



*Grafton, New Hampshire*

*2022 Annual Report*

*Report of the Officers for the Year*

*Ending December 31, 2022*



Richard F Williams



Richard Williams was born December 17, 1931, in Concord, New Hampshire to Elsie Fowler and Clinton Story Williams. He was raised on Williams Hill where his family had lived for generations, and he attended school in Canaan and Tilton, New Hampshire. He enjoyed playing baseball and soccer until he graduated first in his class in 1948.

Richard married his wife of 62 years Ellen Fennelly in 1952. He built a beautiful home on Williams Hills where he and Ellen raised their children and lived for years. He was an experienced carpenter. If it could be built, Richard could build it. It did not matter if it was rough carpentry or finish work. He took pride in doing the best work he could.

Richard's contributions to Grafton include, Selectman, Budget Committee, Cemetery Committee, Fire Department, Deputy Fire Warden, Fire Commissioner, and he even spent time in a truck plowing snow for the Highway Department.

If you had the honor of meeting Richard, you would know he was an easy-going, well-liked gentleman who loved his family, his little town and enjoyed telling stories of past times in Grafton.

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# 2022 Town Officials

## **Selectmen**

Cindy Kudlik (2023)  
Tom McGinty (2024) resigned  
Jennie Joyce (2023) appointed  
Leif Hogue (2025)

**Town Clerk (2025) & Tax Collector (2023)**  
Bonnie Haubrich

**Town Moderator**  
Steve Kudlik (2024)

**Treasurer**  
Dorothy Campbell (2024) resigned  
Shannon Poitras (2023) appointed, resigned  
Sarah Racine, Deputy, resigned  
Sue Smith (2023) appointed

**Budget Committee**  
Catherine Mulholland (2023)  
Pamela Curran (2024) resigned  
Maureen O'Reilly (2023) appointed  
Sandra Griffin (2025)  
Edward Grinley (2025)  
Cindy Kudlik, Selectman Ex-officio

**Trustees of the Trust Funds**  
Deb Clough (2023)  
Mary Gasiorowski (2024)  
Catherine Mulholland (2025)

**Cemetery Trustees**  
Cindy Kudlik (2023)  
Dianne Burrington (2024)  
Jay Boucher (2025)

**Police Department,**  
Russell Poitras, Chief (2023) resigned  
Mitchell Briggs, Chief (2023) appointed

**Fire Department,**  
Roger Prentice, Chief

## **Fire Warden**

John Babiarz

**Grafton Volunteer Ambulance**  
Kathy Lund, EMS Chief

**Highway Department,**  
Geoff Joyce, Road Agent

**Transfer Station,**  
Rick Jackson, Manager

**Library Trustees**  
George Curran (2023) resigned  
Jeff Nunes (2023) appointed  
Andrew Cushing (2024)  
Karen Johnson (2025)

**Librarian**  
Katelyn Coolley

**Supervisors of the Checklist**  
Susan Fienberg (2024)  
George Curran (2026)  
Denise Smith (2028)

**Planning Board**  
Gary Whitney (2023)  
Sabrina Kirwan (2024)  
Emilia Cushing (2024)  
Angus Gorman (2025)

**Recreation Committee**  
Pam and Ed Grinley  
Glenn and Donna Rodgers  
Angela Albanese  
Shirley Greenlee

**Welfare Director,**  
Heather Hunter

## ***Town Officials Contact Information***

| <b>Town Office/Department</b>  | <b>Phone Number/Email</b>  | <b>Hours of Operation</b>   |
|--|--|---|
| <b>Selectmen Office</b><br>Sara Hogue, Administrative Assistant                                | 603-523-7700<br>selectmen@townofgrafftonnh.com                             | Mon – Thurs 8am-4:30pm<br>Fridays 8am -12noon                             |
| <b>Town Clerk/Tax Collector</b><br>Bonnie Haubrich<br>Penny Leveille, Deputy                   | 603-523-7270<br>graftontaxcollector@gmail.com<br>graftontc2008@hotmail.com | Mon & Wed 5:15pm-8pm<br>Fridays 7am-11am<br>Last Sat. each month 8am-12pm |
| <b>Treasurer</b>   | 603-523-7700<br>treasurer@townofgrafftonnh.com                             |   |
| <b>Police Department</b><br>Mitchell Briggs, Police Chief                                      | For Emergencies – 911<br>Office – 603-523-7667                             |   |
| <b>Grafton Volunteer Ambulance</b><br>Kathy Lund – EMS Chief                                   | For Emergencies – 911<br>Office – 603-523-4623                             |   |
| <b>Fire Department Volunteers</b><br>Roger Prentice, Fire Chief                                | For Emergencies – 911<br>Office – 603-523-7500                             |   |
| <b>Highway Department</b><br>Geoffrey Joyce, Road Agent  | 603-523-8075<br>roadagent@townofgrafftonnh.com                             | Mon-Fri 7am-3pm<br>Summer Hours – Mon – Thurs<br>6am-4pm                  |
| <b>Transfer Station/Recycle Center</b><br>Rick Jackson, Manager                                | 603-523-9113   | Sundays & Wednesdays<br>8:30am – 5pm                                      |
| <b>Grafton Library</b>   | 603-523-7865<br>library@townofgrafftonnh.com                               | Mon & Wed Evenings:<br>5pm-8pm<br>Wed & Sat Mornings<br>9am to 12pm       |
| <b>General Assistance/Welfare</b><br>Heather Hunter, Director<br>Kami Hammond, Deputy Director | 603-523-7140<br>public_assistance@townofgrafftonnh.com                     | By Appointment  |
| <b>Town Website</b>  | www.townofgrafftonnh.com   | Sign up for updates!!!  |

