> <tr> <td>Repayments of capital lease</td> <td style="text-align: right;">128,340</td> </tr> </table> • In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. <table style="margin-left: 40px; width: 100%;"> <tr> <td></td> <td style="text-align: right;">16,475</td> </tr> </table> • Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds. <table style="margin-left: 40px; width: 100%;"> <tr> <td></td> <td style="text-align: right;">(3,773,578)</td> </tr> </table> • Certain changes in the net pension liability, which are deferred to future reporting periods, are not reported in the governmental funds. <table style="margin-left: 40px; width: 100%;"> <tr> <td></td> <td style="text-align: right;"><u>(39,228)</u></td> </tr> </table> 	Capital outlay purchases	935,371	Depreciation	(1,783,551)		(113,099)	Repayments of debt	2,060,372	Amortization of bond refunding	(45,962)	Repayments of capital lease	128,340		16,475		(3,773,578)		<u>(39,228)</u>	
Capital outlay purchases	935,371																		
Depreciation	(1,783,551)																		
	(113,099)																		
Repayments of debt	2,060,372																		
Amortization of bond refunding	(45,962)																		
Repayments of capital lease	128,340																		
	16,475																		
	(3,773,578)																		
	<u>(39,228)</u>																		
Change in net position of governmental activities	\$ <u>(1,702,441)</u>																		

The accompanying notes are an integral part of these financial statements.

TOWN OF KINGSTON, MASSACHUSETTS
GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015

	Budgeted Amounts			Actual Amounts	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget			
Revenues and Other Sources:					
Taxes	\$ 27,733,834	\$ 27,733,834	\$ 27,733,834	\$ -	
Excise	1,796,920	1,796,920	2,268,284	471,364	
Penalties, interest and other taxes	149,500	149,500	176,680	27,180	
Charges for services	476,000	476,000	538,973	62,973	
Intergovernmental	6,619,806	6,619,806	6,654,605	34,799	
Licenses and permits	880,000	880,000	923,795	43,795	
Fines and forfeits	31,400	31,400	30,506	(894)	
Investment income	9,000	9,000	12,794	3,794	
Miscellaneous	1,699,000	1,699,000	2,171,944	472,944	
Transfers in	794,799	804,069	909,204	105,135	
Use of free cash	1,760,154	3,058,728	3,058,728	-	
Other sources	2,670	2,670	2,670	-	
Overlay surplus	-	116,860	116,860	-	
Total Revenues and Other Sources	41,953,083	43,377,787	44,598,877	1,221,090	
Expenditures and Other Uses:					
General government	2,028,315	2,039,899	1,950,722	88,177	
Public safety	5,420,676	5,600,278	5,460,252	140,026	
Education	19,792,274	19,842,274	19,638,072	204,202	
Public works	3,314,534	3,911,304	3,744,292	167,012	
Health and human services	708,034	716,462	697,094	19,368	
Culture and recreation	907,054	950,146	935,187	14,959	
Employee benefits	4,823,941	4,852,343	4,655,743	196,600	
Debt service	2,812,359	2,812,359	2,812,359	-	
Capital outlay	847,004	1,353,830	1,353,830	-	
Intergovernmental	284,739	284,739	302,737	(17,998)	
Transfers out	983,534	983,534	983,534	-	
Other timing issues	30,619	30,619	30,619	-	
Total Expenditures and Other Uses	41,953,083	43,377,787	42,564,441	813,346	
Excess of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 2,034,436	\$ 2,034,436	

The accompanying notes are an integral part of these financial statements.

TOWN OF KINGSTON, MASSACHUSETTS

PROPRIETARY FUNDS

STATEMENT OF NET POSITION

JUNE 30, 2015

	Business-Type Activities Enterprise Funds			<u>Total</u>
	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Renewable Energy Fund</u>	
ASSETS				
Current:				
Cash and short-term investments	\$ 1,627,369	\$ 4,878,765	\$ 118,712	\$ 6,624,846
User fees, net of allowance for uncollectibles	685,442	412,836	-	1,098,278
Due from other governments	197,848	-	66,083	263,931
Total current assets	2,510,659	5,291,601	184,795	7,987,055
Noncurrent:				
Betterments not yet due	-	11,584,241	-	11,584,241
Capital assets:				
Land and construction in progress	6,466,925	-	-	6,466,925
Other capital assets, net of accumulated depreciation	17,916,131	31,086,172	-	49,002,303
Total noncurrent assets	24,383,056	42,670,413	-	67,053,469
DEFERRED OUTFLOWS OF RESOURCES	<u>20,195</u>	<u>22,098</u>	<u>-</u>	<u>42,293</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	26,913,910	47,984,112	184,795	75,082,817
LIABILITIES				
Current:				
Warrants payable	34,230	6,588	63,837	104,655
Accrued liabilities	65,816	223,515	-	289,331
Notes payable	233,966	-	-	233,966
Bonds payable	490,706	1,219,459	-	1,710,165
Compensated absence	3,260	3,714	-	6,974
Other liabilities	-	3,790	-	3,790
Total current liabilities	827,978	1,457,066	63,837	2,348,881
Noncurrent:				
Bonds payable, net of current portion	6,011,938	24,044,414	-	30,056,352
Compensated absence, net of current portion	61,934	70,575	-	132,509
Accrued other post employment benefits	376,356	412,256	-	788,612
Net pension liability	436,713	477,879	-	914,592
Total noncurrent liabilities	6,886,941	25,005,124	-	31,892,065
DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>11,584,241</u>	<u>-</u>	<u>11,584,241</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	7,714,919	38,046,431	63,837	45,825,187
NET POSITION				
Net investment in capital assets	18,124,263	5,865,267	-	23,989,530
Unrestricted	1,074,728	4,072,414	120,958	5,268,100
TOTAL NET POSITION	<u>\$ 19,198,991</u>	<u>\$ 9,937,681</u>	<u>\$ 120,958</u>	<u>\$ 29,257,630</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF KINGSTON, MASSACHUSETTS

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION

FOR THE YEAR ENDED JUNE 30, 2015

	Business-Type Activities Enterprise Funds			Total
	Water Fund	Sewer Fund	Renewable Energy Fund	
Operating Revenues:				
Charges for services	\$ 2,292,013	\$ 2,453,456	\$ 619,150	\$ 5,364,619
Other	-	-	571	571
Total Operating Revenues	2,292,013	2,453,456	619,721	5,365,190
Operating Expenses:				
Operating expenses	865,835	1,202,703	452,079	2,520,617
Depreciation	674,595	932,439	-	1,607,034
Total Operating Expenses	1,540,430	2,135,142	452,079	4,127,651
Operating Income	751,583	318,314	167,642	1,237,539
Nonoperating Revenues (Expenses):				
Intergovernmental revenue	24,285	1,214,631	-	1,238,916
Investment income	515	910	-	1,425
Interest expense	(89,103)	(1,189,399)	-	(1,278,502)
Total Nonoperating Revenues (Expenses), Net	(64,303)	26,142	-	(38,161)
Income Before Transfers	687,280	344,456	167,642	1,199,378
Transfers:				
Transfers in	-	232,370	-	232,370
Transfers out	(233,141)	(213,035)	(133,324)	(579,500)
Change in Net Position	454,139	363,791	34,318	852,248
Net Position at Beginning of Year, as restated	18,744,852	9,573,890	86,640	28,405,382
Net Position at End of Year	\$ 19,198,991	\$ 9,937,681	\$ 120,958	\$ 29,257,630

The accompanying notes are an integral part of these financial statements.

