



Grafton, New Hampshire

2018 Annual Report



Report of the Officers for the Year
Ending December 31, 2018

Winter Woodland at Smith Brook Hollow
Pictures provided by: Steve Darrow



For those of you who have never met her, this is Pamela "Pam" Grinley. She has been the Chairperson of the Grafton Recreation Committee for too many years to count. She still holds this position. Pam was born and raised in Grafton and graduated from MVR High School 1978. She went to work at IPC Bristol, NH now known as Freudenburg NOK, where she met Edward Grinley. They were married in August of 1979. They have three children and four grandchildren. Pam became a member of the Grafton Fire/Ambulance Department, Grafton Fire Association, Friends of the Grafton Ambulance, The Grafton Historical Society, Ladies Auxiliary and Emergency Management. She was also troop leader for the Girl Scouts of America. Pam became a CASA volunteer children's advocate serving in the Lebanon and Plymouth Family Court systems. Pam went to the College of Life Long Learning in Lebanon, getting a Certificate in Early Childhood Education and Critical Thinking. During this time she was an Associate Teacher, and then Head Teacher for Tri County Head Start for seventeen years. She also worked as cook and bus driver as needed. In 2015 Pam was dealt a terrible blow. She had a stage four brain tumor. Through the trials and tribulations of off with the hair, surgery and treatment, she overcame it all. Thank You for your selflessness and for your Community Service.

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Town Officials

Selectmen

Jennie Joyce (2019)
Leon Dugan (2020)
Steve Darrow (2021)

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

Town Clerk (2019) & Tax Collector (2020)

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

Graftontc2008@hotmail.com
graftontaxcollector@gmail.com

Town Moderator

Steve Kudlik (2020)

Treasurer

Dorothy Campbell (2021)
Shannon Poitras, Deputy

Budget Committee

Edward Grinley (2019)
Catherine Mulholland (2020)
Pamela Curran (2021)
Jennie Joyce, Selectman Ex-officio

Trustees of the Trust Funds

Catherine Mulholland (2019)
Sandra Griffin (2020)
Daniel Moore (2021)

Cemetery Trustees

Brewster Gove (2019)
Cindy Kudlik (2020)
Aime Jacques (2021)

Police Department, 523-7667

Russell Poitras, Chief (2020)

Fire Department

John Babiarz, Chief, 523-7500

Fire Warden

John Babiarz

Ambulance

John Babiarz & Kathy Lund – Co-Captains

Highway Department, 523-7027

Robert Bassett, Road Agent (2019)

Transfer Station, 523-9113

Sunday and Wednesday
8:30am to 5pm

Library Trustees

Adam Franz (2019)-resigned
Katie Steuer, Appointed (2019)
Roseanne Kramer (2020)
Natalie Kocurek (2021)

Librarian, 523-7865

Deb Clough
library@townofgrafftonnh.com

Supervisors of the Checklist

George Curran (2020)
Marguerite Conley (2022)
Deborah Black (2024)

Planning Board

Angus Gorman (2019)
Rich Angel (2020)
Brian Fellers (2021)
Frank Neufell (2021)
Steve Darrow, Selectman Ex-officio

Recreation Committee

Pam and Ed Grinley
Brad Grange
Glenn and Donna Rodgers

Welfare Director, 523-7140

Janet Sullivan

Summary of 2018 Warrant Articles

1. All officers duly elected.
2. Approved operating budget of \$1,214,705.
3. Voted to raise and appropriate \$30,000 to be placed in the already established Bridge Capital Reserve Fund.
4. Voted to raise and appropriate \$35,000 to be placed in the already established Highway Capital Reserve Fund.
5. Voted to raise and appropriate \$40,000 for the purpose of paving town roads.
6. Voted to raise and appropriate \$25,000 for the purpose of placing ledgepack on town dirt roads.
7. Defeated to raise and appropriate \$25,000 to be placed in the Library Capital Reserve Fund.
8. Defeated to raise and appropriate \$20,000 to be placed in the Roll-Off Truck Capital Reserve Fund.
9. Voted to raise and appropriate \$15,000 to be placed in the already established Fire Department Apparatus Capital Reserve Fund.
10. Voted to raise and appropriate \$10,000 to be placed in the already established Town Hall Repairs Capital Reserve Fund.
11. Voted to raise and appropriate \$9,000 to be placed in the already established Police Cruiser Capital Reserve Fund.
12. Defeated to raise and appropriate \$3,000 to be placed in the Storage Vault Capital Reserve Fund.
13. Voted to raise and appropriate \$3,000 for the purpose of restoration of the Town's historical records.
14. Voted to modify the net income for elderly exemption to not more than \$25,000 if single and not more than \$36,000 if married.
15. Defeated to discontinue the position of elected road agent. (By Petition)
16. Voted to ratify the Conservation Agreement between James W. Quigg and the Town of Grafton.
17. Voted to authorize the Selectmen to explore and amend the Agreement.
18. Voted to authorize the Selectmen to file an action in court should #17 failed.

Warrant for the Town of Grafton
State of New Hampshire
2019

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 Millbrook Christian Fellowship Church, Grafton, New Hampshire, on **Saturday the 9th of February, 2019 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, 2019** for the second session of the Annual Town Meeting to vote by official ballot on elected officials and all warrant articles that are listed below. **The Polls will be open from 8:00 AM to 7:00 PM.**

- 1) To choose all necessary officers for the ensuing year, including: Selectman - 3 years; Budget Committee - 3 years; Road Agent – 3 years; Town Clerk – 3 years; Trustee of the Trust Funds - 3 years; Library Trustee - 3 years; Cemetery Trustee – 3years; Planning Board - 3 years.
- 2) Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by the vote of the first session, for the purposes set forth therein totaling \$1,192,694. Should this article be defeated, the default budget shall be \$1,167,358, 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	\$58,588
Elections/Town Clerk	37,833
Financial Administration	43,404
Reappraisal of Property	22,320
Legal Expense	25,000
FICA & Medicare	29,000
Planning Board	300
General Government Buildings	42,430
Cemeteries	8,000
Insurance	102,727
Advertising/Regional Dues	1,400
Contingency	2,000
Subtotal	\$373,002

Public Safety

Police	\$192,744
Ambulance	28,450
Fire Department	25,450
Emergency Management	120
Forest Fire Warden	1,000
Subtotal	\$247,764

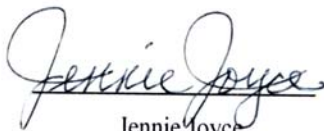
Highway and Streets	
Highway and Streets	\$430,000
Street Lights	2,900
Subtotal	\$432,900
Solid Waste	\$87,000
Health and Welfare	
Health Agencies	\$8,964
Health Officer	0
Public Assistance	20,000
Subtotal	\$28,964
Culture and Recreation	
Parks & Recreation	\$3,450
Library	15,314
Patriotic Purposes	300
Subtotal	\$19,064
Debt Service	
Tax Anticipation Note (TAN)	\$4,000
<u>Operating Budget Total</u>	<u>\$1,192,694</u>

- 3) To see if the Town will vote to raise and appropriate one hundred nineteen thousand six hundred twenty-eight dollars (\$119,628) for the purpose of repairs or improvements to the municipal complex of buildings (Town office, fire station or police station) with said sum to come from the unassigned fund balance. This is a special warrant article for a 5 year non-lapsing appropriation authorizing expenditures up to a maximum of \$119,628, which is the amount of money left from a manufacturer's warranty rebate on a heating system. This article, if passed, will have no impact on taxation.
The Selectmen recommend this article/the Budget Committee recommends this article.
- 4) To see if the town will vote to raise and appropriate the sum of sixty-four thousand dollars (\$64,000) for the purchase of a 2014 International 5900i SBA 6x4 Garbage and Recycling Roll-off Truck and to fund this appropriation by authorizing the withdrawal of ten thousand dollars (\$10,000) plus interest from the already established Roll-off Truck Capital Reserve Fund and fifty-four thousand dollars (\$54,000) from the already established Highway Department Capital Reserve Fund. The purchase price is \$84,900, and the remaining amount of twenty thousand nine hundred dollars (\$20,900) will be paid from the Recycle Center Revolving Fund. The roll-off truck is used by the Highway Department to transport trash, construction/demolition debris, and recyclables for the Grafton Recycling Center to various locations throughout the Upper Valley. This article, if passed, will have no impact on taxation.
The Selectmen recommend this article/the Budget Committee recommends this article.
- 5) To see if the town will vote to raise and appropriate the sum of forty thousand dollars (\$40,000) for the purpose of paving roads.
The Selectmen recommend this article/the Budget Committee recommends this article.
- 6) To see if the Town will vote to raise and appropriate the sum of thirty-five thousand dollars (\$35,000) to be placed in the previously established Highway Department Capital Reserve Fund.
The Selectmen recommend this article/the Budget Committee recommends this article.

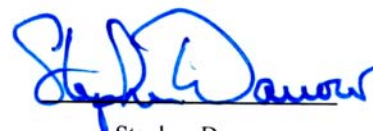
- 7) To see if the town will vote to raise and appropriate the sum of twenty-five thousand dollars (\$25,000) to be placed in the previously established Library Capital Reserve Fund.
The Selectmen recommend this article/the Budget Committee recommends this article.
- 8) To see if the Town will vote to raise and appropriate twenty thousand dollars (\$20,000) to be placed in the previously established Bridge Capital Reserve Fund.
The Selectmen recommend this article/the Budget Committee recommends this article.
- 9) To see if the Town will vote to raise and appropriate the sum of twenty thousand dollars (\$20,000) to be placed in the previously established Fire Department Apparatus Capital Reserve Fund.
The Selectmen recommend this article/ the Budget Committee recommends this article.
- 10) To see if the Town will vote to raise and appropriate the sum of nine thousand dollars (\$9,000) to be placed in the previously established New Police Cruiser Capital Reserve Fund.
The Selectmen recommend this article/the Budget Committee recommends 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 Town Hall Repairs Capital Reserve Fund.
The Selectmen recommend this article / the Budget Committee recommends this article.
- 12) To see if the Town will vote to raise and appropriate the sum of three thousand dollars (\$3,000) for the restoration of the Town's historical records.
The Selectmen recommend this article/the Budget Committee recommends this article.
- 13) To see if the Town will vote to increase the annual stipends paid to each of the selectmen from \$2,000 to \$3,500.
The Budget Committee recommends this article.
- 14) To see if the Town will vote to approve that, beginning in 2019, all funds received from the sale of cemetery lots are deposited with the trustees of the trust funds in the Pine Grove Burial Trust for the maintenance of cemeteries under RSA 31:19-a. Currently, when a cemetery plot is purchased, the total price is \$75 with \$50 of that amount deposited in the Trust. If this article is approved, the entire amount of \$75 would be deposited in the Trust.
The Selectmen recommend this article/the Budget Committee recommends this article.
- 15) To see if the Town will vote to (a) change the purpose and name of the existing Recreation Field Shelter Capital Reserve Fund (created in 1988) to become the Municipal Complex Capital Reserve Fund for the new purpose of making repairs or improvements to the municipal complex of buildings and (b) to name the Selectmen as agents of the Town to carry out the new purpose of this fund. This article requires a 2/3 vote for approval.
The Selectmen recommend this article/the Budget Committee recommends this article.

Given under our hands and seal the 22nd day of January, in the year of Our Lord 2019.

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


Jennie Joyce
Chairman


Leon Dugan


Stephen Darrow

2019 Budget (MS-737)

Account	Purpose	Article	Expenditures Prior Year	Appropriations Prior Year as Approved by DRA	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	02	\$55,115	\$58,338	\$58,588	\$0	\$58,588	\$0
4140-4149	Election, Registration, and Vital Statistics	02	\$35,977	\$43,409	\$38,180	\$0	\$37,833	\$347
4150-4151	Financial Administration	02	\$39,003	\$42,777	\$43,404	\$0	\$43,404	\$0
4152	Revaluation of Property	02	\$18,226	\$16,320	\$22,320	\$0	\$22,320	\$0
4153	Legal Expense	02	\$25,500	\$20,000	\$25,000	\$0	\$25,000	\$0
4155-4159	Personnel Administration	02	\$20,644	\$25,000	\$29,000	\$0	\$29,000	\$0
4191-4193	Planning and Zoning	02	\$47	\$375	\$300	\$0	\$300	\$0
4194	General Government Buildings	02	\$36,951	\$41,230	\$42,430	\$0	\$42,430	\$0
4195	Cemeteries	02	\$6,721	\$8,000	\$8,000	\$0	\$8,000	\$0
4196	Insurance	02	\$72,470	\$98,574	\$102,727	\$0	\$102,727	\$0
4197	Advertising and Regional Association	02	\$1,407	\$1,350	\$1,400	\$0	\$1,400	\$0
4199	Other General Government	02	\$1,451	\$2,000	\$2,000	\$0	\$2,000	\$0
General Government Subtotal			\$313,512	\$357,373	\$373,349	\$0	\$373,002	\$347
Public Safety								
4210-4214	Police	02	\$192,792	\$192,793	\$192,744	\$0	\$192,744	\$0
4215-4219	Ambulance	02	\$26,771	\$25,000	\$33,450	\$0	\$28,450	\$5,000
4220-4229	Fire	02	\$21,111	\$22,000	\$28,834	\$0	\$25,450	\$3,384
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	02	\$114	\$100	\$120	\$0	\$120	\$0
4299	Other (Including Communications)	02	\$801	\$1,000	\$1,000	\$0	\$1,000	\$0
Public Safety Subtotal			\$241,589	\$240,893	\$256,148	\$0	\$247,764	\$8,384
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0

Highways and Streets									
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	02	\$394,010	\$459,011	\$430,361	\$0	\$430,000	\$0	\$361
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	02	\$2,969	\$2,900	\$2,900	\$0	\$2,900	\$0	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal		\$396,979	\$461,911	\$433,261	\$0	\$432,900	\$0	\$361
Sanitation									
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	02	\$88,034	\$81,000	\$87,000	\$0	\$87,000	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sanitation Subtotal		\$88,034	\$81,000	\$87,000	\$0	\$87,000	\$0	\$0
Water Distribution and Treatment									
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electric									
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Electric Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Health									
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	02	\$8,964	\$8,964	\$8,964	\$0	\$8,964	\$0	\$0
	Health Subtotal		\$8,964	\$8,964	\$8,964	\$0	\$8,964	\$0	\$0

Welfare									
4441-4442	Administration and Direct Assistance	02	\$23,885	\$20,000	\$20,000	\$20,000	\$0	\$20,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$23,885	\$20,000	\$20,000	\$20,000	\$0	\$20,000	\$0
Culture and Recreation									
4520-4529	Parks and Recreation	02	\$3,406	\$3,450	\$3,450	\$3,450	\$0	\$3,450	\$0
4550-4559	Library	02	\$12,686	\$14,814	\$20,159	\$20,159	\$0	\$15,314	\$4,845
4583	Patriotic Purposes	02	\$275	\$300	\$300	\$300	\$0	\$300	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$16,367	\$18,564	\$23,909	\$23,909	\$0	\$19,064	\$4,845
Conservation and Development									
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service									
4711	Long Term Bonds and Notes - Principal		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest	02	\$0	\$4,000	\$4,000	\$4,000	\$0	\$4,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$0	\$4,000	\$4,000	\$4,000	\$0	\$4,000	\$0
Capital Outlay									
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0

Operating Transfers Out

4912	To Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations		\$1,206,631	\$0	\$1,192,694	\$0	\$13,937		

Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (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
4903	Buildings	03	\$119,628	\$0	\$119,628	\$0
	<i>Purpose: Use of Unassigned Fund Balance</i>					
4915	To Capital Reserve Fund	06	\$35,000	\$0	\$35,000	\$0
	<i>Purpose: Highway CRF</i>					
4915	To Capital Reserve Fund	07	\$25,000	\$0	\$25,000	\$0
	<i>Purpose: Library CRF</i>					
4915	To Capital Reserve Fund	08	\$20,000	\$0	\$20,000	\$0
	<i>Purpose: Bridge CRF</i>					
4915	To Capital Reserve Fund	09	\$20,000	\$0	\$20,000	\$0
	<i>Purpose: Fire Dept CRF</i>					
4915	To Capital Reserve Fund	10	\$9,000	\$0	\$9,000	\$0
	<i>Purpose: Police Cruiser CRF</i>					
4915	To Capital Reserve Fund	11	\$5,000	\$0	\$5,000	\$0
	<i>Purpose: Town Hall CRF</i>					
Total Proposed Special Articles			\$233,628	\$0	\$233,628	\$0

Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4140-4149	Election, Registration, and Vital Statistics	12	\$3,000	\$0	\$3,000	\$0
	<i>Purpose: Historical Records</i>					
4312	Highways and Streets	05	\$40,000	\$0	\$40,000	\$0
	<i>Purpose: Paving Roads</i>					
4902	Machinery, Vehicles, and Equipment	04	\$64,000	\$0	\$64,000	\$0
	<i>Purpose: Roll-off Truck</i>					
Total Proposed Individual Articles			\$107,000	\$0	\$107,000	\$0

Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund	02	\$1,200	\$100	\$100
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	02	\$8,886	\$2,500	\$2,500
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	02	\$242	\$100	\$100
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	02	\$47,567	\$15,000	\$15,000
9991	Inventory Penalties		\$0	\$0	\$0
			\$57,895	\$17,700	\$17,700
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	02	\$207,241	\$140,000	\$140,000
3230	Building Permits	02	\$150	\$50	\$50
3290	Other Licenses, Permits, and Fees	02	\$7,680	\$100	\$100
3311-3319	From Federal Government		\$0	\$0	\$0
			\$215,071	\$140,150	\$140,150
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	02	\$69,892	\$50,000	\$50,000
3353	Highway Block Grant	02	\$136,958	\$110,000	\$110,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
			\$206,850	\$160,000	\$160,000
Charges for Services					
3401-3406	Income from Departments		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
			\$0	\$0	\$0

Miscellaneous Revenues

3501	Sale of Municipal Property	02	\$49,652	\$500	\$500
3502	Interest on Investments	02	\$1,844	\$750	\$750
3503-3509	Other		\$0	\$0	\$0
			\$51,496	\$1,250	\$1,250
			Miscellaneous Revenues Subtotal		

Interfund Operating Transfers In

3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	04	\$0	\$64,000	\$64,000
3916	From Trust and Fiduciary Funds	02	\$1,274	\$3,300	\$3,300
3917	From Conservation Funds		\$0	\$0	\$0
			\$1,274	\$67,300	\$67,300
			Interfund Operating Transfers In Subtotal		

Other Financing Sources

3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	03	\$0	\$119,628	\$119,628
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
			\$0	\$119,628	\$119,628
			Other Financing Sources Subtotal		
			\$532,586	\$506,028	\$506,028
			Total Estimated Revenues and Credits		

Budget Summary

Item	Period ending 12/31/2018	Selectmen's Ensuuing FY (Recommended)	Budget Committee's Ensuuing FY (Recommended)
Operating Budget Appropriations		\$1,206,631	\$1,192,694
Special Warrant Articles	\$147,000	\$233,628	\$233,628
Individual Warrant Articles	\$68,000	\$107,000	\$107,000
Total Appropriations	\$1,339,005	\$1,547,259	\$1,533,322
Less Amount of Estimated Revenues & Credits	\$337,450	\$506,028	\$506,028
Estimated Amount of Taxes to be Raised	\$1,001,555	\$1,041,231	\$1,027,294

