



Grafton, New Hampshire

2021 Annual Report

Report of the Officers for the Year

Ending December 31, 2021

Congratulations on your retirement!

This year's Town Report is dedicated to two life-long Graftonites who've dedicated much of their adult lives to serve the town in various ways.



Bobby Bassett was born in Grafton in 1957 and has been on the Highway Department since 1980. During his last year of high school Bob also worked at Webster's in Canaan, NH; they sold International Harvesters and did mechanic work. Bob then worked as an accountant but his wife, Gerry, urged him to get out of that cubicle and go work for the Town of Grafton alongside his father. Bob's been the Road Agent on and off since his father John retired from the position in 1995. Bob has also served as a Cemetery Trustee for 6 years, an Auditor for 14 years and the Transfer Station Manager. Over the years there have been road wash outs and bridge replacements which Bob took in stride and then did his best to make sure that the Town got FEMA money to cover our costs.



Jennie Joyce was born in Grafton on July 27, 1942. Despite being busy raising 6 children with her husband Wesley, Jennie worked and volunteered in a number of positions. Jennie has been the Welfare Director where she also ran a food pantry and delivered Christmas presents to many children around town. She was on the Planning Board, the Grafton Recreation Committee, was one of the original members of the Volunteer Ambulance Department serving as an EMT and was also the Town Clerk at one time. Jennie has also served as a Selectman on and off since 1983. She drove the school bus and delivered mail, was a bail commissioner and has been a Justice of the Peace for 45 years. As if that wasn't enough, she's also the Treasurer of the Grafton Historical Society.

We thank them both for their years of dedicated service to Grafton and wish them lots of happiness and relaxation in their well-earned retirements. May your future be filled with more of what you appreciate and less of what you don't!

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2021 Town Officials

Selectmen

Jennie Joyce (2022)
Cindy Kudlik (2023)
Tom McGinty (2024)

Sue Smith, Admin Assistant 523-7700
selectmen@townofgrafftonnh.com
Monday-Thursday, 8am to 4:30pm
Friday 8am - 12pm

Town Clerk (2022) & Tax Collector (2023)

Bonnie Haubrich
523-7270
Monday & Wednesday 5:15pm to 8pm
Friday 7am to 11am
Last Saturday of Month 8am to 12Noon

Graftontc2008@hotmail.com
graftontaxcollector@gmail.com

Town Moderator

Steve Kudlik (2022)

Treasurer

Dorothy Campbell (2024)
Shannon Poitras, Deputy

Budget Committee

Edward Grinley (2022)
Catherine Mulholland (2023)
Pamela Curran (2024))
Jennie Joyce, Selectman Ex-officio

Trustees of the Trust Funds

Catherine Mulholland (2022)
Deb Clough (2023)
Mary Gasiorowski (2024)

Cemetery Trustees

Jay Boucher (2022)
Cindy Kudlik (2023)
Aime Jacques (2024) - Deceased

Police Department, 523-7667

Russell Poitras, Chief (2023)

Fire Department, 523-7500

John Babiarz, Chief

Fire Warden

John Babiarz

Ambulance, 523-4623

Kathy Lund, Captain

Highway Department, 523-8075

Robert Bassett, Road Agent (2022)

Transfer Station, 523-9113

Rick Jackson, Manager
Sunday and Wednesday
8:30am to 5pm

Library Trustees

Sue Smith (2022)- resigned
Karen Johnson (2022)- appointed
George Curran (2023)
Andrew Cushing (2024)

Librarian, 523-7865

Katelyn Coolley
library@townofgrafftonnh.com

Supervisors of the Checklist

Marguerite Conley (2022)
Susan Fienberg (2024)
George Curran (2026)

Planning Board

Angus Gorman (2022)
Gary Whitney (2023)
Sabrina Kirwan (2024)
Emilia Cushing (2024)
Tom McGinty, Selectman Ex-officio

Recreation Committee

Pam and Ed Grinley
Glenn and Donna Rodgers

Welfare Director, 523-7140

Heather Hunter
public_assistance@townofgrafftonnh.com

Summary of 2021 Warrant Articles

1. All officers duly elected.
2. Approved operating budget of \$1,160,886.
3. Voted to purchase a 2020 CV515 SFA, Fully Equipped 2.5 Ton Truck.
4. Voted raise and appropriate \$50,000 for the purpose of paving town roads.
5. Voted to raise and appropriate \$25,000 for the purpose of placing ledge pack on town dirt roads
6. Voted to raise and appropriate \$25,000 to be placed in the Highway Department Capital Reserve Fund.
7. Voted to raise and appropriate \$15,000 to be placed in Fire Department Apparatus Capital Reserve Fund.
8. Voted to raise and appropriate \$9,000 to be placed in the New Police Cruiser Capital Reserve Fund
9. Voted to raise and appropriate \$50,000 to be placed in the New Ambulance Capital Reserve Fund with funds coming from the Ambulance Revolving Account.
10. Defeated to increase the selectmen stipend by \$500.
11. Voted to raise and appropriate \$10,000 to be placed in the Town Hall Capital Reserve Fund.
12. Voted to raise and appropriate \$20,000 to be placed in the Bridge Capital Reserve Fund.
13. Voted to raise and appropriate \$10,000 to be placed in the Recycle Capital Reserve Fund.
14. Defeated to reestablish the Property Tax Revaluations Capital Reserve Fund.
15. Defeated to repave the Basketball Court at the recreation field.
16. Voted to raise and appropriate \$3,000 for the purpose of restoration of the Town's historical records.
17. Voted to adopt the All Veterans' Tax Credit.

18. Voted to modify the elderly exemptions from property tax to the following: persons 65 yrs of age up to 74 yrs, \$25,000; 75 yrs of age to 80 yrs, \$30,000; 80 yrs of age or older, \$35,000.
19. Voted to make the selectmen agents to expend the Recreation Field Shelter Capital Reserve Fund.
20. Voted to increase the Budget Committee membership from 3 members to 4 members and to be elected beginning 2022.
21. Voted to change the Road Agent's position from elected to appointed.
22. Defeated to amend the purpose of the Library Capital Reserve Fund.
23. Voted to urge the NH General Court to carry out the redistricting in a fair and transparent way.

**Warrant for the Town of Grafton
State of New Hampshire
2022**

*****Amended at Deliberative Session, Saturday, February 12, 2022*****

To the inhabitants of the Town of Grafton, in the County of Grafton, in said State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Grafton Fire/Ambulance Station, Grafton, New Hampshire, on ***Saturday the 12th of February, 2022, at 10:00 AM*** for the first session of the Annual Town Meeting to discuss, debate and amend the town budget and all warrant articles listed below, except Article #1 (election of officers).

You are hereby further notified to meet at the Grafton Fire/Ambulance Station, Grafton, New Hampshire, on ***Tuesday the 8th of March, 2022*** for the second session of the Annual Town Meeting to vote by official ballot on elected officials and all warrant articles that are listed below. ***The Polls will be open from 8:00 AM to 7:00 PM.***

- 1) To choose all necessary officers for the ensuing year, including: Selectman – 3 years; Budget Committee – 3 years; Budget Committee – 3 years; Moderator – 2 years; Town Clerk – 3 years; Trustee of the Trust Funds – 3 years; Library Trustee – 3 years; Cemetery Trustees – 2 years; Cemetery Trustee – 3 years; Planning Board – 3 years; Supervisor of the Checklist – 6 years.
- 2) Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by the vote of the first session, for the purposes set forth therein totaling \$1,192,142. Should this article be defeated, the default budget shall be \$1,158,508, which is the same as last year, with certain adjustments required by previous actions of the Town of Grafton or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13X and XVI, to take up the issue of a revised budget only. It excludes special warrant articles and other appropriations voted separately.

General Government

Executive	\$61,143
Elections/Town Clerk	43,371
Financial Administration	43,662
Reappraisal of Property	18,337
Legal Expense	20,000
FICA/Medicare	29,000
Planning Board	200
General Government Buildings	45,300
Cemeteries	8,150
Insurance	103,265
Advertising/Regional Dues	1,500
Contingency	2,000
Subtotal	\$375,928

Public Safety

Police	\$214,563
Ambulance	22,100
Fire Department	38,267
Emergency Management	200
Forest Fire Warden	700
Subtotal	\$275,830
Highway and Streets	
Highway and Streets	\$390,750
Street Lights	3,300
Subtotal	\$394,050
Solid Waste	\$97,950
Health and Welfare	
Health Agencies	\$9,000
Public Assistance	15,000
Subtotal	\$24,000
Culture and Recreation	
Parks & Recreation	\$3,710
Library	19,874
Patriotic Purposes	300
Subtotal	\$23,884
Debt Service	
Tax Anticipation Note (TAN)	\$500
<u>Operating Budget Total</u>	<u>\$1,192,642***</u>

The line item total of \$1,192,142 was amended to \$1,192,642 at the 2022 Deliberative Session

- 3) To see if the Town will vote to raise and appropriate the sum of seventy-three thousand three hundred fifty-five dollars (\$73,355) from the Ambulance Revolving Account to be placed in the previously established New Ambulance Capital Reserve Fund. This article, if passed, will have no impact on taxation
The Selectmen recommend this article/Budget Committee recommends this article.
- 4) To see if the Town will vote will adopt RSA 41:14a to give the Select Board authority to acquire or sell land, buildings, or both, and to demolish or otherwise dispose of buildings.
The Selectmen recommend this article.
- 5) To see if the Town will vote to increase the selectmen stipend by \$500, this will increase the current stipend from \$2,000 to \$2,500.
The Selectmen recommend this article/Budget Committee recommends this article.
- 6) To see if the Town will vote to raise and appropriate the sum of fifty thousand dollars (\$50,000) for the purpose of paving town roads.
The Selectmen recommend this article/Budget Committee recommends this article.

- 7) To see if the Town will vote to raise and appropriate the sum of fifty thousand dollars (\$50,000) to be placed in the previously established Highway Department Capital Reserve Fund.
The Selectmen recommend this article/Budget Committee recommends this article.
- 8) To see if the Town will vote to raise and appropriate the sum of thirty-five thousand dollars (\$35,000) to be placed in the previously established Fire Apparatus Capital Reserve Fund.
The Selectmen recommend this article/Budget Committee recommends this article.
- 9) To see if the Town will vote to raise and appropriate the sum of twenty-five thousand dollars (\$25,000) to be placed in the previously established Bridge Capital Reserve Fund..
The Selectmen recommend this article/Budget Committee recommends this article.
- 10) To see if the Town will vote to re-establish the Property Tax Revaluations Capital Reserve Fund and to raise and appropriate fifteen thousand dollars (\$15,000) to be placed in that fund.
The Selectmen recommend this article/Budget Committee recommends this article.
- 11) To see if the Town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be placed in the previously established Town Hall Capital Reserve Fund.
The Selectmen recommend this article/Budget Committee recommends this article.
- 12) To see if the Town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be placed in the previously established Recycle Capital Reserve Fund.
The Selectmen recommend this article/Budget Committee recommends this article.
- 13) To see if the Town will vote to raise and appropriate the sum of nine thousand dollars (\$9,000) to be placed in the previously established New Police Cruiser Capital Reserve Fund.
The Selectmen recommend this article/Budget Committee recommends this article.
- 14) To see if the Town will vote to raise and appropriate the sum of five thousand dollars (\$5,000) to be placed in the previously established Veterans Park Capital Reserve Fund and to name the selectmen as agents to expend.
The Selectmen recommend this article/Budget Committee recommends this article.
- 15) To see if the Town will vote to raise and appropriate the sum of three thousand dollars (\$3,000) for the restoration of the Town's historical records.
The Selectmen do not recommend this article/Budget Committee does not recommend this article.
- 16) To see if the Town will vote to change the Police Chief's position to an appointed position effective 2023.
The Selectmen recommend this article.
- 17) Are you in favor of amending the existing Town of Grafton Subdivision Regulations to exempt from the regulations the subdivision of property that does not require new town roads or utilities by changing 6.35 5. to "The transfer, conveyance or sale of a subdivided parcel, providing that no new streets, utilities or other public improvements are required." **(By Petition)**

- 18) Are you in favor of reducing the maximum penalty for violation of the Grafton Building Notification Ordinance from \$100 per day to \$0 per day, and the fee for filing the Building Notification from \$25 to \$5. (***By Petition***)
- 19) Are you in favor of repealing the two acre minimum lot size for dwellings? (***By Petition***)

Given under our hands and seal the 27th day of January, in the year of Our Lord 2022.

A True Copy of Warrant, Attest: GRAFTON BOARD OF SELECTMEN

Cindy Kudlik, Chairman

Jennie Joyce

Tom McGinty



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's period ending 12/31/2022 (Recommended)	Budget Committee's period ending 12/31/2022 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	02	\$56,506	\$59,450	\$61,143	\$0	\$61,143	\$0
4140-4149	Election, Registration, and Vital Statistics	02	\$33,817	\$36,020	\$41,371	\$0	\$43,371	\$0
4150-4151	Financial Administration	02	\$40,743	\$42,656	\$43,552	\$0	\$43,662	\$0
4152	Revaluation of Property	02	\$19,240	\$18,337	\$18,337	\$0	\$18,337	\$0
4153	Legal Expense	02	\$16,168	\$20,000	\$20,000	\$0	\$20,000	\$0
4155-4159	Personnel Administration	02	\$25,750	\$29,000	\$29,000	\$0	\$29,000	\$0
4191-4193	Planning and Zoning	02	\$0	\$250	\$200	\$0	\$200	\$0
4194	General Government Buildings	02	\$36,952	\$41,300	\$46,300	\$0	\$45,300	\$1,000
4195	Cemeteries	02	\$3,545	\$8,150	\$8,150	\$0	\$8,150	\$0
4196	Insurance	02	\$89,510	\$110,643	\$103,265	\$0	\$103,265	\$0
4197	Advertising and Regional Association	02	\$1,477	\$1,500	\$1,500	\$0	\$1,500	\$0
4199	Other General Government	02	\$800	\$2,000	\$2,000	\$0	\$2,000	\$0
	General Government Subtotal		\$324,508	\$369,306	\$374,818	\$0	\$375,928	\$1,000
Public Safety								
4210-4214	Police	02	\$208,719	\$209,967	\$211,725	\$0	\$214,563	\$0
4215-4219	Ambulance	02	\$23,730	\$21,000	\$22,100	\$0	\$22,100	\$0
4220-4229	Fire	02	\$28,449	\$23,600	\$38,267	\$0	\$38,267	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	02	\$50	\$400	\$350	\$0	\$200	\$150
4299	Other (Including Communications)	02	\$269	\$1,000	\$700	\$0	\$700	\$0
	Public Safety Subtotal		\$261,217	\$255,967	\$273,142	\$0	\$275,830	\$150
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's period ending 12/31/2022 (Recommended)	Budget Committee's period ending 12/31/2022 (Not Recommended)
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	02	\$383,287	\$463,289	\$394,650	\$0	\$390,750	\$3,900
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	02	\$3,343	\$3,000	\$3,200	\$0	\$3,300	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$386,630	\$466,289	\$397,850	\$0	\$394,050	\$3,900
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	02	\$101,463	\$94,200	\$94,950	\$0	\$97,950	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$101,463	\$94,200	\$94,950	\$0	\$97,950	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	02	\$9,000	\$9,000	\$8,000	\$0	\$9,000	\$0
	Health Subtotal		\$9,000	\$9,000	\$8,000	\$0	\$9,000	\$0
Welfare								
4441-4442	Administration and Direct Assistance	02	\$6,097	\$15,000	\$15,000	\$0	\$15,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$6,097	\$15,000	\$15,000	\$0	\$15,000	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	02	\$3,347	\$3,450	\$3,710	\$0	\$3,710	\$0
4550-4559	Library	02	\$13,477	\$17,874	\$20,206	\$0	\$19,874	\$332
4583	Patriotic Purposes	02	\$202	\$300	\$300	\$0	\$300	\$0
4589	Other Culture and Recreation		\$0	\$500	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$17,026	\$22,124	\$24,216	\$0	\$23,884	\$332
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal		\$0	\$0	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest	02	\$0	\$4,000	\$4,000	\$0	\$500	\$3,500
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$0	\$4,000	\$4,000	\$0	\$500	\$3,500
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$114,672	\$114,672	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$114,672	\$114,672	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations				\$1,191,976	\$0	\$0	\$1,192,142	\$8,882



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	03 <i>Purpose: Ambulance CRF</i>	\$73,355	\$0	\$73,355	\$0
4915	To Capital Reserve Fund	07 <i>Purpose: Hwy CRF</i>	\$50,000	\$0	\$50,000	\$0
4915	To Capital Reserve Fund	08 <i>Purpose: Fire Apparatus CRF</i>	\$35,000	\$0	\$35,000	\$0
4915	To Capital Reserve Fund	09 <i>Purpose: Bridge CRF</i>	\$25,000	\$0	\$25,000	\$0
4915	To Capital Reserve Fund	10 <i>Purpose: Prop Tax Revaluation CRF</i>	\$15,000	\$0	\$15,000	\$0
4915	To Capital Reserve Fund	11 <i>Purpose: Town Hall CRF</i>	\$10,000	\$0	\$10,000	\$0
4915	To Capital Reserve Fund	12 <i>Purpose: Recycle CRF</i>	\$10,000	\$0	\$10,000	\$0
4915	To Capital Reserve Fund	13 <i>Purpose: New Police Cruiser CRF</i>	\$9,000	\$0	\$9,000	\$0
4915	To Capital Reserve Fund	14 <i>Purpose: Veterans' Park CRF</i>	\$5,000	\$0	\$5,000	\$0
Total Proposed Special Articles			\$232,355	\$0	\$232,355	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)
4140-4149	Election, Registration, and Vital Statistics	15	\$0	\$3,000	\$0	\$3,000
		<i>Purpose: Hist. Records</i>				
4312	Highways and Streets	06	\$50,000	\$0	\$50,000	\$0
		<i>Purpose: Paving</i>				
Total Proposed Individual Articles			\$50,000	\$3,000	\$50,000	\$3,000



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2021	Selectmen's Estimated Revenues for period ending 12/31/2022	Budget Committee's Estimated Revenues for period ending 12/31/2022
Taxes					
3120	Land Use Change Tax - General Fund	02	\$0	\$100	\$100
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	02	\$0	\$2,000	\$2,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	02	\$0	\$150	\$150
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	02	\$0	\$5,000	\$5,000
9991	Inventory Penalties		\$0	\$0	\$0
	Taxes Subtotal		\$0	\$7,250	\$7,250
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	02	\$0	\$100,000	\$100,000
3230	Building Permits	02	\$0	\$100	\$100
3290	Other Licenses, Permits, and Fees	02	\$0	\$1,500	\$1,500
3311-3319	From Federal Government		\$0	\$0	\$0
	Licenses, Permits, and Fees Subtotal		\$0	\$101,600	\$101,600
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	02	\$0	\$45,000	\$45,000
3353	Highway Block Grant	02	\$0	\$105,000	\$105,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
	State Sources Subtotal		\$0	\$150,000	\$150,000



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2021	Selectmen's Estimated Revenues for period ending 12/31/2022	Budget Committee's Estimated Revenues for period ending 12/31/2022
Charges for Services					
3401-3406	Income from Departments		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
	Charges for Services Subtotal		\$0	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property	02	\$0	\$100	\$100
3502	Interest on Investments	02	\$0	\$350	\$350
3503-3509	Other		\$0	\$0	\$0
	Miscellaneous Revenues Subtotal		\$0	\$450	\$450
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	03	\$0	\$73,355	\$73,355
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds	02	\$0	\$4,000	\$4,000
3917	From Conservation Funds		\$0	\$0	\$0
	Interfund Operating Transfers In Subtotal		\$0	\$77,355	\$77,355
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$0	\$0	\$0
	Total Estimated Revenues and Credits		\$0	\$336,655	\$336,655



Budget Summary

Item	Selectmen's Period ending 12/31/2022 (Recommended)	Budget Committee's Period ending 12/31/2022 (Recommended)
Operating Budget Appropriations	\$1,191,976	\$1,192,142
Special Warrant Articles	\$232,355	\$232,355
Individual Warrant Articles	\$50,000	\$50,000
Total Appropriations	\$1,474,331	\$1,474,497
Less Amount of Estimated Revenues & Credits	\$336,655	\$336,655
Estimated Amount of Taxes to be Raised	\$1,137,676	\$1,137,842



Supplemental Schedule

1. Total Recommended by Budget Committee	\$1,474,497
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$1,474,497
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$147,450
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	
	\$1,621,947



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$59,450	\$0	\$0	\$59,450
4140-4149	Election, Registration, and Vital Statistics	\$36,020	\$0	\$0	\$36,020
4150-4151	Financial Administration	\$42,656	\$0	\$0	\$42,656
4152	Revaluation of Property	\$18,337	\$0	\$0	\$18,337
4153	Legal Expense	\$20,000	\$0	\$0	\$20,000
4155-4159	Personnel Administration	\$29,000	\$0	\$0	\$29,000
4191-4193	Planning and Zoning	\$250	\$0	\$0	\$250
4194	General Government Buildings	\$41,300	\$5,000	\$0	\$46,300
4195	Cemeteries	\$8,150	\$0	\$0	\$8,150
4196	Insurance	\$110,643	(\$7,378)	\$0	\$103,265
4197	Advertising and Regional Association	\$1,500	\$0	\$0	\$1,500
4199	Other General Government	\$2,000	\$0	\$0	\$2,000
General Government Subtotal		\$369,306	(\$2,378)	\$0	\$366,928
Public Safety					
4210-4214	Police	\$209,967	\$0	\$0	\$209,967
4215-4219	Ambulance	\$21,000	\$0	\$0	\$21,000
4220-4229	Fire	\$23,600	\$0	\$0	\$23,600
4240-4249	Building Inspection	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	\$400	\$0	\$0	\$400
4299	Other (Including Communications)	\$1,000	\$0	\$0	\$1,000
Public Safety Subtotal		\$255,967	\$0	\$0	\$255,967
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$0	\$0	\$0	\$0
4312	Highways and Streets	\$388,289	\$0	\$0	\$388,289
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$3,000	\$0	\$0	\$3,000
4319	Other	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$391,289	\$0	\$0	\$391,289



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$94,200	\$0	\$0	\$94,200
4324	Solid Waste Disposal	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$94,200	\$0	\$0	\$94,200
Water Distribution and Treatment					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0
Electric					
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0
Health					
4411	Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$9,000	\$0	\$0	\$9,000
Health Subtotal		\$9,000	\$0	\$0	\$9,000
Welfare					
4441-4442	Administration and Direct Assistance	\$15,000	\$0	\$0	\$15,000
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$15,000	\$0	\$0	\$15,000
Culture and Recreation					
4520-4529	Parks and Recreation	\$3,450	\$0	\$0	\$3,450
4550-4559	Library	\$17,874	\$0	\$0	\$17,874
4583	Patriotic Purposes	\$300	\$0	\$0	\$300
4589	Other Culture and Recreation	\$500	\$0	\$0	\$500
Culture and Recreation Subtotal		\$22,124	\$0	\$0	\$22,124



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$0	\$0	\$0	\$0
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest	\$4,000	\$0	\$0	\$4,000
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$4,000	\$0	\$0	\$4,000
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0
Operating Transfers Out					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0
Total Operating Budget Appropriations		\$1,160,886	(\$2,378)	\$0	\$1,158,508



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4194	Wage Increases during 2021 and Maintenance Position was filled.
4196	Contractual Obligation - reduction in health insurance costs

2021 Year End Report for the Grafton Selectmen

They say the only thing constant is change and 2021 was a year of change for the Select Board in many ways.