TOWN OF KINGSTON, MASSACHUSETTS

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2015

	Business-Type Activities			Total
	Enterprise Funds			
	Water Fund	Sewer Fund	Renewable Energy Fund	
<u>Cash Flows From Operating Activities:</u>				
Receipts from customers and users	\$ 2,219,791	\$ 2,483,237	\$ 619,720	\$ 5,322,748
Payments to vendors and employees	<u>(1,638,695)</u>	<u>(1,184,849)</u>	<u>(440,814)</u>	<u>(3,264,358)</u>
Net Cash Provided By Operating Activities	581,096	1,298,388	178,906	2,058,390
<u>Cash Flows From Noncapital Financing Activities:</u>				
Transfers in	-	232,370	-	232,370
Transfers out	<u>(233,141)</u>	<u>(213,035)</u>	<u>(133,323)</u>	<u>(579,499)</u>
Net Cash Provided By (Used For) Noncapital Financing Activities	(233,141)	19,335	(133,323)	(347,129)
<u>Cash Flows From Capital and Related Financing Activities:</u>				
Acquisition, construction, and disposition of capital assets	(1,143,091)	(20,236)	-	(1,163,327)
Bond proceeds	4,506,759	-	-	4,506,759
Bond payments	(374,354)	(1,187,308)	-	(1,561,662)
BAN payments	(4,717,359)	-	-	(4,717,359)
Interest expense	(89,103)	(1,189,399)	-	(1,278,502)
Intergovernmental revenue	<u>1,985,239</u>	<u>1,214,631</u>	<u>(38,463)</u>	<u>3,161,407</u>
Net Cash Provided By (Used For) Capital and Related Financing Activities	168,091	(1,182,312)	(38,463)	(1,052,684)
<u>Cash Flows From Investing Activities:</u>				
Interest income	<u>515</u>	<u>910</u>	<u>-</u>	<u>1,425</u>
Net Cash Provided By Investing Activities	<u>515</u>	<u>910</u>	<u>-</u>	<u>1,425</u>
Net Change in Cash and Short-Term Investments	516,561	136,321	7,120	660,002
Cash and Short-Term Investments, Beginning of Year	<u>1,110,808</u>	<u>4,742,444</u>	<u>111,592</u>	<u>5,964,844</u>
Cash and Short-Term Investments, End of Year	<u>\$ 1,627,369</u>	<u>\$ 4,878,765</u>	<u>\$ 118,712</u>	<u>\$ 6,624,846</u>
<u>Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities:</u>				
Operating income	\$ 751,583	\$ 318,314	\$ 167,642	\$ 1,237,539
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:				
Depreciation	674,595	932,439	-	1,607,034
Changes in assets and liabilities:				
User fees	(72,222)	29,782	-	(42,440)
Other assets	(20,195)	587,160	-	566,965
Warrants and accounts payable	(868,988)	(24,738)	11,264	(882,462)
Accrued liabilities	13,132	(13,024)	-	108
Deferred revenue	-	(609,258)	-	(609,258)
Compensated absence	(14,327)	1,307	-	(13,020)
Other post employment benefits	96,315	105,502	-	201,817
Net pension liability	21,203	23,202	-	44,405
Other liabilities	-	(52,298)	-	(52,298)
Net Cash Provided By Operating Activities	<u>\$ 581,096</u>	<u>\$ 1,298,388</u>	<u>\$ 178,906</u>	<u>\$ 2,058,390</u>

The accompanying notes are an integral part of these financial statements.

;

TOWN OF KINGSTON, MASSACHUSETTS

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2015

	Private Purpose Trust <u>Funds</u>	Other Post-Employment Benefits Trust <u>Fund</u>	Agency <u>Funds</u>
<u>ASSETS</u>			
Cash and short-term investments	\$ -	\$ -	\$ 592,763
Investments	<u>381,614</u>	<u>50,011</u>	<u>-</u>
Total Assets	381,614	50,011	592,763
<u>LIABILITIES AND NET POSITION</u>			
Other liabilities	<u>-</u>	<u>-</u>	<u>592,763</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>592,763</u>
<u>NET POSITION</u>			
Total net position held in trust	\$ <u><u>381,614</u></u>	\$ <u><u>50,011</u></u>	\$ <u><u>-</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF KINGSTON, MASSACHUSETTS

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED JUNE 30, 2015

	Private Purpose <u>Trust Funds</u>	Other Post-Employment Benefits Trust <u>Fund</u>
Additions:		
Investment income	\$ 15,965	\$ 11
Contributions	175	-
Transfers in	<u>-</u>	<u>50,000</u>
Total additions	16,140	50,011
Deductions:		
Other expenses	<u>10,000</u>	<u>-</u>
Total deductions	<u>10,000</u>	<u>-</u>
Net increase	6,140	50,011
Net position:		
Beginning of year	<u>375,474</u>	<u>-</u>
End of year	<u>\$ 381,614</u>	<u>\$ 50,011</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF KINGSTON, MASSACHUSETTS

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Kingston (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The Town is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2015, it was determined that no entities met the required GASB 39 criteria of component units.

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as is the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes and excises.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of

sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The government reports the following major proprietary funds:

- Water operations
- Sewer operations
- Renewable energy operations

The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.

The *other post-employment benefits trust fund* is used to account for assets that are dedicated to providing benefits to retirees. These funds reduce the unfunded actuarial liability of healthcare and other post-employment benefits. Contributions to this fund are irrevocable.

The *agency funds* account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others. Agency funds report only assets and liabilities, and therefore, have no measurement focus.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the general fund. Certain special revenue, proprietary, and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

For purpose of the statement of cash flows, the proprietary funds consider investments with original maturities of three months or less to be short-term investments.

E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund

investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Investments for the Trust Funds consist of marketable securities, bonds, and short-term money market investments. Investments are carried at market value.