Supplemental Schedule

1. Total Recommended by Budget Committee	\$1,533,322
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 (<i>Line 1 less Line 6</i>)	\$1,533,322
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$153,332
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>)	\$1,686,654

2018 Default Budget

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$58,338	\$0	\$0	\$58,338
4140-4149	Election, Registration, and Vital Statistics	\$40,409	\$0	\$0	\$40,409
4150-4151	Financial Administration	\$42,777	\$0	\$0	\$42,777
4152	Revaluation of Property	\$16,320	\$6,000	\$0	\$22,320
4153	Legal Expense	\$20,000	\$0	\$0	\$20,000
4155-4159	Personnel Administration	\$25,000	\$4,000	\$0	\$29,000
4191-4193	Planning and Zoning	\$375	\$0	\$0	\$375
4194	General Government Buildings	\$41,230	\$0	\$0	\$41,230
4195	Cemeteries	\$8,000	\$0	\$0	\$8,000
4196	Insurance	\$98,574	\$4,153	\$0	\$102,727
4197	Advertising and Regional Association	\$1,350	\$0	\$0	\$1,350
4199	Other General Government	\$2,000	\$0	\$0	\$2,000
	General Government Subtotal	\$354,373	\$14,153	\$0	\$368,526
Public Safety					
4210-4214	Police	\$192,793	\$0	\$0	\$192,793
4215-4219	Ambulance	\$25,000	\$0	\$0	\$25,000
4220-4229	Fire	\$22,000	\$0	\$0	\$22,000
4240-4249	Building Inspection	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	\$100	\$0	\$0	\$100
4299	Other (Including Communications)	\$1,000	\$0	\$0	\$1,000
	Public Safety Subtotal	\$240,893	\$0	\$0	\$240,893
Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal	\$0	\$0	\$0	\$0
Streets					
4311	Administration	\$0	\$0	\$0	\$0
4312	Highways and Streets	\$394,011	\$28,500	\$0	\$422,511
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$2,900	\$0	\$0	\$2,900
4319	Other	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal	\$396,911	\$28,500	\$0	\$425,411
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$81,000	\$0	\$0	\$81,000
4324	Solid Waste Disposal	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
	Sanitation Subtotal	\$81,000	\$0	\$0	\$81,000

Water Distribution and Treatment

4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0

Electric

4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0

Health

4411	Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$8,964	\$0	\$0	\$8,964
Health Subtotal		\$8,964	\$0	\$0	\$8,964

Welfare

4441-4442	Administration and Direct Assistance	\$20,000	\$0	\$0	\$20,000
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$20,000	\$0	\$0	\$20,000

Recreation

4520-4529	Parks and Recreation	\$3,450	\$0	\$0	\$3,450
4550-4559	Library	\$14,814	\$0	\$0	\$14,814
4583	Patriotic Purposes	\$300	\$0	\$0	\$300
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$18,564	\$0	\$0	\$18,564

Development

4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$0	\$0	\$0	\$0

Debt Service

4711	Long Term Bonds and Notes - Principal	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest	\$4,000	\$0	\$0	\$4,000
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$4,000	\$0	\$0	\$4,000

Capital Outlay

4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0

Out					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0
Total Operating Budget Appropriations		\$1,124,705	\$42,653	\$0	\$1,167,358

Reasons for Reductions/Increases & One-Time Appropriations

Account	
4312	Increase in Wages and Retirement
4196	Increase in Insurance Rates/Contractual Obligation
4155-4159	Increase in Wages
4152	Contractual Obligation

2018 SELECTMEN'S REPORT

January of 2018 rolled in quite peacefully. The Town Fathers were getting ready for Warrant Articles, signups for officers for the coming year and just general Town affairs.

After the Election was completed and the specified amount of time passed, all newly elected officers were sworn in. The Selectmen elected a chairperson and decided which departments they will each oversee. This is also the time of year when bids are requested for mowing and/or trash removal.

In the best interest of the Town there was a policy put in place for the use of town properties. A waiver of liability shall be signed when requesting the use of the town hall, horse rink etc. Residents will be able to continue usage of the town hall for free. Anyone from out of town shall be required to pay 25.00 when they pick up the key and sign the waiver.

We made some adjustments to the employee insurance. We had the porta potty at Huff beach moved and repaired. The water at Huff Beach was tested and given a clean bill of health. The monitor wells at the Recycle Center continue to be tested every year. The Town's liability insurance in a review of properties condemned the old parsonage at the East Grafton Church. There were also several parcels of properties sold at public auction getting them back on the tax roll.

The Fire Chief, Road Agent, Selectmen's Office worked together with the State of NH on a Hazard Mitigation Plan for Grafton. We are pleased to let you know the Plan was completed and accepted by the State. Having the Plan in place will help when there are natural disasters and to prevent the loss of roads and culverts. It will be beneficial in receiving FEMA Funds from the government.

The Safety Committee made up of Department Heads, meet four times a year. Per State of New Hampshire law their job is to help keep the departments working safely and lawfully. Public is welcome.

During the course of the year the Selectmen are required to review and sign intents to cut and intents to excavate gravel.

A reminder if you are requesting an Abatement, they are due Mach 1st. Current Use Applications, Veterans Exemptions Applications, Elderly Exemptions, and Disabled Exemptions are all due April 15th.

The Grafton Fire/Ambulance Departments are in need of volunteers. There is also a lack of space within the Town Office Building. We do not have enough rooms for all of our current offices. Our town is growing and we need to address the issues that come with growth.

We believe that the Newsletter that is put together through volunteer efforts is a hit. The Selectmen would like to thank those responsible for its publication. We would like to also thank the volunteers that painted the interior of the Town Hall.

Last but not least we want to thank Sue Smith for keeping us on track. We also thank all of those department heads that keep the offices they were elected or appointed to running as smoothly as possible.

Feel free to call the Town Office or any Selectman if you have questions or concerns.

Respectfully submitted,

The Board of Selectmen

Tax Collector and Town Clerk Annual Report
2018

*May joy and peace surround you,
contentment latch your door,
and happiness be with you now
and bless you evermore!*

An Irish Blessing

This year's project, which I am very excited about, is the quarterly Grafton Newsletter. I am a firm believer on the importance of open communication and transparency owed to the townspeople and, with the approval of the Selectboard; I am publishing a quarterly newsletter, which is disseminated via email. The department managers as well as the private organizations have been very supportive in submitting articles to be included in the newsletter. We have received very positive feedback and encourage all feedback. If you have not signed up for the email delivery and wish to receive it, simply email graftontc2008@hotmail.com and I will include you on the newsletter.

We continue with the Town records restoration project, with the support of the voters. We now have 28 books restored and accessible to the public.

As we approach the time of year for elections, please remember to register to vote and take the time to understand who and what you are voting for. Elections take place on Tuesday, March 12, 2019 at the Grafton Fire and Ambulance Station from 8:00am – 7:00pm.

I again remind dog owners that your dog(s) must be registered by April 30th of each year. The cost for puppies 3months old to 7 months old is \$6.50, neutered male or spayed females are \$6.50, male or female dogs who are not neutered or spayed is \$9.00 and any dog owner over 65 years of age it is \$2.00 for the 1st dog. Please be sure to bring proof of rabies vaccination and neutered/spayed certificate when registering your pet(s). Avoid the penalties and fine by licensing your dog(s).

As of today, January 18, 2019 there are outstanding taxes of \$435437.47, down from \$448,909.12 last year. These taxes range from 2015 through 2018. The tax rate increased this year by \$.80 per thousand. The rate this year was \$28.79. The Town's portion is \$5.90, an increase of \$.79, The Local School is \$18.85, an increase of \$.10, the State School is \$2.24, a decrease of \$.06 and the County is \$1.80, a decrease of \$.03.

The Town liened a total of 74 properties, down from 86 last year. The Town deeded 1 property for 2015 outstanding taxes.

I appreciate your feedback and thank you for the opportunity of working with you and encourage you to stop by to familiarize yourself with the workings of the Town Clerk's Office and the Tax Collector's Office.

Bonnie J. Haubrich
Tax Collector/Town Clerk

Grafton Police Department
2018

Thank you to the people of Grafton for your help and support given to the Police Department during the past year. Officer Mitchell Briggs joined our team and should you see him around town, please say "Hello!" We are hoping Officer Briggs will stay with us for a very long time.

The people of Grafton have done a great job working with the Police to prevent crime. As a result our crime rate has diminished. Thank you for your efforts, it has paid off! Please continue to let the Police Department know of any unusual occurrences. This could help in keeping you and your loved ones safe as well as making Grafton a town in which people want to live.

It has been an honor for me to serve as your Police Chief and I will continue to do my best for our town.

Respectfully submitted,
Russell Poitras, Police Chief

2018 Recycling Report

In 2018 the Recycling Center saw more trash come in which increased the dumping fees by six thousand dollars. This put us over budget for the first time in 4 years.

The Recycling Center shipped baled cardboard, baled #1 and #2 plastic and all metals earning \$13,066.46 for the Recycle Revolving Account. The Highway Department hauled, with the Roll-off Truck, trash to West Lebanon, loose paper to White River Jct, VT, glass to New London, demolition to Hammonds (located in Canaan), and metals to Gilpatrics (located in Bristol).

On the 2019 Warrant, we are asking to purchase a 2014 International Roll-off Truck to haul everything at the Recycling Center. The current Roll-off Truck is a 1978 Autocar that the Highway Department has been using for the last four years. It is getting very difficult to find parts for this 41 year-old truck.

We held the Household Hazardous Waste Day on September 9th and thirty-nine households showed up. Thank you to the Town of Canaan for sponsoring and helping with this event.

I would like to thank everyone for another great year at the Recycling Center. Remember...keep recycling, it really does help!

Respectfully submitted,
Robert J. Bassett, Overseer of the Recycling Center

2018 Road Agent's Report

Winter 2018 started out bad for us as one employee quit without notice the first week of January and another quit on the second of February. That left two drivers with the Ten-Wheeler trucks to plow and sand all the roads and the pick-up to plow parking lots and some roads for the rest of the winter.

Spring came along and the highway crew (Road Agent and one employee) hauled stone and graded to fill mud on the roads. We also did the annual stockpiling of winter sand.

During the summer and early fall, the Road Agent, working alone, graded roads, hauled ledgepack, maintained Highway equipment and hauled the trash, metals, glass, etc from the Recycling Center. FEMA projects from the October 2017 storm were also completed during this time with the help from Phelps Construction, Inc. finishing the FEMA project on Riddle Hill Rd by gravelling and installing culverts. The Road Agent met with FEMA personnel, drove around and inspected each project and did the necessary paperwork for reimbursement.

In October the Selectboard and Road Agent interviewed potential employees two different times and hired two new employees; David Collins started October 15th and Ben Durack started on Oct 29th. This was great as winter was just around the corner.

On the 30th of October, Blacktop, Inc. came to town and did a base course of hot-top on Razor Hill Rd and Orange Pond Rd with the Highway Department overseeing and flagging for this project. The Road Agent plans on top coating these roads in 2019.

In November, the highway crew got trucks ready for winter by installing sanders, wings and maintaining the trucks and equipment. The highway crew was ready when the first major storm of the season hit on Nov 27th.

The Highway Department not only maintains the roads and equipment, they also do the hauling of trash, glass, paper, metal, furniture and demolition from the Recycling Center throughout the year.

I would like to thank the Selectboard, Sue Smith, John Babiarz, Russell Poitras and especially the townspeople for their patience, help and support throughout this tough year.

Respectfully submitted,
Robert J. Bassett, Road Agent

Recreation Committee
2018

The Recreation Committee has been busy the last two years...

We would like to thank Steve Kudlik, Ed Grinley and Glenn Rogers for volunteering many hours into installing the new playground equipment on the Tot Yard.

This year, we had a raft donated to us from a man in Canaan. Ron Evans volunteered to transport it and the raft is now located at Kilton Pond Huff Beach. Thank you to Jason Joyce and Flo Averine for maintaining Huff Beach.

We continue to do many improvements at the Recreation Field. Two new portable toilets were installed, new horse shoe pits and a few benches were replaced. Mulch was donated by Hammonds to the playground and Bob Bassett delivered it.

Our 4th of July celebration was another great event with people coming from far away and close-by. Thank you to the Glenn Rogers family for their help during this event along with Carissa Lazar, Adam Grinley and Leif Hogue.

We ended the year with our annual Children's Christmas Party. Thank you to Flo Averine and Ron Platka who helped with this event. All who attended had a great time.

We are in need of more members. If interested, please contact Pam Grinley 523.9902.

Thank you from the Recreation Committee Members,
Pam Grinley, President
Ed Grinley
Glenn Rogers

Planning Board
2018

The Grafton Planning Board continued to serve property owners this year, processing 2 voluntary mergers, 1 lot line adjustment, and 1 subdivision. The board meets at the town offices at 7pm the 4th Thursday of each month barring holidays, and does its best to provide landowners with the tools they need while maintaining legal and ethical guidelines for making changes to property.

Angus Gorman, chair

GRAFTON LIBRARY ANNUAL REPORT FOR 2018

Another year goes by, another year of service to our community. The library is blessed with the good fortune of being infused and inspired by a wonderful group of folks who care about our town and its residents. The ability to build a positive atmosphere in our community. To improve our reputation in the region. It's a worthwhile effort and one I'd love to have you be a part of. Whether baking cookies for an event or taking on the demands of a library trustee, you'll find yourself surrounded by good feelings and family. That's how I think of Grafton. It's my family. Yes, sometimes dysfunctional, sometimes at odds, but oh the comradery, laughter, and support. At times it borders on the magical. There are many ways to help out, small and large, but always appreciated. Please consider being adopted into the clan, you won't be sorry you did. And you control your involvement, from a distance or cheek-to-cheek.

Things your library provides:

Free 24 hour wifi internet access, as well as computer usage during open hours.

Inter-Library Loan: Borrow from any participating library in the state right from our location.

Print, Copy, Scan, or Fax for a minimal fee.

Digital ebooks, audiobooks, emags, of all genre's at nh.overdrive.com. (403 items loaned this year!)

Monthly book club, 1st Thursday of the month. Lively literary discussion while refreshing the palate.

Jigsaw Puzzles: We have close to 100 to choose from. These are very popular during the late winter!

Magazines, recently added Mother Earth News, Smithsonian, and Northern Woodlands (best mag ever!)

Library Events: Book sale, pumpkin carving, holiday hospitality. This year we also collaborated with Enfield and Canaan Library in a Junk2Funk entertaining performance at the new school auditorium.

Grafton's Little Play Group: Our new interim director Stacey organizes this every Wednesday morning.

And of course a great collection of items to borrow; books, dvd's, audiobooks, for adults and youngsters.

This year we have had a ramp installed at the library entrance for folks who find the steps too difficult to navigate. They are steep and we hope to modify those as well. We also have a roof issue. The front shingles are in really bad shape. We will attempt to perform just a moderate repair at low cost in hopes that this issue will be alleviated in the long term with the library expansion.

And have you seen or read the new quarterly newsletter our efficient Town Clerk, Bonnie Haubrich began. It's a great way to stay connected to what's happening in our community. You can contact her for info on how to receive it.

Speaking of library expansion....there are many views and opinions on the subject. But the bottom line is we need more space and rest rooms. We have outgrown this building that is about to reach its 100th year in operation. I'll also wager we wouldn't use any more energy than we do now with an efficient structure. When the temps are in the single digits, that heating system just doesn't do the trick. And during the sweltering days of summer, it can get mighty oppressive in there. Please support our mission to fix these issues for the next 100 years by supporting our fundraisers and warrant articles. And feel free to join the committed group working on the project. Let's have a town library we can be proud of!

In closing, you may know by now that I have resigned my position as your library director. It was a difficult decision. I had never planned on taking this post, but it has been one of the best ventures of my life and I don't regret one moment. Thanks to all, and there are too many to mention, who helped me be a better person and community member. And it also made me a passionate reader. I'm not going to miss the fun of kibitzing with my neighbors either. I'm going to remain a staff member and employee who'll still be here especially for those Wednesday morning coffee and cakes! You can't get rid of me that easily! Currently as I'm writing this, our trustees have started the hiring process for the next director. I am confident they will do a great job in securing an individual that will be enthusiastic in continuing to make Grafton Library an important resource for our community. Staff members Aime Jacques, Stacey Glazier, and myself will still be here working diligently to maintain the great flavor our library has developed and enjoyed by you and your neighbors.

The Staff would like to personally thank (alphabetically) the following:

Wendall & Lorraine Clough: For our annual Santa visit and event donations

Lynne Decker & Harry Hogan: For financial and moral support

Cal Hackeman: For financial support

Shirley Kem: For financial and moral support. She loves her hometown!

Cheryl Senter Stanion: A most “amazing” organizer and difference maker. Another major blessing!

Barry Tassone: For media donations and assisting around the library

On Shin: The Buddhabaker has been named as Volunteer of the Year for her support (and baking!).

Friends of the Grafton Public Library: A dynamic group that’s getting pretty good at putting together events. Please consider joining this worthwhile group.

And of course to the Library Trustees: For their selfless service to our town and assistance with programs.

And now the numbers:

Patron Visits: 2219

Media borrowed: 4495

Internet Usage: 782

Media Donated: 1398 (for library and book sale use)

Media Added: 479

Media Removed: 450

New Cardholders: 18

Total Cardholders: 361

Volunteer Hours: 262 (Library Only)

Total Library Collection: 5947

Our contact info: Phone 523-7865, email: library@townofgraftonnh.com, and find us on facebook.

Hours: Sat & Wed 9-12, Mon & Wed 5-8

Respectfully submitted,

Debra Clough, Director

Friends of Grafton Library

2018 was a productive year for our little advocacy group. We have had a few new members come and contribute to our efforts in significant ways, even if not financial. Brandon Glazier manned the grills this year at the annual BBQ and town wide yard sale and we had some very nice compliments- a man visiting from NYC said that it was the best burger he had ever had! High praise! We are also having returning customers looking for specific items like our homemade veggie burgers. We also hosted two NH Humanities events at the East Grafton Church. The Historical Society graciously allowed us to use it and it was the perfect venue. We started an Apple Pie Contest AND a Garlic Soup contest and got some delicious contributions. Maybe you will win next year? There is some tough competition. While we were very successful with our fundraising (over \$9000!), we had a net loss of over \$4000, notably because we paid for the architectural plans submitted by UK architects. Taking on this role was extremely exciting for us, a reward for all our hard work, and saved the town a lot of money! In 2019, we are gearing up to assemble and complete grant applications to get the building process started. We look forward to these next steps in our mission.

Elaina Bergamini, President

Library Trustees Annual Report
2018

The Grafton Public Library continues to flourish and gain new members and friends. We steadily move towards our goal of making the library a friendly and active center within Grafton where small meetings are held in a cozy setting, children are safe and educationally stimulated, and newcomers are welcomed. Our new ramp provides Senior Citizens and others with easier access if they have physical concerns. Our goals towards a new library are progressing slowly but steadily as we explore all options. The UK architects have completed the plans for the new library on the RT 4 property. The current library will be 100 years old in 2022 and we look towards this year as a celebratory one.

Our community activities recognize the need for community building and healthy interactions for adults and children alike.