In January, for what may have been the first time in Grafton history, the Selectmen decided against putting a department requested article on the Town Warrant. The Library Trustees had to petition for a warrant article to change the purpose of the Library Capital Reserve Fund. The Selectmen did not think it a good idea to alter the language at this time to include “creating facilities” before having a building plan in place. A Memorandum of Understanding between the Library Trustees and the Friends of the Grafton Library was sent to the town attorney for review in February and we were pleased to see it finally signed and adopted by them. With that, and the Library Trustees creating a Strategic Plan in 2021, we feel more confident that a proper plan will be put in place before the voters are asked again for approval.

In March we bid a fond farewell to Steve Darrow who decided not to run for a 6th term as Selectman and welcomed Tom McGinty to the board. One Warrant Article that disappointingly didn't pass was number 14 that would have allowed us to put money away toward the town-wide revaluation that must be done every 5 years; this could leave us with an increase from \$15k this year and the next 3 years to \$57k in 2025.

The warrant article to change the Road Agent position from elected to appointed passed and in the fall we began looking for a replacement for Bobby Bassett who is retiring after 37 years. The job was posted in numerous places for nearly 3 months but few viable candidates applied. The Selectmen, along with the Road Agent, decided to promote Geoffrey Joyce to Assistant Road Agent starting January 1st so he can start learning as much as he can from Bob before he takes over as Road Agent after he's sworn in on March 9th.

Due to several scheduling conflicts for some of the board members, we decided to no longer have one meeting a month in the morning and returned to evening meetings only.

Another thing that changed this year was the cookshack at the Rec Field. If you haven't seen it yet, please stop by the Rec Field on Prescott Hill Road and take a look at the beautiful new cookshack that was built by Russell Poitras with a whole lot of volunteer help. Surely the Recreation Committee Report will have more details on it. Despite some hiccups when the old cookshack was prematurely demolished, we're happy to see it was completed in time for the return of our Independence Day Celebration and has also been used for a few other events in town. It's worth noting that it was all done with the Capital Reserve Account and donations. Well done! It is also available for public use, just like the Town Hall on Turnpike Road. Contact us on the town website if you're interested in using it for an event.

And sometimes things that haven't changed but should, still don't change. The town voted down warrant article 10 which would have increased the Selectmen's annual stipend \$500 from \$2000 a year to \$2500. This stipend hasn't been increased since 1989 and no longer even pays for the gas we use running around town to deal with everything that lands on our plates. Thank you to those of you that did vote for it and find other ways as well to show appreciation for the work we try to do for you.

This year the Selectmen made an effort to be more in touch with and supportive of all the town departments. Aside from the ex-officio positions we're required by law to have on the Budget Committee and Planning Board, we also assigned liaisons to the Fire and Ambulance Departments, Library and Cemetery Trustees and the Recreation Committee. Jennie Joyce attended meetings of the Budget and Rec Committees, Tom McGinty participated in the Planning Board and Fire Department monthly meetings and Cindy Kudlik was liaison to the Ambulance Dept, Library Trustees and Cemetery Trustees (which was an easy one as she's also an elected member of that board). Tom has also been working with Consolidated Communications reps to bring Fiber Optic High Speed Internet access to town.

Another change implemented in 2021 was a new Selectmen's Budget Workshop Day to go over all of the budgets with the department heads in one day rather than have them trickle in over a 3 to 4 month period. There will be some tweaks needed for 2022, but all in all it was an improved process that allowed the Selectmen to hand off all of the budgets to the Budget Committee much earlier than in the past.

We had the old mercury light that was on the east gable end of the town office building removed as well as a redundant electrical panel at the town offices to save on our monthly electricity costs. Fox Tree Service and Road Agent Bob Bassett took down the old dead tree in front of the Library before it could fall over and cause any damage to persons or property. Bob also removed the old playground equipment from the town hall property by the Highway Department crew, allowing the parking lot to be expanded.

We appointed a new Health Officer and Welfare Director in June. Big thanks to Steve Kudlik and Heather Hunter for stepping up to do these two crucial jobs. While both are paid a small stipend to do them, they are both still, like so many stipend paid positions, largely volunteer.

This fall we also hired someone to handle all the Building Maintenance needed around town and he's hit the ground running, taking care of many neglected issues at the Fire Station, Town Office Building, Police Station and Town Hall. The maintenance man replaced or repaired all the exterior lights at the Fire Station, replaced burned out bulbs in the Town Clerk & Tax Collector's office and replaced fluorescent lights at the Town Hall and Police Station with LEDs.

Other things we, as a board, accomplished this year were to update some policies that have been in the auditors reports for years – Personnel, Recycling Rules and Regulations, Accounting and Finance Policy, established a Fraud Policy, and updated

the Historical Society leases and had them signed. We also met with all three of our state reps and our state senator at Select Board meetings this summer which resulted in new legislation being introduced, HB1590, that would allow us to opt out future non-police employees from the state retirement system, which is an unfunded mandate.

One of the hardest and least appealing jobs the Selectmen are responsible for that hasn't changed, is having to take property from people via a tax deed. The Tax Collector presented us with 17 properties eligible for deeding due to 2018 unpaid taxes in May. Of these 4 were paid off by the owner, 7 were waived by the Selectmen for various reasons, 1 payment agreement was made and the remaining 5 were deeded by the town. One of the deeded properties was subsequently repurchased by the owner in July (as well as two that were deeded in 2020) and the remaining properties went up for auction in November. The tax deed auction netted nearly \$83,000 and returned 5 properties to the tax rolls. If you are struggling to keep current on your property taxes, please reach out to us before things get to this point. We're always happy to help Grafton residents find ways to keep up with their tax payments.

10 Tax Abatement Applications were filed with the Selectmen's office in 2021. After having Avitar review them, we denied 6 and approved 4. If you find discrepancies in your tax card and what you actually have on your property, please file an abatement prior to March 1st with the Selectmen's office. We also processed property tax credits for 2 Veterans, 1 Solar exemption and one Disability exemption. To find out more about whether you may qualify for a property tax credit, please see the town website or talk to Sue Smith.

The 2020 census numbers didn't show huge growth in Grafton, 1340 in 2010 to 1385, but that was a snapshot of the town as of April 2020 and there've been a lot of properties sold since then. We received from the state 20 approvals for septic system construction and/or operation and also approved 9 Building Notifications, 3 Driveway permits and 2 privy permits. 8 Current Use applications were signed this year and 2 Land Use Change Tax warrants were signed for property that was pulled out of Current Use, totaling \$10,520.

The board signed off on 19 Intents to Cut and 3 Intents to excavate resulting in the board signing warrants for \$15,231.17 to be collected in Timber Tax as well as \$1104.14 for Gravel.

December saw us signing a Welfare Lien Release for property that had changed owners 3 times since the lien placed in 2006 but never recovered, hiring a resident to shovel snow, and holding a public hearing about increasing tire disposal prices to cover the actual cost.

And one last change you'll see, is our new town website. Using \$8,000 of the \$69,566.27 American Rescue Plan Act monies we received this year, we contracted with CivicPlus to revamp our website, TownOfGraftonNH.com, and make it not only more user friendly and informative, but make it possible for anyone who wishes to

conduct business with us online as much as possible to do so. We're still working our way through a few kinks, but welcome any feedback or suggestions you may have.

All in all, we accomplished a lot and look forward to working for you in 2022. We appreciate all the department heads, elected officials and town employees that worked with us through all the changes.

Last but not least, we want to thank Bob Bassett, the retiring Road Agent, for his 37 years of service to the town. Bob often went above and beyond the hours he was paid for and his dedication has truly been appreciated. We wish him a long, happy and relaxing retirement!

Respectfully submitted,

Cindy Kudlik, Jennie Joyce and Tom McGinty

Tax Collector and Town Clerk Annual Report

2021

***May you have the hindsight to know where you've been
the foresight to know where you're going
and the insight to know when you're going too far. — Irish blessing***

2021 has been another challenging year. I have been diligent again this year in continuing to service the people in Grafton through these times. The Town Clerk/Tax Collector's office has been open, without interruption, while surrounding towns and towns throughout New Hampshire have closed their offices to the public.

Many people are taking advantage of the Pay Online to register their vehicles, their dogs and to pay property taxes. It has proven to be worthwhile, especially in these times when many people do not wish to be exposed to the public.

If you are coming in to register your vehicles please be sure to bring your license with you. The State Legislatures passed a law June 24, 2019 which states that the Town Clerk CANNOT register your vehicle unless you produce a license to him/her at the time of registration. It is not my mandate, but I am obligated to follow the law, so please bring your license.

Again, I wish to remind everyone that the history book, written by Ken Cushing, *Isinglass, Timber and Wool*, is still available in my office for purchase for \$35.00.

Dog licensing continues to be problematic. Dogs MUST be registered every year beginning January 1st and no later than April 30th to avoid the civil forfeiture penalty of \$25.00. A current rabies certificate is required as well as proof of sterilization, if they have been neutered or spayed. If you continue to receive communications from me regarding licensing your dog(s) and you no longer have a dog please contact me to remove the information. I am required, by law, to provide the police with a list of unlicensed dogs and they are required to follow-up, which may include summons to court. A license which could cost \$6.50 per year can increase to \$40+ dollars after July 1st.

Sixty five liens were filed this year (a decrease of 28) and 5 properties were deeded by the Town. Two of those properties were purchased back by the owner(s). As of today, December 31, 2021 there are outstanding taxes due in the amount of \$408,063.62, a decrease of \$45,863.21 from last year. The tax rate decreased by \$.97per thousand this year.

Thank you for the opportunity to work with you.

Bonnie J. Haubrich
Tax Collector/Town Clerk

2021 Road Agent Report

The start of the new year 2021 I was out of work until January 31st after having surgery on the 20th of December, 2020. My crew on the road department dealt with many ice storms which put a big hole in the sand stockpile. After my return to work, the road crew dealt with snow and ice storms the rest of the winter. Break downs of the 2009 and 2010 trucks and the Tarco sander was very costly; around thirty thousand dollars.

Mud season arrived and the highway department posted roads. The road crew hauled twelve thousand dollars worth of stone and graded into numerous roads around town to fix the mud problem. Phelps Construction hauled the winter sand during mud season and the highway department stockpiled for the next winter season.

In June BlackTop Inc. came to town and with the help of the highway crew doing grading, flagging and traffic control, paved a two in base and a one inch top coarse on a mile and three tenths of Hardy Hill Road that was reclaimed and rebuilt the year before. When all finished, the paving cost around eighty thousand dollars.

During the summer the road crew graded roads, hauled ledgepack and maintained the many dirt roads in town.

In the Fall the crew replaced and installed new culverts on Tunnel Road, Williams Hill Road, Gifford Hill Road and Slab City Road.

The road department crew repaired and maintained the aging equipment at the highway garage. Also, they did the many other tasks that was asked to do during the year. The highway crew put new feed chains, sprockets and bearing in the two sand spreaders and mounted a sand spreader on the frame of the 2010 truck as the dump body was rusted beyond repair. The road crew got trucks ready for the upcoming winter season, installing sanders and wings.

The road department crew also hauled glass, trash, demo, metal, and paper at the Recycling Center.

I would like to thank my crew, Sue Smith, John Babiarz, the selectboard and everyone else who helped the Highway Department in 2021.

I started working for the Town as an employee in 1980, took over as Road Agent in 1995, lost the election in 2000, re-elected in 2003, resigned in 2006, re-elected in 2008 till the present. I am retiring as Grafton Road Agent on March 8, 2022. I would like to thank all the townspeople for giving me the opportunity to work for this town as many years as I have.

Thank you.

Respectfully submitted,

Robert J. Bassett, Road Agent

2021 General Assistance/Welfare Report

Greetings my fellow Graftonites,

2021 has brought many difficulties and challenges to many throughout our town, our neighboring towns, our great State of New Hampshire and even our country as a whole. With the on going navigation of the Coronavirus (SARS – CoV – 2) Pandemic to managing and implementing the Centers for Disease Control (CDC) constantly changing recommendations, many of us have seen the consequences whether we agree with the CDC's recommendations or not. This pandemic is now on its second year and many of us have to continue to navigate through a difficult economy, changes in our working environment/status and changes within our own family dynamics. With these ever changing demands; we all had to go back to the basics and work together as a close knit community to help our neighbors who have fallen on hard times or have lost loved ones due to SARS – CoV- 2 or other natural and unnatural causes. Being there for our neighbors and for the greater community is what being a Graftonite is all about. With that, just like all of the Town of Grafton, NH Departments, the Welfare Department is here to assist those who are in need and help fellow Graftonites who request the assistance.

Now, this past year, the Welfare Department had a few changes within its department. The first change happened back in June 2021. This is when a new director was appointed by the Town Select-Board and Heather Hunter took on this roll. Heather Hunter comes from a 10 years plus background working in the health and human services field with 10 of those years serving citizens within our great State of New Hampshire. The second change was the creation of the department's own email address. This is to ensure that strict confidentiality rules are followed and held to a high standard. The email is listed here for your convenience – public_assistance@townofgrafftonnh.com. The third and final change was back in December of 2021, an HP Desktop Computer was purchased to better organize cases and case notes, to update the Welfare Department's guidelines and protocols, to ensure that all files and documentations pertaining to the department are kept safely in one location and lastly, to have the director and the assistant director have easy access to the departments email.

With all those changes, our department was able to assist in 4 cases. The assistance rendered was pertaining to fuel assistance to assisting with burial costs. Each one of these individuals/families filled out the required application and participated actively in the application process. In order to get assistance, the applications needs to be completely filled out and including any other required documentation. The application can be obtained by either going to the Selectman's Office when they are open or via our department's page on our web site. The link to that web site is here fore your convenience https://www.townofgrafftonnh.com/sites/g/files/vyhlf7476/f/uploads/welfare_application.pdf. These documents are then reviewed by the director or her assistant and then within 5 business days a meeting is set up with the applicant to review the paperwork and the applicant request. If the Director or her Deputy can not reach the applicant, a voice mail will be left/or email and notes about the attempt will be added to the applicants personal case file. Now, if for some reason the applicant needs assistance filling out the documentation, they can either call 603-523-7140 and leave a message or email at public_assistance@townofgrafftonnh.com as our department does not have regular scheduled hours and is by appointment only.

However, it is important to note that the Welfare Department should be the applicants last resort in a non-emergent situation or the first step in an emergent situation. Our town Welfare is only for short term assistance as there are many long term assistance programs and organizations that are available.

Below is just a few that service our community and State. Their websites and phone numbers are listed here for your reference.

Listen Community Center

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

603.448.4553

Tri – County Community Action

<http://www.tccap.org/services/housing-and-energy/energy-assistance-services/>

603.752.7001

New Hampshire Department of Health and Human Services – Emergency Assistance

<https://www.dhhs.nh.gov/dfa/tanf/emergency.htm>

800.852.3345 ext. 9700

Veterans Count – A Program of Easterseals Supporting our Military and their Families

<https://vetscount.org/nh/>

Veterans Crisis Line – 800.273.8255

Case Manegment – 603.315.4354

NH Care Path – Your Path to Guidance Support Choice – Veterans/Military

<https://www.nhcarepath.dhhs.nh.gov/veterans-military/index.htm>

(there are many numbers to contact depending on your need or assistance)

NH Department of Military Affairs and Veterans Services

<https://www.dmavs.nh.gov/veterans-services>

800.622.9230

If anyone needs assistance with navigating these organizations or their paperwork, please don't hesitate to reach out to the Director of Welfare as she is familiar with these organizations and there paperwork. Just reach out in the ways described above and a meeting will be scheduled to assist you.

As we look forward to the year 2022, many of us are happy to say goodbye to 2021 as it has been a difficult year for many. However, with 2022 here, let's make it a year of joy and prosperity for our families, neighbors, our community members, our town, our neighboring towns and our great State of New Hampshire. "The world is your oyster. It's up to you to find the pearls." - Chris Gardner.

Cheers!

Yours Truly,

Heather Hunter

Director of Welfare for the Town of Grafton, NH

2021 Recycling Center

First and foremost I would like to thank my crew. I also thank the Highway Department for all they do to keep the Recycling Center operating smoothly. I would also like to thank Dave Collins who was part of the Highway Department but has moved on for a new adventure.

During 2021, the electric was updated to a modern power converter in both the recycle building and office. This update reduced the cost of electricity by a significant amount.

This year, 2022, we are hoping to make a concrete bunker to put metal in and we are also hoping to finish the recycling building.

Last but not least, we would like to thank our residents for doing an amazing job recycling. Keep up the good work!!

Rick Jackson, Manger








Northeast Resource Recovery Association

"Partnering to make recycling strong through economic and environmentally sound solutions"

GRAFTON, NH, TOWN OF

CONGRATULATIONS FOR BEING SUCH ACTIVE RECYCLERS!

Below please find information on the positive impact your recycling has had on our environment.
The recyclable materials listed below were sent to market to be remanufactured into new products through your non-profit recycling organization, the Northeast Resource Recovery Association.

RECYCLABLE MATERIAL	2021 RECYCLED AMOUNTS	ENVIRONMENTAL IMPACT! Here is <u>only one</u> benefit of recycling materials rather than manufacturing products from virgin resources.
PLASTICS	12.95 TONS	 You saved 512.82 trash bags from ending up in a landfill!
PORTABLE ELECTRONIC DEVICES	4.34 TONS	 You conserved enough energy to fire up 187.86 propane BBQ grills!
GLASS	26.00 TONS	 You conserved the equivalent of 715.00 gallons of diesel being consumed!
PAPER	43.51 TONS	 You conserved enough energy to charge 17,728,418.02 cell phones!
TIRES	11.95 TONS	 You conserved the equivalent of 5,019.00 pounds of coal being burned!

AVOIDED EMISSIONS



Recycling uses much less energy than making products from virgin resources, and using less energy means fewer greenhouse gases emitted into the atmosphere.

By recycling the materials above, you avoided about **23,793.17 tons of carbon dioxide emissions**. This is the equivalent of removing **5,172.43 passenger cars** from the road **for an entire year**.