## Summary of 2022 Warrant Articles

1. All officers duly elected.
2. Approved operating budget of \$1,192,642.
3. Voted to raise and appropriate \$73,355 to be placed in the New Ambulance Capital Reserve Fund with funds coming from the Ambulance Revolving Account.
4. Defeated to adopt RSA 41:14a
5. Voted to increase the selectmen stipend by \$500.
6. Voted to raise and appropriate \$50,000 for paving roads
7. Voted to raise and appropriate \$50,000 to be placed in the Highway Department Capital Reserve Fund.
8. Voted to raise and appropriate \$35,000 to be placed in the Fire Apparatus Capital Reserve Fund
9. Voted to raise and appropriate \$25,000 to be placed in the Bridge Capital Reserve Fund.
10. Voted to re-establish the Property Tax Revaluations Capital Reserve Fund and to raise and appropriate \$15,000 to be placed in that fund .
11. Voted to raise and appropriate \$10,000 to be placed in the Town Hall Capital Reserve Fund.
12. Voted to raise and appropriate \$10,000 to be placed in the Recycle Capital Reserve Fund.
13. Voted to raise and appropriate \$9,000 to be placed in the New Police Cruiser Capital Reserve Fund.
14. Voted to raise and appropriate \$5,000 to be placed in the Veterans' Park Capital Reserve Fund and to name the selectmen as agents to expend.
15. Defeated restoration of Town's historical records.
16. Defeated to change Police Chief's elected position to an appointed position.
17. Defeated to amend the existing Town of Grafton Subdivision Regulations.
18. Defeated to reduce the maximum penalty for violation and application fees of the Grafton Building Notification
19. Defeated the repealing of the two acre minimum lot size for dwellings.

**Warrant for the Town of Grafton  
State of New Hampshire  
2023**

**\*\*Amended at Deliberative Session, Saturday, February 11, 2023\*\***

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

You are hereby notified to meet at the Grafton Fire/Ambulance Station, Grafton, New Hampshire, on ***Saturday the 11<sup>th</sup> of February, 2023, 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 14<sup>th</sup> of March, 2023*** for the second session of the Annual Town Meeting to vote by official ballot on elected officials and all warrant articles that are listed below. ***The Polls will be open from 8:00 AM to 7:00 PM.***

- 1) To choose all necessary officers for the ensuing year, including: Selectman – 3 years; Selectman – 1 year; Tax Collector – 3 years; Budget Committee – 3 years; Budget Committee – 1 year; Trustee of the Trust Funds – 3 years; Library Trustee – 3 years; Cemetery Trustees – 3 years; Planning Board – 3 years; Police Chief – 3 years; Treasurer – 1 year.
- 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 \$1,289,756. Should this article be defeated, the default budget shall be \$1,188,477, 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                    | \$68,220         |
| Elections/Town Clerk         | 40,285           |
| Financial Administration     | 44,714           |
| Reappraisal of Property      | 19,240           |
| Legal Expense                | 20,000           |
| FICA/Medicare                | 28,000           |
| Planning Board               | 200              |
| General Government Buildings | 44,050           |
| Cemeteries                   | 12,250           |
| Insurance                    | 100,274          |
| Advertising/Regional Dues    | 1,620            |
| Contingency                  | 2,000            |
| <b>Subtotal</b>              | <b>\$380,853</b> |



|                                      |  |
|--------------------------------------|--|
| <b>Public Safety</b>                 |  |
| Police                               | \$209,992                              |
| Ambulance                            | 44,694                                 |
| Fire Department                      | 30,000                                 |
| Emergency Management                 | 100                                    |
| Forest Fire Warden                   | 500                                    |
| Dispatch Fees                        | 25,557                                 |
| <b>Subtotal</b>                      | <b>\$310,843</b>                       |
| <b>Highway and Streets</b>           |  |
| Highway and Streets                  | \$432,250                              |
| Street Lights                        | 4,200                                  |
| <b>Subtotal</b>                      | <b>\$436,450</b>                       |
| <b>Solid Waste</b>                   | <b>\$111,050</b>                       |
| <b>Health and Welfare</b>            |  |
| Health Agencies                      | \$9,200                                |
| Public Assistance                    | 14,350                                 |
| <b>Subtotal</b>                      | <b>\$23,550</b>                        |
| <b>Culture and Recreation</b>        |  |
| Parks & Recreation                   | \$7,670                                |
| Library                              | 19,040                                 |
| Patriotic Purposes                   | 300                                    |
| <b>Subtotal</b>                      | <b>\$27,010</b>                        |
| <b>Debt Service</b>                  |  |
| Tax Anticipation Note (TAN)          | \$0                                    |
| <b><u>Operating Budget Total</u></b> | <b><u>\$1,281,756 (As Amended)</u></b> |