- The Book Club is gaining interest and we have a steady group which meets at the library on the first Thursday of each month at 7:00 p.m. The books are chosen by people at the prior meeting and are delivered to the library through Reads-To-Go. We meet for an hour, with snacks, and discuss the book we have all read, using pertinent questions included in the kit.
- The Kid's Group meets weekly on Wednesdays - this active group is composed of young parents getting their young children together and becoming friends while recognizing the ups and downs of parenthood.
- The Interlibrary loan- the books and media are ordered by library patrons and delivered to the Grafton Public Library. SOOO many people are using this - it has been a big boost for our membership!
- Computers, printer and wifi- these are acclaimed necessities for a town and we continue to strive to meet the demands of a high-tech world.

Friends of Grafton Library (FoGL) continue to be extremely supportive. Words can't express how much we appreciate this hardworking group. Their fundraising activities throughout the year are supported by the caring Grafton community.

Our Library staff is amazing. Their contributions to our town are often unheralded but nonetheless are significant. We are excited to welcome Stacie Glazier as our new Interim Director.

It is with great sadness that we are accepting the resignation of Debbie Cough, our Library Director. She has put her heart and soul into our tiny library; always there when needed and proving an historic point of view that can so easily get lost when there are changes. We'll let her go, however, knowing she will continue to be a backbone of strength as we push forward with our goals of a newer and bigger facility.

Respectfully submitted,
Library Trustee Chair
Roseanne Kramer

2018 Grafton Cemetery Trustees End of Year Report

The 2017 season ended with Mother Nature beating us before we could get all of the leaves raked, once again. And we again had only one seasonal worker return, so we started the spring hiring and training new employees. We stated last year that “we hope to overcome the challenge next year of hiring and keeping good workers” and have our fingers crossed that Jason Joyce and Nickolas Smith fit the bill. Jason was with us throughout the entire year and Nick came on board in the fall, just in time to help with fall raking. They did an outstanding job, got all 8 cemeteries cleaned up before the snow fell and we do hope they’ll both return in 2019.

If you’ve been keeping up with the Town Clerk’s quarterly newsletter, you know that we were working on replacing the old fence on the west end of Pine Grove Cemetery that was literally falling down. Thanks to Jason Joyce, Nick Smith, Ed Grinley and Bobby Bassett for their hard work on the project and the Select Board for providing funding for it. It looks great!



Thanks go out to Sandy Griffin for once again donating her time and talent, this year she repaired and repainted the Pine Grove Cemetery sign. The sign Frank Dean had painted and hung on the post at the entrance of the cemetery was in need of repair, and Sandy Griffin stepped up to make it look like new again for us. She also put together a group of volunteers to make signs for the other six cemeteries in town. We look forward to seeing the finished products hanging proudly throughout town in 2019. Thank you, Sandy!

This year we had hoped to learn how to do some gravestone repairs or find a vendor we can afford, to help us set some of the older stones back to right. Cindy Kudlik attended a grave stone cleaning and repair workshop that the New Hampshire Old Graveyard Association hosted and then cleaned and straightened some stones and markers at East Grafton Cemetery. Hopefully the weather cooperates more in 2019 and we can get more folks involved and more stones cleaned and straightened.

We’ve had some contact with several lot owners in town regarding planting trees, bushes and flowers at their loved one’s gravesites at Pine Grove Cemetery. It is ok to place flowers or arrangements at the headstone, but the cemetery regulations forbid planting anything without approval of the trustees and/or sexton. Despite every grave at Pine Grove having perpetual care funds to help offset costs, these earnings have come in far below what is actually needed to just mow, trim and rake. When something is planted or placed at a gravesite beyond the headstone and corner markers, this makes extra work for our employees and adds to the cost of maintaining the cemetery. Please contact us before planting anything.

Another topic to note, if you bring your dog along when visiting the cemetery, please be considerate and clean up after them. Bring a bag along and pick up their waste. There are garbage cans at Pine Grove and Grafton Center. If your dog is using the other cemeteries for a bathroom, please clean it up and take it home to place in your own garbage. Again, be

considerate of those who've passed on, others that visit their loved ones, and the workers who keep the cemeteries looking well cared for.

We have to acknowledge that as good a job as we all do, there are still complaints sometimes. We appreciate any and all feedback, but ask that you please contact the Trustees directly, rather than the Select Board members or cemetery personnel. We meet the 3rd Thursday of every month at either 11 am or 6 pm at the town office. Our meetings are posted on the town website with all other department's regular monthly meetings. If you can't meet with us all in person, you can call the chair, Aime Jacques at 523-7018 or the bookkeeper, Cindy Kudlik at 780-4511. If neither of these methods are convenient for you, we ask that you'd please put your concerns in writing and send them to the town office where we have an in-basket for correspondence. Of course you're always welcome to join us anytime you'd like to learn more about what we do and what you can do to help us care for our cemeteries, too. Volunteers are always welcome and we can find ways for anyone to help who's interested.

One last item we'd like to mention, is repairing and maintaining our equipment. It taxes us each year to find reliable, affordable mechanics. If you or someone you know is good with small engines and would be willing to work with our board to keep things running well, please let us know.

If you haven't already subscribed to the quarterly newsletter from the Town Clerk, we encourage you all to do so. You can keep up with all the news about Grafton, including exciting updates from us!

Again, as always, last but certainly not least, we are so grateful for our Sexton, Ed Grinley, and his dedicated service in so very many ways to all that needs to be done in our cemeteries. We couldn't do it without you, Ed!

Aime Jacques, Brewster Gove, Cindy Kudlik

Cemetery Trustees

Trustees of the Trust Funds Report 2018

At year end the total assets of the trust funds were \$167,177.29.

Major expenditures from these funds were: \$6,755 for insulation of the East Grafton Church, leaving a further \$5,432.29 available for future capital requirements.

From the Kilton Fund \$3,750 was donated to the Mascoma Community Health Center. It has proved a valuable medical and dental resource for the town. Currently 202 citizens from Grafton have enrolled, just under ten percent of the current total of approximately 2500. We encourage people to register and take advantage of the medical and dental services offered. Most insurance coverage is accepted, as well as, Medicare and Medicaid. Sliding scale rates are offered to those uninsured who qualify. In addition, \$360 was paid out to 18 citizens as partial reimbursement for medical expenses incurred during the year.

The cemetery trusts, Perpetual Care and Pine Grove, contributed \$1,273.84 towards cemetery maintenance, and \$250 was added to the Pine Grove principal from the sale of 5 lots in 2018.

In the Ruth Leonard and Barney Flanders Trusts, there is interest available to the library for book purchases in the amount of \$452.28 which may be applied to the library budget in 2019.

At year end the total sum in Capital Reserves was \$788,085.05, which included additions of \$99,000 approved by the voters in March.

Expenditures from our Capital Reserve Funds in 2018 were:

\$4,713 for our well-testing contracts for the Recycling Center, leaving a total of \$293,679.99 at year end.

\$3,678.76 from the Library Capital Reserve Fund for the installation of a handicapped ramp to be in compliance with the Department of Labor. A balance of \$47,901.09 remains in the fund.

Total return of the funds after a very strong market performance in 2017 was impacted by the severe market decline in the last weeks of 2018. The total return for Capital Reserves was -0.5% and for the trust funds, which have greater exposure to equity investments, a negative 3.4%. Our management firm, Bearing Point Partners, continues to execute well under volatile market conditions. They prepare all our forms and charge the modest fee of one half of one percent of assets under management.

We welcomed Daniel Moore as our new Trustee elected in March. He replaced Joseph Brown, who did not run for a second term. We thank Joe for his service.

Respectfully submitted,
Catherine Mulholland, Chair

Fire Warden Report

This year there were two brush fires in Grafton that were caused by electrical lines. The first one was reported by the Kearsarge Fire Tower that smoke was near the east end of Half Moon Pond. The fire started when a tree made contact with the power lines and started a fire that consumed two acres of forest. Assistance from neighboring towns help bring the fire under control. No homes or vehicles were destroyed, but trees damaged from the fire may be fuel for future fires.

The second brush fire occurred on Height of Land Road when a large tree fell during high winds that broke a power line. The breaker for this section line failed to trip, which delay active fire fighting until the power company was able to shutdown the line. Approximately 200 square feet of forest floor was damaged. The arc was so intense, that a good size piece of glass was made from the sand on the ground.

Fire Wardens are representatives of the State Forester who issues fire permits, enforces forest fire laws, and maintains fire-fighting tools and equipment at the ready. Permits are only issued for brush fires and seasonal campfires. No burning of trash is allowed. The following people may issue fire permits for use in the Town of Grafton; John Babiarz, Ken Bean, Ken Cushing, Geoff Joyce, Steve Kudlik and Russel Poitras.

Respectfully submitted,

John Babiarz,
Fire Warden

Emergency Management

Emergency management directors are responsible for planning and leading the responses to natural disasters and other emergencies. They also lead the response during and after emergencies, often in coordination with fire and law enforcement officials, elected officials, nonprofit organizations, and government agencies.

The Town of Grafton now has a Hazard Mitigation Plan. This plan took two years of work by various town officials and members of the public to identify hazards and mitigating future losses from natural or human-caused hazardous events. The plan is complete, but much work remains to start the process of mitigating the hazards. The plan is available to the public on the town's website.

Part of the duties of the Emergency Management Director is to coordinate the activities between Grafton town departments with the State and Federal emergency agencies. This past year, many hundreds of hours were spent documenting repair of the roads that occurred on during the October 2017 storm. Working closely with the Road Agent and FEMA (Federal Emergency Management Agency) we are obtaining disaster relief funds to offset the cost of the damage.

Plans for 2019 will include the mapping of critical infrastructure that will have impact in the proper recovery of the town should infrastructure be damaged. This includes culverts, roads, buildings and public resources. These items are identified in the Hazard Mitigation Plan and Local Emergency Operation Plan, but are currently not mapped in a GIS (Geographic Information System). A GIS system is a database system with GPS (Global Positioning System) information so that a detail map may be generated. Current GIS system for Grafton are the 911 maps, and the state DOT maps. There is no town wide GIS system at this time.

Respectfully submitted,

John Babiarz
Emergency Management Director

Reports Not Submitted:

- Grafton Volunteer Fire Department
- Grafton Volunteer Ambulance Service

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 - weather permitting) for a pot luck 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. Dues of \$.25 for a lifetime membership are requested.

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 dinner and includes LBS members, spouses, town officials and the family of the recipient. The dinner is held at the Grafton Town Hall. The amount of the scholarship is based on the funds available. The dinner is paid for by the LBS and supplemented by the LBS members. This year's scholarship was presented to Aaron Burns, Razor Hill Road.

In November the LBS hosts a Thanksgiving Dinner for the members, spouses, town elderly and the Grafton residents who might not otherwise celebrate Thanksgiving. This tradition has been held for approximately 45 years. This dinner is held at the Grafton Town Hall. This event is sponsored by the LBS and the LBS members and fees have never been charged.

In December of each year LBS members prepare and deliver holiday baskets to elderly, special recognitions and needy in Grafton. The baskets usually consist of fresh fruit, cookies and candies. There were 34 recipients of these baskets this year.

A queen size quilt was made and donated by Bonnie Haubrich for the annual raffle/fund raiser. The raffle was once again very successful in raising necessary funds. Beverly Smith, Ridge Road, was the winner, which was drawn at the annual July Celebration.

Come join us. We love new members and it is always a great lunch. It is the best \$.25 (twenty five cents) you will ever spend!

Respectfully submitted,

Bonnie Haubrich, Member



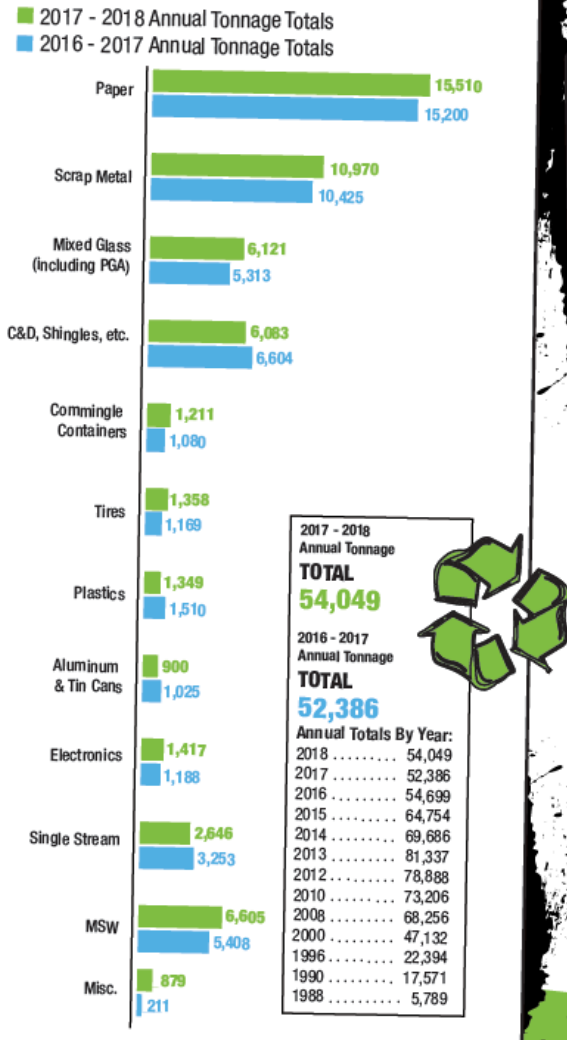
“Partnering to make recycling strong through economic and environmentally sound solutions”

Northeast Resource Recovery Association, 2101 Dover Road, Epsom, NH 03234
 Telephone: (603) 736-4401 or 1-800-223-0150 Fax: (603) 736-4402
 E-mail: info@nrra.net Web Site: www.nrra.net

Dear NRRA Member,

As a member of Northeast Resource Recovery Association (NRRA), your community has access to all the services of this first in the nation, 38-year old recycling cooperative. Your member-driven organization provides you with:

NRRA MARKETING TONNAGES



- Up-to-date **Technical Assistance** in waste reduction and recycling including solid waste contract negotiations;
- **Cooperative Marketing** to maximize pricing and **Cooperative Purchasing** to minimize costs;
- Current **Market Conditions** and Latest **Recycling Trends, both regionally and nationwide;**
- **Innovative Programs** (i.e. Dual Stream, Consolidation and Single Stream);
- **Educational and Networking Opportunities** through our Annual Recycling Conference, our Monthly “Full of Scrap” email news, monthly Marketing meetings, **members' only website**, workshops and Fall Facility Tours;
- **NRRA School Recycling CLUB** - a program to assist schools to promote or advance their recycling efforts;
- **NH DES Continuing Ed Credits;**
- **NH the Beautiful Signs, Grants, Bins and Recyclemobiles.**

NRRA membership has grown to include more than 400 municipalities, businesses and individuals in New Hampshire, Vermont, Massachusetts, Connecticut and Maine. NRRA, as a non-profit organization, is unique in that we do not charge a “brokerage fee” or work to maximize profit gains, but rather has a minimal “Co-op” Fee” which is re-invested to further your recycling programs and solid waste reduction efforts in schools and municipalities.

Through your continued support and dedication, NRRA has assisted our members to recycle over 54,000 tons in fiscal year 2017-2018!

Please contact NRRA at 800-223-0150 / 603-736-4401 or visit our website at www.nrra.net



Northeast Resource Recovery Association
 2101 Dover Road, Epsom, NH 03234
 Phone: 603.736.4401 Fax: 603.736.4402
 Email: info@nrta.net Web: www.nrta.net

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

Grafton, NH

Congratulations for being such active recyclers!

Below please find information on the positive impact your recycling has had on our environment.

The recyclable materials listed below were sent to market to be remanufactured into new products through your non-profit recycling organization, the Northeast Resource Recovery Association.

Recyclable Material	Amount Recycled In 2018	Environmental Impact! Here is <u>only one</u> benefit of recycling materials rather than manufacturing products from virgin resources
Electronics	6,366 lbs.	Conserved enough energy to power 0.8 houses for one year!
Paper	60.18 tons	Saved 1,023 trees!
Plastics	25,840 lbs.	Conserved 19,380 gallons of gasoline!
Tires	17.8 tons	Conserved 11.7 barrels 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 have avoided about **228 tons** of carbon dioxide emissions
 This is the equivalent of removing **49 passenger cars** from the road for an entire year!



Supporting Aging in Community

Horse Meadow Senior Center

(N. Haverhill 603-787-2539)

Lin-Wood Area Senior Services

(Lincoln 603-745-4705)

Littleton Area Senior Center

(Littleton 603-444-6050)

Mascoma Area Senior Center

(Canaan 603-523-4333)

Newfound Area Senior Services

(Bristol 603-744-8395)

Orford Area Senior Services

(Orford 603-353-9107)

Plymouth Regional Senior Center

(Plymouth 603-536-1204)

Upper Valley Senior Center

(Lebanon 603-448-4213)

Sponsoring

RSVP & The Volunteer Center

(toll-free 877-711-7787)

ServiceLink of Grafton County

(toll-free 866-634-9412)

Grafton County

Senior Citizens Council, Inc.

is an equal opportunity provider.

2018-19 Board of Directors

Larry Kelly, *President*

Bob Muh, *Vice President*

Flora Meyer, *Treasurer*

Martha Richards, *Secretary*

Ralph Akins

Patricia Brady

Neil Castaldo

Ellen Flaherty

Carol Govoni

Craig Labore

Steve Marion

J. Pete Moseley

Rick Peck

Frank Thibodeau

Ellen Thompson

Kathleen Vasconcelos,

Executive Director

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. ANNUAL REPORT 2018

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

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

During 2017-18, 48 older residents of Grafton were served by one or more of the Council's programs offered through the Mascoma Area Senior Center and 45 were assisted by ServiceLink:

- Older adults from Grafton enjoyed 489 balanced meals in the company of friends in the center's dining room.
- They received 2,297 hot, nourishing meals delivered to their homes by caring volunteers.
- Grafton residents were transported to health care providers or other community resources on 603 occasions by our lift-equipped buses.
- Grafton residents received assistance with problems, crises or issues of long-term care through 184 visits with a trained outreach worker and 161 contacts with ServiceLink.
- Grafton's citizens also volunteered to put their talents and skills to work for a better community through 499 hours of volunteer service.

The cost to provide Council services for Grafton residents in 2017-18 was \$45,561.85.

Such services can be critical to elderly individuals who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty, saving tax dollars that would otherwise be expended for nursing home care. They also contribute to a higher quality of life for older friends and neighbors. As our population grows older, supportive services such as those offered by the Council become even more critical. *Grafton's population over age 60 increased by 133.6% according to U.S. Census data from 1990 to 2010.*

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

Kathleen Vasconcelos, Executive Director

VISITING NURSE AND HOSPICE FOR VT AND NH
Home Health, Hospice and Maternal Child Health Services in Grafton, NH

Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) is a compassionate, non-profit healthcare organization committed to providing the highest quality home health and hospice services to individuals and their families. VNH provides care for people of all ages and at all stages in life, and delivers care to all, regardless of ability to pay.

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

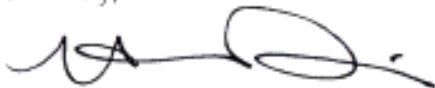
Between July 1, 2017 and June 30, 2018 VNH made 139 homecare visits to 17 Grafton residents. This included approximately \$13,311 in unreimbursed care to Grafton residents.

- **Home Health Care:** 110 home visits to 13 residents with short-term medical or physical needs.
- **Hospice Services:** 28 home visits to 3 residents who were in the final stages of their lives.
- **Skilled Pediatric Care:** 1 home visits to 1 residents for well baby, preventative and palliative medical care.