**The above data was calculated using the U.S. Environmental Protection Agency's Waste Reduction Model (WARM).



NRRA Customer Activity Report: 2021 YTD Grafton, NH, Town of

As of 2022-01-26 10:55:45 Eastern Standard Time/EST • Generated by Lindsay Dow • Sorted by Pickup Date (Ascending)

Product Name ↑	Pickup Date	Release #	Net Lbs	Gross/Net Tons	Quantity	Customer Price	Trans. Customer Total	Customer Revenue	Customer Expense
Baling Wire	8/24/2021	684712	-	-	5	\$ 112.80	\$ (118.50)	\$ -	\$ 564.00
Subtotal					5		\$ (118.50)	\$ -	\$ 564.00
Bulbs-Bulk	1/22/2021	381439	260.0000	0.1300	1	\$ 0.58	\$ -	\$ -	\$ 150.80
Subtotal			260.0000	0.1300	1		\$ -	\$ -	\$ 150.80
Bulbs-Compact	1/22/2021	381439	74.0000	0.0370	1	\$ 0.58	\$ -	\$ -	\$ 42.92
Subtotal			74.0000	0.0370	1		\$ -	\$ -	\$ 42.92
Bulbs-Fluor. Lamps Straight	9/8/2021	684714	18.0000	0.0090	1	\$ 0.58	\$ -	\$ -	\$ 10.44
Subtotal			18.0000	0.0090	1		\$ -	\$ -	\$ 10.44
Electronics - Comm Surcharge	1/22/2021	381439	-	-	4811	\$ 0.03	\$ -	\$ -	\$ 144.33
	9/8/2021	684714	-	-	4218	\$ 0.03	\$ (258.00)	\$ -	\$ 126.54
Subtotal			-	-	9029		\$ (258.00)	\$ -	\$ 270.87
Electronics - Console TV	9/8/2021	684714	258.0000	0.1290	1	\$ 0.27	\$ -	\$ -	\$ 69.66
Subtotal			258.0000	0.1290	1		\$ -	\$ -	\$ 69.66
Electronics - TV Cathode Ray Tu	1/22/2021	381439	652.0000	0.3260	1	\$ 0.27	\$ -	\$ -	\$ 176.04
	1/22/2021	381439	473.0000	0.2365	1	\$ 0.27	\$ -	\$ -	\$ 127.71
	1/22/2021	381439	3,352.0000	1.6760	1	\$ 0.17	\$ (247.00)	\$ -	\$ 553.08
	9/8/2021	684714	3,942.0000	1.9710	1	\$ 0.17	\$ -	\$ -	\$ 650.43
Subtotal			8,419.0000	4.2095	4		\$ (247.00)	\$ -	\$ 1,507.26
Fibers-Mixed Loose	4/14/2021	384747	20,560.0000	10.2800	1	\$ 21.04	\$ -	\$ -	\$ 216.29
	9/21/2021	685517	19,640.0000	9.8200	0	\$ 46.46	\$ -	\$ 456.24	\$ -
Subtotal			40,200.0000	20.1000	1		\$ -	\$ 456.24	\$ 216.29
Fibers-OCC Baled	8/6/2021	388783	46,810.0000	23.4050	44	\$ 170.91	\$ -	\$ 4,000.17	\$ -
Subtotal			46,810.0000	23.4050	44		\$ -	\$ 4,000.17	\$ -
Freon-Units	5/7/2021	385206	-	-	43	\$ 9.00	\$ -	\$ -	\$ 387.00
	8/30/2021	684713	-	-	39	\$ 9.00	\$ -	\$ -	\$ 351.00
	12/20/2021	690543	-	-	38	\$ 8.00	\$ -	\$ -	\$ 304.00
Subtotal			-	-	120		\$ -	\$ -	\$ 1,042.00
Glass-PGA	10/15/2021	689406	25,740.0000	12.8700	0	\$ 40.00	\$ -	\$ -	\$ 514.80
	10/15/2021	689406	26,260.0000	13.1300	0	\$ 40.00	\$ -	\$ -	\$ 525.20
Subtotal			52,000.0000	26.0000	0		\$ -	\$ -	\$ 1,040.00
Plas.-HDPE "Z" bale	12/13/2021	690294	9,000.0000	4.5000	10	\$ 0.24	\$ -	\$ 2,164.50	\$ -
Subtotal			9,000.0000	4.5000	10		\$ -	\$ 2,164.50	\$ -
Plas.-PETE bale	12/13/2021	690294	16,900.0000	8.4500	33	\$ 0.05	\$ -	\$ 895.70	\$ -
Subtotal			16,900.0000	8.4500	33		\$ -	\$ 895.70	\$ -

Product Name ↑	Pickup Date	Release #	Net Lbs	Gross/Net Tons	Quantity	Customer Price	Trans. Customer Total	Customer Revenue	Customer Expense
Tires-Passenger	1/14/2021	381440	5,775.0000	2.8875	231	\$ 2.25	\$ -	\$ -	\$ 519.75
	5/12/2021	385205	7,900.0000	3.9500	316	\$ 2.25	\$ -	\$ -	\$ 711.00
	7/21/2021	388057	10,000.0000	5.0000	400	\$ 2.25	\$ -	\$ -	\$ 900.00
Subtotal			23,675.0000	11.8375	947		\$ -	\$ -	\$ 2,130.75
Tires-Truck	1/14/2021	381440	180.0000	0.0900	4	\$ 12.50	\$ -	\$ -	\$ 50.00
	7/21/2021	388057	45.0000	0.0225	1	\$ 12.50	\$ -	\$ -	\$ 12.50
Subtotal			225.0000	0.1125	5		\$ -	\$ -	\$ 62.50
Final Total			197,839.0000	98.9195	10202		\$ (623.50)	\$ 7,516.61	\$ 7,107.49

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2021 Grafton Cemetery Trustees End of Year Report

We can not express how sad we are by Aime Jacques' passing in October. She was a fair-minded, easy-going and dedicated Chair of the Cemetery Trustees with a great sense of humor. We are all a little better for having known her. We'd like to encourage anyone with any interest in getting more involved around town to sign up to run for the remaining two years in her term.

We'd like to thank our workers and volunteers this year that helped us keep the Grafton Cemeteries looking presentable. Ed Grinley, Raymond Joyce, Riely Mavilla, Mickey Tyler, Stephanie Russell, Jerome Kramer, Mary Gasiorowski and Carole Colburn – thank you so much!

Thanks to Jay Boucher securing a generous donation of lumber from LaValley's and Jerome Kramer making and installing sign posts, the new Cemetery signs are finally up and they look great!



In 2021 we sold 11 burial lots, transferred 4 and also sold one lot to the town for indigent cremain burials. Nine Graftonites passed away and were interred at Pine Grove Cemetery this year. The trustees and some volunteers also cleaned 28 headstones this summer. We established a Green Burial section at Pine Grove and updated our regulations with regards to Green Burials, but to date no lots for Green Burials have been sold.

There's always more to be done and many hands make for a lighter load. We welcome anyone interested in helping us clean cemetery stones and could use some help with mapping. If you'd like to be included in any of our endeavors, please email us at cemeteries@TownofGraftonNH.com or sign up to receive updates from us on the new Town Website.

Respectfully submitted,

Cindy Kudlik and Jay Boucher
Cemetery Trustees

2021 Library Trustees Report

This has been a very transformative year for the library. We have accomplished a lot and have renewed and refreshed ourselves as we move forward.

First we want to acknowledge the 100th anniversary of our library building as well as our efforts to preserve it. In 1921, our forebears thought ahead and with limited resources built the little gem of a library building we still occupy. As good stewards of the facility we improved the handicapped access by removing the threshold at the front door and, having received warnings about the state of the roof, we had it replaced completely in the late fall. At the same time, we acknowledge that the constraints of our little gem pose barriers to bringing more enrichment to our Town and fully pursuing the library's mission. In the coming year, we will be focusing on maximizing use of the lovely building we are thankful to have and addressing the barriers presented by its limitations.

During 2021, we had a 100% turnover in staff and an unanticipated departure of a Trustee. After the resignation of Stacey Glazier at the end of 2020, the Trustees began the search for a new Library Director which resulted in the hiring of Katelyn Coolley. As our new Library Director, she brings welcoming and creative energy to the library and has quickly become established in her role.

Shortly after Katelyn was hired, Samantha Smith resigned as assistant librarian and the Trustees decided not to refill this position. Completing the turnover of staff was the untimely and sudden death of Aime Jacques. Aime was an assistant librarian for over ten years and was always a positive force for our library not only as a beloved employee but also as an active member of the Friends of the Grafton Library (FoGL). We will miss her. For personal reasons Sue Smith resigned as a Trustee. We appreciate her meticulous efforts as Library Treasurer and have missed her presence at our monthly meetings. The position held by Sue has been filled on a temporary basis by Karen Johnson.

The long-awaited completion of a Memorandum of Understanding delineating roles and responsibilities of the Friends of the Grafton Library (FoGL) and the Library Trustees was completed after several months of consideration. This was a major accomplishment and is leading to improved communications and collaboration.

At the end of last year (2020) the Trustees agreed to a petitioned warrant article to amend the defined purpose of the Library Capital Reserve to include "creation of new facilities to support the services of the library." This initiative failed at the polls.

In the Spring of 2021, representatives from across the community were asked to join the Trustees to develop a strategic plan for our library that will guide our efforts moving forward. The planning process was facilitated by Susan Tresch Fienberg, a professional in this field, and was rooted in research that helped us to understand the role of the library in our community and plan for services and programming that fit our community's needs and desires. To inform the planning process, the committee interviewed town leaders, nearby librarians, and school officials; collected data from a community-wide survey; and researched best-practices among comparable

libraries serving small rural communities. Members of the public who attended the open planning meetings also contributed to the planning process, which helped the Trustees identify the strengths, weaknesses, and potential of our library as we made plans for a future guided by the library's new mission statement:

“To advance lifelong learning and community spirit by providing free access to literature, media, and programming that reflect local needs and interests”.

Please see the entire strategic plan, including a list of planning committee members and a summary of research findings, at <https://www.townofgraftonnh.com/library-trustees>

We look forward to reporting on our progress implementing the new plan in our 2022 report.

Respectfully submitted,
Trustees of the Library

2021 Library Director Report

It was a challenging year but we've learned a lot and are ready for big things to come. Now, with the strategic plan completed, we have a sense of purpose and direction. I am thankful for having been given the opportunity to serve our community as library director in February.

Samantha Smith resigned from her position in April. In October we lost a friend and librarian of more than 10 years, Aime Jacques. So many of you have shared beautiful memories of how welcome she made you feel within Grafton Public Library. Her legacy lives on in all of us. With the loss of Aime, we welcomed Sandi Pierson to the circulation desk and enjoy her very much. Sharon Duffy remains vital in her supportive role.

In April we partnered with Wilbur's country store to organize a community cleanup celebrating Earth Day. Participants picked up approximately 26 trash bags full of litter! In July we revived the Book Club and began a Read for Beads summer reading program which we've chosen to continue throughout the year. In September we hosted a moving presentation and memorabilia display by Myric McBain entitled A Higher Calling: US Military Chaplains in the Second World War. In October we collaborated with the Recreation Committee for an introduction to the library telescope's use followed by a star party. Grafton's own astronomer, Rick Fienberg, gave a fun and thorough presentation and, despite thick clouds, all were able to view craters on the moon and the rings of Saturn.

Our Friends and trustees organized a lasagna dinner takeout fundraiser. These creative and driven volunteers raised an incredible \$1500 for media purchases! This fall we were awarded with a grant of \$2826 from the American Rescue Plan Act through the Institute for Museum and Library Services. With these grant funds we purchased 14 tablets pre-loaded with fun and educational entertainment for all ages, a DVD cleaner to maintain our collection, and a high-resolution projector and screen for programming. We also received approximately \$500 worth of books for children and teens through a Clif grant. Our little library is so fortunate to have supporters such as these.

We recognized Sharon Duffy as volunteer of the year of 2020 as she has been a constant, positive force within our library community as well as our 'on-call expert.' Thank you to everyone who donated media, money, time and effort to the library this year. Thank you to all of you who make our library and the town of Grafton a wonderful place to be.

Patron Visits: 1436

New Patrons: 33

Collection Checkouts: 1746

Overdrive Checkouts: 1028

Borrowed via InterLibrary Loan: 270

Media Donations: 1547

Volunteer Hours: 111.5

Respectfully submitted,

Katelyn Coolley
Library Director

2021 Grafton Volunteer Ambulance

Hello Fellow Graftonites,

2021 certainly has been a busy year for many departments here in Grafton, NH and Grafton Volunteer Ambulance (GVA) certainly lived up to that notion. With our last call on December 31, 2021, our total call volume was 175, compared to 112 total calls in 2020. Also, it is important to mention that many of these calls have been mutual aid to Canaan, Orange, Dorchester and Danbury. With that, we also had Canaan Ambulance cover us a few times when we ourselves were responding to a call or transporting a patient. Mutual aid is vital for our community and our surrounding towns to ensure our residents and visitors gets the emergency medical attention that they require.

As far as equipment goes, our current ambulance is a 2004 Ford Horton and has served our community well throughout the years. However, as some of you may know, back on April 14th, 2021, our ambulance crew noticed white vapors coming out from the tail pipe after a 911 call. The crew immediately took the ambulance to the mechanic where it was there for almost 4 weeks. Thankfully, Golden Cross Ambulance (GCA), a private ambulance company based out of Claremont, NH, graciously lent us GCA Truck 81 during this time at no cost. With this, we were able to continue to serve our community with no interruptions and therefore, we greatly appreciate GCA President and Owner Dale Girard for this kind act.

Now, due to the event describe above, it prompted a more serious conversation, replacing or re-boxing our 17 year old ambulance. Due to the cost of a new ambulance being over \$250,000 with no supplies (IE stretcher); the officers, crew and with the blessings of our select-board liaison decided that re-boxing is the best way to go for our department and town. Re-boxing will save tax payers' dollars and with our current box (patient compartment) in excellent shape, it was the most feasible and economic way to go. Re-boxing will be happening in the future and plans are being made so that our town will have continued ambulance coverage while ours is being worked on. Follow on our Facebook page or web page on the town web site for updates.

Also, GVA is always welcoming new members to join and help serve our great town of Grafton, NH. A new member does not need to have certification or previous experience as we are always willing to train. So, if you are interested in being a member, lets have a conversation. We have regular scheduled meetings every second Tuesday of every month starting at 6:30 PM at the Grafton Volunteer Fire Department and anyone interested is welcome to attend. Meetings are required for all members and when needed or requested, trainings follows the monthly meetings. There are other training opportunities as well that are outside our regular schedule meetings and these opportunities are shared and discussed at the meetings and posted on our Facebook page.

Speaking of our Facebook page, this past year we created a Facebook page to improve our public relations with our town, neighboring towns and the greater state of New Hampshire. We encourage you, if you have Facebook, to like and follow us to get updates, event notifications and to message us with any non-emergent, non-medical questions. Here is our link for ease of finding us on Facebook: <https://www.facebook.com/43GraftonVAmbulanceNH/> . We monitor our Facebook page closely, regularly and respond in a timely fashion. Again, please only use our Facebook page for Public Relations only and not for emergencies. Continue to dial 911 if you need emergent medical attention, our crews will respond and get you the care that you require. Now, if you do not use Facebook, we have a new email address that is monitored closely by our officers and is confidential. Feel free to email us with questions you may have following the same guidelines stated above for Facebook. The

email address is as follows: gvambulance@townofgrafftonnh.com. We look forward to hearing from you through these social outlets.

Lastly, everyone here at GVA wishes our neighbors here in Grafton and our neighboring towns a safe and joyful 2022. May this year be kind to our town, our neighboring towns and our great state. Cheers from all of us here at GVA.

Best Regards,

Heather Hunter
1st Lieutenant/Supply Officer

2021 Recreation Committee

We would like to start by thanking the townspeople for the support of the new cook building, along with Russell Poitras, Gary Poitras, Bob Senter and Razor Hill Construction, Ray Blake Construction, Green Oak Realty Development, Phelps Construction, Mike Merritt, Electrician, Gail Lavalley, Bob Dwyer, Tileman, Ed Grinley, Catherine Mulholland, Glenn Rodgers, Chris Pope, Maureen O'Reilly, and Dan Rabinowich. Also, we would like to thank Dottie Campbell, Eileen Delouchrey, Karen Johnson, Laurie Sullivan, Wilburs Country Store and many other folks who came by and dropped off lunches and drinks. Thank you to Sheryl Senter for her photography work during the construction.



We would like to let the townspeople know that the cook building is available for public use. Please contact the town office or town website <https://www.townofgraftonnh.com/facility-reservations> for availability.

We held our annual rabies clinic in April, which benefited the Upper Valley Humane Society.

Our July 10th celebration was held with the opening of the our new cook building. We had many town groups take part and was an enjoyable day by all. We would like to thank Carissa Lazar, Leif Hogue, Adam Grinley and Vanessa Grinley for their work and time cooking and parking cars. We hope to make next years celebration even better.

Our Halloween treats this year were bigger than previous years. Our Christmas party was smaller than normal due to a snowstorm that day, but was enjoyed by all who showed up.

Carissa Lazar held a market place at the Town Hall once a month starting in November and it will be held through February 2022 benefiting the recreation department. Russell Poitras spear headed a donation group for a new raft at Huff Beach.

You all know Aime Jacques, who was a new member of the Recreation Committee, didn't stay with us long. Her support meant a lot and she will be missed by all.

In 2022 we will be placing new picnic tables at Huff Beach and the recreation field. We will be putting a new portable toilet at Huff Beach thanks to Scott Anders and family for the donation.

We are in need of more members. If interested, please contact Pam Grinley (603) 523-9902.

Thank you from the Recreation Members,
Pam Grinley, President
Ed Grinley
Glenn Rodgers
Daniel Rabinowich

Reports not received from the following Departments:

Emergency Management
Fire Department
Fire Warden
Planning Board
Police Department



**GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
ANNUAL REPORT 2020-2021**

Grafton County Senior Citizens Council, Inc. is a private nonprofit organization that provides programs and services to support the health and well being of our communities' older citizens. The Council's programs enable elderly individuals to remain independent in their own homes and communities for as long as possible.

The Council operates eight senior centers in Plymouth, Littleton, Canaan, Lebanon, Bristol, Orford, Haverhill and Lincoln; and sponsors the Grafton County ServiceLink Resource Center and RSVP's Volunteer Center. Through the centers, ServiceLink and RSVP, older adults and their families take part in a range of community-based long-term services including home delivered meals, community dining programs, transportation, outreach and counseling, chore/home repair services, recreational and educational programs, and volunteer opportunities.

During 2020-21, 47 older residents of Grafton were served by one or more of the Council's programs offered through the senior centers or RSVP. 11 Grafton residents were served by ServiceLink.

- Older adults from Grafton enjoyed 2,811 meals prepared by GCSCC's staff.
- Staff completed 281 wellness calls with homebound Grafton residents.
- Grafton residents were transported to health care providers or other community resources on 15 occasions by our lift-equipped buses.
- They received assistance with problems, crises or issues of long-term care through 7 visits with a trained outreach worker and 22 contacts with ServiceLink.
- They also participated in 3 health, educational or social activities.

The cost to provide Council services for Grafton residents in 2020-21 was \$38,259.80.

Such services can be critical to elderly individuals who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty, saving tax dollars that would otherwise be expended for nursing home care. They also contribute to a higher quality of life for older friends and neighbors. As our population grows older, supportive services such as those offered by the Council become even more critical. *Grafton's population over age 60 increased by 102.7% over the past 20 years according to U.S. Census data from 1990 through 2010.*

Grafton County Senior Citizens Council very much appreciates Grafton's support for our programs that enhance the independence and dignity of older citizens and enable them to meet the challenges of aging in the security and comfort of their own communities and homes.

Kathleen Vasconcelos, Executive Director

VISITING NURSE AND HOSPICE FOR VT AND NH
Home Health, Hospice and Pediatric Services Grafton, NH

Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) is one of the oldest and largest non-profit providers of in-home healthcare services in the region. VNH is committed to providing the highest quality care throughout all stages of life, from maternal child care to end of life hospice care, and everything in between. Providing individuals and families with the care they need within the comfort of their own home allows them to maintain comfort and dignity throughout their time of care.

VNH services reduce costs associated with town programs for emergency response and elder care. With quality care provided at home, there is less need for costly hospital and emergency room trips. And with VNH support, residents can age in place rather than relocating to a state or local nursing home.

Between July 1, 2020 and June 30, 2021 VNH made 366 homecare visits to 24 Grafton residents. This included approximately in \$18,841 in unreimbursed care to residents.

- **Home Health Care:** 292 home visits to 22 residents with short-term medical or physical needs.
- **Hospice Services:** 72 home visits to 1 residents who were in the final stages of their lives.
- **Skilled Pediatric Care:** 2 home visits to 1 residents for well-baby, preventative and palliative medical care.

VNH serves many of Grafton's most vulnerable citizens - the frail elderly and disabled, at-risk families, people with terminal illnesses, children with chronic medical needs, and the uninsured and underinsured. We are dedicated to delivering outstanding home health and hospice services that enrich the lives of the people we serve.

Over the past year this has included many telehealth visits for which we did not receive reimbursement. It is with your help that we are able to provide services like this to those in need. Grafton's annual appropriation to VNH helps to ensure that all have access to quality care when and where it is needed most. On behalf of the people we serve, we thank you for your continued support

Sincerely,



Hilary Davis, Director External Relations and Service Excellence (1-888-300-8853)



Annual Report to the Town of Grafton
Fiscal Year 2021 (7/1/2020-6/30/21)
September 28, 2021

In fiscal year 2021 (July 1, 2020 - June 30, 2021), West Central Behavioral Health (West Central) served 1,665 adults, children, youth and elders, providing behavioral health services at outpatient clinics across the area, residential care for adults, community-based programs, substance use treatment, and 24-hour crisis services. Over 60,000 client visits took place, 19,000 of which were with children ages 3 -17. Additionally, close to 2,000 calls to West Central's 24/7 Crisis Services were logged in FY21. Throughout the region, we provided nearly \$600,000 in charitable care.

As the only provider of comprehensive, community-based mental health treatment and support services in the area, West Central was pleased to provide mental and behavioral health services for those in Grafton during the last fiscal year. With your support, a total of 977 services were provided to 31 Grafton residents, including 14 children. We were grateful to receive \$1,000 in funding from the Town of Grafton, which was crucial in providing services for adults, families, and children in need.

In FY2021, West Central established an early childhood treatment program to care for children aged 0-5 and made progress towards finalizing 24/7 Mobile Crisis Response and Integrated Care. Teletherapy became a lifeline for many of our clients as in-person services were not always an option. The unexpected longevity of the COVID-19 pandemic has brought hardship and worsened symptoms of mental illness in many of our clients, and is challenging us to offer new services and expand community partnerships to assist those in need. The economic and emotional stresses coming out of the pandemic are apparent and will require enhanced services for some time to come.

By supporting access to mental health care, the Town of Grafton is investing in the health and safety of the town and its residents. Mental health affects every facet of a community's welfare, and is more important than ever in these difficult times. We are grateful to be able to support the residents of Grafton and the larger community, as they educate their children, care for their elders, and provide for their families.

Services delivered at West Central's Outpatient Clinics in Lebanon, Newport and Claremont and in the community included:

- Adult Outpatient Programs, providing mental health services for individuals coping with anxiety, adjustment during times of crisis (such as bereavement, divorce, or job loss), trauma, and other challenges.