- 3) To see if the Town of Grafton will vote to readopt the provisions of RSA 72:28b, All Veterans' Tax Credit. If readopted, the credit will be available to any resident of this state who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces of the United States and continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from service; or the spouse or surviving spouse of such resident, provided that training for active duty or state active duty by a member of the national guard or reserve shall be included as service under this paragraph; provided however that the person is not eligible for and is not receiving a credit under RSA 72:28 or RSA 72:35. If readopted, the credit granted will be \$500, the same amount as the previously approved Standard or Optional Veterans' Tax Credit voted by the Town of Grafton under RSA 72:28.

**The Selectmen recommend this article/Budget Committee recommends this article.**

- 4) To see if the Town will vote to raise and appropriate the sum of two hundred sixty three thousand fifty nine dollars (\$263,059) for the purchase of a 2023 Braun Ambulance, and to fund this appropriation with a \$92,070 USDA grant anticipated to be received in April 2023, \$30,000 from the Town's unspent ARPA funds, \$20,000 from the Ambulance Revolving Account, and by

authorizing the withdrawal of \$163,059 from the already established Ambulance Capital Reserve Fund. In the event of a shortfall in available grant funds, the Selectboard may use its authority per RSA 31:59-h to expend additional funds from the Ambulance Revolving Account to make up the shortfall. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI, and will not lapse until the ambulance purchase is completed or by December 31, 2024, whichever is sooner. No amount to be raised from additional taxation. (As Amended)

**The Selectmen recommend this article/Budget Committee recommends this article.**

- 5) To see if the Town will vote to adopt RSA 41:14a to give the Select Board authority to acquire or sell land, buildings, or both, and to demolish or otherwise dispose of buildings after recommendation of the Planning Board and two Public Hearings. (As Amended)

**The Selectmen recommend this article.**

- 6) To see if the Town will vote to change the Police Chief's position to an appointed position effective March 13, 2024. If this article is adopted, then the police chief elected under Article 1 shall serve a 1-year term rather than a 3-year term. (As Amended)

**The Selectmen recommend this article.**

- 7) To see if the Town will vote to rescind Article 6 on the 2014 Warrant that named the Library Trustees agents to expend from the Library Capital Reserve Fund.

**The Selectmen recommend this article.**

- 8) To see if the Town will vote to instruct the Trustees of the Trust Funds to have Three Bearings discontinue the Rec Field Shelter Capital Reserve Fund and transfer the remaining balance and interest to the Town's General Fund.

**The Selectmen recommend this article.**

- 9) To see if the Town will vote to establish a Historical Records Restoration Capital Reserve Fund and to raise and appropriate five thousand dollars (\$5,000) to be placed in said fund, and further to appoint the Town Clerk Agent to Expend. (As Amended)

**The Selectmen recommend this article/Budget Committee recommends this article.**

- 10) To see if the Town will vote to raise and appropriate the sum of forty thousand dollars (\$40,000) to be placed in the previously established Fire Department Apparatus Capital Reserve Fund.

**The Selectmen recommend this article/Budget Committee recommends this article.**

- 11) To see if the Town will vote to raise and appropriate the sum of seventy-five thousand dollars (\$75,000) to be placed in the previously established Highway Department Capital Reserve Fund.

**The Selectmen recommend this article/Budget Committee recommends this article.**

- 12) To see if the Town will vote to raise and appropriate the sum of fifty thousand dollars (\$50,000) to be placed in the previously established Bridge Capital Reserve Fund, this sum to come from the unreserved fund balance. No amount to be raised from additional taxation.

**The Selectmen recommend this article/Budget Committee recommends this article.**

- 13) To see if the Town will vote to raise and appropriate the sum of sixty thousand dollars (\$60,000) for the purpose of paving town roads.