Additionally, residents made visits to VNH wellness clinics at local senior and community centers throughout the year, receiving low- and no-cost services including blood pressure screenings, foot care, cholesterol testing, and flu shots.

Grafton's annual appropriation to VNH helps to ensure that all have access to quality care when and where it is needed most. On behalf of the people we serve, we thank you for your continued support.

Sincerely,



Hilary Davis, Director Community Relations and Development (1-888-300-8853)



UPPER VALLEY LAKE SUNAPEE REGIONAL PLANNING COMMISSION

ANNUAL REPORT TO MEMBER COMMUNITIES 2018

Serving 27 communities in Grafton, Sullivan and Merrimack Counties since 1963, the Upper Valley Lake Sunapee Regional Planning Commission (UVLSRPC) has been providing professional planning assistance to municipal boards, along with inter-municipal planning, liaison between local and state/federal agencies, and assistance on development, public health, and environmental issues.

In February UVLSRPC said goodbye to Amber Boland, our GIS Coordinator/Planner and in April we welcomed Olivia Uyizeye. Olivia has a background with GIS, has assisted with our regional housing needs assessment, staffed the local subcommittees of the Connecticut River Joint Commission as well as several field work commitments.

Highlights of our work and accomplishments in 2018 include:

- Responded to more than 150 requests from our towns and cities for technical assistance.
- Provided Household Hazardous Waste Collections that served approximately 1,000 households.
- Worked with Sullivan County on developing an Economic Development Profile
- Established a regional Brownfields identification, assessment, and remediation planning program.
- Trained local staff about environmentally responsible transfer station practices..
- Assisted school districts with green cleaning practices
- Worked on and help develop the 2021-2030 Ten-Year Transportation Improvement Plan.
- Helped to identify transit and paratransit issues in Sullivan County, to restore needed mobility services, and to coordinate planning for improved public and human services transportation.
- Conducted more than 110 traffic counts across the region.
- Helped Claremont with digitizing their stormwater system and created a distinct GIS layer.
- Assisted Lebanon, Hanover, and Advance Transit with public transit signal prioritization analysis.
- Assisted Enfield Shaker Village and Lake Sunapee Scenic Byway committees.
- Provided Circuit Rider planning staff assistance to Newport, Springfield, Claremont, Wilmot, and New London.
- Assisted on the Wilmot Master Plan with the completion of the Community Survey.
- Assisted on the Unity Master Plan
- Helped Planning Boards to evaluate Projects of Regional Impact.
- Provided administrative and staffing assistance to the Connecticut River Joint Commissions.
- Provided GIS Technical Assistance to Claremont DPW and Claremont Planning and Development Departments.
- Conducted full assessment of all locally owned culverts for the Town of Lyme.
- Increased GIS capacity and developed an Open Data Portal for Regional GIS data.
- Completed Hazard Mitigation Plans for Acworth, New London and Springfield.
- Re-established the Regional Planners Brown Bag Lunch to share and coordinate amongst our region's planning professionals.
- Performed a build-out analysis on zoning regulations for the Town of Lyme.
- Assisted the Town of Sunapee with a Route 11 Corridor study.
- Assisted Sullivan County Transit develop a county wide public transit plan.
- Coordinated with Two Rivers Ottauquechee Regional Commission and Southern Windsor County Regional Planning Commission on a true Upper Valley regional housing needs assessment.

Our goals for 2019 include developing a comprehensive regional housing needs assessment, facilitate workforce development training, help our region become age-friendly, develop corridor focused transportation plans and establish a non-profit to support regional planning efforts.

Please contact us at (603) 448-1680 or sschneider@uvlsrc.org, to share your thoughts and suggestions. It is a pleasure to serve the municipalities of this region. Thank you for your support over the decades.

Steven Schneider

STATE OF NEW HAMPSHIRE
Executive Council

JOSEPH D. KENNEY
EXECUTIVE COUNCILOR
DISTRICT ONE



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

Annual Report of District One Executive Councilor Joseph Kenney
January 3rd, 2018

Moving into 2019, this will be my last year as your Executive Councilor, I have thoroughly enjoyed serving you and working with many great local, county and state officials. I have been honored and grateful to have your trust for the past five years.

The Governor, Executive Council and Legislature have worked on many important issues such as the heroin, fentanyl and opioid crisis, workforce development, infrastructure improvement, school safety infrastructure, youth and family services and protection of our natural resources.

In 2018, I was proud to be a part of the Friendship House dedication in Bethlehem, the Fifth Glen House Hotel dedication near Mount Washington, the State Liquor store dedications in Colebrook and Lancaster and state land transfer near Mascoma Lake Park in Enfield. I have worked with dozens of small business owners to assist them throughout the regulatory process to open their businesses. The State is moving forward in a positive direction to sell the Rumney and Shelburne rest stop areas that have been closed for many years. I remain close to the Lakeshore Redevelopment Planning Commission in the development of the "Old State Property" in Laconia. Many communities such as Newport, Colebrook and Bristol are going through economic development revitalization and I have assisted them with funding ideas and with state and federal contacts.

There are over a thousand volunteers who serve on our State Boards and Commissions. I have had the pleasure to vote for many of them in District 1. The Council has confirmed 6 Circuit Court Judges, 2 Superior Court Judges and 1 State Supreme Judge(s) in 2018. In 2018, there were 1.7 billion dollars in expenditures, 6.4 billion in working capital and the Council passed 1775 contract items.

The Ten Year Transportation Improvement Plan, working with the NHDOT and the Regional Planning Commissions will commence in the New Year. The new Council will address the needs of the State and conduct hearings later in the summer and subsequently pass on a plan to the Governor for his consideration prior to it going to the NH Legislature. In the past, the plan has focused on preservation, maintenance and safety of existing pavement and bridge infrastructures throughout the state. Over \$16 million in federal funds was provided to NH for the Congestion, Mitigation, and Air Quality (CMAQ) program of which 16 grant applications were accepted. One of those grants, is the Conway Rec Path Project for \$1.2 million. Contact William Watson at NHDOT for any additional details at 271-3344.

The Governor and Council are looking for volunteers to serve on the dozens of state boards and commissions. If you are interested, please send your resume to Governor Chris Sununu, State House, 107 North Main Street, Concord, NH 03301, attention Eliot Gault Director of Appointments/Liaison or at (603) 271-8790. A complete list of all state boards and commissions is available at the NH Secretary of State website at www.sos.nh.gov/redbook/index.htm

The Executive Council office has available the following informational items: NH Constitutions, tourist maps, consumer protection handbooks, etc. Some Councilors periodically email their weekly schedule and other items of note. If you would like to be included on this list, contact our office at 271-3632. There is also an active internship program for college students and others who might be interested so please contact our office to discuss this with our staff at any time.

Best Regards - Joe

**2018 MS-1
Summary of Inventory Valuation**

Land Value Only		Acres	Valuation
1A	Current Use RSA 79-A	20,025.85	\$1,369,820
1B	Conservation Restriction Assessment RSA 79-	0.00	\$0
1C	Discretionary Easements RSA 79-C	0.00	\$0
1D	Discretionary Preservation Easements RSA	0.05	\$0
1E	Taxation of Land Under Farm Structures RSA	0.00	\$0
1F	Residential Land	5,816.77	\$41,789,600
1G	Commercial/Industrial Land	124.74	\$403,500
1H	Total of Taxable Land	25,967.41	\$43,562,920
1I	Tax Exempt and Non-Taxable Land	282.91	\$1,560,200

Buildings Value Only		Structures	Valuation
2A	Residential		\$63,260,950
2B	Manufactured Housing RSA 674:31		\$5,415,500
2C	Commercial/Industrial		\$1,338,500
2D	Discretionary Preservation Easements RSA	1	\$10,850
2E	Taxation of Farm Structures RSA 79-F	0	\$0
2F	Total of Taxable Buildings		\$70,025,800
2G	Tax Exempt and Non-Taxable Buildings		\$3,046,400

Utilities & Timber		Valuation
3A	Utilities	\$3,527,400
3B	Other Utilities	\$0
4	Mature Wood and Timber RSA 79:5	\$0
5	Valuation before Exemption	\$117,116,120

Exemptions		Total Granted	Valuation
6	Certain Disabled Veterans RSA 72:36-a	0	\$0
7	Improvements to Assist the Deaf RSA 72:38-b	0	\$0
8	Improvements to Assist Persons with	0	\$0
9	School Dining/Dormitory/Kitchen Exemption	0	\$0
10A	Non-Utility Water & Air Pollution Control	0	\$0
10B	Utility Water & Air Pollution Control Exemption	0	\$0

11 Modified Assessed Value of All Properties \$117,116,120

Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37		15000	\$0
13	Elderly Exemption RSA 72:39-a,b			\$135,000
14	Deaf Exemption RSA 72:38-b		0	\$0
15	Disabled Exemption RSA 72:37-b		10,000	\$50,000
16	Wood Heating Energy Systems Exemption			\$0
17	Solar Energy Systems Exemption RSA 72:62			\$0
18	Wind Powered Energy Systems Exemption			\$0
19	Additional School Dining/Dorm/Kitchen			\$0

20	Total Dollar Amount of Exemptions			\$185,000
21A	Net Valuation			\$116,931,120
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF			\$116,931,120
22	Less Utilities			\$3,527,400
23A	Net Valuation without Utilities			\$113,403,720
23B	Net Valuation without Utilities, Adjusted to			\$113,403,720

Utility Value Appraiser
Avitar

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

Electric Company Name	Valuation
LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP	\$65,700
NEW HAMPSHIRE ELECTRIC COOP	\$2,079,100
PSNH DBA EVERSOURCE ENERGY	\$1,382,600
	\$3,527,400

Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	66	\$32,750
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	5	\$10,000
All Veterans Tax Credit RSA 72:28-b	\$0	0	\$0
		71	\$42,750

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	\$0
Married	\$0

Deaf Asset Limits	
Single	\$0
Married	\$0

Disabled Income Limits	
Single	\$20,000
Married	\$27,000

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

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year	
Age	Number
65-74	1
75-79	1
80+	0

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted				
Age	Number	Amount	Maximum	Total
65-74	3	\$15,000	\$45,000	\$45,000
75-79	2	\$20,000	\$40,000	\$40,000
80+	2	\$25,000	\$50,000	\$50,000
	7		\$135,000	\$135,000

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

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

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

Adopted? No

Number of Structures:

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

Adopted? No

Number of Properties:

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

Adopted? No

Number of Properties:

Current Use RSA 79-A	Total Acres Valuation	
Farm Land	558.00	\$204,726
Forest Land	13,145.99	\$926,086
Forest Land with Documented Stewardship	5,425.78	\$220,653
Unproductive Land	720.85	\$14,893
Wet Land	175.23	\$3,462
	20,025.85	\$1,369,820

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	\$3,444
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	
Total Number of Owners in Current Use	Owners:	\$257
Total Number of Parcels in Current Use	Parcels:	433

Land Use Change Tax

Gross Monies Received for Calendar Year		\$480
Conservation Allocation	Percentage: 0.00%	Dollar Amount: \$0
Monies to Conservation Fund		\$0
Monies to General Fund		\$480

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
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	Land Valuation	Structure Valuation
0	0	0.00	\$0	\$0

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

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

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

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

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

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

2018
Statement of Appropriations

Purpose	Appropriations As Voted
General Government	
Executive	\$58,338
Election, Registration, and Vital Statistics	\$43,409
Financial Administration	\$42,777
Revaluation of Property	\$16,320
Legal Expense	\$20,000
Personnel Administration	\$25,000
Planning and Zoning	\$375
General Government Buildings	\$41,230
Cemeteries	\$8,000
Insurance	\$98,574
Advertising and Regional Association	\$1,350
Other General Government	\$2,000
General Government Subtotal	\$357,373
Public Safety	
Police	\$192,793
Ambulance	\$25,000
Fire	\$22,000
Building Inspection	\$0
Emergency Management	\$100
Other (Including Communications)	\$1,000
Public Safety Subtotal	\$240,893
Highways and Streets	
Administration	\$0
Highways and Streets	\$459,011
Bridges	\$0
Street Lighting	\$2,900
Other	\$0
Highways and Streets Subtotal	\$461,911
Sanitation	
Administration	\$0
Solid Waste Collection	\$81,000
Solid Waste Disposal	\$0
Solid Waste Cleanup	\$0
Sewage Collection, Disposal and Other	\$0
Sanitation Subtotal	\$81,000

Health

Administration	\$0
Pest Control	\$0
Health Agencies, Hospitals, and Other	\$8,964
Health Subtotal	\$8,964

Welfare

Administration and Direct Assistance	\$20,000
Intergovernmental Welfare Payments	\$0
Vendor Payments and Other	\$0
Welfare Subtotal	\$20,000

Culture and Recreation

Parks and Recreation	\$3,450
Library	\$14,814
Patriotic Purposes	\$300
Other Culture and Recreation	\$0
Culture and Recreation Subtotal	\$18,564

Debt Service

Long Term Bonds and Notes - Principal	\$0
Long Term Bonds and Notes - Interest	\$0
Tax Anticipation Notes - Interest	\$4,000
Other Debt Service	\$0
Debt Service Subtotal	\$4,000

Operating Transfers Out

To Special Revenue Fund	\$0
To Capital Projects Fund	\$0
To Proprietary Fund - Airport	\$0
To Proprietary Fund - Electric	\$0
To Proprietary Fund - Other	\$0
To Proprietary Fund - Sewer	\$0
To Proprietary Fund - Water	\$0
To Capital Reserve Fund	\$99,000
To Expendable Trusts/Fiduciary Funds	\$0
To Health Maintenance Trust Funds	\$0
To Non-Expendable Trust Funds	\$0
To Fiduciary Funds	\$0
Operating Transfers Out Subtotal	\$99,000

Total Voted Appropriations	\$1,291,705
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2018 Revised Estimated Revenues

Source	Estimated Revenue
Taxes	
Land Use Change Tax - General Fund	\$1,200
Resident Tax	\$0
Yield Tax	\$6,395
Payment in Lieu of Taxes	\$0
Excavation Tax	\$242
Other Taxes	\$0
Interest and Penalties on Delinquent Taxes	\$40,000
Inventory Penalties	\$0
Taxes Subtotal	\$47,837
Licenses, Permits, and Fees	
Business Licenses and Permits	\$0
Motor Vehicle Permit Fees	\$165,000
Building Permits	\$150
Other Licenses, Permits, and Fees	\$7,680
From Federal Government	\$0
Licenses, Permits, and Fees Subtotal	\$172,830
State Sources	
Meals and Rooms Tax Distribution	\$69,892
Highway Block Grant	\$136,958
State Sources Subtotal	\$206,850
Miscellaneous Revenues	
Sale of Municipal Property	\$49,652
Interest on Investments	\$1,600
Miscellaneous Revenues	\$51,252
Interfund Operating Transfers In	
From Trust and Fiduciary Funds	\$3,300
Interfund Operating Transfers In Subtotal	\$3,300
Total Revised Estimated Revenues and Credits	\$482,069

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$689,271	\$116,931,120	\$5.90
County	\$210,877	\$116,931,120	\$1.80
Local Education	\$2,204,197	\$116,931,120	\$18.85
State Education	\$254,201	\$113,403,720	\$2.24
Total	\$3,358,546		\$28.79

Tax Commitment Calculation	
Total Municipal Tax Effort	\$3,358,546
War Service Credits	(\$42,750)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$3,315,796

 Stephan Hamilton Director of Municipal and Property Division New Hampshire Department of Revenue Administration	10/16/2018
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EDUCATION TAX WARRANT FOR TAX YEAR 2018

December 13, 2017

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 **\$ 254,201** for the 2018 Education Tax. Per RSA 76:3, this amount is based on a uniform rate of \$2.170/1000 of the 2016 equalized valuation without utilities in the amount of **\$117,143,262**.



Stephan W. Hamilton, Director
Municipal & Property Division

TREASURER'S REPORT

YEAR ENDING 12/31/18

Balance JANUARY 1, 2018	\$1,337,122.76
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Received from:

Town Clerk:

 Deposit Receipts 295,696.66

 Credit Card Receipts 36,984.50

Selectmen 102,945.95

State of NH 206,797.81

Treasurer 6,977.12

Tax Collector \$3,522,961.59

Total Receipts to December 31, 2018	\$4,172,363.63
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Selectmen Orders Paid	(\$4,325,792.32)
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Balance December 31, 2018	\$1,183,694.07
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Town Clerk Detail:

Local Registrations 207,256.43
(including boats)

Dog Licensing 2,766.00

Misc. (dog fines,
hist. books, faxes, copies

UCC Searches, etc.)

State Fees 8,280.00

(includes boats)

State Registrations 74,742.48

Title Fees 796.00

Vital Records (Marriage 745.00

Licenses, Vital Certificates

Genealogy searches)

TOTAL: \$295,696.66

Selectmen Detail:

Sale of Town Property 55,160.32

General Fund 47,105.03

Fees 361.00

Misc. (copies, faxes, and
property cards) 319.60

TOTAL: \$102,945.95

Treasurer Detail:

NSF Payments Received 5,133.00

Checking Acc't Interest 1,844.12

TOTAL: 6,977.12

State of NH Detail:

Highway Block Grant 136,906.20

Meals and Rooms 69,891.61

TOTAL: \$206,797.81

GRAFTON AMBULANCE FUND CDs

3 years – maturity date 4/28/2021
Int. rate: .747%
Beginning Balance: \$10,201.54
Ending Balance: \$10,278.03
2017 Interest: \$76.49

2 years-maturity date 6/3/2019
Int. rate: .499%
Beginning Balance: \$61,486.79
Ending Balance: \$61,794.92
2017 Interest: \$308.13

GRAFTON AMBULANCE ACC'T BALANCE JANUARY 1, 2018 \$60,300.39

RECEIPTS:

Misc. Health Care Deposits:
Includes Cigna, Martin Point, Anthem, etc.

Total Receipts: \$23,718.47

Payments:

Checks written 12/31/17 cleared in 2018 \$666.24
Babiarz, John 1,340.28
Bound Tree Medical 1,103.08
C.A.G. 1,331.92
Canaan F.A.S.T., Inc. 12,060.00
Frank's Auto 126.00
Grafton Ambulance Op. Budget 1,200.00
Grafton Fire and Amb. Auxiliary 1,069.95
Lebanon, City of 425.00
Maine Oxy 72.35
Verizon Wireless 274.12
Revol. Acct Deposit Slips 14.17

Total Payments: (\$19,683.11)

BALANCE DECEMBER 31, 2018 \$64,335.71

GRAND TOTAL BALANCE: (both CDs and Revolving Acct) \$136,408.70

RECREATION ACCOUNT BALANCE JANUARY 1, 2018 **\$5,677.88**

Receipts:

Miscellaneous donations:
Includes Business Donations, Advertisements,
Food Shack, Donations for Fireworks, Anonymous
Gifts, etc.