- Substance use disorder (SUD) services, providing therapy, support groups, and medication-assisted treatment (suboxone) for those with SUD, and psychiatric medication management for those with co-occurring mental illness.
- Child and Family Programs, providing counseling, therapy, and case management for children and families.
- Mobile Crisis Response, launched in July 2021, our crisis clinicians provide 24/7 mobile crisis response throughout our region. Phone and in-person support for individuals, caregivers, and social service providers during times of crisis, trauma, and disasters. Assisting first responders working in local schools, hospitals, social service agencies, and businesses.
- Enhanced Care and Community Support Programs, serving those with chronic, severe, and severe and persistent mental illness.
- Additional programs including: Mental Health First Aid; Assertive Community Treatment; Supported Employment; and InSHAPE – a health and exercise program for those living with severe mental illness.

Our sincere thanks to the Town of Grafton and its residents for their generous and long-standing support of community behavioral healthcare and West Central's mission to serve local communities with expert and compassionate care for our most vulnerable friends and neighbors.

STATE OF NEW HAMPSHIRE

Executive Council

JOSEPH D. KENNEY
EXECUTIVE COUNCILOR
DISTRICT ONE



STATE HOUSE ROOM 207
107 NORTH MAIN STREET
CONCORD, NH 03301
(603) 271-3632

As we wrap up the 2021 year and move onto 2022, we again find ourselves in a COVID-19 environment and the appearance of a new virus strain called Omicron. Our Governor, Commissioners and Executive Council have continued to support the necessary resources to assist public health in combatting the pandemic: vaccines, vaccine sites, testing kits, health care workforce and stipends. We have lost loved ones, key members of our communities, but we continue to press forward with our best efforts and thank the people who are on the front lines.

While much of our attention has been on the pandemic, we know the opioid threat is still real, and that there is a need for further funding for drug prevention, treatment, and recovery programs. NH has lost a lot of its healthcare and small business workforce. As a state, we need more employment recruitment, housing and childcare opportunities. Our mental health system needs our continued support. State travel and tourism has been strong as people continue to recreate outdoors and enjoy NH.

Between January to December 2021, the Executive Council has conducted 25 separate public hearings to include the following: 1 Supreme Court (Chief Justice); 4 Superior Court; 13 Circuit Court; Attorney General; 3 Public Utility Commissioner; Department of Energy Commissioner, Department of Banking Commissioner. The total contract items approved were approximately 2000 to include late items during 24 meetings of which one was canceled. Of the 271 confirmations of board and commissions, 58 were from District 1.

The Governor's Advisory Commission on Intermodal Transportation (GACIT) completed its work on The Ten-Year Transportation Improvement Draft Plan (The Ten Year Plan), working with the NHDOT and the Regional Planning Commissions while conducting 22 statewide public hearings. The Ten Year Plan now goes before the Governor for his review and then it will be presented to the Legislature for hearings and comments prior to the Governor's signature in June of 2022. GACIT took into consideration the passage of the Infrastructure Investment and Jobs Act (IIJA) by Congress to modify The Ten Year Plan. GACIT directed \$242 million in additional new federal funds for bridges (\$22 million total/\$45 million per year) and electric vehicles charging (\$17 million) as part of the IIJA. Fifteen percent (\$6.75 million annually) of the bridge funds will be allocated to the municipal bridge program, and the remainder to existing bridge projects to free up funds that have greater spending flexibility. Contact William Watson at NHDOT for any additional details at 271-3344.

Economic Development is always a top priority for my District 1 office, and I shall continue to work with community and business leaders to assist in the creation of jobs and economic opportunity. Some of District 1 action this year has included: the sale of the Shelburne Rest Stop, the demolition of Westboro Yard in Lebanon, the brokerage contract to sell the Laconia State Property, the start of the Pathway Project in North Conway, securing the area liquor licenses in Pittsburg and Errol, funding for New Durham Fish Hatchery Study, and funding to improve the Ray Burton Fire and EMS Academy in Bethlehem. Additionally, we in state government have an additional \$22.5 million going to our state park system to restore and improve capital infrastructure to include Mount Washington work.

The Governor and Council are always looking for volunteers to serve on the dozens of state boards and commissions. If you are interested, please send your resume to Governor Chris Sununu, State House, 107 North Main Street, Concord, NH 03301 attention Jonathan Melanson, Director of Appointments/Liaison or call at (603) 271-2121. A complete list of all state boards and commissions are available at the NH Secretary of State website: www.sos.nh.gov/redbook/index.htm

My office is open to receive state constitutions, tourist maps, consumer handbooks, etc. I periodically email my weekly schedule and Wrap Up Newsletter. If you would like to be included on this list, contact me at joseph.d.kenney@nh.gov. I also have an internship program for college students. My office number is 271-3632. Please stay in touch.

Serving you, Executive Councilor Joe Kenney, District 1

Entire Counties of Coos and Grafton, the incorporated place of Hale's Location, the towns of Albany, Alton, Andover, Bartlett, Brookfield, Center Harbor, Chatham, Conway, Cornish, Croydon, Danbury, Eaton, Effingham, Freedom, Gilford, Grantham, Hart's Location, Hill, Jackson, Madison, Meredith, Middleton, Milton, Moultonborough, New Durham, New Hampton, New London, Newport, Ossipee, Plainfield, Sanbornton, Sandwich, Springfield, Sunapee, Tamworth, Tilton, Tuftonboro, Wakefield, Wilmot, and Wolfeboro, and the cities of Claremont and Laconia.



Grafton Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

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

Assessor
Jaron Downes (Avitar)

Municipal Officials		
Name	Position	Signature
Cindy Kudlik	Selectman - Chairman	
Jennie Joyce	Selectman	
Tom McGinty	Selectman	

Preparer		
Name	Phone	Email
Sue Smith	523-7700	selectmen@townofgrafftonnh.com

Preparer's Signature



Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	20,266.79	\$1,536,558	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.05	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	5,596.71	\$61,552,600	
1G	Commercial/Industrial Land	124.74	\$540,700	
1H	Total of Taxable Land	25,988.29	\$63,629,858	
1I	Tax Exempt and Non-Taxable Land	283.64	\$2,098,700	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$67,772,986	
2B	Manufactured Housing RSA 674:31	0	\$4,770,100	
2C	Commercial/Industrial	0	\$1,529,300	
2D	Discretionary Preservation Easements RSA 79-D	1	\$10,850	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$74,083,236	
2G	Tax Exempt and Non-Taxable Buildings	0	\$3,291,064	
Utilities & Timber			Valuation	
3A	Utilities		\$3,838,800	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$141,551,894	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$141,551,894	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	Granted	\$0
13	Elderly Exemption RSA 72:39-a,b	\$0	7	\$200,000
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$10,000	8	\$80,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	13	\$124,050
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems RSA 72:87	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$404,050
21A	Net Valuation			\$141,147,844
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$141,147,844
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction Exemptions			\$141,147,844
22	Utilities			\$3,838,800
23A	Net Valuation without Utilities			\$137,309,044
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$137,309,044



Utility Value Appraiser

Avitar

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP	\$58,800	\$0	\$0	\$0	\$58,800
NEW HAMPSHIRE ELECTRIC COOP	\$2,298,600	\$0	\$0	\$0	\$2,298,600
PSNH DBA EVERSOURCE ENERGY	\$1,481,400	\$0	\$0	\$0	\$1,481,400
	\$3,838,800	\$0	\$0	\$0	\$3,838,800



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	62	\$31,000
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	8	\$16,000
All Veterans Tax Credit RSA 72:28-b	\$500	2	\$1,000
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		72	\$48,000

Deaf & Disabled Exemption Report

Deaf Income Limits		Deaf Asset Limits	
Single	\$0	Single	\$0
Married	\$0	Married	\$0

Disabled Income Limits		Disabled Asset Limits	
Single	\$20,000	Single	\$40,000
Married	\$27,000	Married	\$50,000

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year

Age	Number
65-74	0
75-79	0
80+	1

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted

Age	Number	Amount	Maximum	Total
65-74	4	\$25,000	\$100,000	\$100,000
75-79	1	\$30,000	\$30,000	\$30,000
80+	2	\$35,000	\$70,000	\$70,000
	7		\$200,000	\$200,000

Income Limits	
Single	\$25,000
Married	\$36,000

Asset Limits	
Single	\$40,000
Married	\$50,000

Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)

Granted/Adopted? No Properties:

Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)

Granted/Adopted? No Properties:

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)

Granted/Adopted? No Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)

Granted/Adopted? No Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)

Granted/Adopted? No Properties:

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)

Granted/Adopted? No Properties:

Percent of assessed value attributable to new construction to be exempted:

Total Exemption Granted:

Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)

Granted/Adopted? No Properties:

Assessed value prior to effective date of RSA 75:1-a:

Current Assessed Value:



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	576.08	\$222,220
Forest Land	13,247.29	\$1,030,376
Forest Land with Documented Stewardship	5,531.54	\$262,595
Unproductive Land	720.85	\$17,084
Wet Land	191.03	\$4,283
	20,266.79	\$1,536,558

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	3,666.90
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	1.01
Total Number of Owners in Current Use	Owners:	259
Total Number of Parcels in Current Use	Parcels:	446

Land Use Change Tax

Gross Monies Received for Calendar Year		\$1,600
Conservation Allocation	Percentage: 0.00%	Dollar Amount: \$0
Monies to Conservation Fund		\$0
Monies to General Fund		\$1,600

Conservation Restriction Assessment Report RSA 79-B

	Acres	Valuation
Farm Land	0.00	\$0
Forest Land	0.00	\$0
Forest Land with Documented Stewardship	0.00	\$0
Unproductive Land	0.00	\$0
Wet Land	0.00	\$0
	0.00	\$0

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	0.00
Owners in Conservation Restriction	Owners:	0
Parcels in Conservation Restriction	Parcels:	0



Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
	0.00	0	\$0

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F				
Number Granted	Structures	Acres	Land Valuation	Structure Valuation
0	0	0.00	\$0	\$0

Discretionary Preservation Easements RSA 79-D				
Owners	Structures	Acres	Land Valuation	Structure Valuation
1	1	0.05	\$0	\$10,850

Map	Lot	Block	%	Description
000016	001206	000000	50	79-D HISTORIC BARN

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
<i>This municipality has no TIF districts.</i>					

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$0.00	0.00
White Mountain National Forest only, account 3186	\$0.00	0.00

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
<i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i>	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
<i>This municipality has no additional sources of PILTs.</i>	

Notes



Appropriations

Account	Purpose	Article	Appropriations As Voted
General Government			
4130-4139	Executive	02	\$59,450
4140-4149	Election, Registration, and Vital Statistics	02,16	\$39,020
4150-4151	Financial Administration	02	\$42,656
4152	Revaluation of Property	02	\$18,337
4153	Legal Expense	02	\$20,000
4155-4159	Personnel Administration	02	\$29,000
4191-4193	Planning and Zoning	02	\$250
4194	General Government Buildings	02	\$41,300
4195	Cemeteries	02	\$8,150
4196	Insurance	02	\$110,643
4197	Advertising and Regional Association	02	\$1,500
4199	Other General Government	02	\$2,000
General Government Subtotal			\$372,306
Public Safety			
4210-4214	Police	02	\$209,967
4215-4219	Ambulance	02	\$21,000
4220-4229	Fire	02	\$23,600
4240-4249	Building Inspection		\$0
4290-4298	Emergency Management	02	\$400
4299	Other (Including Communications)	02	\$1,000
Public Safety Subtotal			\$255,967
Airport/Aviation Center			
4301-4309	Airport Operations		\$0
Airport/Aviation Center Subtotal			\$0
Highways and Streets			
4311	Administration		\$0
4312	Highways and Streets	02,04,05	\$463,289
4313	Bridges		\$0
4316	Street Lighting	02	\$3,000
4319	Other		\$0
Highways and Streets Subtotal			\$466,289
Sanitation			
4321	Administration		\$0
4323	Solid Waste Collection	02	\$94,200
4324	Solid Waste Disposal		\$0
4325	Solid Waste Cleanup		\$0
4326-4328	Sewage Collection and Disposal		\$0
4329	Other Sanitation		\$0
Sanitation Subtotal			\$94,200



Appropriations

Account	Purpose	Article	Appropriations As Voted
Water Distribution and Treatment			
4331	Administration		\$0
4332	Water Services		\$0
4335-4339	Water Treatment, Conservation and Other		\$0
Water Distribution and Treatment Subtotal			\$0
Electric			
4351-4352	Administration and Generation		\$0
4353	Purchase Costs		\$0
4354	Electric Equipment Maintenance		\$0
4359	Other Electric Costs		\$0
Electric Subtotal			\$0
Health			
4411	Administration		\$0
4414	Pest Control		\$0
4415-4419	Health Agencies, Hospitals, and Other	02	\$9,000
Health Subtotal			\$9,000
Welfare			
4441-4442	Administration and Direct Assistance	02	\$15,000
4444	Intergovernmental Welfare Payments		\$0
4445-4449	Vendor Payments and Other		\$0
Welfare Subtotal			\$15,000
Culture and Recreation			
4520-4529	Parks and Recreation	02	\$3,450
4550-4559	Library	02	\$17,874
4583	Patriotic Purposes	02	\$300
4589	Other Culture and Recreation	02	\$500
Culture and Recreation Subtotal			\$22,124
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources		\$0
4619	Other Conservation		\$0
4631-4632	Redevelopment and Housing		\$0
4651-4659	Economic Development		\$0
Conservation and Development Subtotal			\$0
Debt Service			
4711	Long Term Bonds and Notes - Principal		\$0
4721	Long Term Bonds and Notes - Interest		\$0
4723	Tax Anticipation Notes - Interest	02	\$4,000
4790-4799	Other Debt Service		\$0
Debt Service Subtotal			\$4,000



Appropriations

Account	Purpose	Article	Appropriations	As Voted
Capital Outlay				
4901	Land			\$0
4902	Machinery, Vehicles, and Equipment	03		\$114,672
4903	Buildings			\$0
4909	Improvements Other than Buildings			\$0
Capital Outlay Subtotal				\$114,672
Operating Transfers Out				
4912	To Special Revenue Fund			\$0
4913	To Capital Projects Fund			\$0
4914A	To Proprietary Fund - Airport			\$0
4914E	To Proprietary Fund - Electric			\$0
4914O	To Proprietary Fund - Other			\$0
4914S	To Proprietary Fund - Sewer			\$0
4914W	To Proprietary Fund - Water			\$0
4915	To Capital Reserve Fund	06,07,08,09,1 1,12,13		\$139,000
4916	To Expendable Trusts/Fiduciary Funds			\$0
4917	To Health Maintenance Trust Funds			\$0
4918	To Non-Expendable Trust Funds			\$0
4919	To Fiduciary Funds			\$0
Operating Transfers Out Subtotal				\$139,000
Total Voted Appropriations				\$1,492,558



Revised Estimated Revenues Adjusted

Grafton

For the period beginning January 1, 2021 and ending December 31, 2021

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the estimated revenues used in computing the tax rate.

Account	Source	Estimated Revenue	Change Amount	Estimated Revenue Adjusted
Taxes				
3120	Land Use Change Tax - General Fund	\$12,540	\$0	\$12,540
3180	Resident Tax	\$0	\$0	\$0
3185	Yield Tax	\$12,326	\$106	\$12,432
3186	Payment in Lieu of Taxes	\$0	\$0	\$0
3187	Excavation Tax	\$1,298	\$0	\$1,298
3189	Other Taxes	\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$36,086	\$1,186	\$37,272
9991	Inventory Penalties	\$0	\$0	\$0
Taxes Subtotal		\$62,250	\$1,292	\$63,542
Licenses, Permits, and Fees				
3210	Business Licenses and Permits	\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	\$143,061	\$28,229	\$171,290
3230	Building Permits	\$225	\$75	\$300
3290	Other Licenses, Permits, and Fees	\$10,248	\$1,876	\$12,124
3311-3319	From Federal Government	\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal		\$153,534	\$30,180	\$183,714
State Sources				
3351	Municipal Aid/Shared Revenues	\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$45,000	\$55,541	\$100,541
3353	Highway Block Grant	\$105,000	\$32,888	\$137,888
3354	Water Pollution Grant	\$0	\$0	\$0
3355	Housing and Community Development	\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$0	\$0	\$0
3357	Flood Control Reimbursement	\$0	\$0	\$0
3359	Other (Including Railroad Tax)	\$0	\$0	\$0
3379	From Other Governments	\$0	\$0	\$0
State Sources Subtotal		\$150,000	\$88,429	\$238,429
Charges for Services				
3401-3406	Income from Departments	\$0	\$0	\$0
3409	Other Charges	\$0	\$0	\$0
Charges for Services Subtotal		\$0	\$0	\$0



Revised Estimated Revenues Adjusted

Account	Source	Estimated Revenue	Change Amount	Estimated Revenue Adjusted
Miscellaneous Revenues				
3501	Sale of Municipal Property	\$45,555	\$88	\$45,643
3502	Interest on Investments	\$400	\$65	\$465
3503-3509	Other	\$0	\$0	\$0
Miscellaneous Revenues Subtotal		\$45,955	\$153	\$46,108
Interfund Operating Transfers In				
3912	From Special Revenue Funds	\$0	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$50,000	\$0	\$50,000
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0	\$0
3915	From Capital Reserve Funds	\$104,672	\$0	\$104,672
3916	From Trust and Fiduciary Funds	\$4,800	\$0	\$4,800
3917	From Conservation Funds	\$0	\$0	\$0
Interfund Operating Transfers In Subtotal		\$159,472	\$0	\$159,472
Other Financing Sources				
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0	\$0
Other Financing Sources Subtotal		\$0	\$0	\$0
Total Revised Estimated Revenues and Credits		\$571,211	\$120,054	\$691,265



Revised Estimated Revenues Summary

	Estimated	Change Amount	State Adjusted
Subtotal of Revenues	\$571,211	\$120,054	\$691,265
Unassigned Fund Balance (Unreserved)	\$577,526	\$0	\$577,526
(Less) Emergency Appropriations (RSA 32:11)	\$0	\$0	\$0
(Less) Voted from Fund Balance	\$10,000	\$0	\$10,000
(Less) Fund Balance to Reduce Taxes	\$0	\$0	\$0
Fund Balance Retained	\$567,526	\$0	\$567,526
Total Revenues and Credits	\$581,211	\$120,054	\$701,265
Requested Overlay	\$20,000	\$0	\$20,000

Assessment Overview

Total Appropriations	\$1,492,558
(Less) Total Revenues and Credits	\$701,265
Net Assessment	\$791,293

Explanation of Adjustments

Account	Reason for Adjustment	Warrant Number
3185	=MS1	02
3190	PER SUE	02
3220	PER SUE	02
3230	PER SUE	02
3290	PER SUE	02
3352	STATE REVENUE	02
3353	STATE REVENUE	02
3501	PER SUE	02
3502	PER SUE	02



2021
\$25.88

Tax Rate Breakdown Grafton

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$759,685	\$141,147,844	\$5.38
County	\$215,763	\$141,147,844	\$1.53
Local Education	\$2,425,768	\$141,147,844	\$17.19
State Education	\$244,856	\$137,309,044	\$1.78
Total	\$3,646,072		\$25.88

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total	\$0		\$0.00

Tax Commitment Calculation	
Total Municipal Tax Effort	\$3,646,072
War Service Credits	(\$48,000)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$3,598,072

James P. Gerry Director of Municipal and Property Division New Hampshire Department of Revenue Administration	10/29/2021
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EDUCATION TAX WARRANT FOR TAX YEAR 2021

November 3, 2020

To the Selectmen or Assessors of Grafton

In accordance with the provisions of RSA 76:8 II, you are hereby required to assess the sum of **\$244,856** for the 2021 Education Tax. Per RSA 76:3, this amount is based on a uniform rate of **\$1.825/1000** of the 2019 equalized valuation without utilities in the amount of **\$134,167,683**.