F. Property Tax Limitations

Legislation known as “Proposition 2½” has limited the amount of revenue that can be derived from property taxes. The prior fiscal year’s tax levy limit is used as a base and cannot increase by more than 2.5 percent (excluding new growth), unless an override is voted. The actual fiscal year 2015 tax levy reflected an excess capacity of \$1,730,658.

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (for enterprise funds only) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets’ lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	20
Infrastructure	30 - 75
Vehicles	5
Office equipment	5
Computer equipment	5

H. Compensated Absences

It is the Town's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

I. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position.

J. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

Fund Balance - Generally, fund balance represents the difference between the current assets and current liabilities. The Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

The Town's fund balance classification policies and procedures are as follows:

- 1) Nonspendable funds are either unspendable in the current form (i.e., inventory or prepaid items) or can never be spent (i.e., perpetual care).
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.
- 3) Committed funds are reported and expended as a result of motions passed by the highest decision making authority in the government (i.e., Town Meeting).
- 4) Assigned funds are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for. This account also includes fund balance (free cash) voted to be used in the subsequent fiscal year.

5) Unassigned funds are available to be spent in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the Town uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position - Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. **Stewardship, Compliance, and Accountability**

A. Budgetary Information

At the annual town meeting, the Finance Committee presents an operating and capital budget for the proposed expenditures of the fiscal year commencing the following July 1. The budget, as enacted by town meeting, establishes the legal level of control and specifies that certain appropriations are to be funded by particular revenues. The original budget is amended during the fiscal year at special town meetings as required by changing conditions. In cases of extraordinary or unforeseen expenses, the Finance Committee is empowered to transfer funds from the Reserve Fund (a contingency appropriation) to a departmental appropriation. "Extraordinary" includes expenses which are not in the usual line, or are great or exceptional. "Unforeseen" includes expenses which are not foreseen as of the time of the annual meeting when appropriations are voted.

Departments are limited to the line items as voted. Certain items may exceed the line item budget as approved if it is for an emergency and for the safety of the general public. These items are limited by the Massachusetts General Laws and must be raised in the next year's tax rate.

Formal budgetary integration is employed as a management control device during the year for the General Fund and Proprietary Funds. Effective budgetary control is achieved for all other funds through provisions of the Massachusetts General Laws.

At year-end, appropriation balances lapse, except for certain unexpended capital items and encumbrances which will be honored during the subsequent year.

B. Budgetary Basis

The general fund final appropriation appearing on the “Budget and Actual” page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general and proprietary funds are based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP basis)	\$ 40,759,089	\$ 40,143,349
Other financing sources/uses (GAAP basis)	<u>684,204</u>	<u>507,370</u>
Subtotal (GAAP Basis)	41,443,293	40,650,719
Adjust tax revenue to accrual basis	(225,506)	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(571,642)
Add end-of-year appropriation carryforwards from expenditures	-	1,771,723
To record use of free cash	3,058,728	-
To record use of overlay surplus	116,860	-
To record other financing sources	2,670	-
Other timing issues	-	12,477
To remove unbudgeted stabilization fund	<u>202,832</u>	<u>701,164</u>
Budgetary basis	<u>\$ 44,598,877</u>	<u>\$ 42,564,441</u>

D. Deficit Fund Equity

The following funds had deficits as of June 30, 2015:

Police rotating	\$ (36,395)
Fire rotating	(1,785)
Reconfigure transfer station	(196,380)
E-911 training	(28,886)
Chapter 90	(73,676)
Conservation - Fed stormwater	(400)
Federal bullet proof vests	(742)
State bullet proof vests	(2,345)
Winter rapid road recovery	(44,243)
State sustainable materials	<u>(5,771)</u>
	\$ <u>(390,623)</u>

The deficits in these funds will be eliminated through future departmental revenues and transfers from other funds.

3. **Cash and Short-Term Investments**

Custodial credit risk for deposits is the risk that in the event of a bank failure, the deposits may not be returned. The custodial credit risk for investments is the risk that, in the event of a failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned. Massachusetts General Law Chapter 44, Section 55, limits the Town's deposits "in a bank or trust company or banking company to an amount not exceeding sixty percent of the capital and surplus of such bank or trust company or banking company, unless satisfactory security is given to it by such bank or trust company or banking company for such excess." The Town does not have a deposit policy for custodial credit risk.

As of June 30, 2015, \$2,189,411 of the Town's bank balance(s) of \$18,946,744 was exposed to custodial credit risk as uninsured or uncollateralized.

4. **Investments**

A. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. For short-term investments that were purchased using surplus revenues, Massachusetts

General Law, Chapter 44, Section 55, limits the Town's investments to the top rating issued by at least one nationally recognized statistical rating organization (NRSROs).

Presented below (in thousands) is the actual rating as of year-end for each investment of the Town. (All federal agency securities have an implied credit rating of AAA.):

<u>Investment Type</u>	<u>Fair Value</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>	<u>Rating as of Year End</u>	
				<u>Aaa</u>	<u>A</u>
U.S. Treasury notes	\$ 783	N/A	\$ -	\$ 783	\$ -
Corporate bonds	73		-	-	73
Corporate equities	1,478	N/A	1,478	-	-
Certificates of deposits	650	N/A	650	-	-
Mutual funds	237	N/A	237	-	-
Federal agency securities	<u>1,662</u>		<u>-</u>	<u>1,662</u>	<u>-</u>
Total investments	<u>\$ 4,883</u>		<u>\$ 2,365</u>	<u>\$ 2,445</u>	<u>\$ 73</u>

B. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town does not have policies for custodial credit risk.

All of the Town's investments of \$4,882,839 are exposed to custodial credit risk because the related securities are uninsured, unregistered and/or held by the Town's brokerage firm, which is also the Counterparty to these securities. The Town manages this custodial credit risk with SIPC, excess SIPC, and by maintaining investments in the Town's name.

C. Concentration of Credit Risk

The Town places no limit on the amount the Town may invest in any one issuer. Investments in any one issuer (other than U.S. Treasury securities and mutual funds) that represent 5% or more of total investments are as follows (in thousands):

<u>Investment Issuer</u>	<u>Amount</u>	<u>% of Total Investments</u>
Federal Home Loan Bank	\$ 340	7%
Federal Home Loan Mortgage	816	17%
Federal National Mortgage	<u>506</u>	10%
Total	<u>\$ 1,662</u>	

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the Town's investments to market interest rate fluctuations is as follows (in thousands):

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>			<u>N/A</u>
		<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>	
U.S. Treasury notes	\$ 783	\$ 25	\$ 758	\$ -	\$ -
Corporate bonds	73	46	27	-	-
Corporate equities	1,478	-	-	-	1,478
Certificates of deposit	650	600	50	-	-
Mutual funds	237	-	-	-	237
Federal agency securities	<u>1,662</u>	<u>381</u>	<u>1,129</u>	<u>152</u>	<u>-</u>
Total	<u>\$ 4,883</u>	<u>\$ 1,052</u>	<u>\$ 1,964</u>	<u>\$ 152</u>	<u>\$ 1,715</u>

E. Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Town does not have policies for foreign currency risk.