Total Receipts: **\$5,883.80**

Payments:

American Thunder Fireworks 5,600.00
Parks/Playground 450.00
Revolv. Acct Deposit Slips 14.17

Total Payments: **(\$6,064.17)**

BALANCE **DECEMBER 31, 2018** **\$5,497.51**

SOLID WASTE ACCOUNT BALANCE JANUARY 1, 2018 **\$29,156.62**

Total Receipts: Recyclables (glass, paper, metals, oil, etc.) **\$22,539.78**

Payments:

Arrow Equip. 626.00
Alan W. Sheldon 200.00
Hammond 1,512.00
Inov8v Energy 617.09
NRRA 7,375.93
PAK Solutions, LLC 458.00
Pete's Tire Barn, Inc. 350.00
Reed Truck Services 3,496.06
Scott Smith 9.23
Smith River Trading Post 100.00
Town of Canaan 1,650.00
Revolv. Acct Deposit Slips 14.17

Total Payments: **(\$16,408.48)**

BALANCE **DECEMBER 31, 2018** **\$35,287.92**

Respectfully submitted: Dorothy Campbell, Treasurer

2018 Tax Collector's Report

Debits

Uncollected Taxes Beginning of Year	Levy for Year of this Report	2017	2016	2015
Property Taxes		\$296,158.12		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes			\$1,925.19	
Excavation Taxes				
Other Taxes				
Property Tax Credit Balance	(\$5,915.91)			
Other Tax or Charges Credit Balance				

Taxes Committed This Year

Property Taxes	\$3,325,836.00			
Resident Taxes				
Land Use Change Taxes	\$1,200.00			
Yield Taxes	\$11,465.27			
Excavation Tax	\$240.64			
Other Taxes				

Overpayment Refunds

		2017	2016	2015
Property Taxes				
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Interest & Penalties on Deliq. Taxes	\$2,291.24	\$21,488.69	\$185.47	
Interest & Penalties on Resident Taxes				
Total Debits	\$3,335,117.24	317646.81	2110.66	\$0.00

Credits

Remitted to Treasurer		2017	2016	2015
Property Taxes	\$3,050,852.00	\$155,710.74		
Resident Taxes				
Land Use Change Taxes	\$1,200.00			
Yield Taxes	\$8,587.08		\$299.41	
Interest (include Lien Conversion)	\$2,291.24	\$18,416.69	\$185.47	
Penalties		\$3,072.00		
Excavation Tax	\$240.64			
Other Taxes				
Conversion to Lien (Principal Only)		\$139,286.78		
Discounts Allowed				

Abatements Made		2017	2016	2015
Property Taxes	\$4,170.72	\$1,160.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded	\$1,765.00			
Uncollected Taxes - End of Year		2017	2016	2015
Property Taxes	\$268,707.86			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$2,878.19		\$1,625.78	
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$5,575.49)			
Other Tax/Charges Credit Balance				
Total Credits	\$3,335,117.24	\$317,646.81	\$2,110.66	\$0.00

Lien Summary

Summary of Debits

	Last Year's Levy	2017	2016	2015
Unredeemed Liens Balance -Beginning of Year			\$92,806.54	\$32,974.88
Liens Executed During Fiscal Year		\$153,034.52		
Interest & Costs Collected (After Lien Execution)		\$2,112.83	\$12,284.23	\$10,021.11
Total Debits	\$0.00	\$155,147.35	\$105,090.77	\$42,995.99

Summary of Credits

	Last Year's Levy	2017	2016	2015
Redemptions		\$41,592.19	\$44,353.44	\$32,455.74
Interest & Costs Collected (After Lien Execution)		\$2,112.83	\$12,284.23	\$10,021.11
Abatements of Unredeemed Liens				
Liens Deeded to Municipality		\$3,906.92	\$1,657.40	\$221.35
Unredeemed Liens Balance - End of Year		\$107,535.41	\$46,795.70	\$297.79
Total Credits	\$0.00	\$155,147.35	\$105,090.77	\$42,995.99

Respectfully submitted,
Bonnie Haubrich, Tax Collector

<u>Salaries & utilities Paid By Town</u>			
January to December 2018		10,510.57	
Statement of Accounts held by library trustees			
CHECKING ACCOUNT	#****3604	CHECKING ACCOUNT	#****3604
Beginning Balance 01-01-2018			1,466.96
Unanticipated funds			814.03
Reimbursements from town			1040.83
Reimbursements to town		454.73	
Professional fees/mileage		130	
Services(porta potty)		196	
Supplies/misc		180.24	
FoGL deposits for UK Designs			9,409.25
Payment to UK Designs		4,687.25	
Transfers to #****9092		1,250.00	
Software:audio,download books,LUV,library catalog		895.00	
Overdraft Fee - banking error		30.00	
Ending Balance 31-Dec-2018			4,907.85
CHECKING ACCOUNT	#****9092	CHECKING ACCOUNT	#****9092
Beginning Balance 01-01-2018			36.51
Transfers In From #****3604			1,250.00
Transfers in from #****1789			1,500.00
Media		1,176.31	
Media - refund from amazon			0.60
Postage & Fees		104.00	
Supplies/Misc		491.48	
Supplies - refund from staples			30.00
NHLA (professional fees)		15.00	
Services (porta potty cleaning, dry flush)		342.97	
Ending Balance 31-Dec-2018			688.55
SAVINGS ACCOUNT	#****0253		
<i>Cooper Memorial Fund</i>			
Interest			0.38
Ending Balance 31-Dec-2018			763.13

SAVINGS ACCOUNT #****1789			
<i>Library improvement account</i>			
<i>Unanticipated funds</i>			1,000.00
<i>Transfers to #****9092</i>		(1,500.00)	
Interest			2.72
Ending Balance 31-Dec-2018			4,914.38
Mascoma Bank CD #****9818	<i>maturity date 5-1</i>	13-17	
<i>Mildred Braley Trust Fund</i>			
Interest (0.349%)			1.04
Balance as of 31-Dec-2018			5,038.71
Mascoma Bank CD #****9800			
<i>Burnham Trust Fund</i>			
Interest (0.349%)			43.41
Balance as of 31-Dec-2018			17,383.55
Mascoma Bank CD# ****5420			
Paul S Kiczar Fund			
Interest (0.349%)			31.99
Balance as of 31-Dec-2018			10,031.99
Gross Budget Report		\$1943.06	
2018 total expenses		1943.06	
2018 Net Income		12814.00	
2018 Spent Net Income		12685.51	
Total Gross budget spending		14814.00	
Gross Budget Compiled by Natalie M Kocurek, Treasurer 1/12/18			

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

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL		
				Balance Beginning of Year	Additions- Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Balance End of Year	Principal & Income	Ending Market Value
PERPETUAL CARE												
1818-1896	Perpetual Care	Lot Maintenance	Common TF	32,528.38	-548.35	31,879.03	4,872.32	1,249.01	580.16	5,581.17	37,540.20	38,056.81
1890	Pine Grove Cemetery	Lot Maintenance	Common TF	24,360.57	-153.72	24,206.85	2,971.93	916.37	713.68	3,174.62	27,381.47	27,758.25
	Total Perpetual Care			56,888.95	-703.07	56,185.88	7,844.25	2,165.38	1,273.84	8,735.79	64,921.67	65,815.06
LIBRARY												
1845	Barnsey-Flanders Trust Fund	Library	Common TF	2,265.56	-38.44	2,229.12	214.84	83.06	0.00	288.00	2,527.12	2,581.89
1877	Ruth Leonard	Library	Common TF	2,024.78	-30.97	1,993.81	83.64	70.62	0.00	154.26	2,148.07	2,177.63
	Total Library			4,290.34	-67.41	4,222.93	288.58	153.68	0.00	452.26	4,675.19	4,739.52
PRIVATE TRUSTS												
1833	Kilton Fund	Health & Medical Services	Common TF	94,425.87	-1,378.22	93,046.45	1,921.28	3,143.89	3,750.00	1,315.18	94,361.83	95,660.07
	Total Private Trusts			94,425.87	-1,378.22	93,046.45	1,921.28	3,143.89	3,750.00	1,315.18	94,361.83	95,660.07
PRIVATE TRUSTS - OPERATING ACCOUNTS												
1894	Kilton Fund - Checking Acct	Health & Medical Services	Mascoma Bank - K	1,322.64	-360.00	962.64	0.00	0.00	0.00	0.00	962.64	962.64
	Total Private Trusts - Operating Accounts			1,322.64	-360.00	962.64	0.00	0.00	0.00	0.00	962.64	962.64
PRIVATE TRUSTS												
1851	The E. Grafton Christian Church Renovation Fund	Restoration of E. Grafton Christian Church	Common CRF	11,597.77	-6,750.27	4,847.50	404.05	185.45	0.00	589.50	5,437.00	5,432.29
	Total Private Trusts			11,597.77	-6,750.27	4,847.50	404.05	185.45	0.00	589.50	5,437.00	5,432.29

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

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL		
				Balance Beginning of Year	Additions-Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Balance End of Year	Principal & Income	Ending Market Value
TOWN CAPITAL RESERVES												
1970	Highway Department	Equipment	Common CRF	83,473.79	35,061.80	118,535.59	2,548.11	1,722.87	0.00	4,288.78	122,804.37	122,887.81
1982	Bridge Fund	Repairs	Common CRF	113,759.16	30,078.73	143,835.89	2,840.98	2,182.87	0.00	5,023.85	148,859.74	148,730.70
1982	Property Tax Revaluations	Revaluation	Common CRF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1988	Recreation Field Shelter	Recreation	Common CRF	38,363.13	22.98	38,386.11	3,103.63	883.25	0.00	3,786.88	42,172.99	42,138.43
1989	New Police Cruiser	Equipment	Common CRF	8,182.63	9,009.20	18,171.83	879.46	243.97	0.00	1,123.43	19,295.26	19,278.53
1989	New Ambulance	Equipment	Common CRF	32,505.78	19.13	32,524.91	2,007.09	568.87	0.00	2,575.76	35,100.87	35,070.24
2003	Fire Department Apparatus	Equipment	Common CRF	108,523.95	15,069.44	123,593.39	5,860.32	2,015.58	0.00	7,875.88	131,469.27	131,355.30
2004	Library Capital Reserve Fund	Library	Common CRF	48,536.34	-1,436.34	47,100.00	2,252.47	805.94	2,215.76	842.65	47,842.65	47,901.09
2006	Storage Vault	Storage Vault	Common CRF	4,263.38	2.58	4,265.94	348.60	75.99	0.00	424.59	4,690.53	4,686.46
2006	Town Hall Repairs	Repairs	Common CRF	10,307.98	10,009.98	20,317.94	379.86	263.35	0.00	643.21	20,961.15	20,942.98
2006	Veterans Park	Maintenance	Common CRF	3,131.87	1.88	3,133.75	258.02	55.82	0.00	311.84	3,445.59	3,442.60
2007	Recycling	Recycling	Common CRF	31,884.82	-3,232.95	28,451.77	1,483.19	523.17	1,463.00	533.38	28,005.13	28,979.89
2017	Roll-off Truck	Recycling Center Use	Common CRF	10,002.54	5.59	10,008.13	87.75	168.28	0.00	254.01	10,262.14	10,253.24
Total Town Capital Reserves				493,715.17	94,610.08	588,325.25	22,055.48	9,307.52	3,678.76	27,684.24	616,009.49	615,475.47
GRAND TOTALS:				662,240.54	85,350.11	747,590.65	32,523.65	14,955.92	8,702.60	38,776.97	786,367.62	788,085.05

2018 Inventory of Town Property

Map/Lot	Location	Acres	Land Value	Bldg Value	Total
5-1143	Blood Road	2	20,100		20,100
6-1051	Razor Hill Cemetery	1.2	77,200		77,200
8-1169	Wild Meadow Road	3.3	13,600		13,600
9-1142	Kinsman Rd. Cemetery	0.5	45,000		45,000
11-0067	Main Street	2.5	82,700		82,700
11-1147	Pine Grove Cemetery	3.8	84,500		84,500
11-1150	Highway Dept	4.4	49,100	115,200	164,300
11-1150	Recycle Center			57,600	57,600
11-1152	Huff Beach	0.7	105,300	1,500	106,800
11-1155	Main St. Town Common	0.5	17,500		17,500
12-1076	Grafton Town Hall	0.7	41,300	111,400	152,700
12-1148	E. Grafton Cemetery	0.5	49,000		49,000
12-1153	E. Grafton Christian Church	1.4	47,500	128,700	176,200
12-1153	E. Grafton Parsonage			70,000	70,000
14-1141	Hardy Hill Rd Cemetery	0.2	36,700		36,700
14-1218	NH Rt 4	3	28,100		28,100
16-0207	Grafton Rec Field	6.3	46,600	2,800	49,400
16-0903-2	Grafton Rec Field	3.68	43,000	9,100	52,100
16-0903-3	Grafton Rec Field	3.9	43,700		43,100
16-0903-4	Prescott Hill Road	1.8	40,400		40,400
17-1149	Main Street	0.5	50,000		50,000
20-1071	Prescott Hill Cemetery	0.8	71,200		71,200
21-150	338 Dean Road***	5.5	29,000	27,200	56,200
21-1217	Dean Road	0.1	1,500		1,500
11A-408	20 Birch Lane***	0.3	71,100	55,000	126,100
11B-1224	Main Street	0.1	1,500		1,500
11E-1240	Sally's Point Road	0.1	11,400		11,400
16D-274	2 Library Road	0.8	26,000		26,000
16D-0610	7 Cherry Hill Rd School	0.02	3,000	36,700	39,700
16D-0649	Town Office Bldg	5.35	66,200	246,000	312,200
16D-0649	Volunteer Fire Station			272,200	272,200
16D-0649	Historical Society			77,100	77,100
16D-1210	Library Road	0.09	1,400		1,400
16D-1211	Grafton Library	0.1	18,800	71,900	90,700
Total			\$1,222,400	\$1,282,400	\$2,504,200

*** Indicates Property Taken by Tax Deed

2018 Comparative Statement of Appropriations & Expenditures

<i>Account</i>	<i>Appropriation</i>	<i>Total Amount Available</i>	<i>Expenditures</i>	<i>Unexpended Balance</i>	<i>Overdraft</i>
Executive	\$58,338.00	\$58,338.00	55,115.00	3,223.00	
Election/Town Clerk	40,409.00	40,409.00	35,977.00	4,432.00	
Financial Admin	42,777.00	42,777.00	39,003.00	3,774.00	
Property Reappraisal	16,320.00	16,320.00	18,226.00		1,906.00
Legal Expenses	20,000.00	20,000.00	25,500.00		5,500.00
FICA	25,000.00	25,000.00	20,644.00	4,356.00	
Planning Board	375.00	375.00	47.00	328.00	
General Gov Bldgs	41,230.00	41,230.00	36,951.00	4,279.00	
Cemeteries	8,000.00	8,000.00	6,721.00	1,279.00	
Insurance	98,574.00	98,574.00	72,470.00	26,104.00	
Advertising & Dues	1,350.00	1,350.00	1,407.00		57.00
Contingency	2,000.00	2,000.00	1,451.00	549.00	
Police	192,793.00	192,793.00	192,792.00	1.00	
Ambulance	25,000.00	25,000.00	26,771.00		1,770.95
Fire Department	22,000.00	22,000.00	21,111.00	889.00	
Emergency Mngmt	100.00	100.00	114.00		14.00
Forest Fire Warden	1,000.00	1,000.00	801.00	199.00	
Highway/Streets	394,011.00	394,011.00	394,010.00	1.00	
Street Lights	2,900.00	2,900.00	2,969.00		69.00
Solid Waste	81,000.00	81,000.00	88,034.00		7,034.00
Health Agencies	8,964.00	8,964.00	8,964.00		
Public Assistance	20,000.00	20,000.00	23,885.00		3,885.00
Parks & Recreation	3,450.00	3,450.00	3,406.00	44.00	
Library	14,814.00	14,814.00	12,686.00	2,128.00	
Patriotic Purposes	300.00	300.00	275.00	25.00	
Tax Anticipation	4,000.00	4,000.00	0	4,000.00	
Operating Budget Total	\$1,124,705.00	\$1,124,705.00	\$1,089,330.00	\$55,610.00	-\$20,236.00

**Detailed Report of Expenditures
By Department
2018**

Operating Budget Expenditures:

Advertising & Regional Dues

NH Assoc. of Assessing Officials	Membership dues	20.00
NH City & Town Clerk Assoc	Membership dues	20.00
NH Municipal Assoc	Membership dues	1,050.00
NH Public Works Mutual Aid Program	Membership dues	25.00
NH Road Agents Assoc	Membership dues	30.00
NH Tax Collectors' Assoc.	Membership dues	40.00
Northeast Resource Recovery Assoc.	Membership dues	100.00
Valley News	Hwy Employment Advertisement	121.68
	Total	\$1,406.68

Ambulance

Babiarz, John	Reimburse Training & Re-Cert Fees	612.31
Bean, Ken	Incentive Stipend	530.00
Boundtree Medical	Medical Supplies	462.01
Canaan F.A.S.T., Inc.	Coverage Fees	12,060.00
Certified Ambulance Group, Inc.	Insurance Billing	379.19
CLIA Laboratory	Certificate Fee	150.00
Consolidated Communications	Office Phone	390.24
Ernst, Dorothy	Incentive Stipend	2,246.05
Evans Motor Fuels	Diesel Fuel for Ambulance	749.80
Eversource	Electric	630.96
Fairpoint Communications	Office Phone	76.97
Frank's Auto & Excavation Services LLC	Repairs & Summer Tires	318.81
Grafton Fire & Amb. Auxiliary	Radio Holder	145.98
Greenwood Emergency Vehicles	Deductible for Amb. Repair	1,000.00
Hanover, Town of	Dispatch Fees	2,926.83
Inov8v Energy, LLC	Heating Fuel	959.73
Kendrew-Bean, Sherry	Incentive Stipend	300.00
Lund, Kathy	Incentive Stipend	1,745.00
Maine Oxy	Oxygen/Rental Fees	339.93
O'Reilly Automotive	Battery Repair	239.66
Postmaster, Town of Grafton	PO Box Rental	54.00
State of NH – CRU	Background Checks	94.00
UVRESA	Active 911 Service Fee	78.00
Verizon Wireless	i-pad Service	281.48
	Total	\$26,770.95

Cemeteries

Canaan Hardware	Mowing/Raking Supplies & Signs	92.65
D&B Outdoor Power Equipment	Parts & Supplies for Mowers/Gift Card	555.59
Evans Motor Fuels	Fuel for Mowers	157.50
Grinley, Edward	Cemetery Sexton Stipend	400.00
Joyce, Jason	Wages for mowing	4,919.00
Moore, Daniel	Wages for mowing	1,435.50
Smith, Nickolas	Wages for mowing	435.00
Perpetual Care	Deposit	(1,273.84)
	Total	\$6,721.40

Contingency

George E. Sansoucy, PE, LLC	2014-2016 PSNH/NHEC Appeals	1,451.36
	Total	\$1,451.36