James P. Gerry, Director
Municipal & Property Division

TREASURER'S REPORT

YEAR ENDING 12/31/21

Balance JANUARY 1, 2021		\$1,593,708.19
Reimbursements unclaimed		\$1,471.45
Received from:		
Town Clerk:		
Deposit Receipts	296,747.04	
Credit Card Receipts	69,611.41	
Selectmen	325,211.92	
State of NH	307,973.65	
Treasurer	1,351.78	
Tax Collector:		
Deposit Receipts	3,703,958.51	
Credit Card Receipts	124,368.20	
Total Receipts to December 31, 2021		\$4,829,222.51
Selectmen Orders Paid		(\$4,647,836.22)
Balance December 31, 2021		\$1,776,565.93

Town Clerk Detail:

Local Registrations (including boats)	206,465.81
Dog Licensing	3,285.40
Misc. (hist.books, faxes, copies, UCC searches, etc.)	1,087.50
State Fees (including boats)	9,088.00
State Registrations	75,425.33
Title Fees	860.00
Vital Records (Marriage, Licenses, Vital Certificates, Genealogy searches)	535.00
Total:	\$296,747.04

Selectmen Detail:

Sale of Town Property	127,211.31
General Fund	196,722.51
Fees	1,072.00
Misc. (copies, faxes, and property cards)	206.10
Total:	\$325,211.92

Treasurer Detail:

NSF Payments Received	743.73
Checking Acc't Interest	608.05
Total:	\$1,351.78

State of NH Detail:

Highway Block Grant	137,865.90
Meals and Rooms	100,541.48
ARPA Funds	69,566.27
Total:	\$307,973.65

GRAFTON AMBULANCE FUND CDs

3 years – maturity date 4/28/2021
 Int. rate: .747%
 Beginning Balance: \$10,432.94
Ending Balance: \$10,468.39
 2021 Interest: \$35.45

2 years – maturity date 6/3/2021
 Int. rate: .747%
 Beginning Balance: \$62,649.10
Ending Balance: \$62,882.89
 2021 Interest: \$233.79

Both CD’s were rolled into a Savings Account during 2021

GRAFTON AMBULANCE SAVINGS ACCT BALANCE DEC 31, 2021 \$73,355.32

GRAFTON AMBULANCE ACCT BALANCE JANUARY 1, 2021 \$90,926.14

RECEIPTS:

Misc. Health Care Deposits: \$35,573.53

Total Receipts: \$35,573.53

Payments:

Babiarz, John	\$31.00
BoundTree	1,699.00
CAG	2,586.97
Deluxe Checks	32.45
Evans Motor Fuels	816.13
Fidelity Investments	50,000.00
Grafton Fire & Amb Auxiliary	100.00
Grafton, Town of	831.42
Hanover, Town of	3,836.00
Hunter, David	3,276.23
Hunter, Heather	212.76
Lebanon, City of	1,200.00
Lund, Kathy	203.55
Maine Oxy	485.09
McKesson	1,338.45
Verizon	106.96

Total Payments: (\$66,812.01)

BALANCE DECEMBER 31, 2021 \$59,687.66

GRAND TOTAL BALANCE (Savings and Revolving Accts) \$133,042.98

RECREATION ACCOUNT	BALANCE JANUARY 1, 2021	\$5,696.82
Total Receipts:	Miscellaneous donations	\$8,920.70
Payments:		
	American Thunder	\$5,200.00
	Grafton, Town of	881.30
	Grinley, Ed	1,710.00
Total Payments:		(\$7,791.30)
BALANCE	DECEMBER 31, 2021	\$6,826.22

SOLID WASTE ACCOUNT	BALANCE JANUARY 1, 2021	\$21,722.31
Total Receipts:	Recyclables (glass, paper, metals, oil, etc.)	\$29,882.34
Payments:		
	Arrow Equipment	\$423.50
	ATG Lebanon LLC	392.58
	Atlantic Recycling	10,164.57
	Bassett, Robert	619.51
	Hammonds	2,920.05
	MG Electric	4,810.00
	NRRA	3,109.63
	Petes Tire Barn	810.00
	Reeds Truck Services	2,976.58
	WD Matthews	491.68
Total Payments:		(\$26,718.10)
BALANCE	DECEMBER 31, 2021	\$24,886.55

Respectfully submitted: Dorothy Campbell, Treasurer



Tax Collector's Report

For the period beginning and ending

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

Instructions

Cover Page

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

For Assistance Please Contact:

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

ENTITY'S INFORMATION

Municipality: County: Report Year:

PREPARER'S INFORMATION

First Name Last Name
Street No. Street Name Phone Number
Email (optional)



Debits							
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)				
		Year:	2020	Year:	2019	Year:	2018
Property Taxes	3110		\$253,112.11				
Resident Taxes	3180						
Land Use Change Taxes	3120		\$140.00				
Yield Taxes	3185			\$574.81			
Excavation Tax	3187						
Other Taxes	3189						
Property Tax Credit Balance		(\$6,231.94)					
Other Tax or Charges Credit Balance							

Taxes Committed This Year	Account	Levy for Year of this Report	2020	Prior Levies	
Property Taxes	3110	\$3,603,104.00	\$68.10		
Resident Taxes	3180				
Land Use Change Taxes	3120	\$12,020.00			
Yield Taxes	3185	\$15,231.10			
Excavation Tax	3187	\$1,298.18			
Other Taxes	3189				

Overpayment Refunds	Account	Levy for Year of this Report	2020	Prior Levies	
				2019	2018
Property Taxes	3110				
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$2,250.24	\$12,405.94	\$111.97	
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$3,627,671.58	\$265,726.15	\$686.78	\$0.00



Credits				
Remitted to Treasurer	Levy for Year of this Report	2020	Prior Levies	
			2019	2018
Property Taxes	\$3,365,735.49	\$112,114.27		
Resident Taxes				
Land Use Change Taxes	\$11,900.00	\$140.00		
Yield Taxes	\$12,198.64		\$574.81	
Interest (Include Lien Conversion)	\$2,250.24	\$9,612.44	\$111.97	
Penalties		\$2,793.50		
Excavation Tax	\$1,298.18			
Other Taxes				
Conversion to Lien (Principal Only)		\$137,169.84		
<div style="border: 1px solid black; height: 15px; width: 300px;"></div>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2020	Prior Levies	
			2019	2018
Property Taxes	\$5,969.00	\$291.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
<div style="border: 1px solid black; height: 15px; width: 300px;"></div>				
Current Levy Deeded	\$4,441.00			



Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2020	2019	2018
Property Taxes	\$231,447.68	\$3,605.10		
Resident Taxes				
Land Use Change Taxes	\$120.00			
Yield Taxes	\$3,032.46			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$10,721.11)			
Other Tax or Charges Credit Balance				
Total Credits	\$3,627,671.58	\$265,726.15	\$686.78	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$227,484.13
Total Unredeemed Liens (Account #1110 - All Years)	\$145,424.62



Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2020	Year: 2019	Year: 2018
Unredeemed Liens Balance - Beginning of Year			\$107,939.31	\$63,793.58
Liens Executed During Fiscal Year		\$145,988.16		
Interest & Costs Collected (After Lien Execution)		\$2,283.96	\$8,761.88	\$14,605.96
Total Debits	\$0.00	\$148,272.12	\$116,701.19	\$78,399.54

Summary of Credits

	Last Year's Levy	Prior Levies		
		2020	2019	2018
Redemptions		\$44,342.62	\$48,726.09	\$50,636.82
Interest & Costs Collected (After Lien Execution) #3190		\$2,283.96	\$8,761.88	\$14,605.96
Abatements of Unredeemed Liens		\$68.10	\$536.65	\$2,486.39
Liens Deeded to Municipality		\$9,787.82	\$8,255.23	\$7,456.71
Unredeemed Liens Balance - End of Year #1110		\$91,789.62	\$50,421.34	\$3,213.66
Total Credits	\$0.00	\$148,272.12	\$116,701.19	\$78,399.54

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$227,484.13
Total Unredeemed Liens (Account #1110 -All Years)	\$145,424.62



GRAFTON (181)

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

Preparer's First Name	Preparer's Last Name	Date
Bonnie	Haubrich	1/3/2022

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

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

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

Bonnie J. Haubrich, Tax Collector
Preparer's Signature and Title

Statement of Accounts held by the Library Trustees			
Trustees Checking Account #****3604			
Beginning Balance 01-01-2021			\$ 387.78
Receipts			
ARPA Grant	\$ 2,826.00		
Transferred from Library Improvement Savings Account	\$ 587.24		
Cash Donations/Unanticipated Funds	\$ 243.00		
Petty Cash	\$ 45.00		
Total Receipts		\$ 3,701.24	
Payments			
Steve Kuligoski (Carpentry)	\$ 587.24		
Annual Fees	\$ 361.00		
Transferred to Director's Checking Account (ARPA Grant)	\$ 2,826.00		
Transferred to Director's Checking Account	\$ 50.00		
Total Payments		\$ 3,824.24	
Balance 12-31-2021			\$ 264.78
Director's Checking Account #****9092			
Beginning Balance 01-01-2021			461.91
Receipts			
Transfers	\$ 73.25		
Transferred from trustees'checking account (ARPA Grant)	\$ 2,826.00		
Book Sale/Petty Cash	\$ 409.00		
FoGL Donations	\$ 1,500.00		
Donations	\$ 100.00		
Total Receipts		\$ 4,908.25	
Payments			
Supplies/Equipment	\$ 406.04		
Media	\$ 807.58		
Spent from ARPA grant	\$ 2,831.80		
Annual Fees	\$ 619.00		
Total Payments		\$ 4,664.42	
Balance 12-31-2021			\$ 705.74

Myrtle Cooper Memorial Fund Savings Account #***0253			
Beginning Balance 01-01-2021			743.64
Receipts			
Interest	\$ 0.07		
Total Receipts		\$ 0.07	
Balance 12-31-2021			\$ 743.71
Library Improvement Savings Account #***1789			
Beginning Balance 01-01-2021			3413.15
Receipts			
Interest	\$ 0.31		
Total Receipts		\$ 0.31	
Payments			
Transferred to Trustees' Checking Account	\$ 587.24		
Total Payments		\$ 587.24	
Balance 12-31-2021			\$ 2,826.22
Paul S. Kicza Savings Account #***2367			
Beginning Balance 01-01-2021			10071.53
Receipts			
Interest	\$ 1.01		
Total Receipts		\$ 1.01	
Balance 12-31-2021			\$10,072.54
Burnham Trust Fund CD #***9800 Maturity Date: 02/13/2022			
Beginning Balance 01-01-2021			17419.78
Receipts			
Interest	\$ 43.58		
Total Receipts		\$ 43.58	
Payments			
Transferred to Director's Checking Account	\$ 18.03		
Total Payments		\$ 18.03	
Balance 12-31-2021			\$17,445.33
Mildred Braley Trust Fund CD #***9818 Maturity Date: 02/13/2022			
Beginning Balance 01-01-2021			5049.21

Receipts			
Interest	\$ 12.63		
Total Receipts		\$ 12.63	
Payments			
Transferred to Director's Checking Account	\$ 5.22		
Total Payments		\$ 5.22	
Balance 12-31-2021			\$ 5,056.62

**Town Of Grafton
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2021**

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL		
				Balance Beginning of Year	Additions- Withdrawal Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Balance End of Year	Principal & Income	Ending Market Value
PERPETUAL CARE												
1918-1996	Perpetual Care	Lot Maintenance	Common TF	32,498.78	1,000.54	33,499.32	7,020.43	891.61	651.76	7,260.28	40,759.60	46,871.61
1990	Pine Grove Cemetery	Lot Maintenance	Common TF	26,167.84	2,997.69	28,565.53	3,586.02	694.27	1,089.98	3,190.31	31,755.84	36,517.69
	Total Perpetual Care			58,666.62	3,998.23	62,064.85	10,606.45	1,585.88	1,741.74	10,450.59	72,515.44	83,389.30
LIBRARY												
1945	Barney-Flanders Trust Fund	Library	Common TF	2,260.36	59.91	2,320.27	104.40	53.43	0.00	157.83	2,478.10	2,849.70
1977	Ruth Leonard	Library	Common TF	2,021.73	53.65	2,075.38	96.57	47.87	0.00	144.44	2,219.82	2,552.69
	Total Library			4,282.09	113.56	4,395.65	200.97	101.30	0.00	302.27	4,697.92	5,402.39
PRIVATE TRUSTS												
1933	Kilton Fund	Health & Medical Services	Common TF	94,338.24	2,433.28	96,771.52	3,461.56	2,158.24	3,600.00	2,019.80	98,791.32	113,605.24
	Total Private Trusts			94,338.24	2,433.28	96,771.52	3,461.56	2,158.24	3,600.00	2,019.80	98,791.32	113,605.24
PRIVATE TRUSTS - OPERATING ACCOUNTS												
1994	Kilton Fund - Checking Acct	Health & Medical Services	Mascoma Bank - K	262.64	300.00	562.64	0.00	0.00	0.00	0.00	562.64	562.64
	Total Private Trusts - Operating Accounts			262.64	300.00	562.64	0.00	0.00	0.00	0.00	562.64	562.64
PRIVATE TRUSTS												
1951	The E. Grafton Christian Church Renovation Fund	Restoration of E. Grafton Christian Church	Common CRF	406.00	8.33	414.33	31.28	4.10	0.00	35.38	449.71	495.71
	Total Private Trusts			406.00	8.33	414.33	31.28	4.10	0.00	35.38	449.71	495.71

Town Of Grafton
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2021

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL			
				Balance Beginning of Year	Additions-Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Balance End of Year	Principal & Income	Ending Market Value	
TOWN CAPITAL RESERVES													
1970	Highway Department	Equipment	Common CRF	100,299.15	-77,920.42	22,378.73	7,832.91	779.34	0.00	0.00	8,612.25	30,990.98	34,160.81
1982	Bridge Fund	Repairs	Common CRF	165,094.83	7,058.44	172,153.27	10,806.27	1,619.06	0.00	0.00	12,425.33	184,578.60	203,457.73
1982	Property Tax Revaluations	Revaluation	Common CRF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1988	Recreation Field Shelter	Recreation	Common CRF	38,706.48	-38,706.48	0.00	5,324.17	180.47	5,504.62	0.00	0.02	0.02	0.02
1999	New Police Cruiser	Equipment	Common CRF	36,431.50	9,790.67	46,222.17	2,095.78	402.91	0.00	0.00	2,498.69	48,720.86	53,704.14
1999	New Ambulance	Equipment	Common CRF	32,884.15	51,194.10	84,078.25	4,234.63	615.66	0.00	0.00	4,850.29	88,928.54	98,024.36
2003	Fire Department Apparatus	Equipment	Common CRF	164,842.31	18,483.34	183,325.65	13,131.48	1,738.65	0.00	0.00	14,870.13	198,195.78	218,467.69
2004	Library Capital Reserve Fund	Library	Common CRF	69,274.91	-8,653.70	60,621.21	1,777.68	641.72	0.00	0.00	2,419.40	63,040.61	69,488.55
2006	Storage Vault	Storage Vault	Common CRF	4,301.58	93.22	4,394.80	595.56	45.93	0.00	0.00	641.49	5,036.29	5,551.41
2006	Town Hall Repairs	Repairs	Common CRF	18,673.48	10,447.65	29,121.13	1,500.48	235.40	0.00	0.00	1,735.88	30,857.01	34,013.14
2006	Veterans Park	Maintenance	Common CRF	3,159.93	68.48	3,228.41	437.42	33.74	0.00	0.00	471.16	3,699.57	4,077.97
2007	Recycling	Recycling	Common CRF	25,183.94	6,183.90	31,367.84	475.07	258.60	0.00	0.00	733.67	32,101.51	35,384.93
2017	Roll-off Truck	Recycling Center Use	Common CRF	13.31	6.23	19.54	313.89	3.07	0.00	0.00	316.96	336.50	370.92
Total Town Capital Reserves				658,865.57	-21,954.57	636,911.00	48,525.34	6,554.55	5,504.62	49,575.27	686,486.27	863,503.30	960,156.95
GRAND TOTALS:				816,821.16	-15,701.17	801,119.99	62,825.60	10,404.07	10,846.36	62,383.31	863,503.30	960,156.95	

2021 Inventory of Town Property

Map/Lot	Location	Acres	Land Value	Bldg Value	Total
5-1143	Blood Road	2	\$9,500		\$9,500
6-1051	Razor Hill Cemetery	1.2	\$59,000		\$59,000
7-358	351 Gifford Hill Road***	0.2	\$9,000		\$9,000
8-1169	Wild Meadow Road	3.3	\$9,200		\$9,200
9-1142	Kinsman Rd. Cemetery	0.5	\$30,900		\$30,900
11-0067	Main Street	2.5	\$63,900		\$63,900
11-581	935 Main Street***	2.5	\$63,900	\$53,100	\$117,000
11-1147	Pine Grove Cemetery	3.8	\$62,600		\$62,600
11-1150	Highway Dept	4.4	\$74,500	\$132,100	\$206,600
11-1150	Recycle Center			\$54,100	\$54,100
11-1152	Huff Beach	0.7	\$137,900	\$400	\$138,300
11-1155	Main St. Town Common	0.5	\$16,900		\$16,900
12-1076	Grafton Town Hall	0.7	\$54,900	\$107,100	\$162,000
12-1148	E. Grafton Cemetery	0.5	\$34,300		\$34,300
12-1153	E. Grafton Christian Church	1.4	\$73,900	\$135,900	\$209,800
12-1153	E. Grafton Parsonage			\$55,800	\$55,800
14-1141	Hardy Hill Rd Cemetery	0.2	\$25,300		\$25,300
14-1218	NH Rt 4	3	\$23,800		\$23,800
16-0207	Grafton Rec Field	6.3	\$73,000	\$3,200	\$76,200
16-0903-2	Grafton Rec Field	3.68	\$65,700	\$9,600	\$75,300
16-0903-3	Grafton Rec Field	3.9	\$27,800		\$27,800
16-0903-4	Prescott Hill Road	1.8	\$23,800		\$23,800
17-1149	Main Street	0.5	\$34,200		\$34,200
20-1071	Prescott Hill Cemetery	0.8	\$49,000		\$49,000
21-1217	Dean Road	0.1	\$700		\$700
11A-408	20 Birch Lane***	0.3	\$73,500	\$54,600	\$128,100
11B-1224	Main Street	0.1	\$700		\$700
11E-1240	Sally's Point Road	0.1	\$13,100		\$13,100
16D-274	2 Library Road	0.8	\$24,200		\$24,200
16D-0610	7 Cherry Hill Rd School	0.02	\$9,000	\$31,600	\$40,600
16D-0649	Town Office Bldg	5.35	\$104,600	\$237,800	\$342,400
16D-0649	Volunteer Fire Station			\$288,200	\$288,200
16D-0649	Historical Society			\$71,400	\$71,400
16D-1210	Library Road	0.09	\$800		\$800
16D-1211	Grafton Library	0.1	\$23,800	\$72,000	\$95,800
Total			\$1,273,400	\$1,306,900	\$2,580,300
*** Indicates Property Taken by Tax Deed					

**Comparative Statement of Appropriations & Expenditures
2021**

Account	Appropriation	Total Amount Available	Expenditures	Unexpended Balance	Overdraft
Advertising & Dues	\$1,500	\$1,500	\$1,477.00	\$23.00	
Ambulance	\$21,000	\$21,000	\$23,730.00		\$2,730.00
Cemeteries	\$8,150	\$8,150	\$3,545.00	\$4,605.00	
Contingency	\$2,000	\$2,000	\$800.00	\$1,200.00	
Elections/Town Clerk	\$36,020	\$36,020	\$33,817.00	\$2,203.00	
Emergency Mngmt	\$400	\$400	\$50.00	\$350.00	
Executive	\$59,450	\$59,450	\$56,506.00	\$2,944.00	
FICA	\$29,000	\$29,000	\$25,750.00	\$3,250.00	
Financial Admin	\$42,656	\$42,656	\$40,743.00	\$1,913.00	
Fire Department	\$23,600	\$23,600	\$28,449.00		\$4,849.00
Forest Fire Warden	\$1,000	\$1,000	\$269.00	\$731.00	
General Gov Bldgs	\$41,300	\$41,300	\$36,952.00	\$4,348.00	
Highway Dept	\$388,289	\$388,289	\$383,287.00	\$5,002.00	
Health Agencies	\$9,000	\$9,000	\$9,000.00		
Insurance	\$110,643	\$110,643	\$89,510.00	\$21,133.00	
Legal Expenses	\$20,000	\$20,000	\$16,168.00	\$3,832.00	
Library	\$17,874	\$17,874	\$13,477.00	\$4,397.00	
Old Home Day	\$500	\$500	\$0.00	\$500.00	
Parks & Recreation	\$3,450	\$3,450	\$3,347.00	\$103.00	
Patriotic Purposes	\$300	\$300	\$202.00	\$98.00	
Planning Board	\$250	\$250	\$0.00	\$250.00	
Police Dept	\$209,967	\$209,967	\$208,719.00	\$1,248.00	
Property Reappraisal	\$18,337	\$18,337	\$19,240.00		\$903.00
Public Assistance	\$15,000	\$15,000	\$6,097.00	\$8,903.00	
Solid Waste	\$94,200	\$94,200	\$101,463.00		\$7,263.00
Street Lights	\$3,000	\$3,000	\$3,343.00		\$343.00
Tax Anticipation	\$4,000	\$4,000	\$0.00	\$4,000.00	
Operating Budget Total	\$1,160,886.00	\$1,160,886.00	\$1,105,941.00	\$71,033.00	\$16,088.00

**Detailed Report of Expenditures
By Department
2021**

Operating Budget Expenditures:

Advertising & Regional Dues

NH Assoc. of Assessing Officials	Membership Dues	20.00
NH City & Town Clk Assoc	Membership Dues	40.00
NH Municipal Association	Membership Dues	1,082.00
NH Public Works	Membership Dues	100.00
NH Public Works Mutual Aid Program	Membership Dues	25.00
NH Motor Transport	Membership Dues	80.00
NH Road Agents Assoc.	Membership Dues	30.00
Northeast Resource Recovery Assoc.	Membership Dues	100.00

Total **1,477.00**

Ambulance

Babiarz, John	Reimburse Clearance Light on Amb.	27.15
	Incentive Stipend	4,565.00
Bean, Kenneth	Incentive Stipend	80.00
Consolidated Communications	Office Phone	584.16
Eversource	Electric	513.66
Hanover, Town Of	Dispatch Fees	3,200.00
Hunter, David	Reimburse Cleaning & Amb Supplies	136.43
	Incentive Stipend	1,650.00
Hunter, Heather	Incentive Stipend	295.00
Inov8v Energy, LLC	Heating Fuel	1,343.37
Lebanon Ford	Ambulance Repairs	6,333.04
Liles, Christopher	Incentive Stipend	620.00
Lund, Kathy	Reimburse Office Supplies & Mileage	78.23
	Incentive Stipend	3,230.00
McDonnell, Eric	Incentive Stipend	100.00
Paproski, Justina	Incentive Stipend	50.00
Shawn, Hawk	Incentive Stipend	40.00
Staples Credit Plan	Printer	299.99
State of NH – Criminal Records	Background Check	25.00
UVRESA	Active 911	189.00
Verizon Wireless	i-pad Service	432.92
Volodzko, Patrick	Incentive Stipend	85.00
Ambulance Revolving Acct	Reimb Operating Budget for Supplies	(148.13)

