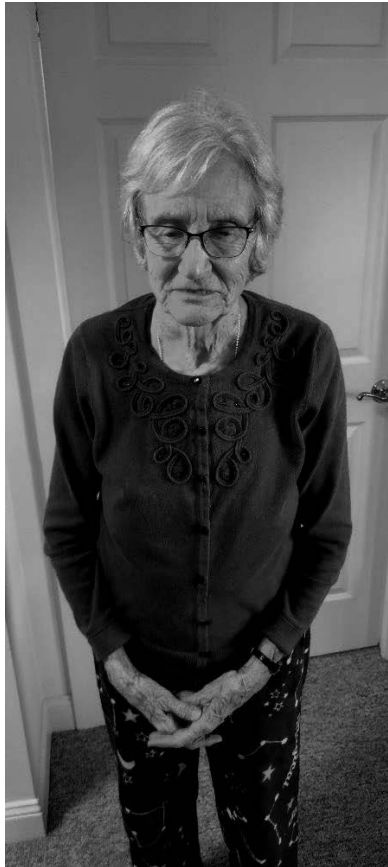




Grafton, New Hampshire
2023 Annual Report
Report of the Officers for the Year
Ending December 31, 2023

Dorothy Campbell



Dorothy Meade, also known as Dotty by her friends and family, was born in 1941 to Thomas Henry Meade and Mary Meade of Boston. Thomas was a fish salesman on the Boston Pier and Mary was a homemaker. Dotty (who was christened on Pearl Harbor Day) is the second youngest of four sisters, Patty, Dotty, Betty, and Chic.

Dotty met and married Alan Campbell where they lived in Massachusetts and eventually Grafton. You could always catch Dotty in her yard tending to flowers or out and about with Allen.

Dotty was a dedicated teacher in Boston and in our own Indian River School until she retired, which was short lived when she took the position of principal in which she did eventually retire, but for all who know her, that word is not in her vocabulary. After retirement, Dotty put the same dedication she had for teaching into Grafton in which she held many positions such as Library Trustee, Selectmen, and Treasurer.

From the Selectmen, we would like to thank you for being you.

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2023 Town Officials

Selectmen

Leif Hogue (2025)
Russell Poitras (2026) resigned
Jennie Joyce (2024)
Steve Darrow (2024) appointed

Town Clerk (2025) & Tax Collector (2026)

Bonnie Haubrich

Town Moderator

Steve Kudlik (2024)

Treasurer

Dotti Ernst (2024)

Budget Committee

Catherine Mullholland (2026)
Edward Grinley (2025)
Sandra Griffin (2025)
Bonnie Haubrich (2024)

Trustees of the Trust Funds

Deb Clough (2026)
Catherine Mullholland (2025)
Mary Gasiorowski (2024)

Cemetery Trustees

Heather Hunter (2026)
Jay Boucher (2025) resigned
Dianne Burrington (2024)

Police Department

Mitchell Briggs, Chief (2026)

Fire Department

Roger Prentice, Chief

Fire Warden

John Babiarz

Grafton Volunteer Ambulance

Kathy Lund, EMS Chief

Highway Department

Geoff Joyce, Road Agent

Transfer Station

Rick Jackson, Manager

Library Trustees

Deb Clough (2026)
Karen Johnson (2025)
Andrew Cushing (2024)

Librarian

Sandra Pierson

Supervisors of the Checklist

Denise Smith (2028)
George Curran (2026)
Susan Fienberg (2024)

Planning Board

Alice Roy (2026)
Angus Gorman (2025)
Sabrina Kirwan (2024)
Emilia Cushing (2024)

Recreation Committee

Pam and Ed Grinley
Glenn and Donna Rodgers
Angela Albanese
Shirley Greenlee

Welfare Director

Heather Hunter

Town Officials Contact Information

Town Office/Department	Phone Number/Email	Hours of Operation
Selectmen Office 4:30pm Sara Hogue, Admin Asst	603-523-7700 selectmen@townofgrafftonnh.com	Mon-Thurs 8am- Fridays 8am-12noon
Town Clerk/Tax Collector Bonnie Haubrich 5:15pm-8pm Penny Leveille, Deputy	603-523-7270 graftontaxcollector@gmail.com graftontc2008@hotmail.com	Mon&Wed Fridays 7am-11am Last Sat. each month 8am-12pm
Treasurer	603-523-7700 treasurer@townofgrafftonnh.com	
Police Department Mitchell Briggs, Police Chief	for Emergencies – 911 Office – 603-523-7667	
Grafton Volunteer Ambulance Kathy Lund, EMS Chief	for Emergencies – 911 Office – 603-523-4623	
Fire Department Volunteers Roger Prentice, Fire Chief	for Emergencies – 911 Office – 603-523-7500	
Highway Department Geoffrey Joyce, Road Agent	603-523-8075 roadagent@townofgrafftonnh.com	Mon-Fri 7am-3pm
Transfer Station/Recycle Center Rick Jackson, Manager	603-523-9113	Sundays & Wednesdays 8:30am – 5pm
Grafton Library Sandy Peirson, Director	603-523-7865	Wednesdays 9am – 12pm & 5pm – 8pm Saturdays 9am – 12pm & 2pm – 5pm
General Assistance/Welfare Heather Hunter, Director Kami Hammond, Deputy Director	603-523-7140 public_assistance@townofgrafftonnh.com	By Appointment
Town Website	www.townofgrafftonnh.com	Sing up for updates!!!

Summary of 2023 Warrant Articles

1. All officers duly elected.
2. Approved Operating budget of \$1,291,756
3. Voted to readopt the provisions of RSA 72:28b, All Veterans' Tax Credit.
4. Voted to raise and appropriate the sum of \$263,059 for the purchase of a 2023 Braun Ambulance.
5. Defeated to adopt RSA 41:14a
6. Defeated to change the Police Chief's elected position to an appointed position.
7. Defeated to rescind Article 6 on the 2014 Warrant that named the Library Trustees as agents to expend from the Library Capital Reserve Fund.
8. Voted to discontinue the Rec Field Shelter Capital Reserve Fund.
9. Voted to establish a Historical Records Restoration Capital Reserve Fund and to raise and appropriate \$5,000 to be placed in said fund, appointing Town Clerk as Agent to Expend.
10. Voted to raise and appropriate the sum of \$40,000 to be placed in the Fire Department Apparatus Capital Reserve Fund.
11. Voted to raise and appropriate the sum of \$75,000 to be placed in the Highway Department Capital Reserve Fund.
12. Voted to raise and appropriate the sum of \$50,000 to be placed in the Bridge Capital Reserve Fund.
13. Voted to raise and appropriate the sum of \$60,000 for the purpose of paving town roads.
14. Voted to raise and appropriate the sum of \$15,000 to be placed in the Recycling Capital Reserve Fund.
15. Voted to raise and appropriate the sum of \$10,000 to be placed in the Town Hall Repairs Capital Reserve Fund.
16. Voted to raise and appropriate the sum of \$15,000 to be placed in the Property Tax Revaluation Capital Reserve Fund.
17. Voted to raise and appropriate the sum of \$3,000 to be placed in the Veterans Park Capital Reserve Fund.
18. Defeated to require the Town of Grafton to have a search warrant to enter private land for the purposes of investigation against land owner or its inhabitants.
19. Defeated to raise and appropriate \$210,000 for the purposes of constructing a new library.
20. Defeated to see if the Town of Grafton shall require a Building Notification for occupied or inhabited buildings only.

Warrant for the Town of Grafton
State of New Hampshire
2024

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 10th of February, 2024, 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 12th of March, 2024 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; Selectman – 2 year; Budget Committee – 3 years; Trustee of the Trust Funds – 3 years; Library Trustee – 3 years; Cemetery Trustees – 3 years; Cemetery Trustees – 1 year; Planning Board – 3 years; Planning Board 3 years; Treasurer – 3 years; Moderator 2 years; Supervisors 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 \$1,355,651. Should this article be defeated, the default budget shall be \$1,365,593, 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	\$72,304
Elections, Registration and Vital Stats	26,454
Financial Administration	40,275
Property Assessment	19,240
Legal Expense	20,000
Personnel Administration	29,360
Planning and Zoning	200
General Government Buildings	33,450
Cemeteries	11,700
Insurance Not Otherwise Allocated	174,111
Advertising/Regional Dues	1,680
Contingency	3,000
Subtotal	\$431,774

Public Safety		
Police		\$198,937
Ambulance		19,450
Fire Department		40,850
Emergency Management		570
Other Public Safety		35,500
Subtotal		\$295,307
Highway and Streets		
Highway and Streets		\$432,300
Street Lights		4,000
Subtotal		\$436,300
Solid Waste		\$106,400
Health Agencies and Hospitals		\$9,200
Welfare Administration		\$14,850
Culture and Recreation		
Parks & Recreation		\$4,300
Library		20,620
Patriotic Purposes		300
Subtotal		\$25,220
Operating Transfers Out		
To Fiduciary Funds		\$26,600
<u>Operating Budget Total</u>	<u>\$1,355,651</u>	<i>As amended at Deliberative Session</i>

3) To see if the Town will vote to raise and appropriate the sum of One Hundred thousand dollars (\$100,000) to be placed in the previously established Highway Department Capital Reserve Fund.

The Selectmen recommend this article/The Budget committee recommend this article.

4) To see if the Town will vote to raise and appropriate the sum of seventy-five thousand dollars (\$75,000) for the purpose of paving town roads.

The Selectmen recommend this article/The Budget committee recommend this article.

5) 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 Bridge Capital Reserve Fund, this sum to come from the unassigned fund balance. No amount to be raised from additional taxation.

The Selectmen recommend this article/The Budget committee recommend this article.

6) To see if the Town will vote to raise and appropriate the sum of Fifteen thousand dollars (\$15,000) to be placed in the previously established Town Hall Repairs Capital Reserve Fund.

The Selectmen recommend this article/The Budget committee recommend this article.

7) To see if the Town will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be placed in the previously established Property Tax Revaluation Capital Reserve Fund.

The Selectmen recommend this article/The Budget committee recommend this article.

8) To see if the Town will vote to raise and appropriate the sum of Ten thousand dollars (\$20,000) to be placed in the previously established Fire Department Apparatus Capital Reserve Fund. *(As amended at Deliberative Session)*

The Selectmen recommend this article/The Budget committee recommend this article.

9) 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 Recycling Capital Reserve Fund.

The Selectmen recommend this article/The Budget committee recommend this article.

10) 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.

The Selectmen recommend this article/The Budget committee recommend this article.

11) 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 Historical Records Restoration Capital Reserve Fund.

The Selectmen recommend this article/The Budget committee recommend this article.

12) To see if the town will vote to appoint the Board of Selectmen as agents to expend from the Highway Department Capital Reserve Fund previously established in 1969. **(Majority vote required)**

13) To see if the town will vote to appoint the Board of Selectmen as agents to expend from the Ambulance Capital Reserve Fund previously established in 1999. **(Majority vote required)**

14) To see if the town will vote to appoint the Board of Selectmen as agents to expend from the Police Cruiser Capital Reserve Fund previously established in 1999. **(Majority vote required)**

15) To see if the town will vote to appoint the Board of Selectmen as agents to expend from the Fire Department Apparatus Capital Reserve Fund previously established in 2003. **(Majority vote required)**

16) To see if the town will vote to appoint the Board of Selectmen as agents to expend from the Roll-Off Truck Capital Reserve Fund previously established in 2017. **(Majority vote required)**

17) To see if the town will vote to appoint the Board of Selectmen as agents to expend from the Bridge Capital Reserve Fund previously established in 1982. **(Majority vote required)**

18) To see if the town will vote to establish a Police Department Special Detail Revolving Fund pursuant to RSA 31:95-h (c) (“Providing public safety services by municipal employees or volunteers outside of the ordinary detail of such persons, including but not limited to public safety services in connection with special events, highway construction, and other construction projects, or for any other public safety purpose deemed appropriate by the municipality”) for the purpose of funding police special detail expenses, including wages, benefits, administrative costs, supplies, equipment, and vehicles. All revenues from fees, charges, or other income derived from the activities or services supported by the fund shall be deposited into the fund, shall be allowed to accumulate from year to year, and shall not be considered part of the Town’s general surplus. The Town Treasurer shall have custody of all monies in the fund and shall pay out the same only upon order of the Board of Selectmen and no further approval is required by the legislative body (town meeting) to expend. Such funds may only be expended only for the purpose for which the fund was created. **(Majority vote required)**

The Selectmen recommend this Article

19) To see if the Town will vote to 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 after recommendation of the Planning Board and a Public Hearing.

The Selectmen recommend this article

20) To see if the Town will authorize the Selectmen to appoint a Capital Improvement Program Committee, pursuant to RSA 674:5, to prepare and amend a recommended program of municipal capital improvement projects over a period of at least six years. The sole purpose and effect of the capital improvements program shall be, along with the budget advisory committee, to aid the Selectmen in their consideration of the annual budget.

21) Will the Town vote to raise and appropriate a sum of \$996,239 to construct a new library at 2 Library Road, also known as the “Gray Lot”; donated to the Town for this purpose. Funding to come from:

 \$845,844 NH Community Development Finance Authority’s Community Center
Investment

 Program

 \$88,390 Secured grants, Friends of Grafton Library funds, and pledges

 \$27,005 Secured volunteer labor and services

 \$35,000 Existing library improvement capital reserve fund

 Further, to delegate the construction of the library to the Library Trustees. This article is null and void if CCIP Funds are not awarded.

NO ADDITIONAL MONEY TO BE RAISED FROM TAXATION. (By petition)

The Selectmen do not recommend this article/ The Budget Committee recommends this article.

22) To see if the voters will subdivide the property known as the East Grafton Union Church and parsonage (tax map 12, lot 1153) and sell the vacant parsonage to abutter Andrew Cushing (tax map 12, lot 123). The buyer agrees to increase both the church and parsonage lots to the minimum two acres and pay all related legal and surveying expenses. The purchase price shall be informed by a mutually-agreeable third-party appraisal, minus the value of the church's increased lot size. The buyer agrees to restore the house and return it to the tax rolls. **(By petition)**

23) To raise and appropriate the sum of thirteen thousand dollars for the purpose of having the C and D container also known as the Demolition container be brought back to the recycling center for use by the town residents. **(By petition)**

The Selectmen do not recommend this article/The Budget Committee recommends this article.



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
General Government								
4130	Executive	02	\$66,918	\$68,220	\$72,503	\$0	\$72,304	\$199
4140	Election, Registration, and Vital Statistics	02	\$17,881	\$40,285	\$28,239	\$0	\$26,454	\$1,785
4150	Financial Administration	02	\$39,854	\$44,714	\$44,575	\$0	\$40,275	\$4,300
4152	Property Assessment	02	\$27,962	\$19,240	\$19,240	\$0	\$19,240	\$0
4153	Legal Expense	02	\$13,167	\$20,000	\$20,000	\$0	\$20,000	\$0
4155	Personnel Administration	02	\$29,031	\$28,000	\$29,360	\$0	\$29,360	\$0
4191	Planning and Zoning	02	\$98	\$200	\$200	\$0	\$200	\$0
4194	General Government Buildings	02	\$42,769	\$44,050	\$41,650	\$0	\$33,450	\$8,200
4195	Cemeteries	02	\$4,150	\$12,250	\$15,000	\$0	\$11,700	\$3,300
4196	Insurance Not Otherwise Allocated	02	\$88,559	\$100,274	\$184,126	\$0	\$174,111	\$10,015
4197	Advertising and Regional Associations	02	\$2,740	\$1,620	\$1,680	\$0	\$1,680	\$0
4198	Contingency	02	\$158	\$0	\$5,000	\$0	\$3,000	\$2,000
4199	Other General Government		\$0	\$2,000	\$0	\$0	\$0	\$0
General Government Subtotal			\$333,287	\$380,853	\$461,573	\$0	\$431,774	\$29,799
Public Safety								
4210	Police	02	\$208,534	\$209,992	\$215,131	\$0	\$198,937	\$16,194
4215	Ambulances	02	\$21,766	\$44,694	\$23,450	\$0	\$19,450	\$4,000
4220	Fire	02	\$29,836	\$30,000	\$52,650	\$0	\$40,850	\$11,800
4240	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290	Emergency Management	02	\$0	\$100	\$600	\$0	\$570	\$30
4299	Other Public Safety	02	\$34,263	\$26,057	\$27,385	\$8,115	\$35,500	\$0
Public Safety Subtotal			\$294,399	\$310,843	\$319,216	\$8,115	\$295,307	\$32,024



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	02	\$396,956	\$492,250	\$556,500	\$0	\$432,300	\$124,200
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	02	\$4,039	\$4,200	\$4,200	\$0	\$4,000	\$200
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal		\$400,995	\$496,450	\$560,700	\$0	\$436,300	\$124,400
Sanitation								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	02	\$124,645	\$111,050	\$118,400	\$0	\$106,400	\$12,000
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
	Sanitation Subtotal		\$124,645	\$111,050	\$118,400	\$0	\$106,400	\$12,000



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	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
Health								
4411	Health Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals	02	\$9,000	\$9,200	\$9,200	\$9,200	\$9,200	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
	Health Subtotal		\$9,000	\$9,200	\$9,200	\$0	\$9,200	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Welfare								
4441	Welfare Administration	02	\$3,426	\$14,350	\$15,800	\$0	\$14,850	\$950
4442	Direct Assistance		\$0	\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$3,426	\$14,350	\$15,800	\$0	\$14,850	\$950
Culture and Recreation								
4520	Parks and Recreation	02	\$7,660	\$7,670	\$4,500	\$0	\$4,300	\$200
4550	Library	02	\$19,421	\$21,040	\$21,400	\$0	\$20,620	\$780
4583	Patriotic Purposes	02	\$288	\$300	\$300	\$0	\$300	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$27,369	\$29,010	\$26,200	\$0	\$25,220	\$980
Conservation and Development								
4611	Conservation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other 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 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Debt Service								
4711	Principal - Long Term Bonds, Notes, and Other Debt		\$0	\$0	\$0	\$0	\$0	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt		\$0	\$0	\$0	\$0	\$0	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$0	\$0	\$0	\$0	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$263,059	\$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		\$0	\$263,059	\$0	\$0	\$0	\$0
Operating Transfers Out								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	02	\$0	\$0	\$27,300	\$0	\$26,600	\$700
	Operating Transfers Out Subtotal		\$0	\$0	\$27,300	\$0	\$26,600	\$700
	Total Operating Budget Appropriations				\$1,538,389	\$8,115	\$1,345,651	\$200,853