Elections and Town Clerk

Anderson, Travis	Moderator Stipend	200.00
Barry, Angela	Fees (motor vehicles & vital records)	1,109.00
	Deputy Town Clerk Salary	1,172.00
Black, Deborah	Reimburse Mileage for Training	99.19
	Supervisor of Checklist wages	828.32
BMSI, Inc.	Annual Software/Blue Book Support	2,633.00
Conley, Marguerite	Supervisor of Checklist wages	859.13
Consolidated Communications	Office Phone and Internet	741.84
Curran, George H.	Supervisor of Checklist wages	960.64
Curran, Pamela	Ballot Clerk wages	225.00
Fairpoint Communications	Office Phone and Internet	147.29
Frost, Susan	Ballot Clerk wages	150.00
Haubrich, Bonnie	Fees (motor vehicle & vital records)	15,008.00
Haubrich, Bonnie	Reimburse postage	361.43
Haubrich, Bonnie	Reimburse office supplies	77.02
Haubrich, Bonnie	Salary	3,850.00
LHS Associates	Printing of election ballots& memory cards	3,700.00
	Yearly maintenance agreement	225.00
NHCTCA	Town Clerk Spring Workshop	80.00
Postmaster, Town of Grafton	Postage/Annual PO Box Fee	1,180.50
Rogers, Cynthia	Ballot Clerk wages	150.00
Smith, Genevieve	Ballot Clerk wages	225.00
State of New Hampshire-Treasurer	Absentee Ballot Envelopes	79.74
	Dog License Fees	584.50
State of New Hampshire – Vital Records	License fees	434.00
Staples Office Supplies	Office supplies & Toners	556.76
Warner, Nancy	Ballot Clerk wages	225.00
Weiss, Jeff	Supervisor of Checklist wages	114.19
	Total	\$35,976.55

Emergency Management

Babiarz, John	Reimburse Mileage for Cont. Education	64.31
State of New Hampshire-Treasurer	Babiarz Re-Certification Fee	50.00
	Total	\$114.31

Executive

Avitar Assoc. of New England, Inc.	Assessing Software Support	2,247.00
	Mapping contract	1495.00
Darrow, Stephen	Selectman stipend	2,000.00
Dugan, Leon	Selectman stipend	2,000.00
Griffin, Sandra	Trustee of Trust Fund stipend	300.00
Joyce, Jennie	Selectman stipend	2,000.00
Matthew Bender & Co.	Law Books	529.80
Moore, Daniel	Trustee of Trust Fund stipend	300.00
Mulholland, Catherine	Trustee of Trust Fund stipend	300.00
New Hampshire Retirement System	Retirement Funds	4,262.44
Pierson, Sandra	Minute Taker (Budget Committee)	119.70
Postmaster, Town of Grafton	Postage & PO Box Annual Fee	916.00
Smith, Sue	Reimbursement for postage	247.24
	Wages	37,456.12
Staples Office Supplies	Office supplies	941.51
	Total	\$55,114.81

FICA

	Social Security & Medicare	20,643.95
	Total	\$20,643.95

Financial Administration

Avitar Assoc. of New England, Inc.	Tax bills	149.57
	Tax Collector Software Support	2,343.00
Barry, Angela	Deputy Tax Collector wages	60.00
Brayshaw, RC	Town Report printing	1,192.00
Campbell, Dorothy	Reimbursement Mileage	510.12
	Treasurer stipend	4,000.00
Consolidated Communications	Tax Collector fax	390.24
Deluxe	Envelopes	188.29
Fairpoint Communications	Tax Collector fax	76.97
George E. Sansoucy, PE, LLC	2014-2016 PSNH/NHEC Appeals	134.25
Grafton Registry of Deeds	Registration fees	675.12
Haubrich, Bonnie	Reimburse Postage/Supplies/Training	1,020.63
Haubrich, Bonnie	Tax Collector's fees	2,990.00
Haubrich, Bonnie	Tax Collector's stipend	5,500.00

Intuit QuickBooks Services	Payroll Software Support	650.00
Plodzick & Sanderson	FY 2017 Audit	13,200.00
Poitras, Shannon	Deputy Treasurer stipend	600.00
Postmaster, Town of Grafton	Postage & PO Box Annual fees	88.00
Smith, Sue	Town Report Stipend	1,200.00
Staples Office Supply	Office supplies, 2018 Pro QuickBooks	1,602.77
US Postal Service	Stamped envelopes	2,432.20

Total **\$39,003.16**

Fire Department

Babiarz, John	Reimburse Equip & Misc. Supplies	614.97
Bean, Ken	Reimburse Mileage & Misc. Supplies	251.90
Belletetes Inc.	Screws & Spray Paint	13.97
California Contractors Supplies, Inc.	Safety Supplies	370.20
Consolidated Communications	Fire Dept. Phone	390.24
D&B Outdoor Power Equipment, LLC	Chain saw fuel	15.00
End2End Public Safety	Fire Reporting Software	450.00
Evans Motor Fuels	Diesel Fuel	862.30
Eversource	Electric	1,261.75
Fairpoint Communications	Fire Dept. Phone	76.97
Golden West Industrial Supply	Secure Safety Lights/Lithium Work Lights	897.86
Harold's Truck & Auto Repair	Fire Engines State Inspections	200.00
Inov8v Energy	Heating Fuel	1,882.83
Lakes Region Fire Apparatus Inc.	Tanker & Engine #2 Repairs	5,342.08
Neily, Phil	Foam Unit w/25ft Hose	786.50
O'Reilly Automotive	2 Batteries for Rescue	239.66
P&M's Shaker Valley Auto Body	Rust Repair Engine #2	1,885.60
Postmaster, Town of Grafton	PO Box annual rental fee	54.00
Public Safety Center	Fire Hoses& Road Safety Equip.	2,615.61
State of NH, Treasurer	No Parking Sign	39.45
Town of Hanover	Dispatch fees	2,730.07
UVRESA	Active 911 Service Fee	130.00

Total **\$21,110.96**

Forest Fire Warden

Cushing, Kenneth	Wages	198.08
	Mileage reimbursement	102.51
Public Safety Center	Forestry Hose	500.00

Total **\$800.59**

General Government Buildings

Barry, Angela	Reimburse Smart Thermostat for PD	24.48
Belletetes Inc.	Building Supplies	602.28
Canaan Hardware	Supplies	576.02
Carroll Concrete	Concrete Block	60.00
Consolidated Communications	Telephone services	1,928.58

Dead River	Propane for Fire Station	924.45
Eversource	Electricity	4,009.55
Fairpoint Communications	Telephone services	382.56
Gove, Brewster	Mowing Contract for Town Common	2,128.00
Griffin, Sandra	Reimburse Paint & Supplies for T. Hall	473.68
Grinley, Edward	Mowing Contract	5,900.00
	Reimburse Fencing Supplies & mileage	1,190.11
Hampshire Fire Protection Co., Inc.	Fire extinguisher inspections & repairs	665.00
Inov8v Energy	Heating Fuel	6,195.08
JBC Septic & Rentals	Pumping out FD holding tank	300.00
Joyce, Jason	Maintenance Wages	676.50
Mapping & Planning Solutions	Hazard Mitigation Plan	3,700.00
Nick's Plumbing & Heating, LLC	Repairs & annual boiler cleanings	1,263.61
Smith, Nickolas	Maintenance Wages	222.50
Smith, Scott	Computer support	297.50
Smith, Sue	Reimburse supplies	194.23
Staples Office Supply	Computer support	237.59
	Misc office supplies	259.90
State of New Hampshire – Treasurer	Boiler & pressure valve inspections	50.00
	Kilton Pond Huff Beach Testing	240.00
Tasco Security	Annual Maintenance & Service Policy	847.32
	Additions/Deletions	25.00
Twin Bridge Services	Supervisors Laptop Repair	100.00
Twin State Garage Door, LLC	FD garage doors repairs	553.50
U.S. Bancorp	Payment #5 on Truck #2	2,291.00
Wood, Robin	Cleaning services	632.50
	Total	\$36,950.94

Health Agencies

Grafton County Senior Citizens Council	Annual fee	2,964.00
Tri-County Community Action Program	Annual fee	2,500.00
Visiting Nurse Association	Annual fee	2,500.00
West Central Behavioral Health Initiative	Annual fee	1,000.00
	Total	\$8,964.00

Highway Department***

Alice Peck Day Occ. Health	DOT Physical/Drug Testing	200.00
All States Asphalt, Inc.	Calcium Chloride	15,386.00
Bassett, Robert	Wages	56,993.73
Blaktop, Inc.	Paving Orange Pond Rd Base	41,584.77
Braley, Joseph	Wages	4,865.70
Canaan Hardware	Parts/repairs/supplies	291.80
Chappell Tractor Sales, Inc.	Parts/supplies	5,180.20
CINTAS	Uniforms	1,412.20
Collins, David	Wages	7,583.70

Consolidated Communications	Hwy Office Phone	363.25
D&B Outdoor Equip.	Chainsaw Repair & Supplies	313.54
Danbury Country Store	Diesel Fuel & Gasoline (power outage)	586.21
Dimond, Douglas	Reimburse coveralls	44.99
	Wages	14,050.15
Durack, Benjamin	Wages	7,014.40
Dyer's Welding & Upper Valley Line-X	Parts/Supplies	222.00
Evans Motor Fuels	Diesel Fuel & Gasoline	29,507.12
	Heating Fuel	3,258.58
Eversource	Old and New Town Shed Electric	1,966.10
Fairpoint Communications	Hwy Office Phone	72.15
Falardeau, Derek	Wages	10,816.89
FleetScreen, Ltd.	DOT testing	453.00
Ferguson Waterworks	Culverts	5,031.00
G&K Services	Uniforms	1,221.05
Green Oak Realty Dev., LLC	Gravel/Ledgepack	18,539.25
Harold's Truck & Auto Repair	Inspection of Hwy Trucks	450.00
Hill, Gary	Wages	7,925.40
Ironwood Stump Grinding	Grinding 2 Stumps/Orange Pond Rd	200.00
J.C. Madigan, Inc.	Sander Parts	3,888.57
Jordan Equipment Co.	Parts/supplies	268.92
Joyce, Jason	Wages	715.00
Maine Oxy	Lease Agreement & Supplies	324.75
McDow Jr., Vincent	Wages	340.00
Morton Salt, Inc.	Winter Salt	6,717.95
New Hampshire Motor Transport	Drug Program Membership	80.00
New Hampshire Retirement System	Retirement funds	10,523.29
O'Reilly Automotive, Inc.	Parts/Supplies	4,334.89
Pecararo, Michael J.	Wages	299.00
Pete's Tire Barn	Tires & Tire Repairs	4,777.00
Phelps Construction, Inc.	Oct 30, 2017 Storm Road Work	720.00
	Gravel & winter sand	33,125.00
PowerPlan	Parts for various hwy equipment	2,387.86
Prentice Jr., Roger	Wages	1,002.39
Reed Truck Services, Inc.	Parts/repairs/wrecker service	23,366.90
Sabil & Sons	Parts/supplies	229.61
Shaker Valley Auto Parts	Parts/repairs	3.90
Smith, Scott D.	Wages	2,912.13
Staples Office Supplies	Office supplies	5.99
State of New Hampshire, Treasurer	Street Sign Brackets	139.50
U.S. Bancorp	Lease Payments for 2 Trucks	57,711.16
	Partial Lease Payment for 1 Truck	3,743.00
Viking-Cives USA	Parts for Plows, Sanders, Pick-up	860.38
	Total	\$394,010.37

*****State Highway Block Grant contributed \$136,958 and Town of Grafton contributed \$257,052.37 of the total expended \$394,010.37 Highway Budget.*****

Insurance

HealthTrust	Health insurance	34,954.50
HealthTrust	Short-term disability insurance	854.60
Primex	General Liability insurance	25,368.00
	Worker's compensation insurance	11,293.00
	Unemployment insurance	credit

Total **\$72,470.10**

Legal Expenses

Gardner, Fulton & Waugh	Consultation services	21,650.49
Mitchell Municipal Group	Consultation services	3,849.46

Total **\$25,499.95**

Library

Clough, Debra	Wages	3,900.00
Consolidated Communications	Phone & Internet	805.85
Duffy, Sharon	Wages	105.00
Eversource	Electric	391.68
Fairpoint Communications	Phone & Internet	167.91
Glazier, Stacey	Wages	3,564.00
Grafton Public Library	Reimburse media	1,239.90
	Reimburse printing and postage	54.00
	Reimburse Professional Development	178.91
	Reimburse programs & subscriptions	35.55
	Reimburse supplies, restrooms, & misc.	666.58
Innov8v Energy, LLC	Heating Fuel	628.13
Jacques, Aime	Wages	768.00
Pierson, Sandra	Wages	180.00

Total **\$12,685.51**

Parks and Recreation

Bellettes Inc.	Quikcrete & Misc. Supplies	123.54
Grafton Recreation Revolving Acct	Reimburse due to error in billing	450.00
Grinley, Edward	Reimburse Holiday Supplies	184.00
	Reimburse Ind. Day Supplies	225.95
	Reimburse Misc.& Printing Supplies	899.25
	Reimburse Postage for EDDM	120.15
	Reimburse Portable Restrooms	500.00
Grinley, Pamela	Reimburse Holiday & Printing supplies	84.72
Guaraldi, Maryann	Reimburse Badges for Dog Show	47.99
JBC Septic & Rentals	Portable toilet rental & cleaning	168.00
Postmaster, Town of Grafton	1 Roll of Stamps	50.00
Rodgers, Glen	Reimburse Lumber for Horse Shoes	111.71
Staples Office Supply	Copy Paper	55.98
Wild Life Encounters	Animal Encounter for Ind. Day Celebration	385.00

Total **\$3,406.29**

Patriotic Purposes

American Legion Post #97	Veteran flags	275.40
	Total	\$275.40

Planning Board

Valley News	Advertising	47.18
	Total	\$47.18

Police Department

Axon Enterprise, Inc.	Taser cartridges & supplies	312.00
Barry, Angela	Wages	176.25
Ben's Uniforms	Uniforms	3,821.00
Canaan Hardware	Supplies	95.36
Consolidated Communications	Office Phone and Fax	820.48
Crimestar Corporation	Annual Support Renewal	600.00
Doctor's Who Care, LLC	Med Release for physical training	215.00
Dodge, John	Wages	148.50
Evans Motor Fuel	Gasoline	2,119.93
Fairpoint Communications	Office Phone and Fax	161.94
Frank's Auto & Excavation	Repairs	1,541.30
Galls, Inc.	Uniforms & Equipment	850.29
Gooch, Noah	Wages	2,772.00
Grafton County Sheriff's Department	Dispatch fees	3,555.50
GSPCC, LLC	Training	310.00
Holland, Roy	Wages	125.00
Inside the Tape	Training	295.00
Matthew Bender & Co.	Annual Renewal of Law Books	529.80
NESPIN	Membership fee	100.00
Neptune Uniforms & Equipment	Uniforms & supplies	850.59
NH Health Officers Assoc.	2018 Membership Fee	35.00
New Hampshire Retirement System	Retirement funds	19,152.53
Office of Victim/Witness Assistance	2018 Conference	50.00
Ossipee Mountain Electronics	Radio/repairs/supplies	3,447.22
Poitras, Russell	Reimburse fuel, supplies & uniforms	472.09
	Wages	62,015.33
Postmaster, Town of Grafton	PO Box annual rental fee	54.00
Shaker Valley Auto Parts	Mobile Power	23.74
State of New Hampshire, Treasurer	Law Books	68.00
TMDE Calibration Labs, Inc	Radar calibration & certification	110.00
TriTech Software Systems	Training	1,575.00
Town of Hanover	Air Card & Dispatch Fees	24,532.72
	UVPA Annual Contribution	3,902.00
Twin Bridge Service	IMC/IT	2,500.00
Upper Valley Humane Society	Animal care	1,000.00
U.S. Bancorp	Payment #5 for 2 Trucks	51,677.16
Verizon Wireless	PD cell phone	1,566.39

Wilson Tire	Tires	1,211.28
	Total	\$192,792.40
Property Reappraisal		
Avitar Associates of New England	Appraisal services	18,226.25
	Total	\$18,226.25
Public Assistance		
	Rent	7,175.00
Consolidated Communications	Public Assistance Office phone	390.24
Eastern Propane & Oil	Heating Fuel	309.00
Eversource	Electricity	848.51
Fairpoint Communications	Public Assistance Office phone	81.96
Grafton Country Store	Food	822.58
	Fuel	271.59
Home Depot	Water Tank	190.40
Irving Energy Dist. & Marketing	Heating Fuel	2,821.88
Joyce, Jennie	Wages	500.00
New Hampshire Electric Coop	Electricity	1,285.47
NH Local Welfare Admin. Assoc.	Membership dues	30.00
Pleasant Valley Store	Food	20.00
	Fuel/Kerosene	77.45
Rand-Wilson Funeral Home	Burial	1,000.00
Simple Energy	Heating Fuel	1,394.81
Smith River Trading Post	Heating Fuel	904.00
Suburban Propane	Heating Fuel	3,367.20
Sullivan, Janet	Reimburse postage & misc supplies	39.18
	Wages	2,000.00
Sugar Face & Co., LLC	Food	255.30
	Heating Fuel	100.00
	Total	\$23,884.57
Solid Waste		
Allstate Polyethylene Corp.	Shrinkwrap & Bags	232.00
Bassett, Robert	Wages	6,000.00
Canaan Hardware	Supplies	67.95
Consolidated Communications	Recycle Office Phone	363.25
Danbury Country Store	Bottled water	18.97
Evans Motor Fuels	Diesel Fuel	2,278.48
Eversource	Recycle Office & Shed Electric	3,327.03
Fairpoint Communications	Recycle Office Phone	72.15
Hammond Grinding & Recycling, Inc.	Dumping fees	4,682.70
Hubert's of W. Lebanon	R. Jackson shoes/pants	125.00
Jackson, Richard	Reimburse Mileage for re-cert class	58.86
	Wages	12,460.50
JBC Septic & Rentals	Portable toilet service	658.00

Joyce Sr., Wesley	Wages	13,007.25
Lebanon, City of	Dumping fees	31,381.81
Northeast Resource & Recovery	Dumping fees	1,671.27
Plymouth, Village of	Annual agreement fee	100.00
Reed Truck Services, Inc.	Roll-off Brake Job & Inspection	4,500.00
Smith, Scott	Reimburse mileage for re-cert classes	64.85
	Wages	6,747.00
Staples Office Supply	Supplies	16.97
State of New Hampshire, Treasurer	Certification renewals	200.00
	Total	\$88,034.04

Street Lights

Eversource	Electricity – street lights	2,618.35
New Hampshire Electric Co-op	Electricity – street lights	350.42
	Total	\$2,968.77

TAN (Tax Anticipation Note)	Total	\$0.00
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TOTAL OPERATING BUDGET EXPENDITURES \$1,089,330.49

“OTHER” EXPENDITURES

Grafton County	County tax	\$210,877.00
Mascoma School District	School payments	\$2,501,060.78
Heating System (WA#8 2014)	Boiler Replacement in Fire Station	\$17,510.12
Paving (WA#5)	Orange Pond Road	\$40,000.00
Ledge Pack (WA#6)	Ledge pack various roads	\$25,000.00
Tax Lien Sale	Liens purchased by Town	\$150,076.64
Trustee of the Trust Funds	Bridge Capital Reserve	\$30,000.00
	Highway Dept. Capital Reserve	\$35,000.00
	Fire Apparatus Capital Reserve	\$15,000.00
	Town Hall Repairs Capital Reserve	\$10,000.00
	New Police Vehicle	\$9,000.00