Total **23,729.82**

Cemeteries

Evans Motor Fuels	Fuel for Mowers	81.25
Grinley, Edward	Cemetery Sexton Stipend	1,500.00
	Reimburse Gift Card	300.00
Joyce, Raymond	Wages for Mowing	1,306.50
Kudlik, Cindy	Reimburse Misc. Supplies	211.48
Mavilla, Riely	Wages for Mowing	1,306.50

TBGTOM.COM, LLC	Crypt Keeper Annual Subscription	54.31
Tyler Jr, Grover	Wages for Mowing	526.50
Perpetual Care	Individual Trusts/Pine Grove Trust	(1,741.74)
	Total	3,544.80

Contingency	Map 11A Lot 485	800.00
	Total	800.00

Elections and Town Clerk

Babiarz, Rosalie	Ballot Clerk Wages	37.50
Conley, Marguerite	Supervisor of Checklist wages	228.00
Consolidated Communications	Office Phone and Internet	1,033.86
Curran, George	Supervisor of Checklist wages	282.00
Curran, Pamela	Ballot Clerk wages	75.00
Fienberg, Susan	Supervisor of Checklist wages	324.00
Haubrich, Bonnie	Fees (motor vehicle & vital records)	17,644.00
	Stipend	3,850.00
	Reimbursement Postage & Office Supplies	1,033.89
Hunter, Heather	Ballot Clerk Wages	37.50
	Deputy Town Clerk Training Wages	1,482.00
Interware Development	2021 Software Agreement	2,448.00
J.P. Cooke Company	2021 Dog Tags	240.50
Kudlik, Steve	Moderator Stipend	200.00
	Reimburse Pens	13.99
LHS Associates	Annual Maint., Ballots, Memory Cards	2,033.40
Postmaster, Town of Grafton	Postage/Annual PO Box Fee	539.00
Smith, Denise	Ballot Clerk Wages	75.00
Smith, Genevieve	Ballot Clerk wages	75.00
State of New Hampshire, Treasurer	Dog License Fees	495.50
	Missing Decal	32.00
State of New Hampshire – Vital Records	License Fees	341.50
Staples Office Supplies	Office Supplies & Toners	686.37
U.S. Postal Service	Stamped Envelopes	354.95
Valley News	Legal Ads	255.00
	Total	33,817.46

Emergency Management

State of New Hampshire, Treasurer	Babiarz Re-Certification Fee	50.00
	Total	50.00

Executive

Avitar Assoc. of New England, Inc.	Assessing Software Support	2,427.00
Clough, Deb	Trustee of Trust Fund Stipend	300.00
Gasiorowski, Mary	Trustee of Trust Fund Stipend	300.00
Joyce, Jennie	Selectman Stipend	2,000.00
Kudlik, Cindy	Selectman Stipend	2,000.00
Kudlik, Steve	Health Officer Stipend	500.00

Matthew Bender & Co.	Law Books	719.66
McGinty, Tom	Selectman Stipend	2,000.00
Mulholland, Catherine	Trustee of Trust Fund stipend	300.00
NHMA	The Art of Welfare Admin	15.00
New Hampshire Retirement System	Retirement Funds	4,976.02
Postmaster, Town of Grafton	Postage & PO Box Annual Fee	701.00
Smith, Sue	Reimburse for Office Supplies	25.97
	Reimburse for Postage	172.56
	Wages	39,302.30
Staples Office Supplies	Office Supplies & Toner	766.09

Total 56,505.60

FICA - (SS & Medicare) Total 25,750.17

Financial Administration

Avitar Assoc. of New England, Inc.	Tax bills	210.26
	Tax Collector Software Support	2,532.00
Brayshaw, RC	Town Report Printing	1,263.66
Campbell, Dorothy	Treasurer stipend	4,000.00
	Mileage Reimbursement	436.91
Consolidated Communications	Tax Collector Fax	586.07
Deluxe	Deposit Slips – Operating Acct	100.38
Grafton Registry of Deeds	Registration/Recording Fees	760.94
Haubrich, Bonnie	Reimburse Postage/Supplies	892.07
	Tax Collector’s Fees	2,958.00
	Tax Collector’s stipend	5,500.00
Hunter, Heather	Deputy Tax Collector Training Wages	870.00
Intuit QuickBooks Services	Payroll Software Support	650.00
NHMA	2021 Budget & Finance Workshop	70.00
Plodzik & Sanderson	FY2020 Audit	13,200.00
Poitras, Shannon	Deputy Treasurer stipend	600.00
Postmaster, Town of Grafton	Postage & PO Box Annual Fees	94.00
Smith, Sue	Town Report stipend	1,200.00
	Reimburse Office Supplies	33.44
Staples Office Supply	Office Supplies & Toner	1,604.64
	QuickBooks Pro 2021	399.99
US Postal Service	8 Boxes Stamped envelopes	2,780.45

Total 40,742.81

Fire Department

Active911, Inc.	Dispatch of Calls to Smartphones	260.00
ATG Lebanon, LLC	Drain Valves	31.86
AVFD	Fire Fighting Foam	1,470.00
Babiarz, John	Reimburse Misc Supplies	2,305.10
Bergeron Protective Clothing	Boots and Gloves	1,778.60
Canaan Hardware	Hardware Fasteners, Paint	22.12
Consolidated Communications	Fire Dept. Phone	584.16
Evans Motor Fuels	Diesel Fuel	899.47
Eversource	Electric	1,027.32
Hanover, Town of	Dispatch	4,500.00
Harold’s Truck & Auto Repair	Fire Engines State Inspections	105.00

Industrial Protection	Replace Rescue Tool Battery Pack	612.02
Inov8v Energy	Heating Fuel	2,686.74
Lakes Region Fire Apparatus Inc.	Pump Testing & Repairs	8,305.77
Lebanon Ford	Oil & Fuel Filters, Batteries	338.99
O'Reilly Automotive	Battery & Vehicle Care Products	126.36
Ossipee Mountain Electronics	2 Pagers	992.85
Postmaster, Town of Grafton	PO Box Annual Rental Fee	56.00
Public Safety Center	Equipment	1,777.38
Reed Truck Services	Brake Chamber	139.70
Windsor Fire Association	Ice Rescue Training	375.00
W.S. Darley & Co.	Pump Valve	54.32

Total 28,448.76

Forest Fire Warden

Bean, Ken	Reimburse Materials for Fire Danger Sign	147.76
Cushing, Kenneth	Reimburse Mileage	17.92
	Wages	103.38

Total 269.06

General Government Buildings

Babiarz, John	Reimburse Misc Bldg Supplies	163.74
Bassett, Robert	Reimburse Instant Hot Water Tank	187.62
Bean, Sherry	Reimburse Key-less Lock	109.00
Canaan Hardware	Supplies	385.32
Cardigan Mechanical LLC	Circulator Replacement Hwy Garage	1,726.89
Consolidated Communications	Telephone Services	2,721.42
DeLouchrey, Eileen	Cleaning Services	561.50
	Reimburse Cleaning Supplies	34.42
Dodge, John	Maintenance Wages	14.00
Eversource	Electric	3,052.67
Grinley, Edward	Mowing & Trash Pick-up Contract	8,385.00
Hampshire Fire Protections Co., Inc.	Fire extinguisher inspections & repairs	1,061.00
Haubrich, Bonnie	Purchase of Office Furniture	269.90
Inov8v Energy	Heating Fuel	5,835.02
	Boiler Cleanings & Repairs	3,023.28
Joyce, Jason	Maintenance Wages	350.00
Kudlik, Steve	Maintenance Wages	556.50
	Reimburse Gov. Bldg Supplies	1,059.07
Lund, Kathy	Reimburse Misc. Supplies	36.98
Mike Guay Electric, LLC	Town Office Electric	4,960.00
Smith, Scott	Reimburse 1 Package 32GB USB	12.99
Smith, Sue	Reimburse Computer & Cleaning Supplies	68.96
Staples Office Supply	Misc. office & cleaning supplies	1,099.71
State of NH, Treasurer	Boiler & Air Tank Inspections	250.00
Tasco Security	Annual Maintenance & Service Policy	957.32

Total 36,952.31

Health Agencies

Grafton County Senior Citizens	2021 Allocation	3,000.00
West Central Behavioral Health	2021 Allocation	1,000.00

Visiting Nurses Association	2021 Allocation	2,500.00
Tri-County Community Action Program	2021 Allocation	2,500.00

Total **9,000.00**

Highway Department***

Alan's Signs	New Truck Lettering	225.00
All States Asphalt, Inc.	Calcium Chloride	8,120.00
AWSI a DISA Co.	DOT Random Drug Tests	236.00
Babiarz, John	Reimburse Tire Mounting Compound & Waders	255.39
Bassett, Robert	Reimburse Registrations	24.00
	Wages	62,598.25
Blaktop, Inc.	Paving & Shoulder Hardy Hill Rd	31,784.62
	Barney Hill Rd Washout Repair	2,019.38
Canaan Hardware	Parts/repairs/supplies	1,472.84
Chappell Tractor Sales, Inc.	Parts/supplies/Boots	4,281.00
CINTAS	Uniforms	5,130.28
Cohen Steel Supply, Inc.	Sander Parts	1,384.50
Collins, David	Wages	47,155.18
Consolidated Communications	Hwy Office Phone	510.99
Dave's Starter & Alternator	Repairs	195.00
Dennison Lubricants, Inc.	55 Gal 15W40 Oil & Grease	1,870.13
Dimond, Douglas	Reimburse Shoes	94.47
	Wages	12,648.20
Donbeck Sales	Bolt Replacement	257.43
Dyer's Welding	Parts & Repairs	943.05
Evans Motor Fuels	Diesel Fuel & Gasoline	23,550.49
	Heating Fuel	3,911.15
Eversource	Old & New Town Shed Electric	1,931.69
Ferguson Waterworks	Culverts	5,120.90
Forge Truck Equippers	Sander Parts	2,250.00
Fox Tree & Landscape Service	Pine Tree Removal Hardy Hill Rd	1,600.00
Green Oak Realty Dev., LLC	Gravel/Ledgepack	17,606.00
Harold's Truck & Auto Repair	Inspection of Hwy Trucks	380.00
H.O.P. Sales & Service	Pressure Washer Repairs	285.30
J.C. Madigan, Inc.	Sander parts	3,505.33
Jordan Equipment Co.	Parts/supplies	451.05
Joyce, Geoffrey	Reimb DOT Physical	69.00
	Wages	46,922.00
JSH Equipment Repair, LLC	Grader & Backhoe Repairs	2,803.29
Lebanon Ford	Pick-up Repair Parts	250.71
Maine Oxy	Lease Agreement & Supplies	421.46
Mascoma Community Heath Center	DOT Physical	120.00
Morton Salt, Inc.	Winter Salt	4,959.02
Neufell Machining	Shaft & Bearings for Leaf Blower	225.00
New Hampshire Retirement System	Retirement funds	19,895.23
O'Reilly Automotive, Inc.	Parts/supplies	2,287.93
Nortrax	Parts/repairs	3,380.03
Pete's Tire Barn	4 New Pick-up Tires	582.64
Phelp's Construction, Inc.	Winter Sand	25,250.00
Reed Truck Services, Inc.	Parts, Repairs, Wrecker Services	32,021.25

	Extended Warranty on 2.5 Ton Truck	3,690.00
Smith, Scott D.	Wages	2,160.75
Staples Credit Plan	Supplies	34.55
United Construction & Forestry	Loader & Backhoe Parts	1,209.47
Viking-Cives USA	Parts/Supplies	7,227.21
Solid Waste – Hauling	Transfer from Solid Waste	(5,767.00)

Total 383,286.81

*****State Highway Block Grant contributed \$137,865.90 and Town of Grafton contributed \$245,420.91 of the total expended \$383,286.81 Highway Budget*****

Insurance

HealthTrust	Health insurance	54,385.54
	Short-Term Disability insurance	1,388.16
Primex	General Liability insurance	22,517.36
	Worker's Compensation insurance	11,219.07

Total 89,510.13

Legal Expenses

Drummond Woodsum	Consultant Services	16,168.04
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Total 16,168.04

Library

Canaan Hardware	Grass Seed	4.97
Consolidated Communications	Phone and Internet	1,067.31
Coolley, Katelyn	Wages	5,726.00
Duffy, Sharon	Wages	802.75
Eversource	Electric	392.90
Inov8v Energy	Heating Fuel	902.15
Jacques, Aime	Wages	2,307.50
JBC Septic & Rentals	Portable Toilet Cleanings	162.00
Library Thing	Annual Dues	300.00
Pierson, Sandra	Wages	717.00
Smith, Samantha	Wages	753.00
Staples Office Supply	Office Supplies	40.97
Upper Valley Portables	Portable Toilet Cleanings	300.00

Total 13,476.55

Old Home Day

Total 0.00

Parks and Recreation

Grinley, Adam	Reimburse Food for Ind Day Celebration	150.20
Grinley, Edward	Reimb EDDM & Picnic Tables	1,455.19
Grinley, Pam	Reimburse Christmas Supplies	147.94
JBC Septic & Rental	Portable Toilet Cleaning	560.00
F.C. Hammond & Son Co.	Mulch for Playground	450.00
LSPA	Huff Beach Testing	116.00
Rodgers, Glenn	Reimburse American Flags	17.98
Topolewski, Jason	July 10 th Grafton Ind. Celebration	450.00

	Total	3,347.31
<i>Patriotic Purposes</i>		
American Legion Post #97	Veteran Flags	201.60
	Total	201.60
<i>Planning Board</i>		
	Total	0.00
<i>Police Department</i>		
AMDG Consulting LLC	Consulting	1,500.00
Axon Enterprise, Inc.	Taser & Contract	3,187.55
Blue Book	2021 New England Blue Book	51.95
Briggs, Mitchell	Reimburse EMT/EMR Exam	99.00
	Wages	27,104.76
Canaan Hardware	Supplies	126.30
Consolidated Communications	Office Phone and Fax	1,216.32
Evans Motor Fuel	Gasoline	2,285.89
FBI-LEEDA	2021 Annual Dues	50.00
Galls	Uniforms, Lockout Tool	809.63
Golden West Industrial Supply	Office & Patrol supplies	483.95
Hanover, Town of	Dispatch Fees	10,391.50
	Verizon Air Cards	1,032.72
	Annual CSI	6,091.96
	Prosecutorial Assoc. Fees	4,015.00
Lebanon Ford	Repairs	797.89
Leva, Joseph	Reimburse Paint	58.96
	Wages	12,632.75
Lisa's Transcription Services	Transcription	16.50
MC Auto Repair	Repairs	1,622.96
McKesson Medical Surgical	AED CPR Pads	263.08
National Pen	Pens	188.94
Neptune Uniforms & Equipment	Uniforms & Equipment	5,075.80
NESPIN	Membership Fee	100.00
New Hampshire Retirement System	Retirement funds	31,348.06
Parros Gun Shop	Glock 40 and Mag	661.00
Pellerin Automotive, LLC	Repairs	400.00
Poitras, Russell	Reimburse Misc Supplies	1,013.68
	Wages	73,566.74
Poitras, Shannon	Wages	995.89
Postmaster, Grafton	PO Box Annual Fee	62.00
Psychological Consulting Services	Employment Testing	750.00
Roberts' Auto Service, Inc.	Car #2 Repairs	1,096.70
Staples Credit Plan	Office Supplies, Furniture	1,695.73
State of New Hampshire, Treasurer	Law Books	72.00
TMDE Callbration Labs	Radar Certification	110.00
TriTech Software Systems	IMS Software Support	1,487.25
Twin Bridge Service	2021 Annual Service Agreement	2,430.00
	Desk Comp & 2 In-Car Tablets	14,200.00
Upper Valley Humane Society	Animal Care	1,000.00
Verizon Wireless	PD Cell Phone	1,297.84
Wilson Tire	Tires	584.04
	Health Insurance Buyout	(4,584.00)

Total **208,719.34**

Property Reappraisal

Avitar Associates of New England Appraisal Services 16,575.00
Mapping Contract 2,665.00

Total **19,240.00**

Public Assistance

Consolidated Communications Office Phone 584.16
Fidelity Investments (Trustee of Trust Fund) 1 Cemetery Plot 125.00
Grinley, Edward Burial 75.00
Hunter, Heather Reimburse Town Phone Book 5.00
Inov8v Energy, LLC Wages 1,000.00
Irving Energy Dist. & Marketing Heat Fuel 229.90
Joyce, Jennie Heating Fuel 344.99
Kudlik, Cindy Wages 250.00
Laconia Monument Co. Wages 750.00
NH Electric Co-op Corner Stones 200.00
NH Local Welfare Admin. Association Electric 353.36
Ricker Funeral Home Membership Renewal 30.00
Staples Credit Plan Cremation 1,000.00
Desktop Computer w/extended warranty 1,149.97

Total **6,097.38**

Solid Waste

Atlantic Recycling Equip., LLC Compactor Parts 1,765.99
Canaan Hardware Supplies 334.88
Chappell Tractor Sales, Inc. Supplies & Boots 254.00
Consolidated Communications Recycle Office Phone 515.48
Evans Motor Fuels Diesel Fuel 2,312.18
Eversource Electric 2,363.22
Grafton Highway Dept. Hauling 5,767.00
Hammond Grinding & Recycling, Inc. Dumping Fees 7,579.50
Hubert's of W. Lebanon Shoes/Pants 129.37
Inov8v Energy LLC Heat Fuel 690.39
Jackson, Richard Wages 12,850.50
JBC Septic & Rentals Portable Toilet Service 398.40
Joyce Sr., Wesley Wages 14,205.00
Lebanon, City of Dumping Fees 40,896.47
Northeast Resource & Recovery Dumping Fees 216.29
Pack 4, LLC Poly Bags 205.24
Reed Truck Services, LLC Roll-off repairs 65.56
Smith, Nickolas Wages 243.00
Smith, Scott D. Wages 10,224.75
Staples Credit Plan Supplies 295.61
State of New Hampshire, Treasurer Certification renewals 150.00

Total **101,462.83**

<i>Street Lights</i>		
Eversource	Electric – street lights	2,802.29
New Hampshire Electric Co-op	Electric – street lights	541.01
	<i>Total</i>	<i>3,343.30</i>
<i>TAN (Tax Anticipation Note)</i>	<i>Total</i>	<i>0.00</i>
	<i>TOTAL OPERATING BUDGET EXPENDITURES</i>	<i>\$1,105,941.08</i>

NON-OPERATING EXPENDITURES

Grafton County	County Tax	\$215,763.00
Mascoma School District	School Payments	\$2,646,429.44
2.5 Ton Truck (WA #3)	Highway Dept Capital Reserve	\$104,672.00
	Unreserved Fund Balance	\$10,000.00
Paving (WA #4)	Hardy Hill Rd	\$50,000.00
Ledge Pack (WA #5)	Misc. Town Roads	\$25,000.00
Historical Records (WA #16)	3 Historical Books	\$3,000.00
(2020 WA #9 encumbered)	3 Historical Books	\$3,000.00
Tax Lien Sale	Liens purchased by Town	\$145,988.16
Trustee of the Trust Funds	Highway Capital Reserve	\$25,000.00
	Bridge Capital Reserve	\$20,000.00
	Fire Apparatus Capital Reserve	\$15,000.00
	Recycle Capital Reserve	\$10,000.00
	Town Hall Capital Reserve	\$10,000.00
	New Police Cruiser Capital Reserve	\$9,000.00

2021 Payroll and Stipend Summary

Name	Department	Wages	Amount	Total
Babiarz, Rosalie	Elections	Stipend	\$37.50	\$37.50
Bassett Robert	Highway	Regular	\$45,350.50	
		Overtime	\$7,478.25	
		Vacation	\$2,990.00	
		Sick	\$6,779.50	\$62,598.25
Braley, Joseph	Highway	Regular	\$2,052.00	
		Overtime	\$803.25	\$2,855.25
Briggs, Mitchell	Police	Regular	\$22,011.36	
		Overtime	\$584.66	
		Vacation	\$2,305.03	
		Sick	\$2,203.71	\$27,104.76
Campbell, Dorothy	Financial Admin	Stipend	\$4,000.00	\$4,000.00
Clough, Deb	Executive	Stipend	\$300.00	\$300.00
Collins, David	Highway	Regular	\$34,571.66	
		Overtime	\$3,694.64	
		Vacation	\$1,660.00	
		Sick	\$1,628.88	
	Hauling	Regular	\$5,600.00	\$47,155.18
Conley, Marguerite	Checklist Supervisor	Regular	\$294.00	\$228.00
Coolley, Katelyn	Library	Regular	\$5,726.00	\$5,726.00
Curran, George	Checklist Supervisor	Regular	\$282.00	\$282.00
Curran, Pamela	Elections	Regular	\$75.00	\$75.00
DeLouchrey, Eileen	Maintenance	Regular	\$561.50	\$561.50
Dimond, Douglas	Highway	Regular	\$1,660.00	\$1,660.00
Dodge, John	Maintenance	Regular	\$14.00	\$14.00
Duffy, Sharon	Library	Regular	\$802.75	\$802.75
Fienberg, Susan	Checklist Supervisor	Regular	\$324.00	\$324.00
Gasiorowski, Mary	Executive	Stipend	\$300.00	\$300.00
Grinley, Edward	Cemetery	Stipend	\$1,500.00	\$1,500.00
Haubrich, Bonnie	Tax Collector	Stipend	\$5,500.00	
		Fees	\$2,958.00	
	Town Clerk	Stipend	\$3,850.00	
		Auto Fees	\$7,011.00	
		State Fees	\$9,148.00	
		Title Fees	\$884.00	

		Other Fees	\$601.00	\$29,952.00
Hunter, Heather	Elections	Regular	\$37.50	
	Deputy Tax Collector	Regular	\$870.00	
	Deputy Town Clerk	Regular	\$1,482.00	
	Welfare, Director	Stipend	\$1,000.00	\$3,389.50
Jackson, Richard	Solid Waste	Regular	\$12,850.50	\$12,850.50
Jacques, Aime	Library	Regular	\$2,307.50	\$2,307.50
Joyce, Geoffrey	Highway	Regular	\$39,505.00	
		Overtime	\$4,605.00	

2021 Payroll and Stipend Summary

		Vacation	\$570.00	
		Sick	\$1,920.00	
	Hauling	Regular	\$322.00	\$46,922.00
Joyce, Jason	Maintenance	Regular	\$350.00	\$350.00
Joyce, Jennie	Executive	Stipend	\$2,000.00	
	Welfare, Deputy	Stipend	\$250.00	\$2,250.00
Joyce, Raymond	Cemetery	Regular	\$1,306.50	\$1,306.50
Joyce Sr., Wesley	Solid Waste	Regular	\$14,205.00	\$14,205.00
Kudlik, Cynthia	Executive	Stipend	\$2,000.00	
	Welfare, Acting Dir.	Stipend	\$750.00	\$2,750.00
Kudlik, Steve	Moderator	Stipend	\$200.00	
	Health Officer	Stipend	\$500.00	
	Maintenance	Regular	\$556.50	\$1,256.50
Leva, Joseph	Police	Regular	\$12,344.00	
		Overtime	\$288.75	\$12,632.75
Mavilla, Riely	Cemetery	Regular	\$1,306.50	\$1,306.50
McGinty, Thomas	Executive	Stipend	\$2,000.00	\$2,000.00
Mulholland, Catherine	Executive	Stipend	\$300.00	\$300.00
Pierson, Sandra	Library	Regular	\$717.00	\$717.00
Poitras, Russell	Police	Regular	\$63,511.92	
		Overtime	\$3,456.33	
		Vacation	\$5,033.51	
		Sick	\$1,564.98	\$73,566.74
Poitras, Shannon	Financial Admin	Stipend	\$600.00	
	Police	Secretary	\$995.89	\$1,595.89
Smith, Denise	Elections	Regular	\$75.00	\$75.00
Smith, Genevieve	Elections	Regular	\$75.00	\$75.00
Smith, Nickolas	Solid Waste	Regular	\$243.00	\$243.00
Smith, Samantha	Library	Regular	\$753.00	\$753.00
Smith, Scott D	Highway	Regular	\$2,160.75	
	Solid Waste	Regular	\$10,224.75	
	Maintenance	Regular	\$70.00	\$12,455.50
Smith, Sue	Executive	Regular	\$36,940.16	
		Overtime	\$30.81	
		Vacation	\$2,331.33	
	Financial Admin	Stipend	\$1,200.00	\$40,502.30
Tyler Jr, Grover	Cemetery	Regular	\$526.50	
	Highway	Regular	\$412.00	\$938.50

**TOWN OF GRAFTON,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020**

TOWN OF GRAFTON, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020

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PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Grafton
Grafton, New Hampshire

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Town of Grafton as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Summary of Opinions

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

Basis for Adverse Opinion on Governmental Activities

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

As discussed in Note 12-B to the financial statements, management has not recorded the long-term costs of retirement health care costs and obligations for other postemployment benefits for the single employer plan in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position, and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses of the governmental activities is not readily determinable.