**The Selectmen recommend this article/Budget Committee recommends this article.**

- 14) To see if the Town will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be placed in the previously established Recycling Capital Reserve Fund.  
**The Selectmen recommend this article/Budget Committee recommends this article.**
- 15) To see if the Town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be placed in the previously established Town Hall Repairs Capital Reserve Fund.  
**The Selectmen recommend this article/Budget Committee recommend this article.**
- 16) To see if the Town will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be placed in the previously established Property Tax Revaluation Capital Reserve Fund.  
**The Selectmen recommend this article/Budget Committee recommend this article.**
- 17) To see if the Town will vote to raise and appropriate the sum of three thousand dollars (\$3,000) to be placed in the previously established Veterans Park Capital Reserve Fund.  
**The Selectmen recommend this article/Budget Committee recommend this article.**
- 18) To see if the Town of Grafton shall require a search warrant to enter private land for the purpose of an investigation against a land owner or its inhabitants, unless permission of it's owner is expressed. Government investigators shall be made aware, and have a responsibility to know, that they are disallowed on private land for that, as at least civil trespassing, regardless of no signage. The Town of Grafton shall annually send or confirm a letter on file to notice this article with all government investigative agencies with expected searches in Grafton (including the sheriff, fish and game, FBI, ATF, etc.). Copies are to be publicly available. Any information or evidence collected in disagreement with this article for ongoing issues shall be immediately invalidated and returned, and resulting penalties shall be dropped.  
*(By Petition)*
- 19) Will the Town vote to raise and appropriate \$210,000 for the purposes of constructing the first phase of a new library at 2 Library Road also known as the "Gray Lot" donated to the Town for this express purpose. \$40,000 to come from the existing library improvement capital reserve fund and \$170,000 to be accepted as a gift from the Friends of the Grafton Library (FOGL). This phase will include the pouring of a concrete slab; the assembly of a barn frame, already acquired and disassembled by FOGL; a roof; and exterior envelope. Further, to delegate the construction of the library to the Library Trustees. No money to be raised from taxation. This article is contingent upon the receipt of the entire \$170,000 donation from FOGL and also upon an additional \$40,000 donation from FOGL in the event that funds are not available from the CRF, and this article shall not take effect if these entire amounts are not received by the Town during this budget year. (As Amended) *(By Petition)*  
**The Selectmen do not recommend this article/Budget Committee do not recommend this article.**
- 20) To see if the Town of Grafton shall require a Building Notification for occupied or inhabited buildings only, including manufactured housing. A building has been and continues to be defined as a structure (permanently fixed to the ground) with permanent siding and a roof. All vehicles, boats, tents, RVs, tent carports, campers (custom or otherwise), and other mobile or temporary structures, are exempt. (As Amended) *(By petition)*

Given under our hands and seal the 27th day of January, in the year of Our Lord 2023.

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

Cindy Kudlik, Chairman

Jennie Joyce

Leif Hogue



Appropriations

| Account                                 | Purpose                                      | Article | Actual Expenditures for period ending 12/31/2022 | Appropriations for period ending 12/31/2022 | Selectmen's Appropriations for period ending 12/31/2023 (Recommended) | Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended) |                |
|---|--|---------|--|---|---|---|--|--|----------------|
| <b>General Government</b>               |  |         |  |   |   |   |  |  |                |
| 4130-4139                               | Executive                                    | 02      | \$65,400   | \$61,143                                    | \$68,200  | \$0   | \$68,220   | \$0  |                |
| 4140-4149                               | Election, Registration, and Vital Statistics | 02      | \$39,892   | \$43,871                                    | \$40,285  | \$0   | \$40,285   | \$0  |                |
| 4150-4151                               | Financial Administration                     | 02      | \$37,482   | \$43,662                                    | \$44,714  | \$0   | \$44,714   | \$0  |                |
| 4152                                    | Revaluation of Property                      | 02      | \$21,868   | \$18,337                                    | \$16,575  | \$2,665   | \$19,240   | \$0  |                |
| 4153                                    | Legal Expense                                | 02      | \$25,803   | \$20,000                                    | \$25,000  | \$0   | \$20,000   | \$5,000  |                |
| 4155-4159                               | Personnel Administration                     | 02      | \$25,823   | \$29,000                                    | \$28,000  | \$0   | \$28,000   | \$0  |                |
| 4191-4193                               | Planning and Zoning                          | 02      | \$22   | \$200                                       | \$200   | \$0   | \$200  | \$0  |                |
| 4194                                    | General Government Buildings                 | 02      | \$41,595   | \$45,300                                    | \$43,800  | \$250   | \$44,050   | \$0  |                |
| 4195                                    | Cemeteries                                   | 02      | \$7,087  | \$8,150                                     | \$12,250  | \$0   | \$12,250   | \$0  |                |
| 4196                                    | Insurance                                    | 02      | \$83,123   | \$103,265                                   | \$100,274   | \$0   | \$100,274  | \$0  |                |
| 4197                                    | Advertising and Regional Association         | 02      | \$1,504  | \$1,500                                     | \$1,620   | \$0   | \$1,620  | \$0  |                |
| 4199                                    | Other General Government                     | 02      | \$0  | \$2,000                                     | \$2,000   | \$0   | \$2,000  | \$0  |                |
| <b>General Government Subtotal</b>      |  |         |  |   | <b>\$376,428</b>  | <b>\$382,918</b>  | <b>\$2,915</b>   | <b>\$380,853</b>   | <b>\$5,000</b> |
| <b>Public Safety</b>                    |  |         |  |   |   |   |  |  |                |
| 4210-4214                               | Police                                       | 02      | \$185,834  | \$214,563                                   | \$209,609   | \$383   | \$209,992  | \$0  |                |
| 4215-4219                               | Ambulance                                    | 02      | \$21,657   | \$22,100                                    | \$44,694  | \$0   | \$44,694   | \$0  |                |
| 4220-4229                               | Fire   | 02      | \$35,792   | \$38,267                                    | \$30,000  | \$0   | \$30,000   | \$0  |                |
| 4240-4249                               | Building Inspection                          |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |                |
| 4290-4298                               | Emergency Management                         | 02      | \$0  | \$200                                       | \$100   | \$0   | \$100  | \$0  |                |
| 4299                                    | Other (Including Communications)             | 02      | \$165  | \$700                                       | \$26,057  | \$0   | \$26,057   | \$0  |                |
| <b>Public Safety Subtotal</b>           |  |         |  |   | <b>\$275,830</b>  | <b>\$310,460</b>  | <b>\$383</b>   | <b>\$310,843</b>   | <b>\$0</b>     |
| <b>Airport/Aviation Center</b>          |  |         |  |   |   |   |  |  |                |
| 4301-4309                               | Airport Operations                           |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |                |
| <b>Airport/Aviation Center Subtotal</b> |  |         |  |   | <b>\$0</b>  | <b>\$0</b>  | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>     |