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for 12/31/2024 (Recommended)	Selectmen's Appropriations for 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for 12/31/2024 (Recommended)	Budget Committee's Appropriations for 12/31/2024 (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
4324	Solid Waste Disposal	23	\$0	\$13,000	\$13,000	\$0
		<i>Purpose: C and D Container</i>				
4903	Buildings	21	\$0	\$996,239	\$996,239	\$0
		<i>Purpose: New Library</i>				
4911	To Revolving Funds	18	\$1	\$0	\$1	\$0
		<i>Purpose: Police Department Revolving Fund</i>				
4915	To Capital Reserve Funds	03	\$100,000	\$0	\$100,000	\$0
		<i>Purpose: Hwy CRF</i>				
4915	To Capital Reserve Funds	05	\$50,000	\$0	\$50,000	\$0
		<i>Purpose: Bridge CRF</i>				
4915	To Capital Reserve Funds	06	\$15,000	\$0	\$15,000	\$0
		<i>Purpose: Town Hall CRF</i>				
4915	To Capital Reserve Funds	07	\$15,000	\$0	\$15,000	\$0
		<i>Purpose: Prop Tax Revaluation CRF</i>				
4915	To Capital Reserve Funds	08	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Fire Apparatus CRF</i>				
4915	To Capital Reserve Funds	09	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Recycle CRF</i>				
4915	To Capital Reserve Funds	10	\$5,000	\$0	\$5,000	\$0
		<i>Purpose: Veterans' Park CRF</i>				
4915	To Capital Reserve Funds	11	\$5,000	\$0	\$5,000	\$0
		<i>Purpose: Historical Records Restoration CRF</i>				
Total Proposed Special Articles			\$210,001	\$1,009,239	\$1,219,240	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for 12/31/2024 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for Appropriations for 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for 12/31/2024 (Not Recommended)
4312	Highways and Streets	04	\$75,000	\$0	\$75,000	\$0
			<i>Purpose: Paving</i>			
Total Proposed Individual Articles			\$75,000	\$0	\$75,000	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Taxes					
3120	Land Use Change Taxes for General Fund	02	\$4,900	\$100	\$100
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	02	\$40,523	\$2,000	\$2,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	02	\$473	\$150	\$150
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	02	\$2,071	\$24,700	\$24,700
	Taxes Subtotal		\$47,967	\$26,950	\$26,950
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	02	\$260,854	\$35,000	\$35,000
3230	Building Permits	02	\$125	\$100	\$100
3290	Other Licenses, Permits, and Fees		\$13,914	\$0	\$0
	Licenses, Permits, and Fees Subtotal		\$274,893	\$35,100	\$35,100
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
	From Federal Government Subtotal		\$0	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	02	\$0	\$45,000	\$45,000
3353	Highway Block Grant	02	\$120,542	\$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



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
State Sources					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$0	\$0	\$0
3379	Intergovernmental Revenues - Other	21	\$0	\$0	\$845,844
State Sources Subtotal			\$120,542	\$150,000	\$995,844
Charges for Services					
3401	Income from Departments		\$0	\$0	\$0
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$0	\$0	\$0
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	02	\$155	\$100	\$100
3502	Interest on Investments	02	\$0	\$350	\$350
3503	Other		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations	21	\$0	\$0	\$88,390
3509	Revenue from Misc Sources Not Otherwise Classified	21	\$0	\$0	\$27,005
Miscellaneous Revenues Subtotal			\$155	\$450	\$115,845
Interfund Operating Transfers In					
3911	From Revolving Funds	18	\$0	\$1	\$1



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund		\$0	\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds	21	\$0	\$0	\$35,000
3916	From Trust and Fiduciary Funds	02	\$0	\$2,000	\$2,000
3917	From Conservation Funds		\$0	\$0	\$0
	Interfund Operating Transfers In Subtotal		\$0	\$2,001	\$37,001
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	05	\$0	\$50,000	\$50,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$0	\$50,000	\$50,000
	Total Estimated Revenues and Credits		\$443,557	\$264,501	\$1,260,740



Budget Summary

Item	Selectmen's Period ending 12/31/2024 (Recommended)	Budget Committee's Period ending 12/31/2024 (Recommended)
Operating Budget Appropriations	\$1,538,389	\$1,345,651
Special Warrant Articles	\$210,001	\$1,219,240
Individual Warrant Articles	\$75,000	\$75,000
Total Appropriations	\$1,823,390	\$2,639,891
Less Amount of Estimated Revenues & Credits	\$264,501	\$1,260,740
Estimated Amount of Taxes to be Raised	\$1,558,889	\$1,379,151



Supplemental Schedule

1. Total Recommended by Budget Committee	\$2,639,891
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)	\$2,639,891
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$263,989
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: <i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	\$2,903,880



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
4130	Executive	\$68,220	\$0	\$0	\$68,220
4140	Election, Registration, and Vital Statistics	\$40,285	\$0	\$0	\$40,285
4150	Financial Administration	\$44,714	\$0	\$0	\$44,714
4152	Property Assessment	\$19,240	\$0	\$0	\$19,240
4153	Legal Expense	\$20,000	\$0	\$0	\$20,000
4155	Personnel Administration	\$28,000	\$0	\$0	\$28,000
4191	Planning and Zoning	\$200	\$0	\$0	\$200
4194	General Government Buildings	\$44,050	\$0	\$0	\$44,050
4195	Cemeteries	\$12,250	\$0	\$0	\$12,250
4196	Insurance Not Otherwise Allocated	\$174,111	\$0	\$0	\$174,111
4197	Advertising and Regional Associations	\$1,620	\$0	\$0	\$1,620
4198	Contingency	\$2,000	\$0	\$0	\$2,000
4199	Other General Government	\$0	\$0	\$0	\$0
General Government Subtotal		\$454,690	\$0	\$0	\$454,690
Public Safety					
4210	Police	\$209,992	\$0	\$0	\$209,992
4215	Ambulances	\$44,894	\$0	\$0	\$44,894
4220	Fire	\$30,000	\$0	\$0	\$30,000
4240	Building Inspection	\$0	\$0	\$0	\$0
4290	Emergency Management	\$100	\$0	\$0	\$100
4299	Other Public Safety	\$26,057	\$0	\$0	\$26,057
Public Safety Subtotal		\$310,843	\$0	\$0	\$310,843
Airport/Aviation Center					
4301	Airport Administration	\$0	\$0	\$0	\$0
4302	Airport Operations	\$0	\$0	\$0	\$0
4309	Other Airport	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Highway Administration	\$0	\$0	\$0	\$0
4312	Highways and Streets	\$432,250	\$0	\$0	\$432,250
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$4,200	\$0	\$0	\$4,200
4319	Other Highway, Streets, and Bridges	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$436,450	\$0	\$0	\$436,450



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Sanitation Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$111,050	\$0	\$0	\$111,050
4324	Solid Waste Disposal	\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
	Sanitation Subtotal	\$111,050	\$0	\$0	\$111,050
Water Distribution and Treatment					
4331	Water Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338	Water Conservation	\$0	\$0	\$0	\$0
4339	Other Water	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal	\$0	\$0	\$0	\$0
Electric					
4351	Electric Administration	\$0	\$0	\$0	\$0
4352	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	Health Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals	\$9,200	\$0	\$0	\$9,200
4419	Other Health	\$0	\$0	\$0	\$0
	Health Subtotal	\$9,200	\$0	\$0	\$9,200
Welfare					
4441	Welfare Administration	\$14,350	\$0	\$0	\$14,350
4442	Direct Assistance	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445	Vendor Payments	\$0	\$0	\$0	\$0
4449	Other Welfare	\$0	\$0	\$0	\$0
	Welfare Subtotal	\$14,350	\$0	\$0	\$14,350



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Culture and Recreation					
4520	Parks and Recreation	\$7,670	\$0	\$0	\$7,670
4550	Library	\$21,040	\$0	\$0	\$21,040
4583	Patriotic Purposes	\$300	\$0	\$0	\$300
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$29,010	\$0	\$0	\$29,010
Conservation and Development					
4611	Conservation Administration	\$0	\$0	\$0	\$0
4612	Purchase of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing	\$0	\$0	\$0	\$0
4651	Economic Development Administration	\$0	\$0	\$0	\$0
4652	Economic Development	\$0	\$0	\$0	\$0
4659	Other Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$0	\$0	\$0	\$0
Debt Service					
4711	Principal - Long Term Bonds, Notes, and Other Debt	\$0	\$0	\$0	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$0	\$0	\$0	\$0
4723	Interest on Tax and Revenue Anticipation Notes	\$0	\$0	\$0	\$0
4790	Other Debt Service Charges	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$0	\$0	\$0	\$0
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



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Operating Transfers Out					
4911	To Revolving Funds	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund	\$0	\$0	\$0	\$0
4915	To Capital Reserve Funds	\$0	\$0	\$0	\$0
4916	To Expendable Trusts	\$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		\$1,365,593	\$0	\$0	\$1,365,593



New Hampshire
Department of
Revenue Administration

2024
MS-DTB

Reasons for Reductions/Increases & One-Time Appropriations

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

Selectmen's Report

2023 has come and gone and with it some bad but a lot of good. Mr. McGuinty resigned In November of 2022 which left us with two selectmen to be elected in March. Cindy Kudlik, after many years as a Selectmen, decided not to run and we would like to thank you for her service.

In March, we got two new Selectmen. Jennie Joyce decided to come back for one year term to help and Russell Poitras was elected to the 3-year term.

This past summer Clint Williams, with the board's approval, removed the dying Christmas tree from the town common and replaced it with a new (but smaller) tree for everyone to watch grow, just like our little town. Clint Williams and the board have plans over the next couple of years to replace the sugar maple trees in the common with better-suited Hardier trees.

Along with the trees being replaced, the state started work on the Kilton Pond dam and will be complete in the spring of 2024.

Financially, the Town of Grafton finished the year in relatively good shape. The budget was underspent by 6% resulting in a surplus of \$77,516.57. These funds become part of the unreserved fund balance, which was used to offset future taxes. The Selectmen lowered the town portion of the tax rate from \$28.35 to \$27.30.

The Selectmen used up the rest of the ARPA Grant before it was lost at the end of the year. The money was used on the New Braun Ambulance, the Replacement of Highways CV, the New Sander for the 10-wheeler, and the disposal of used waste oil at the Recycling Center.

The Town Hall finally got drainage done around it and we are working on getting the sills replaced and the building re-leveled.

In November, Russell Poitras resigned as Selectmen and we wish him the best and thank him for the time he gave to the town. We would also like to thank Steve Darrow who stepped up to fill in for the remainder of the year.

The Selectmen would like to thank everyone who helps this town operate!

Good Luck in 2024.

Sincerely,

The Selectmen

Tax Collector and Town Clerk Annual Report

2023

*May you have warm words on a cold evening,
a full moon on a dark night, and a smooth road all the way to your door.
Irish Blessing*

There have been very few changes passed on by the NHDMV, NH Vital Records or the Department of Revenue Administration this year for the citizens to comply with, but the paperwork and the training required from the State is a constant.

A service that is now quite popular is the “Online Payment” service. You may renew your automobile registration, register your dog, request a vital record or pay your taxes for a small fee. You find this function on the Town of Grafton website and the process is fairly simple. You cannot license your dog for the first time or register them if we do not have a current rabies certificate on hand nor register a new vehicle or transfer your automobile registration. It is necessary to come into the office to process these transactions. **Reminder: bring your driver’s license with you. We cannot register your car if you do not present with an ID.**

The Presidential Primary recently took place where 436 voters cast their ballots in January. This is quite a large turnout for a Primary and the poll workers were quite busy. These people work long days processing voters, assisting with the counting and balancing the records at the end of the night. We are fortunate to have such conscientious, hardworking Ballot Clerks and Supervisors who make the process much easier.

The next election will be held on March 12th, 8:00am to 7:00pm at the Grafton Fire and Ambulance Station where you will choose town officials. ***This is very important – find out who the candidates are and what they bring to the Town and be sure to vote!***

The history book, written by Ken Cushing, *Isinglass, Timber and Wool*, is still available in my office for purchase for \$35.00. It is a great read and makes a wonderful gift!

Sixty-three liens were filed this year (a decrease of 16) and 4 properties were deeded by the Town. As of today, January 27th there are outstanding taxes due in the amount of \$369,724.05, a decrease of \$105,033.70 from last year. The tax rate increased by \$1.10 per thousand (\$27.30) this year.

Thank you for the opportunity to work with you.

Bonnie J. Haubrich

Tax Collector/Town Clerk

Penelope Leveille, Deputy Tax Collector/Deputy Town Clerk

Road Agent

2023

This year has been a bit of a struggle with the weather the way it has been. The constant rain all summer put a damper on getting the roadwork done that we needed to get to. We have made some good progress on some things and started getting to some of the others that need to be addressed.

This coming year we will be putting in a lot more culverts that we found have some potential to fail in the near future, to try to mitigate an issue before it starts. There will also be more work done on our ditches, there have been a lot of roads that have had a lot of ditch issues for many years that we hope to start getting under control.

We have been at full staff for most of the year. The newer staff have jumped right in with both feet to learn everything they can. There has been a lot of training that they have taken, and we have put one of them through CDL school, another will be going through the school in the spring.

The cost of everything has gone up so much across the board for all our supplies and parts, as you all know, just like everything has gone up for all of us in the stores that we shop in every day. As our equipment and trucks are aging things are going to have to start to be replaced. We are putting in for a grader this year. Our current grader is 34 years old and has started to really show its age. It was consistently breaking down all summer. This hinders us being able to do a large portion of the work we needed and wanted to get done. With the grader being down as often as it was, we did not accomplish what we wanted to. The parts for this machine are also getting astronomically expensive and take a long time to get because of the age of the machine. It is not like your vehicle parts that as it gets older, they get cheaper, it is the exact opposite the older it is, the more expensive it gets.

I would like to thank all the people that have helped us out over the last year with unplugging culverts or fixing roads that we needed a little extra help with this past year. To those that have helped us out our appreciation is tremendous.

Respectfully submitted,

Road agent

Geoff Joyce

Grafton Volunteer Ambulance

2023

In 2023 Grafton Volunteer Ambulance (GVA) had a total of 153 calls, our second highest year. Unfortunately, due to a staffing shortage we had to have Canaan help us with 32 of those calls. We were able to help out Canaan and Danbury with a few of their calls. Mutual Aid is vital for our community and our neighboring towns to ensure that everyone gets the emergency medical attention that they require.

This is it; we hope. Our new ambulance is due to arrive the end of June! A lot of time and effort has gone into bringing this about. Our capital reserve fund, a USDA Rural Grant, ARPA money, and funds from the Revolving Account means that this ambulance comes to the town without having had to raise any of the cost from taxation. Thank you, ambulance members, esp. Heather and the selectmen for all your time and efforts to bring this about. Another piece of equipment in dire need of replacement is our cardiac monitor. There is enough money in the revolving account to purchase a new one, again without raising the monies through taxation.

As I said, an intermittent staffing shortage. We rarely need mutual aid for night calls, but during the daytime some of us are out of town at work leaving a need that Canaan is finding harder to help with as their call volume has increased. GVA is always welcoming new members. If you are interested in becoming an EMR or EMT please reach out to one of us. Our monthly meetings are the second Tuesday of the month at 6:30.

All of us at GVA wish you and all our neighbors a safe and healthy 2024.

Respectfully submitted,

Kathy Lund, NREMTA, Grafton EMS Chief

Volunteer Fire Department 2023

This year on the Grafton Fire Department we have continued with the upgrading of gear and equipment. This is an ongoing project with a little bit done each year. We had a major boost this year for this purpose with the receipt of an ARPA grant for \$40,000. With this grant we purchased: 4 sets of gear, ID badges for all members, 700 feet of new hose to replace some that was outdated and/or very worn, front tires for both the tanker and engine 2 (12 rear tires for the trucks are requested in this year's operating budget), a new RAM nozzle that is made to be able to be operated by 1 firefighter if needed, (with our limited membership this is a big plus), 6 new bottles for our SCBA packs, 7 portable radios, an updated exhaust fan that is much lighter weight than the old one and can be battery operated, a new hose bed cover for the tanker (this helps protect the hose from weather related wear and tear). As you can see this is a lot of equipment that would have otherwise taken years to update without the ARPA grant.

Cleaning and purging continue at the station. The back room where a lot of old stuff is stored has been somewhat organized and cleaned. A base unit radio has been set up at the station using one of the old radios that came out of engine 2. This will allow anyone that is at the fire station to contact dispatch or on scene personnel if needed. Previously this was limited if all apparatus had left the station.

All radios have been updated in the trucks. There was also an update to Hanover Dispatch that now seems to allow for better radio communications in town. There are still going to be some trouble spots that always occur in rural areas but hopefully those are few and far between.

The new sign for the front of the fire station has been received. Currently it sits in the station awaiting the repairs to the siding on the front of the building. Once that has been complete the new sign will go up.

We continue to do pool fillings for those that request it, including for some folks in Canaan. These are all done on a donation basis. We have also gotten a couple of requests for home skating rinks recently.

Canaan Fire Department continues to include our members in most of their training activities. This is a great asset to our small department and we are forever grateful to them. We were fortunate enough to get the State of NH Fire Standards and Training SCBA trailer for a weekend this fall. Some of our members were able to utilize this trailer to refresh their skills along with a couple of our newest members who had never had an air pack on, never mind going through a training scenario such as this.

In October we were gifted an old police cruiser from the police department. This vehicle will be used for responding to fire calls by the chief as well as by other members if they are attending training events or on fire department business. This will help offset the cost of members having to spend their own gas money to take classes as well as the chief having to use his private vehicle that is on scene idling for many hours sometimes on major fires.

We have welcomed 4 new members on the department this year and are always looking for more. Volunteerism is not as common as it used to be and we appreciate all that are willing to come forward and join us.

As always, we thank the citizens of the Town of Grafton for their continued support of the Grafton Volunteer Fire Department.

Roger Prentice, Chief
Grafton Volunteer Fire Department

General Assistance/Welfare 2023

“The best way to find yourself is to lose yourself in the service of others.” – Mahatma Gandhi

Greetings My Fellow Graftonites,

2023 has brought us a roller coaster of events to many throughout our town, our neighboring towns, our great State of New Hampshire and even our country as a whole. From natural disasters to the economy and everything in between, it has been a challenging year for many. However, being there for our neighbors and for the greater community is what being a Graftonite is all about. With us being a small town, we are able to ban together as a whole and help those in dire need. We saw this with the multiple house fires last year within our town and the overall support that they received throughout our community and the surrounding communities. We truly support one another when the time calls for it and that is what being a small community is all about. Truly Mahatma Gandhi was correct, “the best way to find yourself is to lose yourself in the service of others”. 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.

Our department was able to assist those that required and met qualifications set by New Hampshire’s RSAs this past year. The assistance rendered was pertaining to fuel assistance to assisting with documentation to get governmental/state/private aide. 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 are required to be completely filled out and include any other required or requested documentation from the welfare officials. The application can be obtained by 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 for your convenience <https://www.townofgrafftonnh.com>. These documents are then reviewed by the director or the deputy and then within 5 business days a meeting is set up with the applicant to review the paperwork and the applicant’s request. If the director or deputy cannot 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. If for some reason the applicant needs assistance filling out the documentation (or any other state, federal or private applications for assistance), 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 appointments only (email is usually the best option).

It is important to note, however, that the Welfare Department should be the applicant’s last resort in a non-emergency situation or the first step in an emergency situation. Our town’s Welfare Department 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; if others are needed, the welfare officials can assist with you in looking for the appropriate assistance. 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 Easter seals Supporting our Military and their Families

<https://vetscount.org/nh/>
Veterans Crisis Line – 800.273.8255
Case Management – 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, finding others, or filling out their paperwork, please don't hesitate to reach out to the Director of Welfare or the Deputy Director of Welfare as they are familiar with these organizations and their 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 2024, many of us are happy to say goodbye to 2023 as it has been an interesting and chaotic year for many. However, with 2024 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.

Cheers!

Yours Truly,

Heather Hunter,
Welfare Director

Kami Hammond
Deputy Welfare Director

Planning Board

In 2023, the Grafton Planning board approved and recorded one minor subdivision, and also conditionally approved one major subdivision to be recorded pending State DOT approval. The Board hosted civil and constructive discussion about the Subdivision Regulations, future Master Plan revision, implementing a Capital Improvements Program, and managing Town roads classification. The Board looks forward to another year of gradual progress and education, and would like to thank all residents and landowners for their support.