***Town of Grafton
Independent Auditor's Report***

Adverse Opinion

In our opinion, because of the significance of the matters described in the "Basis for Adverse Opinion on Governmental Activities" paragraphs, the financial statements referred to above do not present fairly the financial position of the government-wide financial statements of the Town of Grafton, as of December 31, 2020, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and aggregate remaining fund information of the Town of Grafton as of December 31, 2020, and the respective changes in financial position and the respective budgetary comparison for the general fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Management's Discussion and Analysis - Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

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

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

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

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

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

September 23, 2021

*Plodzick & Sanderson
Professional Association*

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF GRAFTON, NEW HAMPSHIRE
Statement of Net Position
December 31, 2020

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 449,967
Investments	1,055,929
Taxes receivables (net)	405,560
Account receivables (net)	14,332
Intergovernmental receivable	1,410
Tax deceded property, subject to resale	28,141
Total assets	1,955,339
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	324,902
Amounts related to other postemployment benefits	4,714
Total deferred outflows of resources	329,616
LIABILITIES	
Accrued salaries and benefits	8,079
Long-term liabilities:	
Due within one year	7,356
Due in more than one year	744,612
Total liabilities	760,047
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	6,232
Amounts related to pensions	7,440
Amounts related to other postemployment benefits	141
Total deferred inflows of resources	13,813
NET POSITION	
Restricted	230,112
Unrestricted	1,280,983
Total net position	\$ 1,511,095

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT B
TOWN OF GRAFTON, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended December 31, 2020

	Expenses	Program Revenues		Net (Expense) Revenue and Change In Net Position
		Charges for Services	Operating Grants and Contributions	
General government	\$ 371,526	\$ -	\$ 12,634	\$ (358,892)
Public safety	382,677	38,747	17,224	(326,706)
Highways and streets	504,448	-	135,856	(368,592)
Sanitation	120,007	28,914	-	(91,093)
Health	8,964	-	-	(8,964)
Welfare	6,886	-	-	(6,886)
Culture and recreation	22,137	-	-	(22,137)
Total governmental activities	<u>\$ 1,416,645</u>	<u>\$ 67,661</u>	<u>\$ 165,714</u>	<u>(1,183,270)</u>
General revenues:				
Taxes:				
Property				838,271
Other				58,700
Motor vehicle permit fees				226,744
Licenses and other fees				13,293
Grants and contributions not restricted to specific programs				91,675
Unrestricted investment earnings				54,350
Miscellaneous				18,253
Total general revenues				<u>1,301,286</u>
Change in net position				118,016
Net position, beginning				1,393,079
Net position, ending				<u>\$ 1,511,095</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-1
TOWN OF GRAFTON, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
December 31, 2020

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 307,495	\$ 123,028	\$ 430,523
Investments	-	260,964	260,964
Receivables, net of allowance for uncollectible:			
Taxes	425,560	-	425,560
Accounts	-	14,332	14,332
Intergovernmental receivable	1,410	-	1,410
Tax dedeed property, subject to resale	28,141	-	28,141
Restricted assets:			
Cash and cash equivalents	19,444	-	19,444
Investments	794,965	-	794,965
Total assets	<u>\$ 1,577,015</u>	<u>\$ 398,324</u>	<u>\$ 1,975,339</u>
LIABILITIES			
Accrued salaries and benefits	<u>\$ 8,079</u>	<u>\$ -</u>	<u>\$ 8,079</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - Property taxes	<u>91,620</u>	<u>-</u>	<u>91,620</u>
FUND BALANCES			
Nonspendable	28,141	160,828	188,969
Restricted	37,547	31,737	69,284
Committed	896,490	-	896,490
Assigned	3,000	205,759	208,759
Unassigned	512,138	-	512,138
Total fund balances	<u>1,477,316</u>	<u>398,324</u>	<u>1,875,640</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,577,015</u>	<u>\$ 398,324</u>	<u>\$ 1,975,339</u>

EXHIBIT C-2
TOWN OF GRAFTON, NEW HAMPSHIRE
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
December 31, 2020

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)		\$ 1,875,640
Pension and other postemployment benefit (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 324,902	
Deferred inflows of resources related to pensions	(7,440)	
Deferred outflows of resources related to OPEB	4,714	
Deferred inflows of resources related to OPEB	<u>(141)</u>	
		322,035
Long-term revenue (taxes) is not available to pay current period expenditures and therefore, are reported as deferred inflows of resources in the governmental funds.		85,388
Allowance for uncollectible property taxes that is recognized on a full accrual basis but not on the modified accrual basis.		(20,000)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Compensated absences	\$ 10,316	
Net pension liability	692,956	
Other postemployment benefits	<u>48,696</u>	
		<u>(751,968)</u>
Net position of governmental activities (Exhibit A)		<u><u>\$ 1,511,095</u></u>

EXHIBIT C-3
TOWN OF GRAFTON, NEW HAMPSHIRE
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2020

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 920,836	\$ -	\$ 920,836
Licenses and permits	240,037	-	240,037
Intergovernmental	257,389	-	257,389
Charges for services	-	67,661	67,661
Miscellaneous	60,358	12,245	72,603
Total revenues	<u>1,478,620</u>	<u>79,906</u>	<u>1,558,526</u>
EXPENDITURES			
Current:			
General government	355,112	4,421	359,533
Public safety	260,351	26,529	286,880
Highways and streets	467,190	-	467,190
Sanitation	95,937	24,070	120,007
Health	8,964	-	8,964
Welfare	6,886	-	6,886
Culture and recreation	22,137	-	22,137
Total expenditures	<u>1,216,577</u>	<u>55,020</u>	<u>1,271,597</u>
Excess of revenues over expenditures	<u>262,043</u>	<u>24,886</u>	<u>286,929</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	1,311	-	1,311
Transfers out	-	(1,311)	(1,311)
Total other financing sources (uses)	<u>1,311</u>	<u>(1,311)</u>	<u>-</u>
Net change in fund balances	263,354	23,575	286,929
Fund balances, beginning	1,213,962	374,749	1,588,711
Fund balances, ending	<u>\$ 1,477,316</u>	<u>\$ 398,324</u>	<u>\$ 1,875,640</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-4
TOWN OF GRAFTON, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2020

Amounts reported for governmental activities in the Statement of Activities are different because:		
Net change in fund balances of governmental funds (Exhibit C-3)		\$ 286,929
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (1,311)	
Transfers out	<u>1,311</u>	
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in deferred tax revenue		(23,865)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Increase in compensated absences payable	\$ (2,438)	
Net change in net pension liability, and deferred outflows and inflows of resources related to pensions	(129,734)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>(12,876)</u>	
		<u>(145,048)</u>
Changes in net position of governmental activities (Exhibit B)		<u>\$ 118,016</u>

EXHIBIT D
TOWN OF GRAFTON, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 885,518	\$ 885,518	\$ 896,971	\$ 11,453
Licenses and permits	183,202	183,202	240,037	56,835
Intergovernmental	227,541	251,621	257,389	5,768
Miscellaneous	1,174	1,174	9,981	8,807
Total revenues	<u>1,297,435</u>	<u>1,321,515</u>	<u>1,404,378</u>	<u>82,863</u>
EXPENDITURES				
Current:				
General government	413,933	413,933	351,298	62,635
Public safety	251,200	275,280	260,351	14,929
Highways and streets	466,189	466,189	467,190	(1,001)
Sanitation	91,325	91,325	94,396	(3,071)
Health	8,964	8,964	8,964	-
Welfare	15,000	15,000	6,886	8,114
Culture and recreation	21,624	21,624	17,848	3,776
Debt service:				
Interest	4,000	4,000	-	4,000
Total expenditures	<u>1,272,235</u>	<u>1,296,315</u>	<u>1,206,933</u>	<u>89,382</u>
Excess of revenues over expenditures	<u>25,200</u>	<u>25,200</u>	<u>197,445</u>	<u>172,245</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	3,800	3,800	1,220	(2,580)
Transfers out	<u>(29,000)</u>	<u>(29,000)</u>	<u>(29,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(25,200)</u>	<u>(25,200)</u>	<u>(27,780)</u>	<u>(2,580)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	169,665	<u>\$ 169,665</u>
Increase in nonspendable fund balance			(9,468)	
Unassigned fund balance, beginning			<u>417,329</u>	
Unassigned fund balance, ending			<u>\$ 577,526</u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-1
TOWN OF GRAFTON, NEW HAMPSHIRE
Fiduciary Funds
Statement of Fiduciary Net Position
December 31, 2020

	Private Purpose Trust Funds	All Custodial Funds
ASSETS		
Cash and cash equivalents	\$ 3	\$ 1,306,433
Investments	478	-
Total assets	<u>481</u>	<u>1,306,433</u>
LIABILITIES		
Intergovernmental payables:		
School	<u>-</u>	<u>1,285,915</u>
NET POSITION		
Restricted	<u>\$ 481</u>	<u>\$ 1,074</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-2
TOWN OF GRAFTON, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2020

	Private Purpose Trust Funds	All Custodial Funds
ADDITIONS		
Investment earnings	\$ 10	\$ -
Change in fair market value	21	-
Tax collections for other governments	-	2,892,886
Total additions	<u>31</u>	<u>2,892,886</u>
DEDUCTIONS		
Escrow purposes	-	574
Payments of taxes to other governments	-	2,892,886
Total deductions	<u>-</u>	<u>2,893,460</u>
Change in net position	31	(574)
Net position, beginning	450	1,648
Net position, ending	<u>\$ 481</u>	<u>\$ 1,074</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020

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TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

1-A Reporting Entity

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

1-B Basis of Accounting and Measurement Focus

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

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

These statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the Town’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position, with the exception of the capital assets and related accumulated depreciation, which have been omitted because they have not been inventoried at historical cost. In addition, long-term costs of retirement healthcare and obligations for other postemployment benefits of the Town’s single employer plan have also been omitted because the liability and expense have not been determined. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. As in the Statement of Net Position the Town has not recorded depreciation expense nor other postemployment benefit expense of the Town’s single employer plan in this statement. The types of transactions reported as program revenues for the Town are reported in two categories: 1) charges for services and 2) operating grants and contributions.

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

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

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

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

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

The Town reports the following major governmental fund:

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

Additionally, the Town reports the following fund types:

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

Permanent Fund – are held in the custody of the Trustees of Trust Funds and are used to account for resources held in trust for use by the Town. These can include legal trusts for which the interest on the corpus provides funds for the Town’s cemetery operations.

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

Fiduciary Fund Financial Statements – Include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The Town’s fiduciary funds are private purpose trust and custodial funds, which are custodial in nature. These funds are accounted for on a spending or “economic resources” measurement focus and the accrual basis of accounting.

The Town reports the following fiduciary funds:

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

Custodial Fund – are custodial in nature and do not belong to the primary government. A custodial fund is used to account for assets held on behalf of outside parties, including other governments.

1-C Cash and Cash Equivalents

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts.

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

1-D Investments

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

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020

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

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

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

Level 2 – Inputs are other than quoted prices that are observable for the assets or liabilities, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held fixed income securities are categorized in Level 2. All of the Town's holdings in U.S. government obligations and corporate bonds would be examples of Level 2 investments.

Level 3 – Inputs are significant unobservable inputs.

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

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

1-E Receivables

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

1-F Interfund Transfers

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

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1-G Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year in accordance with RSA 76:15-a, *Semi-Annual Collection of Taxes in certain Towns and Cities*. Warrants for the year were issued on May 18, 2020 and October 26, 2020, and due on July 1, 2020 and December 2, 2020. Interest accrues at a rate of 8% on bills outstanding after the due date and 14% on tax liens outstanding. The Town placed a lien on all outstanding taxes from 2019 on May 19, 2020.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable at year-end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Mascoma Regional School District, and Grafton County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2020 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 137,634,759
For all other taxes	\$ 141,067,659

The tax rates and amounts assessed for the year ended December 31, 2020 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$ 6.30	\$ 888,807
School portion:		
State of New Hampshire	1.74	239,559
Local	17.19	2,424,973
County portion	1.62	228,354
Total	<u>\$ 26.85</u>	<u>\$ 3,781,693</u>

1-H Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of December 31, 2020.

1-I Deferred Outflows/Inflows of Resources

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

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

1-J Long-term Obligations

In the government-wide financial statements, other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position.

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1-K Compensated Absences

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

1-L Defined Benefit Pension Plan

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

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

1-M Postemployment Benefits Other Than Pensions

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

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

Single Employer Plan – The Town maintains a single employer plan but has not obtained an actuarial report calculating the other postemployment benefit liability, deferred outflows of resources, and deferred inflows of resources in accordance with Government Accounting Standards Board Statement No. 75.

1-N Net Position/Fund Balances

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

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

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

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

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The following classifications describe the relative strength of the spending constraints:

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

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

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

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

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

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

1-O Use of Estimates

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

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

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

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

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

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2020, none of the beginning general fund unassigned fund balance was applied for this purpose.

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2-B Budgetary Reconciliation to GAAP Basis

While the Town reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual is presented for the major governmental fund which had a budget. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	\$ 1,405,598
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	50,377
To record transfers between blended funds	91
Change in deferred tax revenue relating to 60-day revenue recognition	23,865
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,479,931</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 1,235,933
Adjustment:	
Basis differences:	
Encumbrances, ending	(3,000)
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	12,644
To eliminate transfers between general and blended expendable trust funds	(29,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,216,577</u>

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$1,756,403 and the bank balances totaled \$1,739,204.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 449,967
Cash per Statement of Fiduciary Net Position (Exhibit E-1)	1,286,992
Total cash and cash equivalents	<u>\$1,736,959</u>

Custodial Credit Risk – The Town's repurchase agreements are all with banking institutions; therefore, are subject to custodial credit risk. The custodial credit risk is the risk that in the event of bank failure, the Town's deposits may not be recovered.

Interest Rate Risk – The term repurchase agreements are also subject to interest rate risk. Interest rate risk is the risk that changes in interest rates will adversely affect the value of the Town's investments.

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NOTE 4 – INVESTMENTS

Note 1-D describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Since investing is not a core part of the Town’s mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements and maturities as of December 31, 2020:

Investments type:	Valuation	Reported	Less Than 1	1-5 Years	Exempt from
	Measurement Method				
Certificates of deposit	Level 1	\$ 95,551	\$ -	\$ 95,551	\$ -
Common stock	Level 1	134,227	-	-	134,227
Equity exchange traded funds	Level 1	9,320	-	-	9,320
Equity mutual funds	Level 1	53,515	-	-	53,515
Fixed income mutual funds	Level 2	763,794	-	-	763,794
Total fair value		<u>\$ 1,056,407</u>	<u>\$ -</u>	<u>\$ 95,551</u>	<u>\$ 960,856</u>

Interest Rate Risk – This 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.

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

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 1,055,929
Investments per Statement of Fiduciary Net Position (Exhibit E-1)	<u>478</u>
Total investments	<u>\$ 1,056,407</u>

NOTE 5 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2020. The amount has been reduced by an allowance for an estimated uncollectible amount of \$20,000. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2020	\$ 253,112	\$ 253,112
Unredeemed (under tax lien):		
Levy of 2019	107,940	107,940
Levy of 2018	56,311	56,311
Levies of 2017 and prior	7,482	7,482
Timber	575	575
Land use change	140	140
Less: allowance for estimated uncollectible taxes	<u>(20,000) *</u>	<u>-</u>
Net taxes receivable	<u>\$ 405,560</u>	<u>\$ 425,560</u>

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

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NOTE 6 – OTHER RECEIVABLES

Receivables at December 31, 2020, consisted of accounts (billings for ambulance and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town’s financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

Receivables as of December 31, 2020 for the Town’s individual major fund and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	General Fund	Nonmajor Funds	Total
Receivables:			
Accounts	\$ -	\$ 34,288	\$ 34,288
Intergovernmental	1,410	-	1,410
Gross receivables	1,410	34,288	35,698
Less: allowance for uncollectibles	-	(19,956)	(19,956)
Net total receivables	<u>\$ 1,410</u>	<u>\$ 14,332</u>	<u>\$ 15,742</u>

NOTE 7 – INTERFUND TRANSFERS

The composition of interfund transfers for the year ended December 31, 2020 is as follows:

	Transfers In: General Fund
Transfers out:	
Permanent fund	<u>\$ 1,311</u>

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

NOTE 8 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of \$1,285,915 at December 31, 2020 consist of taxes due to the Mascoma Regional School District.

NOTE 9 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of at December 31, 2020 consist of amounts related to pensions totaling \$324,902 and amounts related to OPEB totaling \$4,714. For further discussion on these amounts, see Note 11 and 12 respectively.

Deferred inflows of resources are as follows:

	Government- wide	General Fund
Deferred property taxes not collected within 60 days of fiscal year-end	\$ -	\$ 85,388
Property taxes paid in advance of warrants	6,232	6,232
Amounts related to pensions, see Note 11	7,440	-
Amounts related to OPEB, see Note 12	141	-
Total deferred inflows of resources	<u>\$ 13,813</u>	<u>\$ 91,620</u>

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NOTE 10 – LONG-TERM LIABILITIES

Changes in the Town’s long-term liabilities consisted of the following for the year ended December 31, 2020:

	Balance January 1, 2020	Additions	Balance December 31, 2020	Due Within One Year
Compensated absences	\$ 7,878	\$ 2,438	\$ 10,316	\$ 7,356
Net pension liability	398,681	294,275	692,956	-
Net other postemployment benefits	34,478	14,218	48,696	-
Total long-term liabilities	<u>\$ 441,037</u>	<u>\$ 310,931</u>	<u>\$ 751,968</u>	<u>\$ 7,356</u>

NOTE 11 – DEFINED BENEFIT PENSION PLAN

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

Benefits Provided – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

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

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

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

Contributions - The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Group I (employee and teacher) members are required to contribute 7% of earnable compensation and Group II (police and fire) members contribute 11.55% and 11.80% respectively. For fiscal year 2020, the Town contributed 24.77% for police, 26.43% for fire and 10.88% for other employees. The contribution requirement for the fiscal year 2020 was \$47,327, which was paid in full.