### Appropriations

| Account  | Purpose                                 | Article | Actual<br>Expenditures for<br>period ending<br>12/31/2022 | Appropriations<br>for period ending<br>12/31/2022 | Selectmen's<br>Appropriations for<br>period ending<br>12/31/2023<br>(Recommended) | Selectmen's<br>Appropriations for<br>period ending<br>12/31/2023<br>(Not Recommended) | Budget<br>Committee's<br>Appropriations for<br>period ending<br>12/31/2023<br>(Recommended) | Budget<br>Committee's<br>Appropriations for<br>period ending<br>12/31/2023<br>(Not Recommended) |
|--|---|---------|---|---|---|---|---|---|
| <b>Highways and Streets</b>                      |   |         |   |   |   |   |   |   |
| 4311   | Administration                          |         | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |
| 4312   | Highways and Streets                    | 02      | \$389,632   | \$440,750   | \$449,250   | \$0   | \$432,250   | \$17,000  |
| 4313   | Bridges                                 |         | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |
| 4316   | Street Lighting                         | 02      | \$3,740   | \$3,300   | \$4,200   | \$0   | \$4,200   | \$0   |
| 4319   | Other                                   |         | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |
| <b>Highways and Streets Subtotal</b>             |   |         | <b>\$393,372</b>  | <b>\$444,050</b>                                  | <b>\$453,450</b>  | <b>\$0</b>  | <b>\$436,450</b>  | <b>\$17,000</b>   |
| <b>Sanitation</b>                                |   |         |   |   |   |   |   |   |
| 4321   | Administration                          |         | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |
| 4323   | Solid Waste Collection                  | 02      | \$108,447   | \$97,950  | \$111,050   | \$0   | \$111,050   | \$0   |
| 4324   | Solid Waste Disposal                    |         | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |
| 4325   | Solid Waste Cleanup                     |         | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |
| 4326-4328  | Sewage Collection and Disposal          |         | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |
| 4329   | Other Sanitation                        |         | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |
| <b>Sanitation Subtotal</b>                       |   |         | <b>\$108,447</b>  | <b>\$97,950</b>                                   | <b>\$111,050</b>  | <b>\$0</b>  | <b>\$111,050</b>  | <b>\$0</b>  |
| <b>Water Distribution and Treatment</b>          |   |         |   |   |   |   |   |   |
| 4331   | Administration                          |         | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |
| 4332   | Water Services                          |         | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |
| 4335-4339  | Water Treatment, Conservation and Other |         | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |
| <b>Water Distribution and Treatment Subtotal</b> |   |         | <b>\$0</b>  | <b>\$0</b>  | <b>\$0</b>  | <b>\$0</b>  | <b>\$0</b>  | <b>\$0</b>  |
| <b>Electric</b>                                  |   |         |   |   |   |   |   |   |
| 4351-4352  | Administration and Generation           |         | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |
| 4353   | Purchase Costs                          |         | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |
| 4354   | Electric Equipment Maintenance          |         | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |
| 4359   | Other Electric Costs                    |         | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |
| <b>Electric Subtotal</b>                         |   |         | <b>\$0</b>  | <b>\$0</b>  | <b>\$0</b>  | <b>\$0</b>  | <b>\$0</b>  | <b>\$0</b>  |