5. Taxes Receivable

Real estate and personal property taxes are levied and based on values assessed on January 1 of every year. Assessed values are established by the Board of Assessor's for 100% of the estimated fair market value. Taxes are due on a quarterly basis and are subject to penalties and interest if they are not paid by the respective due date. Real estate and personal property taxes levied are recorded as receivables in the fiscal year they relate to.

Fourteen days after the due date for the final tax bill for real estate taxes, a demand notice may be sent to the delinquent taxpayer. Fourteen days after the demand notice has been sent, the tax collector may proceed to file a lien against the delinquent taxpayers' property. The Town has an ultimate right to foreclose on property for unpaid taxes. Personal property taxes cannot be secured through the lien process.

Taxes receivable at June 30, 2015 consist of the following (in thousands):

Real Estate		
2015	\$ 667	
2014	62	
2013	16	
Prior	<u>15</u>	760
Personal Property		
2015	5	
2014	3	
2013	5	
Prior	<u>2</u>	15
Tax Liens		1,477
Deferred Taxes		<u>146</u>
Total		<u>\$ 2,398</u>

6. **Allowance for Doubtful Accounts**

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts (in thousands):

	<u>Governmental</u>	<u>Business-Type</u>
Property taxes	\$ 266	\$ -
Excises	\$ 108	\$ -
Utilities	\$ -	\$ 237
Other	\$ 4	\$ -

7. **Intergovernmental Receivables**

This balance represents reimbursements requested from Federal and State agencies for expenditures incurred in fiscal 2015.

8. Capital Assets

Capital asset activity for the year ended June 30, 2015 was as follows (in thousands):

	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 37,568	\$ 196	\$ -	\$ 37,764
Machinery, equipment, and furnishings	7,813	168	(63)	7,918
Infrastructure	<u>21,258</u>	<u>501</u>	<u>-</u>	<u>21,759</u>
Total capital assets, being depreciated	66,639	865	(63)	67,441
Less accumulated depreciation for:				
Buildings and improvements	(13,388)	(978)	-	(14,366)
Machinery, equipment, and furnishings	(5,772)	(355)	63	(6,064)
Infrastructure	<u>(6,273)</u>	<u>(450)</u>	<u>-</u>	<u>(6,723)</u>
Total accumulated depreciation	<u>(25,433)</u>	<u>(1,783)</u>	<u>63</u>	<u>(27,153)</u>
Total capital assets, being depreciated, net	41,206	(918)	-	40,288
Capital assets, not being depreciated:				
Land	7,644	-	-	7,644
Construction in progress	<u>2,915</u>	<u>70</u>	<u>-</u>	<u>2,985</u>
Total capital assets, not being depreciated	<u>10,559</u>	<u>70</u>	<u>-</u>	<u>10,629</u>
Governmental activities capital assets, net	<u>\$ 51,765</u>	<u>\$ (848)</u>	<u>\$ -</u>	<u>\$ 50,917</u>
	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
Business-Type Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 21,586	\$ 20	\$ -	\$ 21,606
Machinery, equipment, and furnishings	938	37	-	975
Infrastructure	<u>52,328</u>	<u>-</u>	<u>-</u>	<u>52,328</u>
Total capital assets, being depreciated	74,852	57	-	74,909
Less accumulated depreciation for:				
Buildings and improvements	(5,892)	(563)	-	(6,455)
Machinery, equipment, and furnishings	(708)	(48)	-	(756)
Infrastructure	<u>(17,700)</u>	<u>(996)</u>	<u>-</u>	<u>(18,696)</u>
Total accumulated depreciation	<u>(24,300)</u>	<u>(1,607)</u>	<u>-</u>	<u>(25,907)</u>
Total capital assets, being depreciated, net	50,552	(1,550)	-	49,002
Capital assets, not being depreciated:				
Land	463	-	-	463
Construction in progress	<u>4,898</u>	<u>1,106</u>	<u>-</u>	<u>6,004</u>
Total capital assets, not being depreciated	<u>5,361</u>	<u>1,106</u>	<u>-</u>	<u>6,467</u>
Business-type activities capital assets, net	<u>\$ 55,913</u>	<u>\$ (444)</u>	<u>\$ -</u>	<u>\$ 55,469</u>

Depreciation expense was charged to functions of the Town as follows (in thousands):

Governmental Activities:	
General government	\$ 132
Public safety	208
Education	681
Public works	594
Culture and recreation	<u>168</u>
Total depreciation expense - governmental activities	<u>\$ 1,783</u>
Business-Type Activities:	
Water	\$ 675
Sewer	<u>932</u>
Total depreciation expense - business-type activities	<u>\$ 1,607</u>

9. **Deferred Outflows of Resources**

Deferred outflows of resources represent the consumption of net assets by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets.

The following is a summary of deferred outflow of resources balances as of June 30, 2015:

	<u>Entity-wide Basis</u>	
	<u>Governmental</u>	<u>Business-type</u>
	<u>Activities</u>	<u>Activities</u>
Net difference between projected and actual pension investment earnings	\$ 785,356	\$ 42,293

10. **Warrants Payable**

Warrants payable represent 2015 expenditures paid by July 15, 2015.

11. **Tax Refunds Payable**

This balance consists of an estimate of refunds due to property taxpayers for potential abatements. These cases are currently pending with the state Appellate Tax Board.

12. Anticipation Notes Payable

The Town had the following notes outstanding at June 30, 2015:

	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Balance at 6/30/15</u>
<u>Governmental Activities</u>				
Bond anticipation - Transfer station	1.00%	10/04/13	10/02/15	\$ 200,000
Bond anticipation - Septic		08/01/13		<u>400,000</u>
Total				<u>\$ 600,000</u>
<u>Business-Type Activities</u>				
Bond anticipation - Water	0.11%	09/15/13		<u>\$ 233,966</u>
Total				<u>\$ 233,966</u>

The following summarizes activity in notes payable during fiscal year 2015:

	<u>Balance Beginning of Year</u>	<u>New Issues</u>	<u>Maturities</u>	<u>Balance End of Year</u>
Transfer station	\$ 425,000	\$ 200,000	\$ (425,000)	\$ 200,000
MWPAT T5-97-1211-E	400,000	-	-	400,000
Water treatment	444,566	233,966	(444,566)	233,966
MWPAT DWP-12-15	<u>4,506,759</u>	<u>-</u>	<u>(4,506,759)</u>	<u>-</u>
Total	<u>\$ 5,776,325</u>	<u>\$ 433,966</u>	<u>\$ (5,376,325)</u>	<u>\$ 833,966</u>