Recycling Center Report

I would like to thank my crew for the support and for doing their job sufficiently. I would also like to thank the Road Department for hauling our trash to the recycling center in Lebanon, and for the other things they do when I need them. I would like to thank the towns people for doing all the recycling. Let's all keep doing it through the new year.

Rick Jackson, Manager



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!

Recycling isn't just good for your wallet, it's great for the environment, saving energy and resources.

The Northeast Resource Recovery Association – your recycling nonprofit – helped market the recyclable materials listed below to be processed into raw materials, ready to be remanufactured into new products!

RECYCLABLE MATERIAL	2023 RECYCLED AMOUNTS	ENVIRONMENTAL IMPACT! Here is just one benefit of recycling materials, rather than manufacturing new products from virgin resources.
PLASTICS	25,816 LBS	 You saved 1,356 gallons of gasoline!
ELECTRONICS	2,830 LBS	 You saved enough energy to power 80 homes for 1 day!
GLASS	43,560 LBS	 You saved about 261 trash bags from ending up in a landfill!
PAPER &/OR CARDBOARD	39,280 LBS	 You saved 334 trees!
TIRES	28,105 LBS	 You saved 669 gallons of oil!

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 **198,912** lbs. of carbon dioxide emissions. This is equivalent to removing **20** 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).

2101 Dover Road, Epsom, NH 03234 | 603.736.4401 | info@nrrarecycles.org | www.nrrarecycles.org | [f /NRRAreCycles](https://www.facebook.com/NRRAreCycles)

Library Trustees 2023

Well, another year has passed and your library continues to serve the Grafton community in many ways with books, magazines, movies, programming, book club, as well as providing home delivery for folks who find it hard to travel.

The great news is the possibility of finally achieving our goal of a better library experience for our community. The board, staff, and residents working with the Friends of Grafton Library are now in a position to fully fund a building project without the need to increase your taxes. The deficiency issues with the current building and the need to address them have been in discussion since early 2000. We hope to finally move forward with a proposal to alleviate these issues which include ample off-street parking, restroom facilities, a suitable children's area, expansion of offerings, and accessibility--all which should be the norm. These improvements can happen with your support.

This year we were able to hire great staff with Sandi Pierson as director, Robin Feld as Saturday staff, and Donna Homen as a fill-in when needed. They all assure the library is a welcoming community-oriented environment and we thank them for their commitment.

This year the staff and Trustees recognized volunteers of the past two years with a gift and having their names added to our volunteer recognition plaque. Susan Tresch Feinberg is greatly appreciated and her varied efforts in spearheading the very popular monthly book club. Thanks also to Paul and Denise Vogt for their commitment to open government by videotaping municipal meetings and having them available for viewing on YouTube.

And though the ongoing discussions about the porta-potty became monotonous, we thank Ed Grinley for the suggestion to purchase a new one for the library. We did so and it cut the cost in half by paying for itself in a year or so.

Board of Library Trustees
Andrew Cushing, Chair
Karen Johnson, Treasurer
Deb Clough, Secretary

Grafton Public Library

2023

It was a very positive and successful year at the Grafton Library thanks to many people. First on the list are Katelyn Cooley and Lynne Paul, both who had the library in topnotch shape when they decided to leave their library staff positions. Their commitment to an efficient turn-over, with both offering subsequent support, was invaluable to the new staff. Katelyn took the time to create a comprehensive instruction book that was specific to the management of our library. This has been instrumental to those sitting behind the desk.

And sitting behind the desk are community members that are a delight to work with. Our Saturday girl is Robin Feld, a mineral and gem enthusiast who in past years you may have seen at Gemstar or Crystal Moon. Our substitute fill-in is the very enthusiastic Donna Homen who keeps on top of all the procedures at the library and is always on the ready to serve the patrons when needed. When I am not at the library, having Donna at the helm is very reassuring. Others who fill in as needed are Sharon Duffy (a wealth of library knowledge), Carole Colburn, and Susan Tresch Fienberg. Many thanks to all of these folks who make the library a very pleasant place to work.

Books are the backbone of the library, and we've had many compliments on the caliber of our collection. In 2023 we had 1,043 patrons visit the library and took out 1,030 media items. During 2023, we added many new fiction and nonfiction books, many from patron recommendations. Each year, as part of our acquisitions, we focus on a specific theme. This year was outdoor recreation. Our collection includes hiking, biking, snowshoeing, and car touring and we have numerous guides for our immediate area and the throughout New Hampshire. This year's theme will be self-reliance, which will cover homesteading, gardening, herbalism, seed saving, foraging, etc. Ideas and recommendations are always welcome.

Tons of fun was had at our children's programs, and we hope more will join us in 2024. Our first program, Crazy Crafts for Kids, was a lively, goofy event and kids of all ages (and kids at heart) created magnificent and plentiful masterpieces. Later we had a beading workshop that continued to foster creativity and fellowship, which is the main focuses of our programs. Our children programs always include a buffet of wholesome, healthful snacks. A big thank you goes to Elaina Bergamini who assisted me in facilitating these programs.

The library's book club continues to flourish, with as many as 15 book lovers attending monthly meetings. Books are chosen by the members, with monthly selections alternating between current fiction and non-fiction. Typically held on the fourth Tuesday of the month at 7 pm, book club meetings feature lively conversation, homemade refreshments, and an exceptionally friendly atmosphere. New members are always welcome and may pick up a copy of each month's book at the library.

The Grafton Astronomy Club met four times in 2023, each time attracting about a dozen night-sky enthusiasts — most from Grafton but some from as far away as Lebanon. In January, local astronomer Rick Fienberg gave a presentation about celestial highlights of the coming year. In

May, the club gathered at the Food Pavilion for another talk by Rick and telescopic views of the season's cosmic wonders. In August, Rick welcomed club members to his backyard observatory, where everyone alternated between watching the Perseid meteor shower and looking through a telescope at Saturn, Jupiter, and summer star clusters and nebulas. In September, Rick gave a preview of the October 14th solar eclipse and handed out safe viewing glasses. To be notified about upcoming meetings, send your email address to gpl.librarydirector@gmail.com and ask to be added to the Astronomy Club mailing list.

Library volunteers kept the new library garden blooming and beautiful throughout the summer and fall. Truly a community effort, the garden features perennials and shrubs from the volunteers' gardens. The garden honors the late Aime Jacques, a friend and library enthusiast.

The water coloring class continued to meet throughout the year, and the participants' creations now adorn the library's walls. Each Wednesday morning is round-table trivia in the spirit of Alex Trebek's Jeopardy.

Along with books, present-day libraries have evolved to offer much more. We have a wide selection of DVDs, jigsaw puzzles, magazines, snowshoes, and a telescope. New magazine subscriptions include *Cooks Illustrated*, *Yankee* and *Mary Jane's Farm*. During Wednesday hours, notary services are available at no charge.

Like other libraries around the state, we offer Libby memberships. Libby is a free app where you can download eBooks, digital audiobooks, and magazines by streaming titles with Wi-Fi or mobile data, or download them for offline use and read anytime, anywhere. All you need to get started is to have us enroll you as a member. During 2023 Grafton Library patrons downloaded 870 media items from Libby.

The state-wide interlibrary loan program is also a widely-used service here at the library. If a book or DVD is not available, a state-wide search can be done in a snap and located at another library. Personnel from the State pick up and deliver requests to all libraries once a week. From our sister libraries during 2023, Grafton patrons borrowed 154 books and DVDs and, in return, we fulfilled 223 requests. Another state-wide service is the circulating LUV videos and four times a year an entire set of new DVDs are enjoyed.

We expect the coming year to be just as successful and we thank everyone who makes our library a very enjoyable place to be.

Sandi Pierson, Library Director



Ladies Benevolent Society

The Ladies Benevolent Society (LBS) in Grafton was formed on January 17, 1856, and on January 17, 1956 reorganized and has continued as this organization through the present.

The organization has been funded in the past by members, small donations and a trust set up by Mildred S. Braley, in the amount of \$3000.00, with a stipulation at that time that only the interest could be spent and the principal held. This trust was legally terminated December 31, 1999, but the \$3000.00 is still secured. We have now gained 501:3(c) status, allowing us now to raise funds for our projects. We are simply a small organization, with the sole mission to do good for our community.

The LBS members meet monthly (the 1st Thursday of each month at noon – weather permitting) for a potluck luncheon at the Grafton Town Hall. A formal meeting follows to discuss projects and activities. The President presides and prepares the agenda. Minutes are kept by the Secretary, and a financial report is given by the Treasurer. Lifetime membership dues are \$0.25.

The raffle ticket winner of the beautiful painting, done by our very own, talented Sandy Griffin, was Dianne Burrington.

A sub-committee of the LBS was formed and joined forces with FOGL, and the Historical Society to create the Grafton Greeters (GG). This group puts together baskets with information on the town and local area, a homemade baked item, and other goodies to welcome new residents to our community. In 2023, the GG delivered 17 baskets.

In May of 2023 LBS members participated in the town-wide yard sale, selling baked goods and yard sale items.

In June of each year the Ladies Benevolent Society presents a scholarship to the Mascoma Valley Regional High School student, residing in Grafton, with the highest grade point average. The scholarship is presented at a gathering and includes LBS members, spouses, town officials and the family of the recipient. This year, we gathered at the Town Hall for cookies, cake, tea & coffee. The amount of the scholarship is based on the funds available. The event is paid for by the LBS and supplemented by the LBS members. This year's scholarship was presented to Rhiannon Stone who's GPA was 3.58. She finished up her second year at Hartford Tech in the Health Sciences program and started attending UNH in the fall of 2023 majoring in Psychology.

In July LBS members participated in the Independence Day Celebration including the parade, and the fair at the Rec Field. Members sold homemade baked goods and raffle tickets for a lovely afghan made by Sharron Forshee. We held a pie contest where Lief, Russell, Lex, and Ken were the judges. The top pies in each category won lovely prizes that were donated by the estate of Robert Hull.

In December of each year LBS members prepare and deliver holiday baskets to elderly, special recognitions, and those in need in Grafton. The baskets consist of ham, baked breads, oatmeal, fresh produce, cookies, and candies. There were 26 baskets for 58 recipients delivered this year.

Come join us. We love new members and it is always a great lunch. It is the best \$0.25 (twenty five cents) you will ever spend!

Respectfully submitted,
LeeWhay Pasek, Member & Secretary



Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	20,326.56	\$1,044,399	
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	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	5,564.07	\$62,392,900	
1G	Commercial/Industrial Land	145.54	\$662,800	
1H	Total of Taxable Land	26,036.17	\$64,100,099	
1I	Tax Exempt and Non-Taxable Land	237.84	\$1,638,300	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$68,761,433	
2B	Manufactured Housing RSA 674:31	0	\$4,994,800	
2C	Commercial/Industrial	0	\$2,565,100	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$76,321,333	
2G	Tax Exempt and Non-Taxable Buildings	0	\$3,133,067	
Utilities & Timber			Valuation	
3A	Utilities		\$2,397,400	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$142,818,832	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:38-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-a	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$142,818,832	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	0	\$0
13	Elderly Exemption RSA 72:39-a,b	\$0	9	\$245,000
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$10,000	7	\$70,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:82	\$0	14	\$138,450
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23 IV	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems RSA	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$453,450
21A	Net Valuation			\$142,365,382
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$142,365,382
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction Exemption			\$142,365,382
22	Less Utilities			\$2,397,400
23A	Net Valuation without Utilities			\$139,967,982
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$139,967,982



**2023
MS-1**

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	\$29,800	\$0	\$0	\$0	\$29,800
NEW HAMPSHIRE ELECTRIC COOP	\$1,455,100	\$0	\$0	\$0	\$1,455,100
PSNH DBA EVERSOURCE ENERGY	\$912,500	\$0	\$0	\$0	\$912,500
	\$2,397,400	\$0	\$0	\$0	\$2,397,400



2023
MS-1

Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	58	\$29,000
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	6	\$12,000
All Veterans Tax Credit RSA 72:28-b	\$500	5	\$2,250
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		69	\$43,250

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		Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted				
Age	Number	Age	Number	Amount	Maximum	Total
65-74	0	65-74	7	\$25,000	\$175,000	\$175,000
75-79	0	75-79	0	\$30,000	\$0	\$0
80+	0	80+	2	\$35,000	\$70,000	\$70,000
			9		\$245,000	\$245,000
Income Limits		Asset Limits				
Single	\$25,000	Single	\$40,000			
Married	\$36,000	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:

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	578.38	\$144,057
Forest Land	13,295.98	\$712,437
Forest Land with Documented Stewardship	5,531.54	\$173,895
Unproductive Land	722.65	\$11,094
Wet Land	200.03	\$2,916
	20,326.56	\$1,044,399

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	3,899.98
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	14.11
Total Number of Owners in Current Use	Owners:	262
Total Number of Parcels in Current Use	Parcels:	448

Land Use Change Tax

Gross Monies Received for Calendar Year			\$1,350
Conservation Allocation	Percentage: 0.00%	Dollar Amount:	\$0
Monies to Conservation Fund			\$0
Monies to General Fund			\$1,350

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:	
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	
	0	0	0.00	Land Valuation
				Structure Valuation
				\$0

Discretionary Preservation Easements RSA 79-D				
	Owners	Structures	Acres	
	0	0	0.00	Land Valuation
				Structure Valuation
				\$0

Map	Lot	Block	%	Description
<i>This municipality has no Discretionary Preservation Easements.</i>				

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



DRA Revised/Reviewed Appropriations

Grafton

For the period beginning January 1, 2023 and ending December 31, 2023

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

Account	Purpose	Article	Appropriations As Voted	Change Amount	DRA Revised Appropriations
General Government					
4130-4139	Executive	02	\$88,220	\$0	\$88,220
4140-4149	Election, Registration, and Vital Statistics	02	\$40,285	\$0	\$40,285
4150-4151	Financial Administration	02	\$44,714	\$0	\$44,714
4152	Revaluation of Property	02	\$19,240	\$0	\$19,240
4153	Legal Expense	02	\$20,000	\$0	\$20,000
4155-4159	Personnel Administration	02	\$28,000	\$0	\$28,000
4191-4193	Planning and Zoning	02	\$200	\$0	\$200
4194	General Government Buildings	02	\$44,050	\$0	\$44,050
4195	Cemeteries	02	\$12,250	\$0	\$12,250
4196	Insurance	02	\$100,274	\$0	\$100,274
4197	Advertising and Regional Association	02	\$1,620	\$0	\$1,620
4199	Other General Government	02	\$2,000	\$0	\$2,000
General Government Subtotal			\$380,853	\$0	\$380,853
Public Safety					
4210-4214	Police	02	\$209,992	\$0	\$209,992
4215-4219	Ambulance	02	\$44,694	\$0	\$44,694
4220-4229	Fire	02	\$30,000	\$0	\$30,000
4240-4249	Building Inspection		\$0	\$0	\$0
4290-4298	Emergency Management	02	\$100	\$0	\$100
4299	Other (Including Communications)	02	\$26,057	\$0	\$26,057
Public Safety Subtotal			\$310,843	\$0	\$310,843
Airport/Aviation Center					
4301-4309	Airport Operations		\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0
Highways and Streets					
4311	Administration		\$0	\$0	\$0
4312	Highways and Streets	02,13	\$492,250	\$0	\$492,250
4313	Bridges		\$0	\$0	\$0
4316	Street Lighting	02	\$4,200	\$0	\$4,200
4319	Other		\$0	\$0	\$0
Highways and Streets Subtotal			\$496,450	\$0	\$496,450



DRA Revised/Reviewed Appropriations

Account	Purpose	Article	Appropriations As Voted	Change Amount	DRA Revised Appropriations
Sanitation					
4321	Administration		\$0	\$0	\$0
4323	Solid Waste Collection	02	\$111,050	\$0	\$111,050
4324	Solid Waste Disposal		\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0
Sanitation Subtotal			\$111,050	\$0	\$111,050
Water Distribution and Treatment					
4331	Administration		\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0
Electric					
4351-4352	Administration and Generation		\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0
Health					
4411	Administration		\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	02	\$9,200	\$0	\$9,200
Health Subtotal			\$9,200	\$0	\$9,200
Welfare					
4441-4442	Administration and Direct Assistance	02	\$14,350	\$0	\$14,350
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0
Welfare Subtotal			\$14,350	\$0	\$14,350
Culture and Recreation					
4520-4529	Parks and Recreation	02	\$7,670	\$0	\$7,670
4550-4559	Library	02	\$21,040	\$0	\$21,040
4583	Patriotic Purposes	02	\$300	\$0	\$300
4589	Other Culture and Recreation		\$0	\$0	\$0
Culture and Recreation Subtotal			\$29,010	\$0	\$29,010



DRA Revised/Reviewed Appropriations

Account	Purpose	Article	Appropriations As Voted	Change Amount	DRA Revised Appropriations
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0
Conservation and Development Subtotal			\$0	\$0	\$0
Debt Service					
4711	Long Term Bonds and Notes - Principal		\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0
Debt Service Subtotal			\$0	\$0	\$0
Capital Outlay					
4901	Land		\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	04	\$263,059	\$0	\$263,059
4903	Buildings		\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0
Capital Outlay Subtotal			\$263,059	\$0	\$263,059
Operating Transfers Out					
4912	To Special Revenue Fund		\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0
4915	To Capital Reserve Fund	09,10,11,12,14,1 5,16,17	\$213,000	\$0	\$213,000
4916	To Expendable Trusts/Fiduciary Funds		\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0
Operating Transfers Out Subtotal			\$213,000	\$0	\$213,000
Total Voted Appropriations			\$1,827,815	\$0	\$1,827,815

Explanation for Adjustments

Warrant	Reason for Adjustment
02	spoke to Sarah on 5.9.23- official ballot should have the amended amount for the raise and appropriate in the article language.