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Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At December 31, 2020 the Town reported a liability of \$692,956 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town’s proportion of the net pension liability was based on a projection of the Town’s long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2020, the Town’s proportion was 0.011% which was an increase of 0.003% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Town recognized pension expense of \$176,765. At December 31, 2020 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 170,192	\$ -
Changes in assumptions	68,547	-
Net difference between projected and actual investment earnings on pension plan investments	42,860	-
Differences between expected and actual experience	18,713	7,440
Contributions subsequent to the measurement date	24,590	-
Total	<u>\$ 324,902</u>	<u>\$ 7,440</u>

The \$24,590 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending December 31,	
2021	\$ 95,468
2022	77,406
2023	64,956
2024	55,042
2025	-
Thereafter	-
Totals	<u>\$ 292,872</u>

Actuarial Assumptions – The collective total pension liability was based on the following assumptions:

Inflation:	2.0%
Salary increases:	5.6% average, including inflation
Wage inflation:	2.75% (2.25% for teachers)
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

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

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Following is a table presenting target allocations and geometric real rates of return for each asset class:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return <u>2020</u>
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50%	4.15%
Total domestic equity	<u>30.00%</u>	
Int'l Equities (unhedged)	13.00%	3.96%
Emerging Int'l Equities	7.00%	6.20%
Total international equity	<u>20.00%</u>	
Core Bonds	9.00%	0.42%
Global Multi-Sector Fixed Income	10.00%	1.66%
Absolute Return Fixed Income	6.00%	0.92%
Total fixed income	<u>25.00%</u>	
Private equity	10.00%	7.71%
Private debt	5.00%	4.81%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	2.95%
Total	<u>100.00%</u>	

Discount Rate – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan’s actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the Town’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 6.75% 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 (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2020	\$ 897,097	\$ 692,956	\$ 526,147

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

NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

12-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system which administers a cost-sharing multiple-employer other postemployment benefit (OPEB) plan. For additional system information, please refer to the 2019 Comprehensive Annual Financial Report, which can be found on the system’s website at www.nhrs.org.

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

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2020 were as follows:

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

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

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2018, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2020, the Town contributed 3.66% for police and fire, and 0.29% for other employees. The contribution requirement for the fiscal year 2020 was \$4,890, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At December 31, 2020, the Town reported a liability of \$48,696 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Town’s proportion of the net OPEB liability was based on a projection of the Town’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2020, the Town’s proportion was 0.011% which was an increase of 0.003% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Town recognized OPEB expense of \$17,730. At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 1,780	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	182	-
Changes in assumptions	313	-
Differences between expected and actual experience	-	141
Contributions subsequent to the measurement date	2,439	-
Total	<u>\$ 4,714</u>	<u>\$ 141</u>

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The \$2,439 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31,	
2021	\$ 1,966
2022	54
2023	64
2024	50
2025	-
Thereafter	-
Totals	<u>\$ 2,134</u>

Actuarial Assumptions – The collective total OPEB liability was based on the following actuarial assumptions:

Inflation:	2.0%
Salary increases:	5.6 % average, including inflation
Wage inflation:	2.75 % (2.25%) for teachers
Investment rate of return:	6.75 % net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

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

Asset Class	Target Allocation	Weighted average long-term expected real rate of return <u>2020</u>
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50%	4.15%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	3.96%
Emerging Int'l Equities	7.00%	6.20%
Total international equity	20.00%	
Core Bonds	9.00%	0.42%
Global Multi-Sector Fixed Income	10.00%	1.66%
Absolute Return Fixed Income	6.00%	0.92%
Total fixed income	25.00%	
Private equity	10.00%	7.71%
Private debt	5.00%	4.81%
Total alternative investments	15.00%	
Real estate	10.00%	2.95%
Total	100.00%	

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Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2020 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and 100-A:53. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the Town’s Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the Town’s proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the Town’s proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2020	\$ 52,879	\$ 48,696	\$ 45,064

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

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

12-B Town of Grafton Retiree Health Benefit Program

The Town provides postemployment benefit options for health care to eligible retirees, terminated employees, and their dependents in accordance with the provisions of various employment contracts. The benefit levels, employee contributions, and employer contributions are governed by the Town’s contractual agreements. Expenses for the cost of providing health insurance for currently enrolled retirees are recognized in the general fund of the funds financial statements as payments are made.

The Governmental Accounting Standards Board (GASB) issued Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* in 2015. GASB Statement No. 75 requires state and local government employers to recognize the net OPEB liability and the OPEB expense on their financial statements, along with the related deferred outflows and inflows of resources. The Town has not fully implemented GASB Statement No. 75 at December 31, 2020 or contracted with an actuarial firm to assist in evaluating the impact of this standard on the Town’s single employer plan. The amounts that should be recorded as the net OPEB liability and the OPEB expense for the Town’s single employer plan are unknown.

NOTE 13 – ENCUMBRANCES

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2020 and are as follows:

General fund:	
General government	<u>\$ 3,000</u>

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NOTE 14 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUNDS NET POSITION

Net position reported on the government-wide and fiduciary funds Statements of Net Position at December 31, 2020 include the following:

	Governmental Activities	Fiduciary Funds
Restricted net position:		
Perpetual care - nonexpendable	\$ 160,828	\$ -
Perpetual care - expendable	31,737	-
Restricted for Library	37,547	-
Other	-	1,555
Total restricted net position	<u>230,112</u>	<u>1,555</u>
Unrestricted	1,280,983	-
Total net position	<u>\$ 1,511,095</u>	<u>\$ 1,555</u>

NOTE 15 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2020 include the following:

	General Fund	Nonmajor Funds	Total Governmental Funds
Nonspendable:			
Tax dedeed property	\$ 28,141	\$ -	\$ 28,141
Permanent fund - principal balance	-	160,828	160,828
Total nonspendable fund balance	<u>28,141</u>	<u>160,828</u>	<u>188,969</u>
Restricted:			
Library	37,547	-	37,547
Permanent - income balance	-	31,737	31,737
Total restricted fund balance	<u>37,547</u>	<u>31,737</u>	<u>69,284</u>
Committed:			
Expendable trusts	776,862	-	776,862
Nonlapsing appropriations	119,628	-	119,628
Total committed fund balance	<u>896,490</u>	<u>-</u>	<u>896,490</u>
Assigned:			
Solid waste	-	21,722	21,722
Ambulance	-	178,340	178,340
Recreation	-	5,697	5,697
Encumbrances	3,000	-	3,000
Total assigned fund balance	<u>3,000</u>	<u>205,759</u>	<u>208,759</u>
Unassigned	<u>512,138</u>	<u>-</u>	<u>512,138</u>
Total governmental fund balances	<u>\$ 1,477,316</u>	<u>\$ 398,324</u>	<u>\$ 1,875,640</u>

NOTE 16 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2020, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2020 to December 31, 2020 by Primex³, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial

TOWN OF GRAFTON, NEW HAMPSHIRE
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analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In 2020 the Town paid \$26,678 and \$12,422 respectively, to Primex for property, liability and worker's compensation. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

The Town continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 17 – COVID-19

As a result of the spread of COVID-19, Coronavirus, economic uncertainties continue. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

On March 27, 2020, the United States Federal Government established the Coronavirus Aid, Relief and Economic Security (CARES) Act in response to the economic downfall caused by the COVID-19 pandemic. This Act requires that the payment from these funds be used only to cover expenses that; are necessary expenditures incurred due to the public health emergency with respect to COVID-19; were not accounted for in the budget approved for 2020; and were incurred during the period that begins on March 1, 2020 and ends on December 31, 2020. The Town was awarded a portion of this federal funding totaling \$24,080. In addition to funding from the CARES Act, there are several other federal and state grants available.

The full extent of the financial impact cannot be determined as of the date of the financial statements.

NOTE 18 – TAX ABATEMENTS

Governmental Accounting Standards Board Statement No. 77, *Tax Abatement Disclosures*, defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The Town held no such agreements for the year ended December 31, 2020.

NOTE 19 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through September 23, 2021, the date the December 31, 2020 financial statements were available to be issued, and the following occurred that requires recognition or disclosure.

Warrant Article No. 3: Authorized the use of \$10,000 in unassigned fund balance as of December 31, 2020 to purchase a highway truck.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
TOWN OF GRAFTON, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2020

	December 31,									
	2013	2014	2015	2016	2017	2018	2019	2020		
Town's proportion of the net pension liability	0.003%	0.003%	0.003%	0.003%	0.006%	0.008%	0.008%	0.011%		
Town's proportionate share of the net pension liability	\$ 121,318	\$ 109,645	\$ 115,655	\$ 165,447	\$ 279,861	\$ 363,153	\$ 398,681	\$ 692,956		
Town's covered payroll	\$ 43,863	\$ 44,387	\$ 44,860	\$ 48,458	\$ 130,559	\$ 209,051	\$ 227,013	\$ 278,378		
Town's proportionate share of the net pension liability as a percentage of its covered payroll	276.58%	247.02%	257.81%	341.42%	214.36%	173.72%	175.62%	248.93%		
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%		

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

EXHIBIT G
TOWN OF GRAFTON, NEW HAMPSHIRE
Schedule of Town Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2020

	December 31,							
	2013	2014	2015	2016	2017	2018	2019	2020
Contractually required contribution	\$ 7,009	\$ 9,477	\$ 9,794	\$ 11,141	\$ 20,847	\$ 31,876	\$ 36,058	\$ 48,129
Contributions in relation to the contractually required contributions	7,009	9,477	9,794	11,141	20,847	31,876	36,058	48,129
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 43,863	\$ 44,387	\$ 44,860	\$ 48,458	\$ 130,559	\$ 209,051	\$ 227,013	\$ 278,378
Contributions as a percentage of covered payroll	15.98%	21.35%	21.83%	22.99%	15.97%	15.25%	15.88%	17.29%

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

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
PENSION LIABILITY
FOR THE FISCAL YEAR ENDED
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***Schedule of the Town’s Proportionate Share of Net Pension Liability and
Schedule of Town Contributions - Pensions***

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town’s pension plan at December 31, 2020. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2020:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	20 years beginning July 1, 2019 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes: 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year (3.00% for teachers) in the 2017 valuation
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	2.45% per year
Investment Rate of Return	7.25% per year, net of investment expenses, including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Based on the 2010-215 experience study.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the 2010-2015 experience study.

Other Information:

Notes	The board has adopted new assumptions based on the 2015-2019 experience study effective for employer contributions in the 2022-23 biennium.
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EXHIBIT H
TOWN OF GRAFTON, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2020

	December 31,				
	2016	2017	2018	2019	2020
Town's proportion of the net OPEB liability	0.003%	0.004%	0.007%	0.008%	0.011%
Town's proportionate share of the net OPEB liability (asset)	\$ 15,813	\$ 18,699	\$ 30,545	\$ 34,478	\$ 48,696
Town's covered payroll	\$ 48,458	\$130,559	\$209,051	\$227,013	\$278,378
Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	32.63%	14.32%	14.61%	15.19%	17.49%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%

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

EXHIBIT I
TOWN OF GRAFTON, NEW HAMPSHIRE
Schedule of Town Contributions - Other Postemployment Benefits
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2020

	December 31,				
	2016	2017	2018	2019	2020
Contractually required contribution	\$ 1,898	\$ 2,420	\$ 2,951	\$ 3,589	\$ 5,164
Contributions in relation to the contractually required contribution	1,898	2,420	2,951	3,589	5,164
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 48,458	\$ 130,559	\$ 209,051	\$ 227,013	\$ 278,378
Contributions as a percentage of covered payroll	3.92%	1.85%	1.41%	1.58%	1.86%

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

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFIT LIABILITY
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020

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

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the Town’s other postemployment benefits at December 31, 2020. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2/0%
- Updated economic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables).

Methods and Assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market: 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year (3.00% for teachers) in the 2017 valuation
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	2.45% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Funding Discount Rate	3.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Based on the 2010-2015 experience study.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the 2010-2015 experience study.

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 1
TOWN-OF GRAFTON, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2020

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 821,217	\$ 838,271	\$ 17,054
Land use change	1,600	1,600	-
Yield	14,376	12,751	(1,625)
Excavation	574	574	-
Interest and penalties on taxes	47,751	43,775	(3,976)
Total from taxes	<u>885,518</u>	<u>896,971</u>	<u>11,453</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	175,000	226,744	51,744
Building permits	250	-	(250)
Other	7,952	13,293	5,341
Total from licenses, permits, and fees	<u>183,202</u>	<u>240,037</u>	<u>56,835</u>
Intergovernmental:			
State:			
Shared revenues	22,299	22,299	-
Meals and rooms distribution	69,376	69,376	-
Highway block grant	135,866	135,856	(10)
Other	-	5,778	5,778
Federal:			
Other	24,080	24,080	-
Total from intergovernmental	<u>251,621</u>	<u>257,389</u>	<u>5,768</u>
Miscellaneous:			
Sale of municipal property	374	338	(36)
Interest on investments	800	557	(243)
Other	-	9,086	9,086
Total from miscellaneous	<u>1,174</u>	<u>9,981</u>	<u>8,807</u>
Other financing sources:			
Transfers in	3,800	1,220	(2,580)
Total revenues and other financing sources	<u>\$ 1,325,315</u>	<u>\$ 1,405,598</u>	<u>\$ 80,283</u>

SCHEDULE 2
TOWN OF GRAFTON, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2020

	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:				
General government:				
Executive	\$ 58,658	\$ 55,495	\$ -	\$ 3,163
Election and registration	45,997	39,884	3,000	3,113
Financial administration	43,754	39,113	-	4,641
Revaluation of property	56,204	54,807	-	1,397
Legal	25,000	10,318	-	14,682
Personnel administration	29,000	24,562	-	4,438
Planning and zoning	300	40	-	260
General government buildings	42,430	33,949	-	8,481
Cemeteries	7,900	4,208	-	3,692
Insurance, not otherwise allocated	98,290	84,445	-	13,845
Advertising and regional associations	1,400	1,477	-	(77)
Other	5,000	-	-	5,000
Total general government	<u>413,933</u>	<u>348,298</u>	<u>3,000</u>	<u>62,635</u>
Public safety:				
Police	198,000	189,519	-	8,481
Ambulance	26,000	25,842	-	158
Fire	26,000	26,202	-	(202)
Emergency management	200	50	-	150
Other	25,080	18,738	-	6,342
Total public safety	<u>275,280</u>	<u>260,351</u>	<u>-</u>	<u>14,929</u>
Highways and streets:				
Highways and streets	463,289	464,090	-	(801)
Street lighting	2,900	3,100	-	(200)
Total highways and streets	<u>466,189</u>	<u>467,190</u>	<u>-</u>	<u>(1,001)</u>
Sanitation:				
Solid waste collection	91,325	91,467	-	(142)
Other	-	2,929	-	(2,929)
Total sanitation	<u>91,325</u>	<u>94,396</u>	<u>-</u>	<u>(3,071)</u>
Health:				
Health agencies	8,964	8,964	-	-
Welfare:				
Administration and direct assistance	15,000	6,886	-	8,114
Culture and recreation:				
Parks and recreation	3,450	3,652	-	(202)
Library	17,374	12,843	-	4,531
Patriotic purposes	300	228	-	72
Other	500	1,125	-	(625)
Total culture and recreation	<u>21,624</u>	<u>17,848</u>	<u>-</u>	<u>3,776</u>
Debt service:				
Interest on tax anticipation notes	4,000	-	-	4,000
Other financing uses:				
Transfers out	29,000	29,000	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 1,325,315</u>	<u>\$ 1,232,933</u>	<u>\$ 3,000</u>	<u>\$ 89,382</u>

SCHEDULE 3
TOWN OF GRAFTON, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2020

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 417,329
2020 Budget summary:		
Revenue surplus (Schedule 1)	\$ 80,283	
Unexpended balance of appropriations (Schedule 2)	<u>89,382</u>	
2020 Budget surplus		169,665
Increase in nonspendable fund balance		<u>(9,468)</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		577,526
Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis		
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis		(85,388)
Elimination of the allowance for uncollectible taxes		<u>20,000</u>
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		<u>\$ 512,138</u>

SCHEDULE 4
TOWN OF GRAFTON, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2020

	Special Revenue Funds				Total
	Solid Waste Revolving	Ambulance	Recreation	Permanent Fund	
ASSETS					
Cash and cash equivalents	\$ 21,722	\$ 90,926	\$ 5,697	\$ 4,683	\$ 123,028
Investments	-	73,082	-	187,882	260,964
Receivables, net of allowance for uncollectable	-	14,332	-	-	14,332
Total assets	\$ 21,722	\$ 178,340	\$ 5,697	\$ 192,565	\$ 398,324
FUND BALANCES					
Nonspendable	\$ -	\$ -	\$ -	\$ 160,828	\$ 160,828
Restricted	-	-	-	31,737	31,737
Assigned	21,722	178,340	5,697	-	205,759
Total fund balances	\$ 21,722	\$ 178,340	\$ 5,697	\$ 192,565	\$ 398,324

SCHEDULE 5
TOWN OF GRAFTON, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2020

	Special Revenue Funds				Total
	Solid Waste Revolving	Ambulance	Recreation	Permanent Fund	
Revenues:					
Charges for services	\$ 28,914	\$ 38,747	\$ -	\$ -	\$ 67,661
Miscellaneous	-	1,837	127	10,281	12,245
Total revenues	<u>28,914</u>	<u>40,584</u>	<u>127</u>	<u>10,281</u>	<u>79,906</u>
Expenditures:					
Current:					
General government	-	-	-	4,421	4,421
Public safety	-	26,529	-	-	26,529
Sanitation	24,070	-	-	-	24,070
Total expenditures	<u>24,070</u>	<u>26,529</u>	<u>-</u>	<u>4,421</u>	<u>55,020</u>
Excess of revenues over expenditures	<u>4,844</u>	<u>14,055</u>	<u>127</u>	<u>5,860</u>	<u>24,886</u>
Other financing uses:					
Transfers out	-	-	-	(1,311)	(1,311)
Net change in fund balances	4,844	14,055	127	4,549	23,575
Fund balances, beginning	16,878	164,285	5,570	188,016	374,749
Fund balances, ending	<u>\$ 21,722</u>	<u>\$ 178,340</u>	<u>\$ 5,697</u>	<u>\$ 192,565</u>	<u>\$ 398,324</u>

SCHEDULE 6
TOWN OF GRAFTON, NEW HAMPSHIRE
Custodial Funds
Combining Schedule of Fiduciary Net Position
December 31, 2020

	Custodial Funds		Total
	Taxes	Road Escrows	
ASSETS			
Cash and cash equivalents	\$ 1,285,915	\$ 1,074	\$ 1,286,989
LIABILITIES			
Intergovernmental payables:			
School	1,285,915	-	1,285,915
NET POSITION			
Restricted	-	\$ 1,074	\$ 1,074

SCHEDULE 7
TOWN OF GRAFTON, NEW HAMPSHIRE
Custodial Funds
Combining Schedule of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2020

	Custodial Funds		Total
	Taxes	Road Escrows	
Additions:			
Tax collections for other governments	\$ 2,892,886	\$ -	\$ 2,892,886
Deductions:			
Escrow purposes	-	574	574
Payments of taxes to other governments	2,892,886	-	2,892,886
Total deductions	2,892,886	574	2,893,460
Change in net position	-	(574)	(574)
Net position, beginning	-	1,648	1,648
Net position, ending	\$ -	\$ 1,074	\$ 1,074

***Grafton Resident Birth Report
January 1, 2021 – December 31, 2021***

Child's Name	Birth Date	Birth Place	Father's/Partner Name	Mother's Name
Pillsbury, Harland M	07/29/21	Lebanon, NH		Ramos, Krystal Ann
Hunter, Aerith R	10/26/21	Lebanon, NH	Hunter, David	Hunter, Heather

***Grafton Resident Death Report
January 1, 2021 – December 31, 2021***

Decedent's Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
Sanford, Jane D	01/01/21	Grafton, NH	Donovan, Thomas	Duggan, Marjorie
Strella, Joseph F	01/01/21	Grafton, NH	Strella, William	Lore, Eleanor
Guiou, Clarence L	01/10/21	Lebanon, NH	Guiou, George	Fabian, Anna
Fioravanti, Melanie S	01/16/21	Grafton, NH	Joslin, Carl	Knowlton, Elizabeth
Warren, McWilaon	01/23/21	Grafton, NH	Warren, Lorenzo	Bass, Ethel
Roy, Paul Thomas	03/02/21	Lebanon, NH	Roy, Joseph	Arel, Cecile
Theall, Patricia	03/17/21	Lebanon, NH	Devincenzo, Joseph	Leone, Angela
Stickney, Helen	03/18/21	Meredith, NH	Rutledge, William	Weeks, Ruth
Colburn, Tracey A	07/05/21	Lebanon, NH	Colburn Sr, Stephen	Bumford, Sandra
Kingsbury, Sylvia A	07/11/21	Lebanon, NH	Price, Norman	Dearborn, Dorothy
Durgin, Daniel J	10/03/21	Goffstown, NH	Durgin, Arthur	Burrell, Pamela
Jacques, Aime L	10/08/21	Lebanon, NH	Jacques, Eugene	Hayes, Ruth
Hunter, Aerith Ruth	10/26/21	Lebanon, NH	Hunter, David	Kampfer, Heather
Bushey, Robert	11/08/21	Grafton, NH	Bushey, Lynn	Tester, Betty
Mason, Glenna E	11/25/21	Lebanon, NH	Leonard, Donald	Winget, Ruth
Platka, Betty S	12/17/21	Grafton, NH	Fabiano, James	Heddes, Sue

***Grafton Resident Marriage Report
January 1, 2021 – December 31, 2021***

Person A's Name	Person A's Residence	Person B's Name	Person B's Residence	Town Issued	Place of Marriage	Date of Marriage
Poitras, Eric	Grafton, NH	Lachance, Lynn	Grafton, NH	Grafton, NH	Grafton, NH	05/01/21
Bates, Jodi	Grafton, NH	Ibey, Daniel	Grafton, NH	Grafton, NH	Enfield, NH	06/20/21
Ashley, Thonas S	Grafton, NH	Frownfelter, Staci	Grafton, NH	Canaan, NH	Lebanon, NH	10/29/21