13. Capital Lease Obligations

The Town is the lessee of certain equipment under capital and operating leases expiring in various years through 2017. Future minimum lease payments under the capital and operating leases consisted of the following as of June 30, 2015:

	<u>Fiscal Year</u>	<u>Capital Leases</u>
	2016	\$ 146,670
	2017	<u>69,170</u>
Total minimum lease payments		215,840
Less amounts representing interest		<u>(15,294)</u>
Present Value of Minimum Lease Payments		<u>\$ 200,546</u>

14. Long-Term Debt

A. General Obligation Bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. General obligation bonds currently outstanding are as follows:

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/15</u>
Septic loan program Title 5	08/01/19	0.00%	\$ 52,105
MWPAT - septic	08/01/23	0.00%	206,998
School	11/15/19	4.00%	8,694,771
Grays beach park	11/15/19	4.00%	105,559
Senior center	11/15/19	4.00%	470,000
Septic loan program Title 5	07/15/26	0.00%	75,339
Septic loan program Title 5	07/15/27	0.00%	181,556
MWPAT stormwater CW-07-16	07/15/28	0.00%	232,356
Senior center	01/15/30	3.80%	1,200,000
Refunding April 2013	03/01/23	1.36%	1,255,300
MPWAT 97-1211-D	07/15/32	0.00%	<u>301,633</u>
Total Governmental Activities:			<u>\$ 12,775,617</u>

<u>Business-Type Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/15</u>
<u>Sewer Fund</u>			
MWPAT	08/01/18	1.36%	\$ 205,300
MWPAT	08/01/29	1.73%	860,000
MWPAT	08/01/29	1.73%	4,780,000
MWPAT	08/01/29	1.73%	1,595,000
MWPAT	08/01/30	1.73%	995,000
MWPAT	08/01/30	1.73%	4,975,000
MWPAT	02/01/31	1.85%	410,000
MWPAT	02/01/31	1.85%	4,195,000
MWPAT	08/01/32	2.60%	340,000
Sewer	11/15/15	2.60%	20,000
MWPAT CW-04-02	07/15/35	2.31%	2,710,992
MWPAT CW-04-42A	07/15/36	2.31%	4,093,381
Refunding april 2013	03/01/23	1.36%	<u>84,200</u>
Total Sewer:			<u>25,263,873</u>

<u>Business-Type Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/15</u>
<u>Water Fund</u>			
Water meters	01/15/19	2.59%	85,000
Water	11/15/15	3.76%	40,000
Water mains	11/15/15	3.76%	30,000
Water mains	01/15/30	3.72%	250,000
Water system improvement	01/15/30	3.80%	300,000
Water mains	01/15/30	3.68%	175,000
Refunding April 2013	03/01/23	1.36%	1,055,500
Trackle pond water treatment plant	11/15/19	4.00%	84,670
MA clean water trust	01/15/35	2.00%	<u>4,482,474</u>
Total Water:			<u>6,502,644</u>
Total Business Type Activities:			<u>\$ 31,766,517</u>

B. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of June 30, 2015 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 2,106,178	\$ 442,562	\$ 2,548,740
2017	2,179,730	359,246	2,538,976
2018	2,209,291	268,008	2,477,299
2019	2,288,858	175,114	2,463,972
2020	2,366,944	86,967	2,453,911
2021 - 2025	961,949	145,945	1,107,894
2026 - 2030	611,827	52,402	664,229
2031 - 2035	<u>50,840</u>	<u>-</u>	<u>50,840</u>
Total	<u>\$ 12,775,617</u>	<u>\$ 1,530,244</u>	<u>\$ 14,305,861</u>
<u>Business-Type</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 1,710,165	\$ 586,895	\$ 2,297,060
2017	1,658,155	543,041	2,201,196
2018	1,705,263	504,335	2,209,598
2019	1,732,798	468,997	2,201,795
2020	1,715,363	437,201	2,152,564
2021 - 2025	8,809,991	1,680,981	10,490,972
2026 - 2030	9,767,328	837,570	10,604,898
2031 - 2035	4,041,095	261,291	4,302,386
2036 - 2040	<u>626,359</u>	<u>12,833</u>	<u>639,192</u>
Total	<u>\$ 31,766,517</u>	<u>\$ 5,333,144</u>	<u>\$ 37,099,661</u>

C. Changes in General Long-Term Liabilities

During the year ended June 30, 2015, the following changes occurred in long-term liabilities (in thousands):

	Total Balance 7/1/14	Additions	Reductions	Total Balance 6/30/15	Less Current Portion	Equals Long-Term Portion 6/30/15
<u>Governmental Activities</u>						
Bonds payable	\$ 14,836	\$ -	\$ (2,061)	\$ 12,775	\$ (2,106)	\$ 10,669
Other:						
Compensated absences	1,068	54	-	1,122	(56)	1,066
Landfill closure	510	-	(30)	480	(30)	450
Capital lease	329	-	(129)	200	(135)	65
Accrued other post- employment benefits	10,902	3,749	-	14,651	-	14,651
Net pension liability	16,159	825	-	16,984	-	16,984
Totals	\$ <u>43,804</u>	\$ <u>4,628</u>	\$ <u>(2,220)</u>	\$ <u>46,212</u>	\$ <u>(2,327)</u>	\$ <u>43,885</u>
<u>Business-Type Activities</u>						
Bonds payable	\$ 28,821	\$ 4,507	\$ (1,562)	\$ 31,766	\$ (1,710)	\$ 30,056
Other:						
Compensated absences	153	1	(14)	140	(7)	133
Accrued other post- employment benefits	587	202	-	789	-	789
Net pension liability	870	45	-	915	-	915
Totals	\$ <u>30,431</u>	\$ <u>4,755</u>	\$ <u>(1,576)</u>	\$ <u>33,610</u>	\$ <u>(1,717)</u>	\$ <u>31,893</u>

15. Landfill Closure and Postclosure Care Costs

State and Federal laws and regulations require the Town to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure.

The \$480,000 reported as landfill postclosure care liability at June 30, 2015 represents future monitoring costs of the landfill. The actual life of the landfill may be longer due to increased recycling efforts. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

16. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net assets by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities.

The following is a summary of deferred inflow of resources balances as of June 30, 2015:

	<u>Entity-wide Basis</u>		<u>Fund Basis</u>		
	<u>Business-type Activities</u>		<u>Governmental Funds</u>		<u>Proprietary Funds</u>
			<u>General Fund</u>	<u>Nonmajor</u>	<u>Sewer</u>
Unavailable revenues	\$ -	\$ 2,658,154	\$ 459,056	\$ -	
Unavailable revenue - betterments not yet due	\$ 11,584,241	\$ -	\$ -	\$ 11,584,241	

17. **Restricted Net Position**

The accompanying entity-wide financial statements report restricted net position when external constraints from grantors or contributors are placed on net position.