Revised Estimated Revenues Adjusted

Grafton

For the period beginning January 1, 2023 and ending December 31, 2023

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	\$5,494	\$0	\$5,494
3180	Resident Tax	\$0	\$0	\$0
3185	Yield Tax	\$2,049	\$0	\$2,049
3186	Payment in Lieu of Taxes	\$0	\$0	\$0
3187	Excavation Tax	\$350	\$0	\$350
3189	Other Taxes	\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$17,441	\$0	\$17,441
9991	Inventory Penalties	\$0	\$0	\$0
Taxes Subtotal		\$25,334	\$0	\$25,334
Licenses, Permits, and Fees				
3210	Business Licenses and Permits	\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	\$111,622	\$0	\$111,622
3230	Building Permits	\$100	\$0	\$100
3290	Other Licenses, Permits, and Fees	\$10,347	\$0	\$10,347
3311-3319	From Federal Government	\$0	\$92,070	\$92,070
Licenses, Permits, and Fees Subtotal		\$122,069	\$92,070	\$214,139
State Sources				
3351	Municipal Aid/Shared Revenues	\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$0	\$133,325	\$133,325
3353	Highway Block Grant	\$95,104	\$36,723	\$131,827
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		\$95,104	\$170,048	\$265,152
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	\$86	\$0	\$86
3502	Interest on Investments	\$0	\$0	\$0
3503-3509	Other	\$0	\$0	\$0
Miscellaneous Revenues Subtotal		\$86	\$0	\$86
Interfund Operating Transfers In				
3912	From Special Revenue Funds	\$0	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$20,000	\$20,000
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$163,059	\$163,059
3916	From Trust and Fiduciary Funds	\$0	\$4,000	\$4,000
3917	From Conservation Funds	\$0	\$0	\$0
Interfund Operating Transfers In Subtotal		\$0	\$187,059	\$187,059
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		\$242,593	\$449,177	\$691,770



Revised Estimated Revenues Summary

	Estimated	Change Amount	State Adjusted
Subtotal of Revenues	\$242,593	\$449,177	\$691,770
Unassigned Fund Balance (Unreserved)	\$0	\$595,840	\$595,840
(Less) Emergency Appropriations (RSA 32:11)	\$0	\$0	\$0
(Less) Voted from Fund Balance	\$30,000	\$50,000	\$80,000
(Less) Fund Balance to Reduce Taxes	\$0	\$0	\$0
Fund Balance Retained	(\$30,000)	\$545,840	\$515,840
Total Revenues and Credits	\$272,593	\$499,177	\$771,770
Requested Overlay	\$0	\$10,000	\$10,000

Assessment Overview

Total Appropriations	\$1,827,815
(Less) Total Revenues and Credits	\$771,770
Net Assessment	\$1,056,045

Explanation of Adjustments

Account	Reason for Adjustment	Warrant Number
3311-3319	W/A #4	,04
3352	=STATE REVENUE	02
3353	=STATE REVENUE	02
39140	W/A #4	,04
3915	W/A #4	,04
3916	CEMETERY/LIBRARY	02




Tax Rate Breakdown Grafton

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$958,593	\$142,365,382	\$6.74
County	\$232,052	\$142,365,382	\$1.63
Local Education	\$2,448,974	\$142,365,382	\$17.20
State Education	\$242,810	\$139,967,982	\$1.73
Total	\$3,882,429		\$27.30

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$3,882,429
War Service Credits	(\$43,250)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$3,839,179

 Sam Greene Director of Municipal and Property Division New Hampshire Department of Revenue Administration	10/26/2023
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Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$1,827,815	
Net Revenues (Not Including Fund Balance)		(\$691,770)
Fund Balance Voted Surplus		(\$80,000)
Fund Balance to Reduce Taxes		(\$150,000)
War Service Credits	\$43,250	
Special Adjustment	\$0	
Actual Overlay Used	\$9,298	
Net Required Local Tax Effort	\$958,593	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$232,052	
Net Required County Tax Effort	\$232,052	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$0	
Net Cooperative School Appropriations	\$3,740,444	
Net Education Grant		(\$1,048,660)
Locally Retained State Education Tax		(\$242,810)
Net Required Local Education Tax Effort	\$2,448,974	
State Education Tax	\$242,810	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$242,810	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$142,365,382	\$141,988,410
Total Assessment Valuation without Utilities	\$139,967,982	\$138,803,510
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$142,365,382	\$141,988,410

Village (MS-1V)

Description	Current Year
-------------	--------------

Grafton

Tax Commitment Verification

2023 Tax Commitment Verification - RSA 76:10 II	
Description	Amount
Total Property Tax Commitment	\$3,839,179
1/2% Amount	\$19,196
Acceptable High	\$3,858,375
Acceptable Low	\$3,819,983

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

Commitment Amount	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2023 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:	Date:
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Requirements for Semi-Annual Billing

Pursuant to RSA 76:15-a

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

Grafton	Total Tax Rate	Semi-Annual Tax Rate
Total 2023 Tax Rate	\$27.30	\$13.65

Associated Villages

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$20,000
General Fund Operating Expenses	\$4,731,651
Final Overlay	\$9,298

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality's unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality's stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that "...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.
 [2] Government Finance Officers Association (GFOA), (2015), *Best Practices: Fund Balance Guidelines for the General Fund*.
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practices: Replenishing General Fund Balance*.

2023 Fund Balance Retention Guidelines: Grafton	
Description	Amount
Current Amount Retained (7.73%)	\$365,840
17% Retained <i>(Maximum Recommended)</i>	\$804,381
10% Retained	\$473,165
8% Retained	\$378,532
5% Retained <i>(Minimum Recommended)</i>	\$236,583



Lindsey M. Stepp
Commissioner

Ora M. LeMere
Assistant Commissioner

**State of New Hampshire
Department of Revenue Administration**

109 Pleasant Street
PO Box 487, Concord, NH 03302-0487
Telephone (603) 230-5000
www.revenue.nh.gov



MUNICIPAL AND PROPERTY
DIVISION

Samuel T. Greene
Director

Adam A. Denoncour
Assistant Director

**EDUCATION TAX WARRANT
FOR TAX YEAR 2023**

September 30, 2022

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 **\$ 242,810** for the 2023 Education Tax. Per RSA 76:3, this amount is based on a uniform rate of **\$1.440/1000** of the 2021 equalized valuation without utilities in the amount of **\$168,618,210**.

Adam Denoncour, Assistant Director
Municipal & Property Division

Note: This warrant amount will be used to calculate your locally assessed state education rate in the fall of 2023.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

TREASURER'S REPORT

YEAR ENDING 12/31/23

BALANCE JANUARY 1,2023 **\$1,900,586.19**

Received from:

Town Clerk Receipts	\$ 275,525.81
Selectmen	\$ 158,899.58
State of NH	\$ 359,338.35
Tax Collector Receipts	\$ 3,870,888.90
Treasurer	\$ 694.82

Total Receipts to December 31,2023 \$4,665,347.46

Selectmen Orders Paid -\$4,657,500.58

Balance DECEMBER 31, 2023 **\$1,908,433.07**

Town Clerk Detail:

Local Registrations (including boats)	\$192,298.32
Dog Licensing	\$ 2,615.00
Misc. (hist books, faxes, Copies, UCC searches)	\$ 960.00
State Fees (Including boats)	\$ 8,798.00
State Registrations	\$ 69,615.49
Title Fees	\$ 724.00
Vital Records (Marriage Licenses, Vital certs, Genealogy searches)	\$ 515.00
Total:	\$ 275,525.81

Selectmen Detail:

Fees	\$ 1,328.00
Gen Fund	\$ 9,746.94
Misc (copies, faxes, prop cards)	\$ 124.15
Sale of Town Prop	\$ 41,270.49
Ins Payment	\$ 106,430.00
Total:	\$158,899.58

Treasurer Detail:

Checking Account Interest	\$ 694.82
Total:	\$ 694.82

State of NH Detail:

Highway Block Grant	\$131,586.97
Extra Highway Block Grant	\$ 25,437.86
Bridge Grant	\$ 28,988.49
Meal & Room Tax	\$133,325.03
ARPA FD Grant	\$ 40,000.00
Total:	\$359,338.35

Respectfully submitted, Dotti Ernst, Treasurer

GRAFTON AMBULANCE REVIVING ACCOUNT

Balance JANUARY 1, 2022 **\$ 89,643.84**

RECEIPTS:

Misc. Health Care Deposits **\$ 36,944.79**

PAYMENTS:

Babiarz, John	\$ 86.00
Bissonnette, Haley	\$ 104.00
Boundtree Medical	\$ 2,654.25
Canaan EMS	\$ 262.00
Certified Ambulance Group	\$ 3,087.23
Checks Ordered	\$ 64.90
Grafton Postmaster	\$ 68.00
Lebanon, City of	\$ 650.00
Lund, Kathy	\$ 216.37
M C Auto Repair	\$ 987.22
Maine Oxy	\$ 557.56
McKesson Medical	\$ 466.03
State of NH – Criminal Records	\$ 25.00
Yaakov, Abuhav	\$ 750.00

Total Payments: **- \$ 9,978.56**

Balance DECEMBER 31, 2023 **\$116,610.07**

Respectfully submitted, Dotti Ernst, Treasurer

GRAFTON RECREATION REVOLVING ACCOUNT

Balance JANUARY 1, 2023	\$ 9,619.96
Total Receipts: Miscellaneous donations	\$ 8,299.05
PAYMENTS:	
American Thunder	\$6,000.00
Grinley, Ed	\$ 896.65
Home Depot	\$ 365.72
Total Payments:	-\$ 7,262.37
Balance DECEMBER 31, 2022	\$10,656.64

SOLID WASTE REVOLVING ACCOUNT

Balance JANUARY 1, 2023	\$11,809.04
Total Receipts: Recyclables (glass, paper, metals, etc.)	\$23,693.20
PAYMENTS:	
Chappell Tractor (2022 Budget)	\$ 216.00
Grafton, Town of	\$4,925.84
Hammonds	\$2,571.12
NRRA	\$7,507.55
Wastebuilt	\$4,146.37
Total Payments:	- \$19,366.88
Balance DECEMBER 31, 2023	\$16,135.36

Respectfully submitted: Dotti Ernst, 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: 2022	Year: 2021	Year: 2020	
Property Taxes	3110		\$264,587.06		\$2,083.00	
Resident Taxes	3180					
Land Use Change Taxes	3120		\$950.00			
Yield Taxes	3185					
Excavation Tax	3187					
Other Taxes	3189					
Property Tax Credit Balance		(\$10,601.85)				
Other Tax or Charges Credit Balance						

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
		2022		
Property Taxes	3110	\$3,850,162.00	\$593.50	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$4,900.00		
Yield Taxes	3185	\$40,533.92		
Excavation Tax	3187	\$472.60		
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
		2022	2021	2020	
Property Taxes	3110				
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$2,071.27	\$10,127.67		\$338.83
Interest and Penalties on Resident Taxes	3190				

Total Debits	\$3,887,537.94	\$276,258.23	\$0.00	\$2,421.83
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Credits				
Remitted to Treasurer	Levy for Year of this Report	2022	Prior Levies	
			2021	2020
Property Taxes	\$3,562,863.18	\$164,717.15		\$2,083.00
Resident Taxes				
Land Use Change Taxes	\$4,900.00	\$950.00		
Yield Taxes	\$40,523.02			
Interest (Include Lien Conversion)	\$2,071.27	\$8,012.67		\$338.83
Penalties		\$2,115.00		
Excavation Tax	\$472.60			
Other Taxes				
Conversion to Lien (Principal Only)		\$99,906.91		
Discounts Allowed				
Abatements Made	Levy for Year of this Report	2022	Prior Levies	
			2021	2020
Property Taxes	\$3,246.00	\$556.50		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$10.90			
Excavation Tax				
Other Taxes				
Current Levy Deeded	\$3,062.00			



Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$282,464.42			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$12,075.45)			
Other Tax or Charges Credit Balance				
Total Credits	\$3,887,537.94	\$276,258.23	\$0.00	\$2,421.83

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$270,388.97
Total Unredeemed Liens (Account #1110 - All Years)	\$113,384.17



Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2022	Year: 2021	Year: 2020
Unredeemed Liens Balance - Beginning of Year			\$76,168.42	\$51,387.53
Liens Executed During Fiscal Year		\$106,325.38		
Interest & Costs Collected (After Lien Execution)		\$1,678.84	\$8,275.01	\$7,865.87
Total Debits	\$0.00	\$108,004.22	\$84,443.43	\$59,253.40

Summary of Credits

	Last Year's Levy	Prior Levies		
		2022	2021	2020
Redemptions		\$31,966.46	\$26,377.54	\$40,958.95
Interest & Costs Collected (After Lien Execution) #3190		\$1,678.84	\$8,275.01	\$7,865.87
Abatements of Unredeemed Liens				
Liens Deeded to Municipality		\$6,515.38	\$6,379.57	\$8,299.26
Unredeemed Liens Balance - End of Year #1110		\$67,843.54	\$43,411.31	\$2,129.32
Total Credits	\$0.00	\$108,004.22	\$84,443.43	\$59,253.40

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$270,388.97
Total Unredeemed Liens (Account #1110 - All Years)	\$113,384.17



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	1/5/2024

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

Beginning Balance 01-01-2023 \$ 1,351.59

Receipts

Donations and FoGL Book Sale	\$ 340.00
Reimbursement from Town for Supplies/Miscellaneous	\$ 101.97
Petty Cash	\$ 115.46
Reimbursement from Town for Media	\$ 855.87
Donation	\$ 45.00

Total Receipts \$ 1,458.30

Payments

Media	\$ 775.00
Supplies/Miscellaneous	\$ 68.00
Transferred to Director's Checking	\$ 1,000.00
Reimbursement to Elaina Bergamini for Media	\$ 53.71
Reimbursement to Debra Clough for Supplies/Miscellaneous	\$ 21.99

Total Payments \$ 1,918.70

Balance 12-31-2023 \$ 891.19

Director's Checking Account

Beginning Balance 01-01-2023 \$ 313.15

Receipts

Transferred from Trustees' Checking Account	\$ 1,000.00
Media Credit	\$ 10.54
Reimbursement from Town for Media	\$ 300.00
Media Credit (Amazon)	\$ 34.92

Total Receipts \$ 1,345.46

Payments

Media	\$ 1,411.69
Supplies/Miscellaneous	\$ 142.68

Total Payments \$ 1,554.37

Balance 12-31-2023 \$ 104.24

Myrtle Cooper Memorial Fund Savings Account

Beginning Balance 01-01-2023 \$ 743.87

Receipts

Interest	\$ 0.75
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Total Receipts \$ 0.75

Balance 12-31-2023 \$ 744.62

Library Improvement Savings Account

Beginning Balance 01-01-2023 \$ 2,826.82

Receipts

Interest \$ 2.83

Total Receipts \$ 2.83

Balance 12-31-2023 \$ 2,829.65

Paul S. Kicza Savings Account

Beginning Balance 01-01-2023 \$ 8,553.84

Receipts

Interest \$ 8.56

Total Receipts \$ 8.56

Balance 12-31-2023 \$ 8,562.40

Burnham Trust Fund CD

Beginning Balance 01-01-2023 \$ 17,438.09

Receipts

Interest Added Back \$ 540.16

Total Receipts \$ 540.16

Balance 12-31-2023 \$ 17,978.25

Mildred Braley Trust Fund CD

Beginning Balance 01-01-2023 \$ 5,054.52

Receipts

Interest Added Back \$ 156.57

Total Receipts \$ 156.57

Balance 12-31-2023 \$ 5,211.09

Submitted by Karen A. Johnson, Trustee/ Treasurer

Town Of Grafton
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2023

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL Principal & Income	Ending Market Value
				Balance Beginning of Year	Additions- Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year		
	PERPETUAL CARE										
1918-	Perpetual Care	Lot Maintenance	Common TF	33,698.55	-441.21	33,257.34	7,798.79	1,496.39	0.00	9,295.18	44,186.69
1996											
1990	Pine Grove Cemetery	Lot Maintenance	Common TF	34,724.79	206.71	34,931.50	3,440.68	1,384.99	0.00	4,825.67	41,284.02
	Total Perpetual Care			68,423.34	-234.50	68,188.84	11,239.47	2,881.38	0.00	14,120.85	85,470.71
	LIBRARY										
1945	Bamey-Flanders Trust Fund	Library	Common TF	2,332.06	-25.16	2,306.90	34.45	85.35	0.00	119.80	2,426.70
1977	Ruth Leonard	Library	Common TF	2,085.93	-22.51	2,063.42	30.83	76.34	0.00	107.17	2,170.59
	Total Library			4,417.99	-47.67	4,370.32	65.28	161.69	0.00	226.97	4,773.85
	PRIVATE TRUSTS										
1933	Kilton Fund	Health & Medical Services	Common TF	97,242.87	-1,071.78	96,171.09	2,276.12	3,511.89	3,000.00	2,788.01	98,959.10
	Total Private Trusts			97,242.87	-1,071.78	96,171.09	2,276.12	3,511.89	3,000.00	2,788.01	102,759.59
	PRIVATE TRUSTS										
1951	The E. Grafton Christian Church Renovation Fund	Restoration of E. Grafton Christian Church	Common CRF	415.20	0.00	415.20	40.36	9.43	0.00	49.79	464.99
	Total Private Trusts			415.20	0.00	415.20	40.36	9.43	0.00	49.79	464.99
	Total Private Trusts			415.20	0.00	415.20	40.36	9.43	0.00	49.79	464.99
	Total Private Trusts			415.20	0.00	415.20	40.36	9.43	0.00	49.79	464.99

Town Of Grafton
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2023

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL Principal & Income	Ending Market Value	
				Balance Beginning of Year	Additions- Withdrawal Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year			Balance End of Year
TOWN CAPITAL RESERVES												
1970	Highway Department	Equipment	Common CRF	72,382.87	75,000.00	147,382.87	9,217.05	2,605.55	0.00	11,822.60	159,205.47	167,188.88
1982	Bridge Fund	Repairs	Common CRF	80,042.08	50,000.00	130,042.08	6,073.50	2,364.78	1,500.00	6,938.28	136,980.36	143,849.28
1982	Property Tax Revaluations	Revaluation	Common CRF	14,983.20	15,000.00	29,983.20	78.22	495.06	0.00	573.28	30,556.48	32,088.74
1988	Recreation Field Shelter	Recreation	Common CRF	0.00	0.00	0.00	0.02	0.00	0.02	0.00	0.00	0.00
1999	New Police Cruiser	Equipment	Common CRF	55,306.99	0.00	55,306.99	3,109.31	1,209.09	0.00	4,318.40	59,625.39	62,615.32
1999	New Ambulance	Equipment	Common CRF	157,526.57	0.00	157,526.57	6,405.64	3,393.04	0.00	9,798.68	167,325.25	175,715.83
2003	Fire Department Apparatus	Equipment	Common CRF	218,671.12	40,000.00	258,671.12	17,253.23	5,371.99	0.00	22,625.22	281,296.34	295,402.03
2004	Library Capital Reserve Fund	Library	Common CRF	60,743.56	0.00	60,743.56	3,119.31	1,321.81	0.00	4,441.12	65,184.68	68,453.39
2006	Storage Vault	Storage Vault	Common CRF	4,404.57	0.00	4,404.57	697.40	105.61	0.00	803.01	5,207.58	5,468.72
2006	Town Hall Repairs	Repairs	Common CRF	39,170.19	1,280.00	40,450.19	2,159.99	844.04	2,000.00	1,004.03	41,454.22	43,532.96
2006	Veterans Park	Maintenance	Common CRF	4,432.51	2,460.00	6,892.51	536.42	134.04	0.00	670.46	7,562.97	7,942.22
2007	Recycling	Recycling	Common CRF	37,868.17	15,000.00	52,868.17	1,142.74	975.39	1,038.00	1,080.13	53,948.30	56,653.55
2017	Roll-off Truck	Recycling Center Use	Common CRF	20.19	0.00	20.19	320.69	7.07	0.00	327.76	347.95	365.40
2023	Historical Records Restoration	Historical Records	Common CRF	0.00	5,000.00	5,000.00	0.00	61.11	0.00	61.11	5,061.11	5,314.90
Total Town Capital Reserves				745,552.02	203,740.00	949,292.02	50,113.52	18,888.58	4,538.02	64,464.08	1,013,756.10	1,064,591.22
GRAND TOTALS:				916,051.42	202,386.05	1,118,437.47	63,734.75	25,452.97	7,538.02	81,649.70	1,200,087.17	1,258,083.68