2018 Payroll and Stipend Summary

Name	Department	Wages	Amount	Total
Anderson, Travis	Moderator/Elections	Stipend	\$200.00	\$200.00
Barry, Angela	Police	Secretary	\$176.25	
	Tax Collector	Regular	\$60.00	
	Town Clerk	Regular	\$1,172.00	
		Auto Fees	\$447.00	
		State Fees	\$592.00	
		Title Fees	\$56.00	
		Other Fees	\$14.00	\$2,517.25
Bassett, Robert	Highway	Regular	\$40,838.65	
		Overtime	\$14,457.73	
		Vacation	\$1,390.60	
		Sick	\$306.75	
	Solid Waste	Regular	\$6,000.00	\$62,993.73
Black, Deborah	Checklist Supervisor	Regular	\$828.32	\$828.32
Braley, Joseph	Highway	Regular	\$2,016.00	
		Overtime	\$1,505.70	
		Vacation	\$1,344.00	\$4,865.70
Campbell, Dorothy	Financial Admin	Stipend	\$4,000.00	\$4,000.00
Clough, Debra	Library	Regular	\$3,900.00	\$3,900.00
Collins, David	Highway	Regular	\$6,859.38	
		Overtime	\$724.32	\$7,583.70
Conley, Marguerite	Checklist Supervisor	Regular	\$859.13	\$859.13
Curran, George	Checklist Supervisor	Regular	\$960.64	\$960.64
Curran, Pamela	Elections	Regular	\$225.00	\$225.00
Darrow, Stephen	Executive	Stipend	\$2,000.00	\$2,000.00
Dimond, Douglas	Highway	Regular	\$12,402.51	
		Overtime	\$1,647.64	\$14,050.15
Dodge, John	Police	Regular	\$148.50	\$148.50
Duffy, Sharon	Library	Regular	\$105.00	\$105.00
Dugan, Leon	Executive	Stipend	\$2,000.00	\$2,000.00
Durack, Benjamin	Highway	Regular	\$5,520.00	
		Overtime	\$1,494.40	\$7,014.40
Falardeau, Derek	Highway	Regular	\$9,879.00	
		Overtime	\$127.89	
		Sick	\$810.00	\$10,816.89
Frost, Susan	Elections	Regular	\$150.00	\$150.00
Glazier, Stacey	Library	Regular	\$3,564.00	\$3,564.00
Gooch, Noah	Police	Regular	\$2,772.00	\$2,772.00
Griffin, Sandra	Executive	Stipend	\$300.00	\$300.00
Grinley, Edward	Cemetery	Stipend	\$400.00	\$400.00
Haubrich, Bonnie	Tax Collector	Stipend	\$5,500.00	
		Fees	\$2,990.00	
	Town Clerk	Stipend	\$3,850.00	

2018 Payroll and Stipend Summary

		Auto Fees	\$5,961.00	
		State Fees	\$7,664.00	
		Title Fees	\$744.00	
		Other Fees	\$639.00	\$27,348.00
Hill, Gary	Highway	Regular	\$3,960.60	
		Overtime	\$2,620.80	
		Vacation	\$1,344.00	\$7,925.40
Holland, Roy	Police	Regular	\$125.00	\$125.00
Jackson, Richard	Solid Waste	Regular	\$12,460.50	\$12,460.50
Jacques, Aime	Library	Regular	\$768.00	\$768.00
Joyce Sr, Wesley	Solid Waste	Regular	\$13,007.25	\$13,007.25
Joyce, Jason	Cemetery	Regular	\$4,919.00	
	Highway	Regular	\$715.00	
	Maintenance	Regular	\$676.50	\$6,310.50
Joyce, Jennie	Executive	Stipend	\$2,000.00	
	Welfare, Deputy	Stipend	\$500.00	\$2,500.00
McDow Jr. Vincent	Highway	Regular	\$340.00	\$340.00
Moore, Daniel	Cemetery	Regular	\$1,435.50	
	Executive	Stipend	\$300.00	\$1,735.50
Mulholland, Catherine	Executive	Stipend	\$300.00	\$300.00
Pecararo, Michael	Highway	Regular	\$299.00	\$299.00
Pierson, Sandra	Budget (Minutes)	Regular	\$119.70	
	Library	Regular	\$180.00	\$299.70
Postras, Russell	Police	Regular	\$47,344.75	
		Overtime	\$11,620.18	
		Vacation	\$3,050.40	\$62,015.33
Postras, Shannon	Financial Admin	Stipend	\$600.00	\$600.00
Prentice Jr., Roger	Highway	Regular	\$1,002.39	\$1,002.39
Rogers, Cynthia	Elections	Regular	\$150.00	\$150.00
Smith, Genevieve	Elections	Regular	\$225.00	\$225.00
Smith, Nickolas	Cemetery	Regular	\$435.00	
	Maintenance	Regular	\$222.50	\$657.50
Smith, Scott	Highway	Regular	\$2,912.13	
	Solid Waste	Regular	\$6,747.00	\$9,659.13
Smith, Sue	Executive	Regular	\$35,432.27	
		Overtime	\$328.07	
		Vacation	\$1,383.39	
		Sick	\$312.39	
	Financial Admin	Stipend	\$1,200.00	\$38,656.12
Sullivan, Janet	Welfare, Director	Stipend	\$2,000.00	\$2,000.00
Warner, Nancy	Elections	Regular	\$225.00	\$225.00
Weiss, Jeffrey	Checklist Supervisor	Regular	\$114.19	\$114.19
Wood, Robin	Maintenance	Regular	\$632.50	\$632.50

**TOWN OF GRAFTON,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2017**

TOWN OF GRAFTON, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2017

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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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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

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, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Summary of Opinions

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

Basis for Adverse Opinion on Governmental Activities

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

*Town of Grafton
Independent Auditor's Report*

Adverse Opinion

In our opinion, because of the significance of the matter described in the “Basis for Adverse Opinion on Governmental Activities” paragraph, the financial statements referred to above do not present fairly the financial position of the government-wide financial statements of the Town of Grafton, as of December 31, 2017, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and aggregate remaining fund information of the Town of Grafton as of December 31, 2017, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

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

Required Supplementary Information – Accounting principles generally accepted in the United States of America require that the Schedule of the Town's Proportionate Share of Net Pension Liability (page 27) and the Schedule of Town Contributions (page 28) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers them to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

August 9, 2018

*Plodzik & Sanderson
Professional Association*

EXHIBIT A
TOWN OF GRAFTON, NEW HAMPSHIRE
Statement of Net Position
December 31, 2017

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,447,399
Investments	790,682
Taxes receivables (net)	393,864
Account receivables (net)	23,642
Tax deeded property, subject to resale	32,647
Total assets	2,688,234
DEFERRED OUTFLOWS OF RESOURCES	
Related to pensions	141,818
LIABILITIES	
Accounts payable	8,071
Intergovernmental payable	1,254,086
Long-term liabilities:	
Due within one year	51,969
Due in more than one year	392,082
Total liabilities	1,706,208
DEFERRED INFLOWS OF RESOURCES	
Prepaid property taxes	5,916
Related to pensions	7,155
Total deferred inflows of resources	13,071
NET POSITION	
Net investment in capital assets	(161,513)
Restricted	207,738
Unrestricted	1,064,548
Total net position	\$ 1,110,773

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, 2017

	Expenses	Program Revenues		Net (Expense) Revenue and Change In Net Position
		Charges for Services	Operating Grants and Contributions	
General government	\$ 324,804	\$ 75	\$ -	\$ (324,729)
Public safety	218,959	37,848	7,000	(174,111)
Highways and streets	484,967	-	209,125	(275,842)
Sanitation	90,067	15,760	-	(74,307)
Health	8,964	-	-	(8,964)
Welfare	15,995	-	-	(15,995)
Culture and recreation	32,731	-	-	(32,731)
Total governmental activities	<u>\$ 1,176,487</u>	<u>\$ 53,683</u>	<u>\$ 216,125</u>	<u>(906,679)</u>
General revenues:				
Taxes:				
Property				648,445
Other				16,104
Motor vehicle permit fees				203,796
Licenses and other fees				13,173
Grants and contributions not restricted to specific programs				70,259
Unrestricted investment earnings				15,939
Miscellaneous				50,279
Total general revenues				<u>1,017,995</u>
Change in net position				111,316
Net position, beginning, as restated (see Note 17)				999,457
Net position, ending				<u>\$ 1,110,773</u>

The notes to the basic financial statements are an integral part of this statement.

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

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,337,123	\$ 100,574	\$ 1,437,697
Investments	-	244,397	244,397
Accounts receivable, net of allowance for uncollectible	-	23,642	23,642
Taxes receivable	423,864	-	423,864
Tax deeded property, subject to resale	32,647	-	32,647
Restricted assets:			
Cash and cash equivalents	9,702	-	9,702
Investments	546,285	-	546,285
Total assets	<u>\$ 2,349,621</u>	<u>\$ 368,613</u>	<u>\$ 2,718,234</u>
LIABILITIES			
Accounts payable	\$ 8,071	\$ -	\$ 8,071
Intergovernmental payable	1,254,086	-	1,254,086
Total liabilities	<u>1,262,157</u>	<u>-</u>	<u>1,262,157</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - Property taxes	66,982	-	66,982
FUND BALANCES			
Nonspendable	32,647	164,905	197,552
Restricted	29,589	13,243	42,832
Committed	525,943	-	525,943
Assigned	137,634	190,465	328,099
Unassigned	294,669	-	294,669
Total fund balances	<u>1,020,482</u>	<u>368,613</u>	<u>1,389,095</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,349,621</u>	<u>\$ 368,613</u>	<u>\$ 2,718,234</u>

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 of Governmental Funds to the Statement of Net Position
December 31, 2017

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)		\$ 1,389,095
Certain items are not current financial resources in the governmental funds, but instead are reported in the Statement of Net Position.		
Deferred outflows of resources related to pensions	\$ 141,818	
Deferred inflows of resources related to pensions	<u>(7,155)</u>	
		134,663
Long term revenue (taxes) is not available to pay current period expenditures and therefore, is deferred in the governmental funds.		61,066
Allowance for uncollectible property taxes that is recognized on a full accrual basis but not on the modified accrual basis.		(30,000)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Capital leases	\$ 161,513	
Compensated absences	2,677	
Net pension liability	<u>279,861</u>	
		<u>(444,051)</u>
Net position of governmental activities (Exhibit A)		<u>\$ 1,110,773</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, 2017

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 645,019	\$ -	\$ 645,019
Licenses and permits	216,969	-	216,969
Intergovernmental	279,384	-	279,384
Charges for services	75	53,608	53,683
Miscellaneous	52,774	20,444	73,218
Total revenues	<u>1,194,221</u>	<u>74,052</u>	<u>1,268,273</u>
EXPENDITURES			
Current:			
General government	312,612	3,165	315,777
Public safety	196,608	11,339	207,947
Highways and streets	532,396	-	532,396
Sanitation	83,789	6,278	90,067
Health	8,964	-	8,964
Welfare	15,995	-	15,995
Culture and recreation	25,485	7,246	32,731
Total expenditures	<u>1,175,849</u>	<u>28,028</u>	<u>1,203,877</u>
Excess of revenues over expenditures	<u>18,372</u>	<u>46,024</u>	<u>64,396</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	1,257	-	1,257
Transfers out	-	(1,257)	(1,257)
Total other financing sources (uses)	<u>1,257</u>	<u>(1,257)</u>	<u>-</u>
Net change in fund balances	19,629	44,767	64,396
Fund balances, beginning, as restated (see Note 17)	1,000,853	323,846	1,324,699
Fund balances, ending	<u>\$ 1,020,482</u>	<u>\$ 368,613</u>	<u>\$ 1,389,095</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 of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2017

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances of governmental funds (Exhibit C-3)		\$ 64,396
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (1,257)	
Transfers out	<u>1,257</u>	-
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in deferred tax revenue	\$ (10,470)	
Change in allowance for uncollectible taxes	<u>30,000</u>	19,530
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Repayment of capital leases		50,185
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	\$ 765	
Increase in net pension liability and deferred outflows and inflows related to pensions	<u>(23,560)</u>	<u>(22,795)</u>
Changes in net position of governmental activities (Exhibit B)		<u><u>\$ 111,316</u></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, 2017

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
REVENUES				
Taxes	\$ 567,721	\$ 567,721	\$ 664,549	\$ 96,828
Licenses and permits	162,556	162,556	216,969	54,413
Intergovernmental	200,661	277,426	279,384	1,958
Charges for services	-	-	75	75
Miscellaneous	41,070	48,070	26,734	(21,336)
Total revenues	<u>972,008</u>	<u>1,055,773</u>	<u>1,187,711</u>	<u>131,938</u>
EXPENDITURES				
Current:				
General government	352,031	352,031	312,612	39,419
Public safety	185,773	192,773	196,608	(3,835)
Highways and streets	446,426	523,191	532,396	(9,205)
Sanitation	81,000	81,000	80,457	543
Health	8,964	8,964	8,964	-
Welfare	20,000	20,000	15,995	4,005
Culture and recreation	17,864	17,864	15,668	2,196
Debt service:				
Interest	4,000	4,000	-	4,000
Total expenditures	<u>1,116,058</u>	<u>1,199,823</u>	<u>1,162,700</u>	<u>37,123</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(144,050)</u>	<u>(144,050)</u>	<u>25,011</u>	<u>169,061</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	3,050	3,050	1,712	(1,338)
Transfers out	<u>(109,000)</u>	<u>(109,000)</u>	<u>(109,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(105,950)</u>	<u>(105,950)</u>	<u>(107,288)</u>	<u>(1,338)</u>
Net change in fund balances	<u>\$ (250,000)</u>	<u>\$ (250,000)</u>	<u>(82,277)</u>	<u>\$ 167,723</u>
Decrease in nonspendable fund balance			15,176	
Unassigned fund balance, beginning, as restated (see Note 17)			392,836	
Unassigned fund balance, ending			<u>\$ 325,735</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 Net Position
December 31, 2017

	Private Purpose Trust	Agency
ASSETS		
Cash and cash equivalents	\$ 47	\$ 2,217
Investments	12,191	-
Total assets	12,238	2,217
LIABILITIES		
Due to others	-	2,217
NET POSITION		
Held in trust for specific purposes	\$ 12,238	\$ -

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 Net Position
For the Fiscal Year Ended December 31, 2017

	Private Purpose Trust
ADDITIONS	
Interest	\$ 143
Change in fair market value	165
Total revenue	308
DEDUCTIONS	
Scholarships	1,000
Change in net position	(692)
Net position, beginning	12,930
Net position, ending	\$ 12,238

The notes to the basic financial statements are an integral part of this statement.

TOWN OF GRAFTON, NEW HAMPSHIRE
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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 accounting principles generally accepted in the United States of America 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 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. 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 in this statement. The types of transactions reported as program revenues for the Town are reported in two categories: 1) charges for services and 2) operating grants and contributions.

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

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

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

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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, 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 debt service. Under GASB Statement No. 54 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.

Fiduciary Fund Financial Statements - Include a Statement of Net Position and a Statement of Changes in Net Position. The Town’s fiduciary funds are private purpose trust and agency 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.

Agency Fund – are custodial in nature and do not involve the measurement of operating results. An agency 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 Restricted Assets

Restricted assets occur when statutory limitation is placed on the use of the assets as they are earmarked for a specific purpose and are unavailable for general use.

1-E 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.

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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. Most of the Town's directly held marketable equity securities would be examples of Level 1 investments.

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

Level 3 inputs are significant unobservable inputs.

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

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

1-F 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-G 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-H 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 15, 2017 and October 16, 2017, and due on July 1, 2017 and December 1, 2017. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

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

The Town net assessed valuation as of April 1, 2017 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 112,628,520
For all other taxes	\$ 116,155,920

The tax rates and amounts assessed for the year ended December 31, 2017 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$5.11	\$ 594,046
School portion:		
State of New Hampshire	\$1.83	259,013
Local	\$18.75	2,177,692
County portion	\$2.30	212,341
Total		\$ 3,243,092

1-I Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of December 31, 2017.

1-J Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expense) until then.

Deferred 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.

1-K Long-term Obligations

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

1-L Compensated Absences

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

1-M 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

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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 are prepared by New Hampshire Retirement System, and are audited by the plan's independent auditors.

1-N Net Position/Fund Balances

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

- a) *Net investment in capital assets* – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Because the Town has not reported its capital assets, this amount is a negative balance.
- b) *Restricted net position* – Consists of net position with constraints placed on use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c) *Unrestricted net position* – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

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 – This classification includes 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 – This classification includes 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 – This classification includes 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 – This classification includes 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 – This classification includes the 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 practice to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

1-O Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date

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of the financial statements, and revenues and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town’s operations. At its annual meeting, the Town adopts a budget for the current year for the general fund. Except as reconciled below, the budget was adopted on a basis consistent with 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 2017, \$250,000 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

The Town employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities, but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

The following reconciles the general fund budgetary basis to the GAAP basis:

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	\$ 1,189,423
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	26,040
To eliminate transfers between blended funds	(455)
Change in deferred tax revenue relating to 60-day revenue recognition	10,470
Change in allowance for uncollectible property taxes	(30,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,195,478</u>
	<i>(Continued)</i>

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Budgetary reconciliation to GAAP basis continued:

Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 1,271,700
Adjustment:	
Basis differences:	
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	13,149
To eliminate transfers between general and blended funds	<u>(109,000)</u>
Per Exhibit C-3 (GAAP basis)	<u><u>\$ 1,175,849</u></u>

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town’s deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the Town’s agent in the Town’s name. The FDIC currently insures the first \$250,000 of the Town’s deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town’s deposits was \$1,449,663 and the bank balances totaled \$1,509,833.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 1,447,399
Cash per Statement of Net Position - Fiduciary Fund (Exhibit E-1)	<u>2,264</u>
Total cash and cash equivalents	<u><u>\$ 1,449,663</u></u>

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

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

NOTE 4 – RESTRICTED ASSETS

Cash and/or investments are classified as restricted for the following purposes:

Cash and cash equivalents:	
General fund:	
Library	\$ 7,678
Capital reserve funds	<u>2,024</u>
Total restricted cash and cash equivalents	<u><u>9,702</u></u>
Investments:	
General fund:	
Library	22,366
Capital reserve funds	<u>523,919</u>
Total restricted investments	<u><u>546,285</u></u>
Total restricted assets	<u><u>\$ 555,987</u></u>

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NOTE 5 – INVESTMENTS

Note 1-E 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, 2017:

	Valuation Measurement Method	Fair Value	1-5 Years
Investments type:			
Fixed income	Level 1	\$ 552,480	\$ -
Certificates of deposit	Level 1	-	94,055
Equity securities	Level 1	156,338	-
Total fair value		<u>\$ 708,818</u>	<u>\$ 94,055</u>

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 790,682
Investments per Statement of Net Position - Fiduciary Funds (Exhibit E-1)	12,191
Total investments	<u>\$ 802,873</u>

NOTE 6 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2017. The amount has been reduced by an allowance for an estimated uncollectible amount of \$30,000 in the general fund. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2017	\$ 296,158	\$ 296,158
Unredeemed (under tax lien):		
Levy of 2016	92,807	92,807
Levy of 2015	31,253	31,253
Levy of 2014	1,721	1,721
Timber	1,925	1,925
Less: allowance for estimated uncollectible taxes	(30,000) *	-
Net taxes receivable	<u>\$ 393,864</u>	<u>\$ 423,864</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 7 – OTHER RECEIVABLES

Receivables at December 31, 2017, consisted of accounts for billings for ambulance services. 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.

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Receivables as of December 31, 2017 for the Town's nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	Nonmajor Funds
Receivables:	
Accounts	\$ 31,523
Less: allowance for uncollectibles	(7,881)
Net total receivables	\$ 23,642

NOTE 8 – INTERFUND TRANSFERS

The composition of interfund transfers in the amount of \$1,257 for the year ended December 31, 2017 consists of a transfer from the nonmajor permanent fund to the general fund.