Permanent fund restricted net position is segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

18. **Governmental Funds - Balances**

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The Town implemented GASB Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions.

The following types of fund balances are reported at June 30, 2015:

Nonspendable - Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes general fund reserves for prepaid expenditures and nonmajor governmental fund reserves for the principal portion of permanent trust funds.

Restricted - Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes general fund encumbrances funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

Committed - Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority. This fund balance classification includes general fund encumbrances for non-lapsing, special article appropriations and stabilization funds.

Assigned - Represents amounts that are constrained by the Town's intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.

Unassigned - Represents amounts that are available to be spent in future periods.

Following is a breakdown of the Town's fund balances at June 30, 2015:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Nonexpendable permanent funds	\$ -	\$ 1,220,372	\$ 1,220,372
Total Nonspendable	-	1,220,372	1,220,372
Restricted			
Bonded projects	-	357,582	357,582
Special revenue funds	-	2,223,139	2,223,139
Expendable permanent funds	-	678,715	678,715
Total Restricted	-	3,259,436	3,259,436
Committed			
Continuing appropriations	1,223,155	-	1,223,155
Community preservation	-	2,435,150	2,435,150
Total Committed	1,223,155	2,435,150	3,658,305
Assigned			
Encumbrances			
General government	122,179	-	122,179
Public safety	6,535	-	6,535
Education	29,803	-	29,803
Public works	353,163	-	353,163
Human services	986	-	986
Culture and recreation	10,253	-	10,253
Employee benefits	25,650	-	25,650
Sale of old townhouse	70,479	-	70,479
Reserved for expenditures	751,528	-	751,528
Total Assigned	1,370,576	-	1,370,576
Unassigned			
General fund	3,020,532	-	3,020,532
Stabilization	2,815,168	-	2,815,168
Special revenue	-	(194,243)	(194,243)
Capital projects	-	(196,380)	(196,380)
Total Unassigned	5,835,700	(390,623)	5,445,077
Total Fund Balances	\$ 8,429,431	\$ 6,524,335	\$ 14,953,766

19. General Fund Unassigned Fund Balance

The unassigned general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in certain respects from the Massachusetts Uniform Municipal Accounting System (UMAS). The following paragraphs summarize the major differences.

The accompanying financial statements include an estimate for future potential tax refunds, which is not recognized under UMAS.

The following summarizes the specific differences between GAAP basis and budgetary basis of reporting the general fund unassigned fund balance:

GAAP basis balance	\$ 5,835,700
Stabilization fund	(2,815,168)
Tax refund estimate	<u>164,576</u>
Statutory (UMAS) Balance	<u>\$ 3,185,108</u>

20. Commitments and Contingencies

Outstanding Legal Issues - There are several pending legal issues in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

21. Post-Employment Healthcare and Life Insurance Benefits

Other Post-Employment Benefits

GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the statement of revenues, expenses, and changes in net position when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Position over time.

A. Plan Description

In addition to providing the pension benefits described, the Town provides post-employment healthcare and life insurance benefits for retired employees through the Town's. The benefits, benefit levels, employee contributions, and employer contributions are governed by Chapter 32 of the Massachusetts General Laws. As of July 1, 2012, the actuarial valuation date, approximately 139 retirees, covered spouses, and survivors and 275 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

B. Benefits Provided

The Town provides medical, prescription drug, mental health/substance abuse, and life insurance to retirees and their covered dependents. All active employees who retire from the Town and meet the eligibility criteria will receive these benefits.

C. Funding Policy

Retirees contribute 40% of the cost of the health plan, as determined by the Town. The Town contributes the remainder of the health plan costs on a pay-as-you-go basis.

D. Annual OPEB Costs and Net OPEB Obligation

The Town's fiscal 2015 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded actuarial liability over a period of thirty years. The following table shows the components of the Town's annual OPEB cost for the year ending June 30, 2015, the amount actually contributed to the plan, and the change in the Town's net OPEB obligation based on an actuarial valuation as of July 1, 2012.

Annual Required Contribution (ARC)	\$ 5,167,332
Interest on net OPEB obligation	459,540
Adjustment to ARC	<u>(664,458)</u>
Annual OPEB cost	4,962,414
Contributions made	<u>(1,011,157)</u>
Increase in net OPEB obligation	3,951,257
Net OPEB obligation - beginning of year	<u>11,488,503</u>
Net OPEB obligation - end of year	<u>\$ 15,439,760</u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2015	\$ 4,962,414	20%	\$ 15,439,760
2014	\$ 4,747,554	18%	\$ 11,488,503
2013	\$ 4,551,416	17%	\$ 7,615,059
2012	\$ 1,871,583	53%	\$ 3,822,190

The Town's net OPEB obligation as of June 30, 2015 is recorded as a component of the "other long-term liabilities" line item.

E. Funded Status and Funding Progress

The funded status of the plan as of July 1, 2012, the date of the most recent actuarial valuation was as follows:

Actuarial accrued liability (AAL)	\$ 39,396,705
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	<u>\$ 39,396,705</u>
Funded ratio (actuarial value of plan assets/AAL)	<u>0%</u>
Covered payroll (active plan members)	<u>\$ 13,512,046</u>
UAAL as a percentage of covered payroll	<u>291.6%</u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the Notes to the Financial Statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

F. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the plan as understood by the Town and the plan members and include the types of benefits provided at the time of each valuation and the historical

pattern of sharing of benefit costs between the Town and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2012, actuarial valuation the projected unit credit cost method was used. The actuarial value of assets was not determined as the Town has not advance funded its obligation. The actuarial assumptions included a 4% investment rate of return and an initial annual healthcare cost trend rate of 9%, which decreases to a 5% long-term rate for all healthcare benefits after ten years. The amortization costs for the initial UAAL is a level percentage of payroll for a period of 30 years, on an open basis.

22. Retirement System

The Town follows the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the employees' retirement funds.

A. Plan Description

Substantially all employees of the Town (except teachers and administrators under contract employed by the School Department) are members of the Plymouth County Retirement System (the System), a cost sharing, multiple-employer public employee retirement system (PERS). Eligible employees must participate in the System. The pension plan provides retirement, disability, and death benefits to plan members and beneficiaries. Chapter 32 of the Massachusetts General Laws assigns the System the authority to establish and amend benefit provisions of the plan and grant cost-of-living increases. The System issues a publicly available financial report that can be obtained through the Plymouth County Retirement System, 11 South Russell Street, Plymouth, Massachusetts 02360.