Appropriations

| Account                             | Purpose  | Article | Actual Expenditures for period ending 12/31/2022 | Appropriations for period ending 12/31/2022 | Selectmen's Appropriations for period ending 12/31/2023 (Recommended) | Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended) |
|-------------------------------------|--|---------|--|---|---|---|--|--|
| <b>Health</b>                       |  |         |  |   |   |   |  |  |
| 4411                                | Administration                                     |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4414                                | Pest Control                                       |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4415-4419                           | Health Agencies, Hospitals, and Other              | 02      | \$9,000  | \$9,000                                     | \$9,200   | \$0   | \$9,200  | \$0  |
|                                     | <b>Health Subtotal</b>                             |         | <b>\$9,000</b>                                   | <b>\$9,000</b>                              | <b>\$9,200</b>  | <b>\$0</b>  | <b>\$9,200</b>   | <b>\$0</b>   |
| <b>Welfare</b>                      |  |         |  |   |   |   |  |  |
| 4441-4442                           | Administration and Direct Assistance               | 02      | \$5,036  | \$15,000                                    | \$14,350  | \$0   | \$14,350   | \$0  |
| 4444                                | Intergovernmental Welfare Payments                 |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4445-4449                           | Vendor Payments and Other                          |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
|                                     | <b>Welfare Subtotal</b>                            |         | <b>\$5,036</b>                                   | <b>\$15,000</b>                             | <b>\$14,350</b>   | <b>\$0</b>  | <b>\$14,350</b>  | <b>\$0</b>   |
| <b>Culture and Recreation</b>       |  |         |  |   |   |   |  |  |
| 4520-4529                           | Parks and Recreation                               | 02      | \$3,688  | \$3,710                                     | \$3,670   | \$4,000   | \$7,670  | \$0  |
| 4550-4559                           | Library  | 02      | \$16,902   | \$19,874                                    | \$22,590  | \$0   | \$19,040   | \$4,350  |
| 4583                                | Patriotic Purposes                                 | 02      | \$259  | \$300                                       | \$300   | \$0   | \$300  | \$0  |
| 4589                                | Other Culture and Recreation                       |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
|                                     | <b>Culture and Recreation Subtotal</b>             |         | <b>\$20,849</b>                                  | <b>\$23,884</b>                             | <b>\$26,560</b>   | <b>\$4,000</b>  | <b>\$27,010</b>  | <b>\$4,350</b>   |
| <b>Conservation and Development</b> |  |         |  |   |   |   |  |  |
| 4611-4612                           | Administration and Purchasing of Natural Resources |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4619                                | Other Conservation                                 |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4631-4632                           | Redevelopment and Housing                          |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4651-4659                           | Economic Development                               |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
|                                     | <b>Conservation and Development Subtotal</b>       |         | <b>\$0</b>                                       | <b>\$0</b>                                  | <b>\$0</b>  | <b>\$0</b>  | <b>\$0</b>   | <b>\$0</b>   |



Appropriations

| Account                                      | Purpose                                 | Article | Actual Expenditures for period ending 12/31/2022 | Appropriations for period ending 12/31/2022 | Selectmen's Appropriations for period ending 12/31/2023 (Recommended) | Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended) |
|--|---|---------|--|---|---|---|--|--|
| <b>Debt Service</b>                          |   |         |  |   |   |   |  |  |
| 4711   | Long Term Bonds and Notes - Principal   |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4721   | Long Term Bonds and Notes - Interest    |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4723   | Tax Anticipation Notes - Interest       |         | \$0  | \$500                                       | \$0   | \$0   | \$0  | \$0  |
| 4790-4799                                    | Other Debt Service                      |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
|  | <b>Debt Service Subtotal</b>            |         | <b>\$0</b>                                       | <b>\$500</b>                                | <b>\$0</b>  | <b>\$0</b>  | <b>\$0</b>   | <b>\$0</b>   |
| <b>Capital Outlay</b>                        |   |         |  |   |   |   |  |  |
| 4901   | Land                                    |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4902   | Machinery, Vehicles, and Equipment      |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4903   | Buildings                               |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4909   | Improvements Other than Buildings       |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
|  | <b>Capital Outlay Subtotal</b>          |         | <b>\$0</b>                                       | <b>\$0</b>                                  | <b>\$0</b>  | <b>\$0</b>  | <b>\$0</b>   | <b>\$0</b>   |
| <b>Operating Transfers Out</b>               |   |         |  |   |   |   |  |  |
| 4912   | To Special Revenue Fund                 |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4913   | To Capital Projects Fund                |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4914A  | To Proprietary Fund - Airport           |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4914E  | To Proprietary Fund - Electric          |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4914O  | To Proprietary Fund - Other             |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4914S  | To Proprietary Fund - Sewer             |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4914W  | To Proprietary Fund - Water             |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4918   | To Non-Expendable Trust Funds           |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4919   | To Fiduciary Funds                      |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
|  | <b>Operating Transfers Out Subtotal</b> |         | <b>\$0</b>                                       | <b>\$0</b>                                  | <b>\$0</b>  | <b>\$0</b>  | <b>\$0</b>   | <b>\$0</b>   |
| <b>Total Operating Budget Appropriations</b> |   |         |  |   | <b>\$1,307,988</b>  | <b>\$7,298</b>  | <b>\$1,289,756</b>   | <b>\$26,350</b>  |