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 9 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of \$1,254,086 at December 31, 2017 consist of the remainder of the FY 2017-18 assessment due to the Mascoma Regional School District.

NOTE 10 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of \$141,818 in the government-wide financial statements at December 31, 2017 consists of amounts related to pensions, see Note 13.

Deferred inflows of resources are as follows:

	Governmental Activities	General Fund
Deferred property taxes not collected within 60 days of fiscal year-end	\$ -	\$ 61,066
Amounts related to GASB Statement No. 68 (see Note 13)	7,155	-
Amounts received in advance of the FY18 property tax assessment	5,916	5,916
Total deferred inflows of resources	\$ 13,071	\$ 66,982

NOTE 11 – CAPITAL LEASE OBLIGATIONS

The Town has entered into certain capital lease agreements under which the related equipment will become the property of the Town when all the terms of the lease agreements are met.

	Standard Interest Rate	Present Value of Remaining Payments as of December 31, 2017
Capital lease obligations:		
Dump truck	3.59%	\$ 88,964
Dump truck	3.59%	72,549
Total capital lease obligations		\$ 161,513

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The annual requirements to amortize the capital leases payable as of December 31, 2017, including interest payments, are as follows:

Fiscal Year Ending December 31,	Governmental Activities
2018	\$ 57,711
2019	57,711
2020	57,711
Total requirements	173,133
Less: interest	11,620
Present value of remaining payments	\$ 161,513

NOTE 12 – LONG-TERM LIABILITIES

Changes in the Town’s long-term liabilities consisted of the following for the year ended December 31, 2017:

	Balance January 1,			Balance December 31,		Due Within One Year
	2017	Additions	Reductions	2017		
Capital leases	\$ 211,698	\$ -	\$ (50,185)	\$ 161,513	\$ 51,969	
Compensated absences	3,442	-	(765)	2,677	-	
Pension related liability	165,447	114,414	-	279,861	-	
Total long-term liabilities	\$ 380,587	\$ 114,414	\$ (50,950)	\$ 444,051	\$ 51,969	

NOTE 13 – 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 with in the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided: 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. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by ¼ of 1% or age 60.

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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DECEMBER 31, 2017

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. All employees are required to contribute 7% of earnable compensation. For fiscal year 2017, the Town contributed the following amounts:

<u>Period</u>	<u>Police</u>	<u>Fire</u>	<u>All Other Employees</u>
January 1, 2017 thru June 30,2017	26.38%	29.16%	11.17%
July 1, 2017 thru December 31, 2017	29.43%	31.89%	11.38%

The contribution requirements for the fiscal years 2015, 2016, and 2017 were \$11,194, \$14,033, and \$33,950, respectively, which were paid in full in each year.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions: At December 31, 2017 the Town reported a liability of \$279,861 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, 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, 2017, the Town's proportion was 0.00569056% which was an increase of 0.00257924% from its proportion measured as of June 30, 2016.

For the year ended December 31, 2017, the Town recognized pension expense of \$54,700. At December 31, 2017 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in proportion	\$ 96,468	\$ 29
Changes in assumptions	28,102	-
Net difference between projected and actual investment earnings on pension plan investments	-	3,564
Differences between expected and actual experience	635	3,562
Contributions subsequent to the measurement date	16,613	-
Total	<u>\$ 141,818</u>	<u>\$ 7,155</u>

The \$16,613 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 June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending December 31,</u>	
2018	\$ 30,165
2019	36,692
2020	33,287
Thereafter	17,906
Totals	<u>\$ 118,050</u>

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Actuarial Assumptions: The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2016, using the following actuarial assumptions which, accordingly apply to 2017 measurements:

Inflation:	2.5%
Salary increases:	5.6% average, including inflation
Investment rate of return:	7.25% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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 2017:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2017
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.25%
Total international equity	20.00%	
Core Bonds	5.00%	0.75%
Short Duration	2.00%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	2.11%
Absolute Return Fixed Income	7.00%	1.26%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Opportunistic	5.00%	2.84%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

Discount Rate: The discount rate used to measure the collective total pension liability was 7.25%. 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.

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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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 7.25% 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 (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2017	\$ 368,703	\$ 279,861	\$ 207,059
June 30, 2016	\$ 126,351	\$ 165,447	\$ 212,589

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 14 – ENCUMBRANCES

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2017 and are as follows:

General fund:	
Election and registration	\$ 3,000
General government buildings	134,634
Total encumbrances	<u>\$ 137,634</u>

NOTE 15 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at December 31, 2017 include the following:

Net investment in capital assets:	
Net book value, all capital assets	\$ -
Less:	
Capital leases payable	<u>(161,513)</u>
Total net investment in capital assets	<u>(161,513)</u>
Restricted net position:	
Library	29,590
Perpetual care- expendable	13,243
Perpetual care- nonexpendable	<u>164,905</u>
Total restricted net position	<u>207,738</u>
Unrestricted	<u>1,064,548</u>
Total net position	<u>\$ 1,110,773</u>

NOTE 16 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2017 include the following:

	General Fund	Nonmajor Funds	Total Governmental Funds
Nonspendable:			
Tax deceded property	\$ 32,647	\$ -	\$ 32,647
Permanent fund - principal balance	<u>-</u>	<u>164,905</u>	<u>164,905</u>
Total nonspendable fund balance	<u>32,647</u>	<u>164,905</u>	<u>197,552</u>

(Continued)

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2017

Governmental fund balances continued:

	General Fund	Nonmajor Funds	Total Governmental Funds
Restricted:			
Library	29,589	-	29,589
Permanent fund - income balance	-	13,243	13,243
Total restricted fund balance	29,589	13,243	42,832
Committed:			
Expendable trusts	525,943	-	525,943
Assigned:			
Encumbrances	137,634	-	137,634
Solid waste revolving	-	29,157	29,157
Ambulance	-	155,630	155,630
Recreation	-	5,678	5,678
Total assigned fund balance	137,634	190,465	328,099
Unassigned	294,669	-	294,669
Total governmental fund balances	\$ 1,020,482	\$ 368,613	\$ 1,389,095

NOTE 17 – PRIOR PERIOD ADJUSTMENT

Fund balance at January 1, 2017 was restated to give retroactive effect to the following prior period adjustment:

	Government-wide Statements	General Fund
To adjust intergovernmental payables for prior period error	\$ (98,736)	\$ (98,736)
Fund balance, as previously reported	1,098,193	1,099,589
Fund balance, as restated	\$ 999,457	\$ 1,000,853

NOTE 18 – 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 2017, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs. This entity is considered a public entity risk pool, currently operating as common risk management and insurance programs for member Towns and cities.

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, 2017 to December 31, 2017 by Primex³, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The estimated net contribution from the Town of Grafton billed and paid for the year ended December 31, 2017 was \$10,975 for workers' compensation and \$25,837 for property/liability.

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 August 9, 2018, the date the December 31, 2017 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

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, 2017

<u>Fiscal Year End</u>	<u>Valuation Date</u>	<u>Town's Proportion of Net Pension Liability</u>	<u>Proportionate Share of Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Town Proportionate Share of Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
December 31, 2017	June 30, 2017	0.00569056%	\$ 279,861	\$ 214,092	130.72%	62.66%
December 31, 2016	June 30, 2016	0.00311132%	\$ 165,447	\$ 48,458	341.42%	58.30%
December 31, 2015	June 30, 2015	0.00291946%	\$ 115,655	\$ 44,860	257.81%	65.47%
December 31, 2014	June 30, 2014	0.00292107%	\$ 109,645	\$ 44,387	247.02%	66.32%
December 31, 2013	June 30, 2013	0.00281886%	\$ 121,318	\$ 43,863	276.58%	59.81%

The note to the required supplementary information is an integral part of this schedule.

EXHIBIT G
TOWN OF GRAFTON, NEW HAMPSHIRE
Schedule of Town Contributions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2017

Fiscal Year End	Valuation Date	Contractually Required Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2017	June 30, 2017	\$ 20,847	\$ 20,847	-	\$ 214,092	9.74%
December 31, 2016	June 30, 2016	\$ 11,141	\$ 11,141	-	\$ 48,458	22.99%
December 31, 2015	June 30, 2015	\$ 9,794	\$ 9,794	-	\$ 44,860	21.83%
December 31, 2014	June 30, 2014	\$ 9,477	\$ 9,477	-	\$ 44,387	21.35%
December 31, 2013	June 30, 2013	\$ 7,009	\$ 7,009	-	\$ 43,863	15.98%

The note to the required supplementary information is an integral part of this schedule.

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2017

Schedule of the Town's Proportionate Share of Net Pension Liability & Schedule of Town Contributions

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, 2017, and preceding four years.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2017:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	22 Years beginning July 1, 2017 (30 years beginning July 1, 2009)
Asset Valuation Method	5-Year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.56% per year
Investment Rate of Return	7.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study.

Other Information:

Notes	Contribution rates for Fiscal Year 2014 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.
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These schedules are presented to show information for 10 years. However, information is only presented for years which information is available.

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, 2017

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 508,327	\$ 596,023	\$ 87,696
Land use change	2,280	480	(1,800)
Yield	12,067	15,400	3,333
Excavation	224	224	-
Interest and penalties on taxes	44,823	52,422	7,599
Total from taxes	<u>567,721</u>	<u>664,549</u>	<u>96,828</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	155,361	203,796	48,435
Building permits	75	-	(75)
Other	7,120	13,173	6,053
Total from licenses, permits, and fees	<u>162,556</u>	<u>216,969</u>	<u>54,413</u>
Intergovernmental:			
State:			
Meals and rooms distribution	70,259	70,259	-
Highway block grant	207,167	209,125	1,958
Total from intergovernmental	<u>277,426</u>	<u>279,384</u>	<u>1,958</u>
Charges for services:			
Income from departments	-	75	75
Miscellaneous:			
Sale of municipal property	40,234	17,649	(22,585)
Interest on investments	836	1,503	667
Contributions and donations	7,000	7,000	-
Other	-	582	582
Total from miscellaneous	<u>48,070</u>	<u>26,734</u>	<u>(21,336)</u>
Other financing sources:			
Transfers in	3,050	1,712	(1,338)
Total revenues and other financing sources	1,058,823	<u>\$ 1,189,423</u>	<u>\$ 130,600</u>
Unassigned fund balance used to reduce tax rate	250,000		
Total revenues, other financing sources, and use of fund balance	<u>\$ 1,308,823</u>		

SCHEDULE 2
TOWN OF GRAFTON, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2017

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 53,593	\$ 53,805	\$ -	\$ (212)
Election and registration	3,000	40,225	35,984	3,000	4,241
Financial administration	-	41,615	39,281	-	2,334
Revaluation of property	-	16,320	15,835	-	485
Legal	-	20,000	14,045	-	5,955
Personnel administration	-	25,000	23,647	-	1,353
Planning and zoning	-	375	30	-	345
General government buildings	134,634	40,975	35,445	134,634	5,530
Cemeteries	-	7,700	7,677	-	23
Insurance, not otherwise allocated	-	102,728	85,563	-	17,165
Advertising and regional associations	-	1,500	1,300	-	200
Other	-	2,000	-	-	2,000
Total general government	<u>137,634</u>	<u>352,031</u>	<u>312,612</u>	<u>137,634</u>	<u>39,419</u>
Public safety:					
Police	-	146,573	149,555	-	(2,982)
Ambulance	-	28,750	26,894	-	1,856
Fire	-	16,250	19,964	-	(3,714)
Emergency management	-	200	50	-	150
Other	-	1,000	145	-	855
Total public safety	<u>-</u>	<u>192,773</u>	<u>196,608</u>	<u>-</u>	<u>(3,835)</u>
Highways and streets:					
Highways and streets	-	520,276	529,403	-	(9,127)
Street lighting	-	2,915	2,993	-	(78)
Total highways and streets	<u>-</u>	<u>523,191</u>	<u>532,396</u>	<u>-</u>	<u>(9,205)</u>
Sanitation:					
Solid waste collection	-	81,000	80,457	-	543
Health:					
Health agencies	-	8,964	8,964	-	-
Welfare:					
Administration	-	-	2,823	-	(2,823)
Direct assistance	-	20,000	13,172	-	6,828
Total welfare	<u>-</u>	<u>20,000</u>	<u>15,995</u>	<u>-</u>	<u>4,005</u>
Culture and recreation:					
Parks and recreation	-	3,450	2,873	-	577
Library	-	14,114	12,568	-	1,546
Patriotic purposes	-	300	227	-	73
Total culture and recreation	<u>-</u>	<u>17,864</u>	<u>15,668</u>	<u>-</u>	<u>2,196</u>
Debt service:					
Interest on tax anticipation notes	-	4,000	-	-	4,000
Other financing uses:					
Transfers out	-	109,000	109,000	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 137,634</u>	<u>\$ 1,308,823</u>	<u>\$ 1,271,700</u>	<u>\$ 137,634</u>	<u>\$ 37,123</u>

SCHEDULE 3
TOWN OF GRAFTON, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2017

Unassigned fund balance, beginning, as restated (Non-GAAP Budgetary Basis)		\$ 392,836
Changes:		
Unassigned fund balance used to reduce 2017 tax rate		(250,000)
2017 Budget summary:		
Revenue surplus (Schedule 1)	\$ 130,600	
Unexpended balance of appropriations (Schedule 2)	<u>37,123</u>	
2017 Budget surplus		167,723
Decrease in nonspendable fund balance		<u>15,176</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		325,735
<i>Reconciliation of Non-GAAP Budgetary Basis to GAAP Basis:</i>		
To comply with generally accepted accounting principles by deferring property taxes not collected within 60 days of December 31, 2017		(61,066)
Eliminated allowance for doubtful property taxes receivable		<u>30,000</u>
Unassigned fund balance, ending (GAAP basis Exhibit C-1)		<u><u>\$ 294,669</u></u>

SCHEDULE 4
TOWN OF GRAFTON, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2017

	Special Revenue Funds			Permanent Fund	Total
	Solid Waste Revolving	Ambulance	Recreation		
ASSETS					
Cash and cash equivalents	\$ 29,157	\$ 60,300	\$ 5,678	\$ 5,439	\$ 100,574
Investments	-	71,688	-	172,709	244,397
Accounts receivable, net of allowance for uncollectable	-	23,642	-	-	23,642
Total assets	<u>\$ 29,157</u>	<u>\$ 155,630</u>	<u>\$ 5,678</u>	<u>\$ 178,148</u>	<u>\$ 368,613</u>
FUND BALANCES					
Nonspendable	\$ -	\$ -	\$ -	\$ 164,905	\$ 164,905
Restricted	-	-	-	13,243	13,243
Assigned	29,157	155,630	5,678	-	190,465
Total fund balances	<u>\$ 29,157</u>	<u>\$ 155,630</u>	<u>\$ 5,678</u>	<u>\$ 178,148</u>	<u>\$ 368,613</u>

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, 2017

	Special Revenue Funds			Permanent Fund	Total
	Solid Waste Revolving	Ambulance	Recreation		
REVENUES					
Charges for services	\$ 15,760	\$ 37,848	\$ -	\$ -	\$ 53,608
Miscellaneous	-	383	6,007	14,054	20,444
Total revenues	<u>15,760</u>	<u>38,231</u>	<u>6,007</u>	<u>14,054</u>	<u>74,052</u>
EXPENDITURES					
Current:					
General government	-	-	-	3,165	3,165
Public safety	-	11,339	-	-	11,339
Sanitation	6,278	-	-	-	6,278
Culture and recreation	-	-	7,246	-	7,246
Total expenditures	<u>6,278</u>	<u>11,339</u>	<u>7,246</u>	<u>3,165</u>	<u>28,028</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,482</u>	<u>26,892</u>	<u>(1,239)</u>	<u>10,889</u>	<u>46,024</u>
OTHER FINANCING USES					
Transfers out	-	-	-	(1,257)	(1,257)
Net change in fund balances	9,482	26,892	(1,239)	9,632	44,767
Fund balances, beginning	19,675	128,738	6,917	168,516	323,846
Fund balances, ending	<u>\$ 29,157</u>	<u>\$ 155,630</u>	<u>\$ 5,678</u>	<u>\$ 178,148</u>	<u>\$ 368,613</u>

**Grafton Resident Birth Report
January 1, 2018 - December 31, 2018**

Child's Name	Birth Date	Birth Place	Father's/Partner Name	Mother's Name
Dugan, Asher John	11/11/2018	Lebanon, NH	Dugan, Cody	Dugan, Rebecca
Dugan, Malachi James	11/11/2018	Lebanon, NH	Dugan, Cody	Dugan, Rebecca
Edmiston, Harold Allen	9/21/2018	Lebanon, NH	Edmiston III, Arthur	Gould, Molly
Gorman, Annie Vale	11/28/2018	Concord, NH	Gorman, Angus	Palmer, Sayer
Robert, Charlotte Mae	1/2/2018	Lebanon, NH	Robert, Cory	Robert, Christa
Thibodeau, Abigail Rose	4/12/2018	Lebanon, NH	Thibodeau, Seth	Mavilla, Rhyan

**Grafton Resident Marriage Report
January 1, 2018 - December 31, 2018**

Person A's Name	Person A's Residence	Person B's Name	Person B's Residence	Town Issued	Place of Marriage	Date of Marriage
Fredette, Matthew W	Grafton, NH	Argent, Samantha J	Grafton, NH	Grafton, NH	Grafton, NH	4/14/2018
Gorman, Angus	Grafton, NH	Palmer, Sayer	Grafton, NH	Canaan, NH	Canaan, NH	7/22/2018
Macy, Kathleen	Grafton, NH	Robie Jr., Roger	Grafton, NH	Grafton, NH	Grafton, NH	6/9/2018
Murch, Tyler	Grafton, NH	Swift, Holly	Danbury, NH	Grafton, NH	Grafton, NH	7/29/2018
O'Brien, Ocean	Grafton, NH	Maher, Patrick	Grafton, NH	Grafton, NH	Grafton, NH	11/16/2018

Grafton Resident Death Report

January 1, 2018- December 31, 2018

Decedent's Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
Bennett, Richard	9/11/2018	Grafton, NH	Bennett, John	Richardson, May
Colby, Edward	7/7/2018	Lebanon, NH	Colby, Merle	McCullough, Elizabeth
Flad, Ralph	12/17/2018	Lebanon, NH	Flad, William	Higgins, Patricia
Gammon, Kathleen	5/30/2018	Grafton, NH	Dulac, James	Neily, Irene
Heath, Lawrence	2/14/2018	Lebanon, NH	Heath, George	Meyette, Sylvia
Johnson, Anna	6/18/2018	Grafton, NH	Andreassen, Carl	Olsen, Martha
Robinson, Linda	6/9/2018	Grafton, NH	Harvey, Thomas	Sweeney, Phyllis
Seamans, Margaret	5/14/2018	Grafton, NH	Hazelton, Lester	Hill, Avalee
Sliker, Virginia	4/17/2018	Lebanon, NH	Brightman, Walter	Drummond, Ruth
Smith, Ethel	6/17/2018	Lebanon, NH	Potter, Ira	Myrick, Gladys
Stroop, Joerg	12/29/2018	Grafton, NH	Stroop, Friedhelm	Moellring, Gertrude
Thierrin, Jeanne	4/3/2018	Grafton, NH	Ratford, Edward	Newton, Anna