B. Benefits Provided

The System provides for retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation for those hired prior to April 2, 2012 and the highest five year average for those first becoming members of the MA System on or after that date. Benefit payments are based upon a member's age, length of creditable service, level of compensation and group classification. Members become vested after 10 years of creditable service. A retirement allowance may be received attaining 20 years of service. The plan also provides for retirement at age 55 if the participant (1) has a record of 10 years of creditable service, (2) was on the Town payroll on January 1, 1978, (3) voluntarily left Town employment on or after that date, and (4) left

accumulated annuity deductions in the fund. A participant who became a member on or after April 2, 2012 is eligible for a retirement allowance upon 10 years creditable service and reaching ages 60 or 50 for groups 1 and 2, respectively. A retirement allowance consists of two parts: an annuity and a pension. A member's accumulated total deductions and a portion of the interest they generate constitute the annuity. The difference between the total retirement allowance and the annuity is the pension. The average retirement benefit is approximately 80-85% pension and 15-20% annuity.

Per Chapter 176 of the Acts of 2011, for members who retire on or after April 2, 2012, if in the 5 years of creditable service immediately preceding retirement, the difference in the annual rate of regular compensation between any 2 consecutive years exceeds 100 percent, the normal yearly amount of the retirement allowance shall be based on the average annual rate of regular compensation received by the member during the period of 5 consecutive years preceding retirement.

Employees who resign from service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total deductions. In addition, depending upon the number of years of creditable service, such employees are entitled to receive zero, fifty, or one hundred percent of the regular interest which has accrued upon those deductions. However, effective July 1, 2010, members voluntarily withdrawing with less than 10 years of service get credited interest each year at a rate of 3% and do not forfeit any interest previously earned on contributions.

C. Contributions

Participants contribute a set percentage of their gross regular compensation annually. Employee contribution percentages are specified in Chapter 32 of the Massachusetts General Laws. The employee's individual contribution percentage is determined by their date of entry into the system. In addition, all employees hired after January 1, 1979 contribute an additional 2% on all gross regular compensation over the rate of \$30,000 per year. The percentages are as follows:

Before January 1, 1975	5%
January 1, 1975 - December 31, 1983	7%
January 1, 1984 - June 30, 1996	8%
Beginning July 1, 1996	9%

Employers are required to contribute at actuarially determined rates as accepted by the Public Employee Retirement Administration Commission (PERAC).

The Town's contribution to the System for the year ended June 30, 2015 was \$1,776,457, which was equal to its annual required contribution.

D. Summary of Significant Accounting Policies

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

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

At June 30, 2015, the Town reported a liability of \$17,898,104 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2014, the Town's proportion was 3.07 percent.

For the year ended June 30, 2015, the Town recognized pension expense of \$1,850,958. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>
Net difference between projected and actual earnings on pension plan investments	\$ <u>827,649</u>
Total	\$ <u><u>827,649</u></u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2016	\$ 206,912
2017	206,912
2018	206,912
2019	<u>206,913</u>
Total	\$ <u><u>827,649</u></u>

Actuarial Assumptions: The total pension liability in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

COLA	3% of the first \$13,000
Salary increases	3.75% per year, including longevity
Investment rate of return	8%

Mortality rates were based on the RP-2000 mortality table (sex-distinct, healthy employees for actives and healthy annuitants for retirees) projected with a scale AA and Generational Mortality. For members retired under an Accidental Disability (job-related), 40% of deaths are assumed to be from the same cause as the disability. Disabled mortality is the healthy retiree table ages set forward 2 years.

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

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Fixed income	25.50%	7.90%
Domestic equity	33.00%	10.20%
International equity	16.00%	11.00%
Real estate	13.00%	9.30%
Private equity	7.50%	14.60%
Hedge funds	4.00%	8.70%
Cash and cash equivalents	1.00%	4.00%

Discount Rate: The discount rate used to measure the total pension liability was 8%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current active

and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the proportionate share of the net pension liability to changes in the discount rate: The following presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 8 percent, as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (7%) or 1 percentage-point higher (9%) than the current rate:

Fiscal Year Ended	1% Decrease (7%)	Current Discount Rate (8%)	1% Increase (9%)
6/30/2015	\$ 15,660,841	\$ 17,898,104	\$ 20,135,367

Pension plan fiduciary net position: Detailed information about the pension plan’s fiduciary net position is available in the separately issued System financial report.

23. Massachusetts Teachers’ Retirement System (MTRS)

A. Plan Description

The Massachusetts Teachers’ Retirement System (MTRS) is a public employee retirement system (PERS) that administers a cost-sharing multi-employer defined benefit plan, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, Financial Reporting for Pension Plans. MTRS is managed by the Commonwealth on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributor and is responsible for all contributions and future benefit requirements of the MTRS. The MTRS covers certified teachers in cities (except Boston), towns, regional school districts, charter schools, educational collaboratives, and Quincy College. The MTRS is part of the Commonwealth’s reporting entity and does not issue a stand-alone audited financial report.

Management of MTRS is vested in the Massachusetts Teachers’ Retirement Board (MTRB), which consists of seven members—two elected by the MTRS members, one who is chosen by the six other MTRB members, the State Treasurer (or their designee), the State Auditor (or their designee), a member appointed by the Governor, and the Commissioner of Education (or their designee), who serves ex-officio as the Chairman of the MTRB.

B. Benefits Provided

MTRS provides retirement, disability, survivor, and death benefits to members and their beneficiaries. Massachusetts General Laws (MGL) establishes uniform benefit and contribution requirements for all contributory PERS. These requirements provide for superannuation retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. For employees hired after April 1, 2012, retirement allowances are calculated on the basis of the last five years or any five consecutive years, whichever is greater in terms of compensation. Benefit payments are based upon a member's age, length of creditable service, and group creditable service, and group classification. The authority for amending these provisions rests with the Legislature.

Members become vested after ten years of creditable service. A superannuation retirement allowance may be received upon the completion of twenty years of creditable service or upon reaching the age of 55 with ten years of service. Normal retirement for most employees occurs at age 65. Most employees who joined the system after April 1, 2012 cannot retire prior to age 60.

The MTRS' funding policies have been established by Chapter 32 of the MGL. The Legislature has the authority to amend these policies. The annuity portion of the MTRS retirement allowance is funded by employees, who contribute a percentage of their regular compensation. Costs of administering the plan are funded out of plan assets.