Special Warrant Articles

| Account                                | Purpose                            | Article                                  | Selectmen's Appropriations for period ending 12/31/2023 (Recommended) | Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (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  |
| 4902                                   | Machinery, Vehicles, and Equipment | 04                                       | \$263,059   | \$0   | \$263,059  | \$0  |
|  |                                    | <i>Purpose: New Ambulance Purchase</i>   |   |   |  |  |
| 4903                                   | Buildings                          | 19                                       | \$0   | \$210,000   | \$0  | \$210,000  |
|  |                                    | <i>Purpose: Petition for New Library</i> |   |   |  |  |
| 4915                                   | To Capital Reserve Fund            | 09                                       | \$5,000   | \$0   | \$5,000  | \$0  |
|  |                                    | <i>Purpose: Hist. Records</i>            |   |   |  |  |
| 4915                                   | To Capital Reserve Fund            | 10                                       | \$40,000  | \$0   | \$40,000   | \$0  |
|  |                                    | <i>Purpose: Fire Apparatus CRF</i>       |   |   |  |  |
| 4915                                   | To Capital Reserve Fund            | 11                                       | \$75,000  | \$0   | \$75,000   | \$0  |
|  |                                    | <i>Purpose: Hwy CRF</i>                  |   |   |  |  |
| 4915                                   | To Capital Reserve Fund            | 12                                       | \$50,000  | \$0   | \$50,000   | \$0  |
|  |                                    | <i>Purpose: Bridge CRF</i>               |   |   |  |  |
| 4915                                   | To Capital Reserve Fund            | 14                                       | \$15,000  | \$0   | \$15,000   | \$0  |
|  |                                    | <i>Purpose: Recycle CRF</i>              |   |   |  |  |
| 4915                                   | To Capital Reserve Fund            | 15                                       | \$10,000  | \$0   | \$10,000   | \$0  |
|  |                                    | <i>Purpose: Town Hall CRF</i>            |   |   |  |  |
| 4915                                   | To Capital Reserve Fund            | 16                                       | \$15,000  | \$0   | \$15,000   | \$0  |
|  |                                    | <i>Purpose: Prop Tax Revaluation CRF</i> |   |   |  |  |
| 4915                                   | To Capital Reserve Fund            | 17                                       | \$3,000   | \$0   | \$3,000  | \$0  |
|  |                                    | <i>Purpose: Veterans' Park CRF</i>       |   |   |  |  |
| <b>Total Proposed Special Articles</b> |                                    |  | <b>\$476,059</b>  | <b>\$210,000</b>  | <b>\$476,059</b>   | <b>\$210,000</b>   |



Individual Warrant Articles

| Account                                   | Purpose              | Article | Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended) | Selectmen's Appropriations for period ending 12/31/2023 (Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) |
|---|----------------------|---------|---|---|--|--|
| 4312                                      | Highways and Streets | 13      | \$60,000  | \$0   | \$60,000   | \$0  |
| <i>Purpose: Paving</i>                    |                      |         |   |   |  |  |
| <b>Total Proposed Individual Articles</b> |                      |         | <b>\$60,000</b>   | <b>\$0</b>  | <b>\$60,000</b>  | <b>\$0</b>   |



Revenues

| Account                            | Source                                      | Article | Actual Revenues for<br>period ending<br>12/31/2022 | Selectmen's<br>Estimated Revenues for<br>period ending 12/31/2023 | Budget Committee's<br>Estimated Revenues for<br>period ending 12/31/2023 |
|------------------------------------|---|---------|--|---|--|
| <b>Taxes</b>                       |   |         |  |   |  |
| 3120                               | Land Use Change Tax - General Fund          | 02      | \$0  | \$100   | \$100  |
| 3180                               | Resident Tax                                |         | \$0  | \$0   | \$0  |
| 3185                               | Yield Tax                                   | 02      | \$0  | \$2,000   | \$2,000  |
| 3186                               | Payment in Lieu of Taxes                    |         | \$0  | \$0   | \$0  |
| 3187                               | Excavation Tax                              | 02      | \$0  | \$150   | \$150  |
| 3189                               | Other Taxes                                 |         | \$0  | \$0   | \$0  |
| 3190                               | Interest and Penalties on Delinquent Taxes  | 02      | \$0  | \$5,000   | \$5,000  |
| 9991                               | Inventory Penalties                         |         | \$0  | \$0   | \$0  |
|                                    | <b>Taxes Subtotal</b>                       |         | <b>\$0</b>   | <b>\$7,250</b>  | <b>\$7,250</b>   |
| <b>Licenses, Permits, and Fees</b> |   |         |  |   |  |
| 3210                               | Business Licenses and Permits               |         | \$0  | \$0   | \$0  |
| 3220                               | Motor Vehicle Permit Fees                   | 02      | \$0  | \$100,000   | \$100,000  |
| 3230                               | Building Permits                            | 02      | \$0  | \$100   | \$100  |
| 3290                               | Other Licenses, Permits, and Fees           | 02      | \$0  | \$1,500   | \$1,500  |
| 3311-3319                          | From Federal Government                     | 04      | \$0  | \$50,000  | \$50,000   |
|                                    | <b>Licenses, Permits, and Fees Subtotal</b> |         | <b>\$0</b>   | <b>\$151,600</b>  | <b>\$151,600</b>   |
| <b>State Sources</b>               |   |         |  |   |  |
| 3351                               | Municipal Aid/Shared Revenues               |         | \$0  | \$0   | \$0  |
| 3352                               | Meals and Rooms Tax Distribution            | 02      | \$0  | \$45,000  | \$45,000   |
| 3353                               | Highway Block Grant                         | 02      | \$0  | \$105,000   | \$105,000  |
| 3354                               | Water Pollution Grant                       |         | \$0  | \$0   | \$0  |
| 3355                               | Housing and Community Development           |         | \$0  | \$0   | \$0  |
| 3356                               | State and Federal Forest Land Reimbursement |         | \$0  | \$0   | \$0  |
| 3357                               | Flood Control Reimbursement                 |         | \$0  | \$0   | \$0  |
| 3359                               | Other (Including Railroad Tax)              |         | \$0  | \$0   | \$0  |
| 3379                               | From Other Governments                      |         | \$0  | \$0   | \$0  |
|                                    | <b>State Sources Subtotal</b>               |         | <b>\$0</b>   | <b>\$150,000</b>  | <b>\$150,000</b>   |