2023 Inventory of Town Property

Map/Lot	Location	Acres	Bldg Value	Land Value	Total
2-130	6 HEIGHT OF LAND ROAD	6.92	\$26,800	\$60,600	\$87,400.00
2-894	MAIN ST	6.42	\$0	\$22,800	\$22,800.00
5-1143	BLOOD RD	2	\$0	\$9,500	\$9,500.00
6-1051	RAZOR HILL CEMETERY	1.2	\$0	\$59,000	\$59,000.00
8-1169	WILD MEADOW RD	3.3	\$0	\$9,200	\$9,200.00
9-1060	GRAFTON POND RD	6.3	\$0	\$8,500	\$8,500.00
9-1142	KINSMAN RD CEMETERY	0.5	\$0	\$30,900	\$30,900.00
11-67	MAIN ST	2.5	\$0	\$63,900	\$63,900.00
11-1147	PINE GROVE CEMETERY	3.8	\$0	\$62,600	\$62,600.00
11-1150	HIGHWAY DEPT	4.4	\$69,100	\$74,500	\$143,600.00
11-1150	HIGHWAY SHED		\$45,500	\$0	\$45,500.00
11-1150	RECYCLE CENTER		\$38,700	\$0	\$38,700.00
11-1152	HUFF BEACH	0.7	\$0	\$137,900	\$137,900.00
11-1155	MAIN ST TOWN COMMON	0.5	\$0	\$16,900	\$16,900.00
11-1237-3	49 DAVIS RD	2.7	\$11,500	\$64,100	\$75,600.00
12-1076	GRAFTON TOWN HALL	0.7	\$107,500	\$58,000	\$165,500.00
12-1148	E. GRAFTON CEMETERY	0.5	\$0	\$34,300	\$34,300.00
12-1153	E. GRAFTON CHURCH	1.4	\$135,900	\$73,900	\$209,800.00
12-1153	E. GRAFTON PARSONAGE	0	\$53,800	\$0	\$53,800.00
14-1141	HARDY HILL CEMETERY	0.2	\$0	\$25,300	\$25,300.00
16-207	PRESCOTT HILL RD	6.3	\$0	\$73,000	\$73,000.00
16-903-2	GRAFTON REC FIELD	3.68	\$0	\$65,700	\$65,700.00
16-903-3	GRAFTON REC FIELD	3.9	\$0	\$27,800	\$27,800.00
16-903-4	GRAFTON REC FIELD	1.8	\$0	\$23,800	\$23,800.00
17-1149	MAIN ST	0.5	\$0	\$34,200	\$34,200.00
20-1071	PRESCOTT HILL CEMETERY	0.8	\$0	\$49,000	\$49,000.00
21-1217	DEAN RD	0.1	\$0	\$700	\$700.00
10S-31	67 HALFMOON POND RD	0.5	\$20,200	\$20,600	\$40,800.00
11B-1224	MAIN ST	0.1	\$0	\$700	\$700.00
11E-1240	SALLY'S POINT RD	0.1	\$0	\$13,100	\$13,100.00
16D-274	2 LIBRARY RD	0.8	\$0	\$24,200	\$24,200.00
16D-610	7 CHERRY HILL RD SCHOOL	0.02	\$31,600	\$9,000	\$40,600.00
16D-649	TOWN OFFICE BUILDING	5.35	\$205,000	\$104,600	\$309,600.00
16D-649	VOLUNTEER FIRE STATION	0	\$288,200	\$0	\$288,200.00
16D-649	HISTROICAL SOCIETY	0	\$68,500	\$0	\$68,500.00
16D-1210	LIBRARY RD	0.09	\$0	\$800	\$800.00
16D-1211	GRAFTON LIBRARY	0.1	\$70,800	\$23,800	\$94,600.00
Total			\$1,173,100	\$1,282,900	\$2,456,000

**Comparative Statement of Appropriations & Expenditures
2023**

Account	Appropriation	Total Amount Available	Expenditures	Unexpended Balance	Overdraft
Advertising & Dues	\$ 1,620.00	\$ 1,620.00	\$ 2,740.00		\$1,120.00
Ambulance	\$ 44,694.00	\$ 44,694.00	\$ 29,173.77	\$ 15,520.23	
Cemeteries	\$ 12,250.00	\$ 12,250.00	\$ 3,925.28	\$ 8,324.72	
Contingency	\$ 2,000.00	\$ 2,000.00	\$ 185.00	\$ 1,842.00	
Dispatch Fees	\$ 25,557.00	\$ 25,557.00	\$ 34,119.14		\$8,562.14
Elections/Town Clerk	\$ 40,285.00	\$ 40,285.00	\$ 36,229.95	\$ 4,055.05	
Emergency Mgmt	\$ 100.00	\$ 100.00	\$ -	\$ 100.00	
Executive	\$ 68,220.00	\$ 68,220.00	\$ 66,918.09	\$ 1,301.91	
FICA	\$ 28,000.00	\$ 28,000.00	\$ 29,031.34		\$1,031.34
Financial Admin	\$ 44,714.00	\$ 44,714.00	\$ 39,853.73	\$ 4,860.27	
Fire Department	\$ 30,000.00	\$ 30,000.00	\$ 29,835.50	\$ 164.50	
Forest Fire Warden	\$ 500.00	\$ 500.00	\$ 143.69	\$ 356.31	
General Gov Bldgs	\$ 44,050.00	\$ 44,050.00	\$ 42,768.57	\$ 1,281.43	
Highway Dept	\$ 432,250.00	\$ 432,250.00	\$ 396,955.50	\$ 35,294.50	
Health Agencies	\$ 9,200.00	\$ 9,200.00	\$ 9,000.00	\$ 200.00	
Insurance	\$ 100,274.00	\$ 100,274.00	\$ 88,559.47	\$ 11,714.53	
Legal Expenses	\$ 20,000.00	\$ 20,000.00	\$ 13,166.82	\$ 6,833.18	
Library	\$ 21,040.00	\$ 21,040.00	\$ 19,421.04	\$ 1,618.96	
Parks & Recreation	\$ 7,670.00	\$ 7,670.00	\$ 7,660.47	\$ 9.53	
Patriotic Purposes	\$ 300.00	\$ 300.00	\$ 287.75	\$ 12.25	
Planning Board	\$ 200.00	\$ 200.00	\$ 98.08	\$ 101.92	
Police Dept	\$ 209,992.00	\$ 209,992.00	\$ 208,534.49	\$ 1,457.51	
Property Reappraisal	\$ 19,240.00	\$ 19,240.00	\$ 27,961.58		\$8,721.58
Public Assistance	\$ 14,350.00	\$ 14,350.00	\$ 3,426.43	\$ 10,923.57	
Solid Waste	\$ 111,050.00	\$ 111,050.00	\$ 120,232.03		\$9,182.03
Street Lights	\$ 4,200.00	\$ 4,200.00	\$ 4,038.71	\$ 161.29	
Operating Budget Total	\$1,291,756.00	\$1,291,756.00	\$1,214,266.43	\$106,133.66	\$28,617.09

Detailed Report of Expenditures 2023

Operating Budget Expenditures:

Advertising & Regional Dues

NH Public Works Association	Membership Dues	100.00
NH Road Agents Association	Membership Dues	30.00
NH Association of Assessing Officials	Membership Dues	20.00
New Hampshire Motor Transport	Membership Dues	100.00
NHMA	Membership Dues	2,296.00
Kudlik, Cindy	Membership Dues	49.00
Northeast Resource Recovery Assoc.	Membership Dues	125.00
NH Tax Collectors' Assoc.	Membership Dues	20.00
	Total	2,740.00

Ambulance

Babiarz, John	Call Stipends	4,260.00
Ernst, Dorothy	Call Stipends	635.00
Hunter, David	Call Stipends	1,175.00
Hunter, Heather	Call Stipends	145.00
Lund, Kathy	Call Stipends	3,215.00
Hogue, Leif	Computers/Internet	434.97
Inov8v Energy LLC	Heating Fuel	1,959.95
Postmaster of Grafton	Supplies	68.00
Town Card	Supplies	1,011.86
Active911, Inc.	Supplies	214.10
Canaan EMS	Supplies	131.00
BoundTree Medical	Supplies	922.02
Eversource	Utilities/Electric	591.88
Consolidated Communications	Utilities/Phone	577.49
Evans Motor Fuels	Vehicle Fuel	1,407.05
	Vehicle Maintenance & Repairs	5,018.01
MC Auto Repair		5,018.01
	Total	21,766.33

Cemeteries

TBGTOM.COM LLC	Misc repairs / Supplies	60.00
Evans Motor Fuels	Misc repairs / Supplies	138.41
Burrington, Dianne	Misc repairs / Supplies	124.99
Drew, Cea	Wages	1,471.00
Melander III, Carl E	Wages	1,431.75
West, John S	Wages	199.13
Grinley, Edward	Sexton Stipend	500.00

Fidelity Investments	Perpetual Care from VNH	112.50
Grinley, Edward	Perpetual Care from VNH	112.50
	Total	4,150.28

Contingency

Grinley, Edward	GG Contingency	100.00
Lake Sunapee Protective Association	GG Contingency	58.00
	Total	158.00

Dispatch Fees

Hanover, Town of	GG Dispatch Fees	34,119.14
	Total	34,119.14

Elections and Town Clerk

Town Card	Supplies	123.98
Curran, George H	Supervisor of Checklist	324.00
Fienberg, Susan T	Supervisor of Checklist	408.00
Smith, Denise M	Supervisor of Checklist	348.00
LHS Associates Inc.	Elections	325.00
Owen G Dunn Co	Elections	87.87
LHS Associates Inc.	Elections	1,894.40
Kudlik, Stephen	Elections	200.00
Smith, Gen	Elections	125.00
Pam Curran	Elections	125.00
Hunter, Heather	Elections	125.00
Rogers, Cynthia	Elections	125.00
State of New Hampshire, Vital Records	License Fees to State	318.00
Animal Population Control Program	License Fees to State	711.00
NH Dept. of Motor Vehicles	License Fees to State	64.00
Leveille, Penelope	License Fees to town clerk	5,090.00
Haubrich, Bonnie J	License Fees to town clerk	12,166.00
Interware Development	Licensed Software	2,838.00
Consolidated Communications	Phone / Internet	1,024.61
Haubrich, Bonnie	Postage	195.61
Postmaster of Grafton	Postage	47.00
Town Card	Postage	486.20
US Postal Service	Postage	803.90
J.P. Cooke Company	Supplies	220.26
State of New Hampshire	Supplies	96.00
Staples Credit Plan	Supplies	358.43
State of NH - Criminal Records	Supplies	25.00
Town Card	Supplies	34.69

Leveille, Penelope	Wages	3,190.00
Haubrich, Bonnie J	Stipend	4,350.00
	Total	36,229.95

Executive

State of New Hampshire, DMV	Miscellaneous	30.00
State of NH - Criminal Records	Miscellaneous	75.00
Grinley, Edward	Miscellaneous	41.60
Postmaster of Grafton	Postage/PO Box Rental	644.00
Kudlik, Cindy	Postage/PO Box Rental	11.79
Hogue, Sara	Postage/PO Box Rental	30.00
Town Card	Postage/PO Box Rental	271.90
NH Retirement System	Retirement Town Paid	6,134.96
LexisNexis c/o Matthew Bender & Co.	Subscriptions	1,135.26
Staples Credit Plan	Supplies/Licenses Software	1,851.84
Town Card	Supplies/Licenses Software	1,912.63
Smith, Sue	Supplies/Licenses Software	36.98
NH Labor Law Poster Service	Supplies/Licenses Software	278.50
Clough, Debra	Training	270.00
Hogue, Sara M	Wages	44,453.25
Joyce, Jennie E	Wages	2,900.00
Hogue, Leif L	Wages	2,500.00
Kudlik, Cynthia L	Wages	27.00
Kudlik, Stephen P	Wages	1,000.00
Pierson, Sandra L	Wages	45.00
Mulholland, Catherine	Wages	300.00
Clough, Debra	Wages	300.00
Gasiorowski, Mary	Wages	300.00
Riordan, Michelle L	Wages	669.75
Postras, Russell L.	Wages	1,698.63
	Total	66,918.09

FICA (SS & Medicare)	Total	29,031.34
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Financial Administration

Plodzik & Sanderson	Audit	18,200.00
Ernst, Dorothy	Miscellaneous	278.10
Postmaster of Grafton	Postage/PO Box Rental	66.00
Brayshaw, R.C.	Printing	1,306.00
Grafton County Registry of Deeds	Property Registration Fees	373.09
Staples Credit Plan	Supplies	178.03
Ernst, Dorothy	Supplies	193.97
Town Card	Supplies	352.41
Mascoma Savings Bank	Supplies	25.00

Smith, Sue E.	Wages	2,400.00
Ernst, Dorothy	Wages	161.13
Christina Thorensen	Wages	166.68
Avitar Associates of New England, Inc.	Licensed Software	2,677.00
Consolidated Communications	Phone / Fax / Internet	577.49
Postmaster of Grafton	Postage	47.00
Haubrich, Bonnie	Postage	726.54
US Postal Service	Postage	1,983.05
Town Card	Postage	4.17
Staples Credit Plan	Supplies	442.86
Town Card	Supplies	715.27
Haubrich, Bonnie	Supplies	10.94
Leveille, Penelope	Deputy Tax Collector Wages	1,085.00
Haubrich, Bonnie J	Tax Collector Fees	2,384.00
Haubrich, Bonnie J	Tax Collector Stipend	5,500.00
	Total	39,853.73

Fire Department

	Dispatch Fees/Call	
Active911, Inc.	Notification	214.10
Bergeron Protective Clothing	Equipment	3,695.03
Firematic Supply Co. Inc.	Equipment	10,673.11
Handi Lift Cover LLC	Equipment	384.00
Ossipee Mountain Electronics, Inc.	Equipment	61.40
Prentice, Roger	Equipment	626.90
Witmer Public Safety Group, Inc	Equipment	192.00
Inov8v Energy LLC	Heating Fuel	4,138.91
Canaan Hardware	Maintenance	27.60
Harold's Truck & Auto Repair	Maintenance	50.00
Industrial Protection Services, LLC	Maintenance	746.48
Lake Region Fire Apparatus Inc.	Maintenance	1,094.79
Lebanon Ford	Maintenance	371.15
McDow Jr, Vincent H	Maintenance	110.07
O'Reilly Automotive, Inc	Maintenance	124.82
Prentice, Roger	Maintenance	189.98
RR Auto	Maintenance	50.00
Prentice, Roger	Miscellaneous	8.00
Canaan Firefighters' Association	Miscellaneous	165.00
Haubrich, Bonnie	Miscellaneous	25.00
Canaan Hardware	Miscellaneous	42.48
McDow Jr, Vincent H	Miscellaneous	46.80
Strobes N More	Repairs	636.21
Prentice, Roger	Repairs	70.85
Ossipee Mountain Electronics, Inc.	Repairs	157.00

Desorcie Emergency Products LLC	Repairs	814.00
O'Reilly Automotive, Inc	Repairs	26.39
Alan's Signs	Repairs	800.00
McDow Jr, Vincent H	Supplies	12.68
O'Reilly Automotive, Inc	Supplies	14.99
Prentice, Roger	Supplies	547.93
State of New Hampshire, Dept of Safety	Training	150.00
UVRESA	Training	100.00
Bergeron Protective Clothing	Training	100.16
Eversource	Utilities/Electric	1,183.73
Consolidated Communications	Utilities/Phone	577.49
Evans Motor Fuels	Vehicle Fuel	1,378.93
McDow Jr, Vincent H	Vehicle Fuel	28.48
Prentice, Roger	Vehicle Fuel	62.26
Evans Motor Fuels	PS Fire Department	136.78
	Total	29,835.50

Fire Warden

Cushing, Kenneth	Mileage Reimb	143.69
	Total	143.69

General Government buildings

CivicPlus LLC	Computer Support	2,665.00
Eversource	Electric Bills	4,149.70
Twin State Garage Door, LLC	Equip/Maint/Repairs	6,575.00
Kudlik, Stephen	Equip/Maint/Repairs	540.04
Canaan Hardware	Equip/Maint/Repairs	40.19
State of New Hampshire, Treasurer	Equip/Maint/Repairs	250.00
Hampshire Fire Protection Co., LLC	Equip/Maint/Repairs	713.75
Belletetes Inc.	Equip/Maint/Repairs	653.09
G.R. Bosselman Plumbing and Heating	Equip/Maint/Repairs	475.00
Inov8v Energy LLC	Heating Fuel	10,071.61
Grinley, Edward	Mowing & Trash Removal	8,820.00
Consolidated Communications	Phone/Fax/Internet	4,346.89
Tasco Security, Inc.	Security	968.32
Canaan Hardware	Supplies	240.52
State of New Hampshire, Treasurer	Supplies	180.00
Bartoldus, Virginia	Supplies	22.96
DeLouchrey, Eileen M	Wages	136.50
Kudlik, Stephen P	Wages	585.00
Bartoldus, Virginia A	Wages	1,335.00
	Total	42,768.57

Health Agencies

Bridge House, Inc.	HE Health Agencies	400.00
WISE	HE Health Agencies	300.00
Visiting Nurses Association	HE Health Agencies	2,200.00
West Central Behavioral Health Initiative	HE Health Agencies	1,400.00
Grafton County Senior Citizens Council	HE Health Agencies	2,300.00
Tri-County Community Action Program	HE Health Agencies	2,400.00
	Total	9,000.00

Highway Department

Fairfield, Howard P., LLC	Capital Expenditures	9,650.00
All States Construction, Inc.	Chloride	3,500.00
Viking-Cives USA	CV Truck Build	2,797.00
Ferguson Waterworks	Culverts	5,998.60
	Drug, Alcohol & DOT Testing	402.00
AWSI a DISA Co.	Drug, Alcohol & DOT Testing	130.00
Joyce Geoffrey	Fuel	23,739.25
Evans Motor Fuels	Fuel	81.83
Town Card	Heating Fuel	7,812.62
Evans Motor Fuels	CV Truck Build	20,000.00
Viking-Cives USA	Phone / Internet	525.26
Consolidated Communications	Repairs, Parts & Supplies	546.15
ATG Lebanon LLC	Repairs, Parts & Supplies	315.97
B-B Chain, Inc.	Repairs, Parts & Supplies	702.09
Belletetes Inc.	Repairs, Parts & Supplies	1,216.09
Canaan Hardware	Repairs, Parts & Supplies	5,661.78
Chappell Tractor Sales, Inc.	Repairs, Parts & Supplies	3,088.00
Cohen Steel Supply, Inc	Repairs, Parts & Supplies	1,038.84
Donovan Spring Co., Inc	Repairs, Parts & Supplies	904.89
Donovan Spring Co., Inc		
Dyer's Welding & Upper Valley Line-X	Repairs, Parts & Supplies	8,137.00
Fairfield, Howard P., LLC	Repairs, Parts & Supplies	422.66
Harold's Truck & Auto Repair	Repairs, Parts & Supplies	405.00
Haubrich, Bonnie	Repairs, Parts & Supplies	25.00
J.C. Madigan, Inc.	Repairs, Parts & Supplies	118.91
Jordan Equipment Co.	Repairs, Parts & Supplies	2,776.31
Joyce Geoffrey	Repairs, Parts & Supplies	210.60
JSH Equipment Repair, LLC	Repairs, Parts & Supplies	1,968.92
Lebanon Ford	Repairs, Parts & Supplies	88.51
Maine Oxy	Repairs, Parts & Supplies	6,537.64