C. Contributions

Member contributions for MTRS vary depending on the most recent date of membership:

<u>Hire Date</u>	<u>% of Compensation</u>
Prior to 1975	5% of regular compensation
1975 - 1983	7% of regular compensation
1984 to 6/30/1996	8% of regular compensation
7/1/1996 to present	9% of regular compensation
7/1/2001 to present	11% of regular compensation (for teachers hired after 7/1/01 and those accepting provisions of Chapter 114 of the Acts of 2000)
1979 to present	An additional 2% of regular compensation in excess of \$30,000

D. Actuarial Assumptions

The total pension liability for the June 30, 2014 measurement date was determined by an actuarial valuation as of January 1, 2014 rolled forward

to June 30, 2014. The total pension liability for the June 30, 2013 measurement date was determined by an actuarial valuation as of January 1, 2014, rolled back to June 30, 2013. This valuation used the following assumptions:

- (a) 8.0% investment rate of return, (b) 3.5% interest rate credited to the annuity savings fund and (c) 3.0% cost of living increase per year.
- Salary increases are based on analyses of past experience but range from 4.0% to 7.5% depending on length of service.
- Mortality rates were as follows:
 - Pre-retirement - reflects RP-2000 Employees table adjusted for “white-collar” employment projected 22 years with Scale AA (gender distinct)
 - Post-retirement - reflects RP-2000 Healthy Annuitant table adjusted for large annuity amounts and projected 17 years with Scale AA (gender distinct)
 - Disability – reflects RP-2000 Healthy Annuitant table adjusted for large annuity amounts and projected 17 years with Scale AA (gender distinct) set forward 3 years for males.

Investment assets of the MTRS are with the Pension Reserves Investment Trust (PRIT) Fund. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage. Best estimates of geometric rates of return for each major asset class included in the PRIT Fund’s target asset allocation as of June 30, 2014 and 2013 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	
		<u>2014</u>	<u>2013</u>
Global equity	43.0%	7.2%	7.70%
Core fixed income	13.0%	2.5%	2.00%
Hedge funds	10.0%	5.5%	4.75%
Private equity	10.0%	8.8%	9.00%
Real estate	10.0%	6.3%	6.00%
Value added fixed income	10.0%	6.3%	6.30%
Timber/natural resources	4.0%	5.0%	5.00%
Total	<u>100.0%</u>		

E. Discount Rate

The discount rate used to measure the total pension liability was 8.0%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rates and the Commonwealth's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

F. Sensitivity Analysis

The following illustrates the sensitivity of the collective net pension liability to changes in the discount rate. In particular, the table presents the MTRS collective net pension liability assuming it was calculated using a single discount rate that is one-percentage-point lower or one-percentage-point higher than the current discount rate (amounts in thousands):

<u>Fiscal Year Ended</u>	<u>1% Decrease to 7%</u>	<u>Current Discount Rate 8%</u>	<u>1% Increase to 9%</u>
June 30, 2013	\$ 21,426,000	\$ 17,234,000	\$ 13,672,000
June 30, 2014	\$ 20,247,000	\$ 15,896,000	\$ 12,200,000

G. Special Funding Situation

The Commonwealth is a nonemployer contributor and is required by statute to make all actuarial determined employer contributions on behalf of the member employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 68, Accounting and Financial Reporting for Pensions (GASB 68) and the Commonwealth is a nonemployer contributing entity in MTRS. Since the employers do not contribute directly to MTRS, there is no net pension liability to recognize for each employer.

H. Town Proportions

In fiscal year 2014 (the most recent measurement period), the Commonwealth's proportionate share of the MTRS' collective net pension liability and pension expense that is associated with the Town was \$12,813,374 and \$890,207 respectively, based on a proportionate share of .080606%. As required by GASB 68, the Town has recognized its portion of the collective pension expense as both a revenue and expense in the government-wide Statement of Activities.

24. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

25. Beginning Net Position Restatement

The beginning (July 1, 2014) net position of the Town has been restated as follows:

Government-Wide Financial Statements:

		<u>Business-Type Activities Enterprise Funds</u>	
	<u>Governmental Activities</u>	<u>Water Fund</u>	<u>Sewer Fund</u>
As previously reported	\$ 41,195,518	\$ 19,160,362	\$ 10,028,567
GASB 68 implementation	<u>(16,158,928)</u>	<u>(415,510)</u>	<u>(454,677)</u>
As restated	<u>\$ 25,036,590</u>	<u>\$ 18,744,852</u>	<u>\$ 9,573,890</u>

**TOWN OF KINGSTON, MASSACHUSETTS
SCHEDULE OF FUNDING PROGRESS
REQUIRED SUPPLEMENTARY INFORMATION**

**JUNE 30, 2015
(Unaudited)**

Other Post-Employment Benefits

Actuarial Valuation <u>Date</u>	Actuarial Value of Assets <u>(a)</u>	Actuarial Accrued Liability (AAL) - Entry Age <u>(b)</u>	Unfunded AAL (UAAL) <u>(b-a)</u>	Funded Ratio <u>(a/b)</u>	Covered Payroll <u>(c)</u>	UAAL as a Percent- age of Covered Payroll <u>[(b-a)/c]</u>
07/01/12	\$ -	\$ 39,396,705	\$ 39,396,705	0.0%	\$ 13,512,046	291.6%
07/01/08	\$ -	\$ 21,522,057	\$ 21,522,057	0.0%	N/A	N/A

See Independent Auditors' Report.

TOWN OF KINGSTON, MASSACHUSETTS
SCHEDULE OF PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2015
(Unaudited)

<u>Plymouth County Retirement System:</u>	<u>2015</u>
Proportion of the net pension liability for the most recent measurement date	3.07%
Proportionate share of the net pension liability for the most recent measurement date	\$ 17,898,104
Covered-employee payroll for the most recent measurement date	\$ 8,841,372
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	202.44%
Plan fiduciary net position as a percentage of the total pension liability	58.88%
 <u>Massachusetts Teachers' Retirement System:</u>	
Proportion of the net pension liability for the most recent measurement date	0.080606%
The Town's proportionate share of the net pension liability for the most recent measurement date	\$ -
Commonwealth of Massachusetts' total proportionate share of the net pension liability that is associated with the Town	<u>12,813,374</u>
Total net pension liability associated with the Town	<u>\$ 12,813,374</u>
Covered-employee payroll for the most recent measurement date	\$ 4,942,352
The Town's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	0%
Plan fiduciary net position as a percentage of the total pension liability	61.64%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available

See Independent Auditors' Report.

TOWN OF KINGSTON, MASSACHUSETTS

**SCHEDULE OF CONTRIBUTIONS
REQUIRED SUPPLEMENTARY INFORMATION**

**JUNE 30, 2015
(Unaudited)**

<u>Plymouth County Retirement System:</u>	<u>2015</u>
Contractually required contribution for the current fiscal year	\$ 1,776,457
Contributions in relation to the contractually required contribution	<u>(1,776,457)</u>
Contribution deficiency (excess)	\$ <u><u>-</u></u>
Covered-employee payroll for the current fiscal year	\$ 8,841,372
Contributions as a percentage of covered-employee payroll	20.09%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available

See Independent Auditors' Report.