O'Reilly Automotive, Inc	Repairs, Parts & Supplies	6,733.17
Ossipee Mountain Electronics, Inc.	Repairs, Parts & Supplies	3,775.80
Pellerin Automotive, LLC	Repairs, Parts & Supplies	4,360.77
Pete's Tire Barn, Inc.	Repairs, Parts & Supplies	7,972.94
Poitras, Russell	Repairs, Parts & Supplies	96.74
Reed Truck Services, Inc., S.G.	Repairs, Parts & Supplies	5,820.80
Sanel Auto Parts	Repairs, Parts & Supplies	406.11
Staples Credit Plan	Repairs, Parts & Supplies	328.80
State of New Hampshire, Treasurer	Repairs, Parts & Supplies	119.26
ULINE	Repairs, Parts & Supplies	370.21
United Construction & Forestry	Repairs, Parts & Supplies	1,026.50
Viking-Cives USA	Repairs, Parts & Supplies	2,335.57
Wilson Tire, Inc.	Repairs, Parts & Supplies	2,331.60
Town Card	Repairs, Parts & Supplies	2,453.67
NH Retirement System	Retirement Town Paid	18,546.22
Morton Salt, Inc.	Salt	16,677.33
Green Oak Realty Dev. LLC	Sand & Gravel	17,029.53
Phelps Construction Inc.	Sand & Gravel	11,500.00
Pattens Commercial Driver Training LLC	Training	5,225.00
UNH Technology Transfer Center	Training	25.00
NHMA	Training	110.00
Chappell Tractor Sales, Inc.	Uniforms & Shoes	342.00
CINTAS	Uniforms & Shoes	7,520.45
Longley, Nicholas	Uniforms & Shoes	135.99
Eversource	Utilities/Electric	2,790.79
Braley, Joseph S	Wages	9,630.01
Bucklin, William L	Wages	1,993.75
Darrow, Michael J	Wages	2,802.50
Dodge, John D	Wages	5,748.00
Joyce, Geoffrey A	Wages	64,652.89
Kudlik, Stephen P	Wages	29,172.75
Longley, Nicholas R	Wages	12,962.26
Poitras, Russell L.	Wages	1,406.75
Prentice, Jr., Roger F	Wages	2,885.00
Root, Patrick C	Wages	37,433.50
Smith, Jr, Philip G	Wages	702.00
	Wage Correction	730.92
	Total	396,955.50
Insurance		
HealthTrust	Dental Insurance	219.45
	Health Insurance	41,181.28
	Short-Term Disability	686.94
Primex	Property Liability	35,906.00

	Workers' Compensation	10,759.35
NH Retirement System	General Liability Insurance	25.90
	Total	88,778.92

Legal Expenses

Drummond Woodsum	GG Legal Expenses	12,672.99
Mitchell Municipal Group	GG Legal Expenses	493.83
	Total	13,166.82

Library

Inov8v Energy LLC	Heating Fuel	1,171.77
Grafton Public Library	Media	1,200.81
Consolidated Communications	Phone / Fax / Internet	1,081.58
JBC Septic & Rentals	Restrooms	2,572.02
Staples Credit Plan	Supplies/Misc	73.24
Clough, Debra	Supplies/Misc	73.99
Grafton Public Library	Supplies/Misc	101.97
Eversource	Utilities/Electric	780.33
Albanese, Ella M	Wages	1,747.50
Clough, Debra L	Wages	720.00
Colburn, Carole M	Wages	337.50
Duffy, Sharon L.	Wages	365.49
Feld, Robin J	Wages	1,226.25
Fienberg, Susan T	Wages	637.53
Homen, Donna M	Wages	997.50
Paul, Lynn E	Wages	470.93
Pierson, Brenda L	Wages	97.50
Pierson, Sandra L	Wages	5,765.13
	Total	19,421.04

Parks & Recreation

Grinley, Edward	Holiday Supplies	511.35
Topolewski, Jason	Ind. Day Activities	450.00
Wild Life Encounters	Ind. Day Activities	559.50
Grinley, Adam	Ind. Day Activities	514.04
Rodgers, Glen	Miscellaneous	254.55
Grinley, Edward	Miscellaneous	83.93
Hammond Grinding & Recycling, Inc.	Miscellaneous	480.00
Grinley, Edward	Playground Equipment	3,905.96
JBC Septic & Rentals	Portable Toilets	595.00
Grinley, Edward	Printing Supplies	306.14
	Total	7,660.47

Patriotic Purposes

American Legion - Post 97	CR Patriotic Purposes / Veteran	287.75
	Total	287.75

Planning Board

Valley News	Public Hearing Ads	73.08
Grafton County Registry of Deeds	Supplies	25.00
	Total	98.08

Police Department

AAA Police Supply	Ammunition	1,099.00
Upper Valley Humane Society	Animal Care	1,500.00
Axon Enterprise, Inc.	Capital Expenditures	1,482.90
Federal Eastern International	Capital Expenditures	5,727.18
Grafton County	Capital Expenditures	12,000.00
Guardian Uniform Supply	Capital Expenditures	401.65
Ossipee Mountain Electronics, Inc.	Capital Expenditures	7,911.53
Parros Gun Shop & Police Supplies, Inc.	Capital Expenditures	4,154.94
Psychological Consulting Services, LLC	Capital Expenditures	750.00
	*Reimb. Psych Consult	-750.00
Town Card	Capital Expenditures	10.00
Hanover, Town of	Dispatch Fees & IT	960.24
Twin Bridge Services	Dispatch Fees & IT	5,312.50
Verizon Wireless	Dispatch Fees & IT	360.25
Briggs, Mitchell	Fuel	26.20
Evans Motor Fuels	Fuel	3,010.06
Enfield Police Department	Legal Services	9,166.00
Haubrich, Bonnie	Miscellaneous	25.00
Briggs, Mitchell	Postage & Box Rental	52.25
Postmaster of Grafton	Postage & Box Rental	70.00
	Repairs - Vehicle	
MC Auto Repair	Maintenance	2,565.22
	Repairs - Vehicle	
Nucar Ford of Plymouth	Maintenance	1,539.55
	Repairs - Vehicle	
O'Reilly Automotive, Inc	Maintenance	334.78
	Repairs - Vehicle	
Ossipee Mountain Electronics, Inc.	Maintenance	3,694.89
	Repairs - Vehicle	
Pellerin Automotive, LLC	Maintenance	100.00
	Repairs - Vehicle	
RR Auto	Maintenance	1,083.09

	Repairs - Vehicle	
Wilson Tire, Inc.	Maintenance	838.12
NH Retirement System	Retirement Town Paid	22,770.24
Axon Enterprise, Inc.	Supplies	20.90
Briggs, Mitchell	Supplies	108.47
Canaan Hardware	Supplies	50.98
Consolidated Communications	Supplies	1,202.98
Golden West Industrial Supply	Supplies	259.30
Motorola Solutions, Inc.	Supplies	549.76
NESPIN	Supplies	100.00
Ossipee Mountain Electronics, Inc.	Supplies	215.40
Pinnacle Sports LLC	Supplies	738.97
Riordan, Michelle	Supplies	51.96
SIRCHIE	Supplies	28.00
Staples Credit Plan	Supplies	210.84
Stop Stick, Ltd	Supplies	1,054.00
TMDE Calibration Labs, Inc.	Supplies	135.00
TriTech Software Systems	Supplies	1,180.00
Verizon Wireless	Supplies	599.06
Town Card	Supplies	993.35
GSPCC, LLC	Training	350.00
Upper Valley BJJ	Training	275.00
GSPCC, LLC	Training	200.00
FBI-LEEDA	Training	50.00
Samuel Frank	Training	209.28
Jordyn V. Bagalio	Training	10.00
Town Card	Training	845.00
Agan, Wayne	Uniforms/Safety Equip.	370.00
Ben's Uniforms	Uniforms/Safety Equip.	1,056.26
East Coast Emergency Outfitter	Uniforms/Safety Equip.	395.50
Emblems, Inc	Uniforms/Safety Equip.	204.00
Guardian Uniform Supply	Uniforms/Safety Equip.	394.50
Samuel Frank	Uniforms/Safety Equip.	49.50
Briggs, Mitchell S.	Wages	73,319.64
Frank, Samuel W	Wages	33,999.00
Poitras, Russell L.	Wages	1,107.00
Riordan, Michelle L	Wages	2,005.25
	Total	208,534.49

Property Reappraisal

Avitar Associates of New England, Inc.	GG Reappraisal of Property	27,961.58
	Total	27,961.58

Public Assistance

Irving Energy Dist. & Marketing	Fuel	333.94
NH Local Welfare Administrators		
Assoc.	Miscellaneous	15.00
Consolidated Communications	Office Phone	577.49
Hammond, Kami M	Wages	500.00
Hunter, Heather C	Wages	2,000.00
	Total	3,426.43

Solid Waste

Hammond Grinding & Recycling, Inc.	Dumping Fees	9,467.44
Lebanon, City of (sanitation)	Dumping Fees	46,484.08
Northeast Resource Recovery Assoc.	Dumping Fees	1,286.75
Evans Motor Fuels	Hauling Fees/Fuel	3,686.36
Hammond Grinding & Recycling, Inc.	Hauling Fees/Fuel	600.00
Alan's Signs	Repairs/Supplies/Misc	250.00
Belletetes Inc.	Repairs/Supplies/Misc	73.64
Brian Nasco	Repairs/Supplies/Misc	90.00
Canaan Hardware	Repairs/Supplies/Misc	896.58
Eric Blauss	Repairs/Supplies/Misc	200.00
JBC Septic & Rentals	Repairs/Supplies/Misc	550.56
NH Department of Environmental Services	Repairs/Supplies/Misc	150.00
O'Reilly Automotive, Inc	Repairs/Supplies/Misc	35.99
Pellerin Automotive, LLC	Repairs/Supplies/Misc	129.24
Staples Credit Plan	Repairs/Supplies/Misc	665.75
ULINE	Repairs/Supplies/Misc	264.60
WD Matthews Machinery Co.	Repairs/Supplies/Misc	618.54
Town Card	Repairs/Supplies/Misc	160.64
Hubert's Warehouse	Uniforms	224.98
CINTAS	Uniforms	563.78
Eversource	Utilities/Electric	3,527.34
Consolidated Communications	Utilities/Phone	525.26
Hogue, Leif L	Wages	261.00
Jackson, Richard A.	Wages	13,622.75
Joyce Sr., Wesley D	Wages	14,021.50
Joyce, James C.	Wages	6,090.00
Kudlik, Stephen P	Wages	4,957.25
Longley, Nicholas R	Wages	40.00
Root, Patrick C	Wages	1,170.00
Smith, Nickolas S.	Wages	1,631.00
Smith, Scott D	Wages	2,709.00
Tyler, Jr., Grover C.	Wages	5,278.00
	Total	120,232.03

Street Lights

Eversource

HS Street Lights

3,340.12

NH Electric Co-op

HS Street Lights

698.59

Total

4,038.71

Total Operating Budget

Expenditures

1,207,276.44

Non-Operating Budget Expenditures:

Grafton County	County Tax	232,052.00
Mascoma School District	School Payment	2,674,257.80
Misc. Expenses	Town Hall Assessment	2,300.00
	2022 International CV515	84,977.00
	CV Truck Build	17,453.00
Veterans Capital Reserve (WA #17)	Veterans Monument	3,944.90
	T. Office IT	
Municipal Complex (WA #3)	Upgrade/Support	14,266.00
	Fire Dept Sign	2,300.00
	Security Cameras	9,380.00
	Bldg Repairs	46,670.00
Trustees of the Trust Fund	Town Hall Capital Reserve	10,000.00
	Fire Apparatus Capital Reserve	40,000.00
	Highway Capital Reserve	75,000.00
	Bridge Capital Reserve	50,000.00
	Recycle Capital Reserve	15,000.00
	Property Tax Capital Reserve	15,000.00
	Veterans Capital Reserve	3,000.00
	Historical Records Capital Reserve	5,000.00

2023 Payroll and Stipend Summary

Name	Department	Wages	Amount	Total
Albanese, Ella M	Library	Regular	\$1,747.50	\$1,747.50
Bartoldus, Virginia A	Maintenance	Regular	\$1,335.00	\$1,335.00
Braley, Joseph S	Highway	Regular	\$8,026.88	
		Overtime	\$1,063.13	
		Sick	\$540.00	\$9,630.01
Briggs, Mitchell S.	Police	Regular	\$67,110.21	
		Vacation	\$3,357.32	
		Sick	\$2,852.11	\$73,319.64
Bucklin, William L	Highway	Regular	\$1,993.75	\$1,993.75
Clough, Debra L	Library	Regular	\$720.00	\$720.00
Colburn, Carole M	Library	Regular	\$337.50	\$337.50
Curran, George H	Checklist Supervisor	Regular	\$324.00	\$324.00
Darrow, Michael J	Highway	Regular	\$2,735.00	
		Overtime	\$67.50	\$2,802.50
DeLouchrey, Eileen M	Maintenance	Regular	\$136.50	\$136.50
Dodge, John D	Highway	Regular	\$5,748.00	\$5,748.00
Drew, Cea	Cemetery	Regular	\$1,471.00	\$1,471.00
Duffy, Sharon L.	Library	Regular	\$365.49	\$365.49
Feld, Robin J	Library	Regular	\$1,226.25	\$1,226.25
Fienberg, Susan T	Checklist Supervisor	Regular	\$408.00	
	Library	Regular	\$637.53	\$1,045.53
Frank, Samuel W	Police	Regular	\$33,999.00	\$33,999.00
Hammond, Kami M	Welfare, Deputy Dir	Stipend	\$500.00	\$500.00
Haubrich, Bonnie J	Tax Collector	Stipend	\$5,500.00	
		Fees	\$2,384.00	
	Town Clerk	Stipend	\$4,350.00	
		Auto Fees	\$4,848.00	
		State Fees	\$6,308.00	
		Title Fees	\$528.00	
		Other Fees	\$482.00	\$24,400.00
Hogue, Leif L	Executive	Stipend	\$2,500.00	
	Solid Waste	Regular	\$261.00	\$2,761.00
Hogue, Sara M	Executive	Regular	\$42,435.25	
		Overtime	\$36.00	
		Vacation	\$920.00	
		Sick	\$1,062.00	\$44,453.25
Homen, Donna M	Library	Regular	\$997.50	\$997.50
Hunter, Heather C	Welfare, Director	Stipend	\$2,000.00	\$2,000.00
Jackson, Richard A.	Solid Waste	Regular	\$13,622.75	\$13,622.75
Joyce Sr., Wesley D	Solid Waste	Regular	\$14,021.50	\$14,021.50

2023 Payroll and Stipend Summary

Name	Department	Wages	Amount	Total
Joyce, Geoffrey A	Highway	Regular	\$52,357.52	
		Holiday	\$500.00	
		Overtime	\$9,905.36	
		Vacation	\$1,010.63	
		Sick	\$879.38	\$64,652.89
Joyce, James C.	Solid Waste	Regular	\$6,090.00	\$6,090.00
Joyce, Jennie E	Executive	Stipend	\$2,900.00	\$2,900.00
Kudlik, Cynthia L	Executive	Regular	\$27.00	\$27.00
Kudlik, Stephen P	Health Officer	Stipend	\$1,000.00	
	Highway	Regular	\$27,851.25	
		Overtime	\$1,269.00	
		sick	\$52.50	
	Solid Waste	Regular	\$4,957.25	
	Maintenance	Regular	\$585.00	\$35,715.00
Leveille, Penelope	Tax Collector, Deputy	Regular	\$1,085.00	
	Town Clerk, Deputy	Regular	\$3,190.00	
		Auto Fees	\$2,037.00	
		State Fees	\$2,712.00	
		Title Fees	\$216.00	
		Other Fees	\$125.00	\$9,365.00
Longley, Nicholas R	Highway	Regular	\$12,378.00	
		Overtime	\$584.26	
	Solid Waste	Regular	\$40.00	\$13,002.26
Melander III, Carl E	Cemetery	Regular	\$1,431.75	\$1,431.75
Paul, Lynn E	Library	Regular	\$470.93	\$470.93
Pierson, Brenda L	Library	Regular	\$97.50	\$97.50
Pierson, Sandra L	Library	Regular	\$5,765.13	
	Executive	Regular	\$45.00	\$5,810.13
Poitras, Russell L.	Executive	Stipend	\$1,698.63	
	police Secretarial	Regular	\$1,107.00	
	Highway	Regular	\$1,406.75	\$4,212.38
Prentice, Jr., Roger F	Highway	Regular	\$2,885.00	\$2,885.00
Riordan, Michelle L	Executive	Regular	\$669.75	
	police Secretarial	Regular	\$2,005.25	\$2,675.00
Root, Patrick C	Highway	Regular	\$33,569.00	
		Overtime	\$2,524.50	
		Sick	\$1,260.00	
	Solid Waste	Regular	\$1,170.00	
	hauling	Regular	\$80.00	\$38,603.50

2023 Payroll and Stipend Summary

Name	Department	Wages	Amount	Total
Smith, Denise M	Checklist Supervisor	Regular	\$348.00	\$348.00
Smith, Jr, Philip G	Highway	Regular	\$702.00	\$702.00
Smith, Nickolas S.	Solid Waste	Regular	\$1,631.00	\$1,631.00
Smith, Scott D	Solid Waste	Regular	\$2,709.00	\$2,709.00
Smith, Sue E.	Financial Admin	Stipend	\$2,400.00	\$2,400.00
Tyler, Jr., Grover C.	Solid Waste	Regular	\$5,278.00	\$5,278.00
West, John S	Cemetery	Regular	\$199.13	\$199.13

**TOWN OF GRAFTON,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022**

TOWN OF GRAFTON, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022

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PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

Adverse and Unmodified Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Summary of Opinions

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

Adverse Opinion on Governmental Activities and Business-type Activities

In our opinion, because of the significance of the matters described in the "Matters Giving Rise to Adverse Opinion on Governmental Activities" paragraphs, the financial statements referred to above do not present fairly the financial position of the governmental activities financial statements of the Town of Grafton, as of December 31, 2022, 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 on Major Funds and Aggregate Remaining Fund Information

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, 2022, and the respective changes in financial position and where applicable, cash flows thereof, and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the Town of Grafton and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matters Giving Rise to 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. The amount by which this departure would affect the assets, net position, and expenses of the governmental activities is not reasonably determinable.

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

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

Responsibilities of Management for the Financial Statements

The Town of Grafton's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Grafton's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Grafton's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Grafton's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in fiscal year 2022 the Town adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

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

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

Such information is the responsibility of management and, 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.

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.

Supplementary 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 accompanying 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 26, 2023
Concord, New Hampshire

*Plodzik & Sanderson
Professional Association*

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF GRAFTON, NEW HAMPSHIRE
Statement of Net Position
December 31, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 2,039,358
Investments	982,533
Taxes receivables (net)	375,176
Account receivables (net)	35,281
Tax deeded property, subject to resale	17,115
Total assets	3,449,463
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	143,997
Amounts related to other postemployment benefits	1,637
Total deferred outflows of resources	145,634
LIABILITIES	
Accrued salaries and benefits	6,111
Intergovernmental payable	1,310,110
Long-term liabilities:	
Due in more than one year	608,447
Total liabilities	1,924,668
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	10,602
Unavailable revenue - grants	278,197
Amounts related to pensions	40,912
Total deferred inflows of resources	329,711
NET POSITION	
Restricted	217,975
Unrestricted	1,122,743
Total net position	\$ 1,340,718

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, 2022

	Expenses	Program Revenues		Net (Expense) Revenue and Change In Net Position
		Charges for Services	Operating Grants and Contributions	
General government	\$ 505,300	\$ -	\$ 37,254	\$ (468,046)
Public safety	291,950	15,073	-	(276,877)
Highways and streets	599,968	-	141,544	(458,424)
Sanitation	146,076	25,600	-	(120,476)
Health	9,000	-	-	(9,000)
Welfare	5,036	-	-	(5,036)
Culture and recreation	37,976	-	-	(37,976)
Total governmental activities	\$ 1,595,306	\$ 40,673	\$ 178,798	(1,375,835)
General revenues:				
Taxes:				
Property				717,956
Other				46,637
Motor vehicle permit fees				235,998
Licenses and other fees				14,262
Grants and contributions not restricted to specific programs				125,441
Unrestricted investment earnings				10,199
Miscellaneous				51,898
Total general revenues				1,202,391
Change in net position				(173,444)
Net position, beginning				1,514,162
Net position, ending				\$ 1,340,718

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, 2022

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,901,152	\$ 120,200	\$ 2,021,352
Investments	-	172,350	172,350
Receivables, net of allowance for uncollectible:			
Taxes	395,176	-	395,176
Accounts	-	35,281	35,281
Tax dedeed property, subject to resale	17,115	-	17,115
Restricted assets:			
Cash and cash equivalents	18,006	-	18,006
Investments	810,183	-	810,183
Total assets	\$ 3,141,632	\$ 327,831	\$ 3,469,463
LIABILITIES			
Accrued salaries and benefits	\$ 6,111	\$ -	\$ 6,111
Intergovernmental payable	1,310,110	-	1,310,110
Total liabilities	<u>1,316,221</u>	<u>-</u>	<u>1,316,221</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	73,104	-	73,104
Unavailable revenue - grants	278,197	-	278,197
Total deferred inflows of resources	<u>351,301</u>	<u>-</u>	<u>351,301</u>
FUND BALANCES			
Nonspendable	17,115	141,720	158,835
Restricted	36,282	39,973	76,255
Committed	867,375	-	867,375
Assigned	-	146,138	146,138
Unassigned	553,338	-	553,338
Total fund balances	<u>1,474,110</u>	<u>327,831</u>	<u>1,801,941</u>
Total liabilities, deferred inflows of resources, and fund balances	\$ 3,141,632	\$ 327,831	\$ 3,469,463

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

EXHIBIT C-2
TOWN OF GRAFTON, NEW HAMPSHIRE
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
December 31, 2022

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)		\$ 1,801,941
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the post-retirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the Statement of Net Position.		
Deferred outflows of resources related to pensions	\$ 143,997	
Deferred inflows of resources related to pensions	(40,912)	
Deferred outflows of resources related to OPEB	1,637	104,722
Property taxes not collected within 60 days of fiscal year-end are not available to pay for current period expenditures, and therefore are deferred in the governmental funds.		
Deferred property taxes	\$ 62,502	
Allowance for uncollectible taxes	(20,000)	42,502
Long-term liabilities that are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Compensated absences	\$ 885	
Net pension liability	573,856	
Other postemployment benefits	33,706	(608,447)
Net position of governmental activities (Exhibit A)		<u>\$ 1,340,718</u>

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

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, 2022

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 775,282	\$ -	\$ 775,282
Licenses and permits	250,260	-	250,260
Intergovernmental	304,239	-	304,239
Charges for services	-	40,673	40,673
Miscellaneous	41,108	20,989	62,097
Total revenues	<u>1,370,889</u>	<u>61,662</u>	<u>1,432,551</u>
EXPENDITURES			
Current:			
General government	464,374	31,327	495,701
Public safety	243,413	23,742	267,155
Highways and streets	560,445	-	560,445
Sanitation	107,182	38,894	146,076
Health	9,000	-	9,000
Welfare	5,036	-	5,036
Culture and recreation	31,444	6,532	37,976
Capital outlay	46,160	-	46,160
Total expenditures	<u>1,467,054</u>	<u>100,495</u>	<u>1,567,549</u>
Deficiency of revenues under expenditures	<u>(96,165)</u>	<u>(38,833)</u>	<u>(134,998)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	74,958	-	74,958
Transfers out	-	(74,958)	(74,958)
Total other financing sources (uses)	<u>74,958</u>	<u>(74,958)</u>	<u>-</u>
Net change in fund balances	(21,207)	(113,791)	(134,998)
Fund balances, beginning	1,495,317	441,622	1,936,939
Fund balances, ending	<u>\$ 1,474,110</u>	<u>\$ 327,831</u>	<u>\$ 1,801,941</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, 2022

Amounts reported for governmental activities in the Statement of Activities are different because:		
Net change in fund balances of governmental funds (Exhibit C-3)		\$ (134,998)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (74,958)	
Transfers out	<u>74,958</u>	-
Revenue in the Statement of Activities that does not provide current financial resources are not reported as revenue in the governmental funds.		
Change in deferred tax revenue		(10,689)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Decrease in compensated absences payable	\$ 11,756	
Net change in net pension liability, and deferred outflows and inflows of resources related to pensions	(48,084)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>8,571</u>	<u>(27,757)</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ (173,444)</u>

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

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, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 753,386	\$ 753,386	\$ 764,593	\$ 11,207
Licenses and permits	163,600	163,600	250,260	86,660
Intergovernmental	267,503	304,757	304,239	(518)
Miscellaneous	13,153	13,153	25,955	12,802
Total revenues	<u>1,197,642</u>	<u>1,234,896</u>	<u>1,345,047</u>	<u>110,151</u>
EXPENDITURES				
Current:				
General government	380,610	417,864	390,394	27,470
Public safety	275,830	275,830	243,413	32,417
Highways and streets	560,989	560,989	560,445	544
Sanitation	97,950	97,950	107,182	(9,232)
Health	9,000	9,000	9,000	-
Welfare	15,000	15,000	5,036	9,964
Culture and recreation	27,684	27,684	24,648	3,036
Debt service:				
Interest	500	500	-	500
Capital outlay	-	-	46,160	(46,160)
Total expenditures	<u>1,367,563</u>	<u>1,404,817</u>	<u>1,386,278</u>	<u>18,539</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(169,921)</u>	<u>(169,921)</u>	<u>(41,231)</u>	<u>128,690</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	128,921	128,921	126,163	(2,758)
Transfers out	(159,000)	(159,000)	(159,000)	-
Total other financing sources (uses)	<u>(30,079)</u>	<u>(30,079)</u>	<u>(32,837)</u>	<u>(2,758)</u>
Net change in fund balances	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>	(74,068)	<u>\$ 125,932</u>
Decrease in committed fund balance			44,160	
Unassigned fund balance, beginning			625,748	
Unassigned fund balance, ending			<u>\$ 595,840</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, 2022

	Private Purpose Trust Funds	All Custodial Funds
ASSETS		
Cash and cash equivalents	\$ 2	\$ 660
Investments	451	-
Intergovernmental receivable	-	1,310,110
Total assets	<u>453</u>	<u>1,310,770</u>
LIABILITIES		
School district	-	1,310,110
NET POSITION		
Restricted	<u>\$ 453</u>	<u>\$ 660</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, 2022

	Private Purpose Trust Funds	All Custodial Funds
ADDITIONS		
Investment earnings	\$ 5	\$ -
Collection of motor vehicle for State	-	77,193
Tax collections for other governments	-	2,995,303
Total additions	<u>5</u>	<u>3,072,496</u>
DEDUCTIONS		
Change in fair value of investments	48	-
Payments of taxes to other governments	-	2,995,303
Payments of motor vehicle fees to State	-	77,193
Total deductions	<u>48</u>	<u>3,072,496</u>
Net decrease in fiduciary net position	(43)	-
Net position, beginning	496	660
Net position, ending	<u>\$ 453</u>	<u>\$ 660</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, 2022

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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, 2022

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 accompanied by a total column. Fiduciary activities of the Town are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position, with the exception of the capital assets and related accumulated depreciation, which have been omitted because they have not been inventoried at historical cost. In addition, long-term costs of retirement healthcare and obligations for other postemployment benefits 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 in this statement. The types of transactions reported as program revenues for the Town are reported in two categories: 1) charges for services and 2) operating grants and contributions,

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

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

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

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022

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

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

The Town reports the following major governmental fund:

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

Additionally, the Town reports the following fund types:

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

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

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements. The Town reports 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 (assets equal liabilities) and do not involve measurement of results of operations. These funds are accounted for on a spending, or “economic resources” measurement focus and the accrual basis of accounting.

The Town also reports the following fiduciary funds:

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

Custodial Fund – are custodial in nature and do not involve the measurement of operating results. 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, 2022

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.

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.

Level 3 – Inputs are significant unobservable inputs, using assumptions in determining the fair value of investments and derivative instruments.

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.

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. Warrants for the year were issued on May 16, 2022 and November 15, 2022, and due on July 1, 2022 and December 16, 2022. For any regular property taxes issued, the interest accrues at a rate of 8% on bills outstanding after the due date and 14% on tax liens outstanding.

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022

Property tax receivables are recognized on the levy or lien date, which is the date the tax warrant is issued. Current year property tax receivables represent taxes levied but not remitted to the Town at December 31, 2022 and unpaid taxes. The succeeding year property tax receivable represent taxes certified by the Town to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. Although the succeeding year property tax receivable have been recorded, the related revenue is reported as a deferred inflow of resources in both the government-wide and fund financial statements and will not be recognized as revenue until the year for which it is levied.

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 School District, and Grafton County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2022 utilized in the setting of the tax rate was as follows:

Total assessment valuation with utilities	\$ 141,988,410
Total assessment valuation without utilities	\$ 138,803,510

The tax rates and amounts assessed for the year ended December 31, 2022 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$5.37	\$ 763,505
School portion:		
State of New Hampshire	\$1.22	168,988
Local	\$18.33	2,602,027
County portion	\$1.58	224,288
Total	\$26.50	\$ 3,758,808

1-H Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then. The Town has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

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. The Town has three types of items which qualify for reporting in this category. Deferred inflows of resources related to pensions and OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years. In addition, unavailable revenues from grants arises when the related eligible expenditures will not be made until the subsequent period.

1-I Compensated Absences

General leave for the Town includes vacation, sick, and retirement stipend pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the Town's personnel policy.

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Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable available resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

1-J Long-term Obligations

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

1-K 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-L Postemployment Benefits Other Than Pensions (OPEB)

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

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

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 pronouncement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

1-M 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.

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

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

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

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

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

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

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

1-N 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/expenditures during the period reported. These estimates include assessing the collectability of receivables, net pension liability, other postemployment benefit liability, 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. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

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

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

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2022, \$200,000 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 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)	\$ 1,471,210
Adjustment:	
Basis differences:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	15,153
To eliminate transfers between blended expendable trust and general fund	(51,205)
Change in deferred tax revenue relating to 60-day revenue recognition recognized as revenue on the GAAP basis, but not on the budgetary basis	10,689
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,445,847</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 1,545,278
Adjustment:	
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	80,776
To eliminate transfers between blended expendable trust and general fund	(159,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,467,054</u>

2-C Accounting Change

Governmental Accounting Standards Board Statement No. 87, *Leases*, was implemented during fiscal year 2022. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The Town has assessed all potential agreements that may be applicable for reporting under GASB Statement No. 87 and have determined that none of the agreements have met the requirements of the pronouncement.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits are entirely covered by Federal Depository Insurance Corporation (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 \$2,040,020 and the bank balances totaled \$1,938,249.

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Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 2,039,358
Cash per Statement of Fiduciary Net Position (Exhibit E-1)	<u>662</u>
Total cash and cash equivalents	<u>\$ 2,040,020</u>

NOTE 4 – INVESTMENTS

Note 1-D describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town’s mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements and maturities as of December 31, 2022:

	Valuation Measurement Method	Reported Balance	1-5 Years	Exempt from Disclosure
Investments type:				
Certificates of deposit	Level 1	\$ 22,493	\$ 22,493	\$ -
Equity exchange traded funds	Level 1	57,830	-	57,830
Equity mutual funds	Level 1	134,594	-	134,594
Fixed income mutual funds	Level 2	768,067	-	768,067
Total fair value		<u>\$ 982,984</u>	<u>\$ 22,493</u>	<u>\$ 960,491</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.

Credit Risk - The Town has no formal policy on managing credit risk; however, state law limits investments as explained in Note 1-D.

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

Concentration of Credit Risk – The Town places no limit on the amount it may invest in any one issuer.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 982,533
Investments per Statement of Fiduciary Net Position (Exhibit E-1)	<u>451</u>
Total investments	<u>\$ 982,984</u>

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NOTE 5 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2022. 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 2022	\$ 264,587	\$ 264,587
Levy of 2020	2,083	2,083
Unredeemed (under tax lien):		
Levy of 2021	76,169	76,169
Levy of 2020	45,845	45,845
Levies of 2019 and prior	5,542	5,542
Land use change	950	950
Less: allowance for estimated uncollectible taxes	(20,000) *	-
Net taxes receivable	<u>\$ 375,176</u>	<u>\$ 395,176</u>

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

NOTE 6 – OTHER RECEIVABLES

Receivables at December 31, 2022, consisted of accounts (billings for ambulance and other user charges) and intergovernmental amounts. 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, 2022 for the Town's nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	Governmental Funds Nonmajor	Fiduciary Funds
	Receivables:	
Accounts	\$ 99,983	\$ -
Intergovernmental	-	1,310,110 ¹
Gross receivables	<u>99,983</u>	<u>1,310,110</u>
Less: allowance for uncollectibles	(64,702)	-
Net total receivables	<u>\$ 35,281</u>	<u>\$ 1,310,110</u>

¹ Fiduciary Funds - intergovernmental receivables represent property taxes collected on behalf of the Mascota School District. These amounts are collected and are part of the Town's general fund cash at year-end. The general fund reports an offsetting intergovernmental payable for this amount at year-end, see Note 8.

NOTE 7 – INTERFUND TRANSFERS

The composition of interfund transfers for the year ended December 31, 2022 is as follows:

	Transfers In: General Fund
	Transfers out: Nonmajor funds

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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 \$1,310,110 at December 31, 2022 consist of property taxes due to the custodial funds collected by the Town on behalf of the Mascoma Regional School District. Amounts are recorded as a component of general fund cash at year-end and are due to Mascoma Regional School District and will be paid in incremental payments based upon an agreed schedule in the next calendar year.

NOTE 9 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of at December 31, 2022 consist of amounts related to pensions totaling \$143,997 and amounts related to OPEB totaling \$1,637. 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	\$ -	\$ 62,502
Property taxes collected in advance	10,602	10,602
Federal grant revenue collected in advance of eligible expenditures being made	278,197	278,197
Amounts related to pensions, see Note 11	40,912	-
Total deferred inflows of resources	<u>\$ 329,711</u>	<u>\$ 351,301</u>

NOTE 10 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2022:

	Balance January 1, 2022	Additions	Reductions	Balance December 31, 2022	Due Within One Year	Due In More Than One Year
Compensated absences	\$ 12,641	\$ -	\$ (11,756)	\$ 885	\$ -	\$ 885
Net pension liability	485,506	88,350	-	573,856	-	573,856
Net other postemployment benefits	41,683	-	(7,977)	33,706	-	33,706
Total long-term liabilities	<u>\$ 539,830</u>	<u>\$ 88,350</u>	<u>\$ (19,733)</u>	<u>\$ 608,447</u>	<u>\$ -</u>	<u>\$ 608,447</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 one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers 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.

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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 members are required to contribute 7% of earnable compensation and group II members (police and fire) are required to contribute 11.55% and 11.80% respectively. For fiscal year 2022, the Town contributed 30.67% for police, 29.78% for fire and 13.75% for other employees. The contribution requirement for the fiscal year 2022 was \$55,955 which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At December 31, 2022 the Town reported a liability of \$573,856 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2022, the Town’s proportion was 0.010% which was a decrease of 0.001% from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the Town recognized pension expense of \$94,094. At December 31, 2022 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	\$ 56,943	\$ 38,709
Changes in assumptions	30,525	-
Net difference between projected and actual investment earnings on pension plan investments	21,748	-
Differences between expected and actual experience	10,770	2,203
Contributions subsequent to the measurement date	24,011	-
Total	<u>\$ 143,997</u>	<u>\$ 40,912</u>

The \$24,011 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, 2023.

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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,	
2023	\$ 43,275
2024	33,559
2025	(19,184)
2026	21,424
Thereafter	-
Totals	<u>\$ 79,074</u>

Actuarial Assumptions – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions which, accordingly, apply to 2022 measurements:

Inflation:	2.0%
Salary increases:	5.4% 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, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – 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. Following is a table presenting target allocations and long-term rates of return for 2022:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	<u>50.00%</u>	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	<u>20.00%</u>	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	3.60%
Inflation	0.00%	2.25%
Total	<u>100.00%</u>	7.30%

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.

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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, 2022	\$ 769,970	\$ 573,856	\$ 410,805

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 (OPEB)

12-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2022 Comprehensive Annual Financial Report, which can be found on the system's website at www.nhrs.org.

Benefits Provided - 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 2022 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 2022, 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 2022, the Town contributed 3.21% for police and fire, and 0.31% for other employees. The contribution requirement for the fiscal year 2022 was \$3,704 which was paid in full.

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OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At December 31, 2022, the Town reported a liability of \$33,706 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. 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, 2022, the Town’s proportion was 0.009% which was a decrease of 0.001% from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the Town recognized OPEB expense of \$4,869. At December 31, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 92
Contributions subsequent to the measurement date	1,545
Total	\$ 1,637

The \$1,545 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, 2023. 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,	
2023	\$ 15
2024	4
2025	(36)
2026	109
Thereafter	-
Totals	\$ 92

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2021 and a measurement date of June 30, 2022. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.0% per year
Wage inflation:	2.75% (2.25% for teachers)
Salary increases:	5.4% average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the 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, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – 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.

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Following is a table presenting target allocations and long-term rates of return for 2022:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	20.00%	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	
Inflation	0.00%	2.25%
Total	100.00%	7.30%

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2022 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the Town’s Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the Town’s proportionate share of the OPEB liability calculated using the discount rate of 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, 2022	\$ 36,594	\$ 33,706	\$ 31,192

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, 2022, or contracted with an actuarial firm to assist in evaluating the impact of this standard on the Town. The amounts that should be recorded as the net OPEB liability and the OPEB expense is unknown.

TOWN OF GRAFTON, NEW HAMPSHIRE
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NOTE 13 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUNDS NET POSITION

Governmental and business-type activities and fiduciary fund net position reported on the Statements of Net Position at December 31, 2022 include the following:

	Governmental Activities	Fiduciary Funds
Restricted net position:		
Perpetual care - nonexpendable	\$ 141,720	\$ -
Perpetual care - expendable	39,973	-
Library	36,282	-
Other	-	1,113
Total restricted net position	<u>217,975</u>	<u>1,113</u>
Unrestricted	1,122,743	-
Total net position	<u>\$ 1,340,718</u>	<u>\$ 1,113</u>

NOTE 14 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2022 include the following:

	General Fund	Nonmajor Funds	Total Governmental Funds
Nonspendable:			
Tax deeded property	\$ 17,115	\$ -	\$ 17,115
Permanent fund - principal balance	-	141,720	141,720
Total nonspendable fund balance	<u>17,115</u>	<u>141,720</u>	<u>158,835</u>
Restricted:			
Library	36,282	-	36,282
Permanent - income balance	-	39,973	39,973
Total restricted fund balance	<u>36,282</u>	<u>39,973</u>	<u>76,255</u>
Committed:			
Expendable trusts	791,907	-	791,907
Nonlapsing appropriations	75,468	-	75,468
Total committed fund balance	<u>867,375</u>	<u>-</u>	<u>867,375</u>
Assigned:			
Solid waste	-	11,593	11,593
Ambulance	-	124,924	124,924
Recreation	-	9,621	9,621
Total assigned fund balance	<u>-</u>	<u>146,138</u>	<u>146,138</u>
Unassigned	<u>553,338</u>	<u>-</u>	<u>553,338</u>
Total governmental fund balances	<u>\$ 1,474,110</u>	<u>\$ 327,831</u>	<u>\$ 1,801,941</u>

NOTE 15 – 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 2022, 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, 2022 to December 31, 2022 by Primex³, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and for each property loss it is based upon the Town's property schedule on file with Primex³. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of

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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 fiscal year 2022 the Town paid \$32,941 and \$12,541 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 16 – 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.

The Town was allotted a total of \$139,133 in federal funding from the American Rescue Plan Act (ARPA), which was received in two equal payments. The first payment of \$69,566 was received in 2021 and the second payment of \$69,566 was received in 2022. Eligible use of these funds includes pandemic response or its negative impacts, workforce/personnel including payroll and hazard/premium pay, provisions of government services to the extent of reduces revenue and necessary water, sewer and broadband investment. For the year ended December 31, 2022, the Town spent \$37,254 in ARPA funds. A no funds were spent in 2021. The remaining \$97,878 is included as a deferred inflow of resources and will be recognized at a future date as eligible expenditures are incurred.

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

NOTE 17 – TAX ABATEMENTS

Governmental Accounting Standards Board Statement No. 77 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, 2022.

NOTE 18 – CONTINGENT LIABILITIES

The Town participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

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 26, 2023, the date the December 31, 2022 financial statements were available to be issued, and the following event occurred that requires recognition or disclosure:

At the March 2023 annual meeting voters approved warrant article #12 which authorized the use of \$50,000 of December 31, 2022 unassigned fund balance to be transferred to a capital reserve fund.

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, 2022

Fiscal year-end	December 31, 2013		December 31, 2014		December 31, 2015		December 31, 2016		December 31, 2017		December 31, 2018		December 31, 2019		December 31, 2020		December 31, 2021		December 31, 2022						
	Measurement date		Measurement date		Measurement date		Measurement date		Measurement date		Measurement date		Measurement date		Measurement date		Measurement date		Measurement date		Measurement date				
Town's proportion of the net pension liability	0.003%		0.003%		0.003%		0.003%		0.006%		0.008%		0.008%		0.011%		0.011%		0.011%		0.010%				
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	\$ 485,506	\$ 573,856	\$ 278,378	\$ 297,664	\$ 324,228	\$ 485,506	\$ 573,856	\$ 278,378	\$ 297,664	\$ 324,228	\$ 485,506	\$ 573,856	\$ 278,378	\$ 297,664	\$ 324,228		
Town's covered payroll	\$ 43,863	\$ 44,387	\$ 44,860	\$ 48,458	\$ 130,559	\$ 209,051	\$ 227,013	\$ 278,378	\$ 297,664	\$ 324,228	\$ 485,506	\$ 573,856	\$ 278,378	\$ 297,664	\$ 324,228	\$ 485,506	\$ 573,856	\$ 278,378	\$ 297,664	\$ 324,228	\$ 485,506	\$ 573,856	\$ 278,378	\$ 297,664	\$ 324,228
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%	163.11%	176.99%	248.93%	163.11%	176.99%	248.93%	163.11%	176.99%	248.93%	163.11%	176.99%	248.93%	163.11%	176.99%	248.93%	163.11%	176.99%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%	65.69%	58.72%	72.22%	65.12%	58.72%	72.22%	65.12%	58.72%	72.22%	65.12%	58.72%	72.22%	65.12%	58.72%	72.22%	65.12%	58.72%	72.22%	65.12%

Unaudited

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, 2022

Fiscal year-end	December 31, 2013		December 31, 2014		December 31, 2015		December 31, 2016		December 31, 2017		December 31, 2018		December 31, 2019		December 31, 2020		December 31, 2021		December 31, 2022		
	June 30, 2013	December 31, 2013	June 30, 2014	December 31, 2014	June 30, 2015	December 31, 2015	June 30, 2016	December 31, 2016	June 30, 2017	December 31, 2017	June 30, 2018	December 31, 2018	June 30, 2019	December 31, 2019	June 30, 2020	December 31, 2020	June 30, 2021	December 31, 2021	June 30, 2022	December 31, 2022	
Measurement date																					
Contractually required contribution	\$ 7,009	\$ 9,477	\$ 9,477	\$ 9,794	\$ 9,794	\$ 11,141	\$ 11,141	\$ 20,847	\$ 20,847	\$ 31,876	\$ 31,876	\$ 36,058	\$ 36,058	\$ 48,129	\$ 48,129	\$ 52,253	\$ 52,253	\$ 55,955	\$ 55,955	\$ 55,955	
Contributions in relation to the contractually required contributions	7,009	9,477	9,477	9,794	9,794	11,141	20,847	20,847	31,876	31,876	36,058	36,058	48,129	48,129	52,253	52,253	55,955	55,955	55,955	55,955	
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Town's covered payroll	\$ 43,863	\$ 44,387	\$ 44,387	\$ 44,860	\$ 44,860	\$ 48,458	\$ 48,458	\$ 130,559	\$ 130,559	\$ 209,051	\$ 209,051	\$ 227,013	\$ 227,013	\$ 278,378	\$ 278,378	\$ 301,374	\$ 301,374	\$ 287,777	\$ 287,777	\$ 287,777	
Contributions as a percentage of covered payroll	15.98%	21.35%	21.35%	21.83%	21.83%	22.99%	22.99%	15.97%	15.97%	15.25%	15.25%	15.88%	15.88%	17.29%	17.29%	17.34%	17.34%	19.44%	19.44%	19.44%	

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
DECEMBER 31, 2022

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

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – Salary increases changed to 5.4% from 5.6% in the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

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, 2022. 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.

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, 2022
Unaudited

Fiscal year-end	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021	December 31, 2022
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Town's proportion of the net OPEB liability	0.003%	0.004%	0.007%	0.008%	0.011%	0.010%	0.009%
Town's proportionate share of the net OPEB liability (asset)	\$ 15,813	\$ 18,699	\$ 30,545	\$ 34,478	\$ 48,696	\$ 41,683	\$ 33,706
Town's covered payroll	\$ 48,458	\$ 130,559	\$ 209,051	\$ 227,013	\$ 278,378	\$ 297,664	\$ 324,228
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%	14.00%	10.40%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%	10.64%

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, 2022
Unaudited

Fiscal year-end	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021	December 31, 2022
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Contractually required contribution	\$ 1,898	\$ 2,420	\$ 2,951	\$ 3,589	\$ 5,164	\$ 4,168	\$ 3,704
Contributions in relation to the contractually required contribution	<u>1,898</u>	<u>2,420</u>	<u>2,951</u>	<u>3,589</u>	<u>5,164</u>	<u>4,168</u>	<u>3,704</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered payroll	<u>\$ 48,458</u>	<u>\$ 130,559</u>	<u>\$ 209,051</u>	<u>\$ 227,013</u>	<u>\$ 278,378</u>	<u>\$ 301,374</u>	<u>\$ 287,777</u>
Contributions as a percentage of covered payroll	3.92%	1.85%	1.41%	1.58%	1.86%	1.38%	1.29%

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, 2022

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

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – Salary increases changed to 5.4% from 5.6% in the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

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, 2022. 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.

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, 2022

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 707,319	\$ 717,956	\$ 10,637
Land use change	120	120	-
Yield	11,401	11,259	(142)
Excavation	720	720	-
Interest and penalties on taxes	33,826	34,538	712
Total from taxes	<u>753,386</u>	<u>764,593</u>	<u>11,207</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	158,145	235,998	77,853
Building permits	350	-	(350)
Other	5,105	14,262	9,157
Total from licenses, permits, and fees	<u>163,600</u>	<u>250,260</u>	<u>86,660</u>
Intergovernmental:			
State:			
Meals and rooms distribution	123,204	123,204	-
Highway block grant	142,062	141,544	(518)
Other	2,237	2,237	-
Federal:			
ARPA Grant	37,254	37,254	-
Total from intergovernmental	<u>304,757</u>	<u>304,239</u>	<u>(518)</u>
Miscellaneous:			
Sale of municipal property	12,693	11,524	(1,169)
Interest on investments	460	598	138
Other	-	13,833	13,833
Total from miscellaneous	<u>13,153</u>	<u>25,955</u>	<u>12,802</u>
Other financing sources:			
Transfers in	128,921	126,163	(2,758)
Total revenues and other financing sources	<u>1,363,817</u>	<u>\$ 1,471,210</u>	<u>\$ 107,393</u>
Unassigned fund balance used to reduce tax rate	200,000		
Total revenues, other financing sources, and use of fund balance	<u>\$ 1,563,817</u>		

See Independent Auditor's Report.

SCHEDULE 2
TOWN OF GRAFTON, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations and Expenditures (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2022

	Appropriations	Expenditures	Variance Positive (Negative)
Current:			
General government:			
Executive	\$ 98,397	\$ 101,998	\$ (3,601)
Election and registration	43,871	39,892	3,979
Financial administration	43,662	37,727	5,935
Revaluation of property	18,337	21,868	(3,531)
Legal	20,000	25,803	(5,803)
Personnel administration	29,000	25,593	3,407
Planning and zoning	200	22	178
General government buildings	45,300	41,594	3,706
Cemeteries	8,150	7,088	1,062
Insurance, not otherwise allocated	103,265	83,123	20,142
Advertising and regional associations	1,500	1,504	(4)
Other	6,182	4,182	2,000
Total general government	<u>417,864</u>	<u>390,394</u>	<u>27,470</u>
Public safety:			
Police	214,563	185,801	28,762
Ambulance	22,100	21,657	443
Fire	38,267	35,790	2,477
Emergency management	200	-	200
Other	700	165	535
Total public safety	<u>275,830</u>	<u>243,413</u>	<u>32,417</u>
Highways and streets:			
Highways and streets	443,927	442,943	984
Bridges	113,762	113,762	-
Street lighting	3,300	3,740	(440)
Total highways and streets	<u>560,989</u>	<u>560,445</u>	<u>544</u>
Sanitation:			
Solid waste collection	97,950	107,182	(9,232)
Health:			
Health agencies	9,000	9,000	-
Welfare:			
Administration and direct assistance	15,000	5,036	9,964
Culture and recreation:			
Parks and recreation	7,510	7,488	22
Library	19,874	16,902	2,972
Patriotic purposes	300	258	42
Total culture and recreation	<u>27,684</u>	<u>24,648</u>	<u>3,036</u>
Debt service:			
Interest on tax anticipation notes	500	-	500
Capital outlay	-	46,160	(46,160)
Other financing uses:			
Transfers out	159,000	159,000	-
Total appropriations, expenditures, and other financing uses	<u>\$ 1,563,817</u>	<u>\$ 1,545,278</u>	<u>\$ 18,539</u>

See Independent Auditor's Report.

SCHEDULE 3
TOWN OF GRAFTON, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2022

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 625,748
Changes:		
Unassigned fund balance appropriated for use in 2022 tax rate		(200,000)
2022 Budget summary:		
Revenue surplus (Schedule 1)	\$ 107,393	
Unexpended balance of appropriations (Schedule 2)	<u>18,539</u>	
2022 Budget surplus		125,932
Decrease in committed fund balance		<u>44,160</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		595,840
<i>Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis</i>		
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis		(62,502)
Elimination of the allowance for uncollectible taxes		<u>20,000</u>
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		<u><u>\$ 553,338</u></u>

See Independent Auditor's Report.

SCHEDULE 4
TOWN OF GRAFTON, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2022

	Special Revenue Funds				Total
	Solid Waste Revolving	Ambulance	Recreation	Permanent Fund	
ASSETS					
Cash and cash equivalents	\$ 11,593	\$ 89,643	\$ 9,621	\$ 9,343	\$ 120,200
Investments	-	-	-	172,350	172,350
Receivables, net of allowance for uncollectable	-	35,281	-	-	35,281
Total assets	<u>\$ 11,593</u>	<u>\$ 124,924</u>	<u>\$ 9,621</u>	<u>\$ 181,693</u>	<u>\$ 327,831</u>
FUND BALANCES					
Nonspendable	\$ -	\$ -	\$ -	\$ 141,720	\$ 141,720
Restricted	-	-	-	39,973	39,973
Assigned	11,593	124,924	9,621	-	146,138
Total fund balances	<u>\$ 11,593</u>	<u>\$ 124,924</u>	<u>\$ 9,621</u>	<u>\$ 181,693</u>	<u>\$ 327,831</u>

See Independent Auditor's Report.

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, 2022

	Special Revenue Funds			Permanent Fund	Total
	Solid Waste Revolving	Ambulance	Recreation		
Revenues:					
Charges for services	\$ 25,600	\$ 15,073	\$ -	\$ -	\$ 40,673
Miscellaneous	-	-	9,326	11,663	20,989
Total revenues	<u>25,600</u>	<u>15,073</u>	<u>9,326</u>	<u>11,663</u>	<u>61,662</u>
Expenditures:					
Current:					
General government	-	-	-	31,327	31,327
Public safety	-	23,742	-	-	23,742
Sanitation	38,894	-	-	-	38,894
Culture and recreation	-	-	6,532	-	6,532
Total expenditures	<u>38,894</u>	<u>23,742</u>	<u>6,532</u>	<u>31,327</u>	<u>100,495</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,294)</u>	<u>(8,669)</u>	<u>2,794</u>	<u>(19,664)</u>	<u>(38,833)</u>
Other financing uses:					
Transfers out	-	(73,355)	-	(1,603)	(74,958)
Net change in fund balances	(13,294)	(82,024)	2,794	(21,267)	(113,791)
Fund balances, beginning	24,887	206,948	6,827	202,960	441,622
Fund balances, ending	<u>\$ 11,593</u>	<u>\$ 124,924</u>	<u>\$ 9,621</u>	<u>\$ 181,693</u>	<u>\$ 327,831</u>

See Independent Auditor's Report.

SCHEDULE 6
TOWN OF GRAFTON, NEW HAMPSHIRE
Combining Schedule of Custodial Funds Fiduciary Net Position
December 31, 2022

	Custodial Funds			Total
	Taxes	Road Escrows	State MV Fees	
ASSETS				
Cash and cash equivalents	\$ -	\$ 660	\$ -	\$ 660
Intergovernmental receivables	1,310,110	-	-	1,310,110
Total assets	1,310,110	660	-	1,310,770
LIABILITIES				
Intergovernmental payables:				
School district	1,310,110	-	-	1,310,110
NET POSITION				
Restricted	\$ -	\$ 660	\$ -	\$ 660

See Independent Auditor's Report.

SCHEDULE 7
TOWN OF GRAFTON, NEW HAMPSHIRE
Combining Schedule of Custodial Funds Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2022

	Custodial Funds			Total
	Taxes	Road Escrows	State MV Fees	
Additions:				
Collection of motor vehicle for State	\$ -	\$ -	\$ 77,193	\$ 77,193
Tax collections for other governments	2,995,303	-	-	2,995,303
Total additions	<u>2,995,303</u>	<u>-</u>	<u>77,193</u>	<u>3,072,496</u>
Deductions:				
Payments of taxes to other governments	2,995,303	-	-	2,995,303
Payments of motor vehicle fees to State	-	-	77,193	77,193
Total deductions	<u>2,995,303</u>	<u>-</u>	<u>77,193</u>	<u>3,072,496</u>
Net decrease in fiduciary net position	-	-	-	-
Net position, beginning	-	660	-	660
Net position, ending	<u>\$ -</u>	<u>\$ 660</u>	<u>\$ -</u>	<u>\$ 660</u>

Grafton Resident Birth Report

January 1, 2023 – December 31, 2023

Child's Name	Birth Date	Birth Place	Father's/Partner Name	Mother's Name
Masciarelli, Serafina Louise	03/12/2023	Lebanon, NH	Masciarelli, Steven David	Masciarelli, Tonya Lynn
Newcomb, Gemma Emma	06/09/2023	Concord, NH	Newcomb, Matthew Patrick	Newcomb, Cara Melissa
Faiella, Rory Maximus	06/14/2023	Lebanon, NH	Faiella, Erik Carl	Hogue, Hailey Jade
Duquette, Maddax Vincent	07/07/2023	Lebanon, NH	Duquette, Zackery Jean-Claude	Duquette, Kasie June
Wood, Fisher Morgan	11/15/2023	Grafton, NH	Wood, James Wilder	Wood, Rachel Shea

Grafton Resident Death Report

January 1, 2023 – December 31, 2023

Decedent's Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
Jipson, John Alonzo	01/03/2023	Grafton, NH	Jipson, Asa	McAlpine, Ora
Clement, Barbara Leona	01/05/2023	Grafton, NH	Clark, Henry	Bouchard, Lesima
Baravalle, Pricilla Ann	01/30/2023	Grafton, NH	Watkins, Herman	Stewart, Muriel
Delouchrey, Eileen M	02/03/2023	Lebanon, NH	Holleran, Michael	McFarland, Bridgit
Poitras, Dora Mae	02/05/2023	Lebanon, NH	Glines, Chester	Gilbert, Theresa
Stevens Wilcox, Gladys Jean	02/10/2023	Lebanon, NH	Stevens, Orland	Reynolds, Gladys
Connor, James Vincent	02/17/2023	Lebanon, NH	Connor, Jack	Sweeny, Mary
West, Diane Lynn	04/01/2023	Grafton, NH	Rogers, Norman	Niles, Julia
Cook, Bruce Arnold	08/19/2023	Lebanon, NH	Cook, Everett	Adams, Dorothy
Weiss, Jeffery K	08/20/2023	Lebanon, NH	Weiss, Harvey	Miller, Blanche
Shear, Anna	09/21/2023	Grafton, NH	Wakulenko, Mykyta	Solonezka, vera
Zannini, Barbara E	11/16/2023	Grafton, NH	Macuga, Matthew	Ryszkiewicz, Helen
Thoresen, Jens Allen	12/08/2023	Lebanon, NH	Thoresen, James	Lyons, Josephine
Weinstein, Daniel H	12/19/2023	Grafton, NH	Weinstein, Milton	Cohen, Hannah
Flad, Philip Jacob	12/26/2023	Grafton, NH	Flad, William	Higgins, Patricia
Tassone, Barry R	12/27/2023	Grafton, NH	Tassone, Aurelio	Barry, Helen

Grafton Resident Marriage Report

January 1, 2023 – December 31, 2023

Person A's Name	Person A's Residence	Person B's Name	Person B's Residence	Town Issued	Place of Marriage	Date of Marriage
Page, Christian N	Grafton, NH	Cole, Brooklyn A	Grafton, NH	Bristol, NH	Alexandria, NH	05/06/2023
Bernier, Michael James	Grafton, NH	Fleet, Meghan Sofia	Wolfeboro, NH	Wolfeboro, NH	Campton, NH	07/01/2023
Shattuck, Erik Lee	Grafton, NH	Griffin, Amanda Jene	Grafton, NH	Grafton, NH	Grafton, NH	07/08/2023
West, John Stanley	Grafton, NH	Pearl, Mallory Elizabeth	Grafton, NH	Grafton, NH	Grafton, NH	08/12/2023
Pelczarski, Richard	Grafton, NH	McDonald, Ashley	Grafton, NH	Grafton, NH	Grafton, NH	09/04/2023