Revenues

| Account  | Source                                   | Article | Actual Revenues for period ending 12/31/2022 | Selectmen's Estimated Revenues for period ending 12/31/2023 | Budget Committee's Estimated Revenues for period ending 12/31/2023 |
|--|--|---------|--|---|--|
| <b>Charges for Services</b>                      |  |         |  |   |  |
| 3401-3406  | Income from Departments                  |         | \$0  | \$0   | \$0  |
| 3409   | Other Charges                            |         | \$0  | \$0   | \$0  |
| <b>Charges for Services Subtotal</b>             |  |         | <b>\$0</b>                                   | <b>\$0</b>  | <b>\$0</b>   |
| <b>Miscellaneous Revenues</b>                    |  |         |  |   |  |
| 3501   | Sale of Municipal Property               | 02      | \$0  | \$100   | \$100  |
| 3502   | Interest on Investments                  | 02      | \$0  | \$350   | \$350  |
| 3503-3509  | Other                                    |         | \$0  | \$0   | \$0  |
| <b>Miscellaneous Revenues Subtotal</b>           |  |         | <b>\$0</b>                                   | <b>\$450</b>  | <b>\$450</b>   |
| <b>Interfund Operating Transfers In</b>          |  |         |  |   |  |
| 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)    | 04      | \$0  | \$20,000  | \$20,000   |
| 3914S  | From Enterprise Funds: Sewer (Offset)    |         | \$0  | \$0   | \$0  |
| 3914W  | From Enterprise Funds: Water (Offset)    |         | \$0  | \$0   | \$0  |
| 3915   | From Capital Reserve Funds               | 04      | \$0  | \$163,059   | \$163,059  |
| 3916   | From Trust and Fiduciary Funds           | 02      | \$0  | \$27,100  | \$27,100   |
| 3917   | From Conservation Funds                  |         | \$0  | \$0   | \$0  |
| <b>Interfund Operating Transfers In Subtotal</b> |  |         | <b>\$0</b>                                   | <b>\$210,159</b>  | <b>\$210,159</b>   |
| <b>Other Financing Sources</b>                   |  |         |  |   |  |
| 3934   | Proceeds from Long Term Bonds and Notes  |         | \$0  | \$0   | \$0  |
| 9998   | Amount Voted from Fund Balance           | 04      | \$0  | \$30,000  | \$30,000   |
| 9999   | Fund Balance to Reduce Taxes             |         | \$0  | \$0   | \$0  |
| <b>Other Financing Sources Subtotal</b>          |  |         | <b>\$0</b>                                   | <b>\$30,000</b>   | <b>\$30,000</b>  |
| <b>Total Estimated Revenues and Credits</b>      |  |         | <b>\$0</b>                                   | <b>\$549,459</b>  | <b>\$549,459</b>   |



Budget Summary

| Item  | Selectmen's<br>Period ending<br>12/31/2023<br>(Recommended) | Budget Committee's<br>Period ending<br>12/31/2023<br>(Recommended) |
|---|---|--|
| Operating Budget Appropriations               | \$1,307,988   | \$1,289,756  |
| Special Warrant Articles                      | \$476,059   | \$476,059  |
| Individual Warrant Articles                   | \$60,000  | \$60,000   |
| Total Appropriations                          | \$1,844,047   | \$1,825,815  |
| Less Amount of Estimated Revenues & Credits   | \$549,459   | \$549,459  |
| <b>Estimated Amount of Taxes to be Raised</b> | <b>\$1,294,588</b>  | <b>\$1,276,356</b>   |



Supplemental Schedule

|   |                    |
|---|--------------------|
| <b>1. Total Recommended by Budget Committee</b>   | <b>\$1,825,815</b> |
| <b>Less Exclusions:</b>   |                    |
| 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                |
| <b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>                                  | <b>\$1,825,815</b> |
| 8. 10% of Amount Recommended, Less Exclusions <i>(Line 7 x 10%)</i>                                 | \$182,582          |
| <b>Collective Bargaining Cost Items:</b>  |                    |
| 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                |
| <b>12. Bond Override (RSA 32:18-a), Amount Voted</b>  | <b>\$0</b>         |
| <b>Maximum Allowable Appropriations Voted at Meeting:<br/>(Line 1 + Line 8 + Line 11 + Line 12)</b> |                    |
|   | <b>\$2,008,397</b> |



**Appropriations**

| Account                                 | Purpose                                      | Prior Year<br>Adopted Budget | Reductions or<br>Increases | One-Time<br>Appropriations | Default Budget   |
|---|--|------------------------------|----------------------------|----------------------------|------------------|
| <b>General Government</b>               |  |                              |                            |                            |                  |
| 4130-4139                               | Executive                                    | \$61,143                     | \$0                        | \$0                        | \$61,143         |
| 4140-4149                               | Election, Registration, and Vital Statistics | \$43,871                     | \$0                        | \$0                        | \$43,871         |
| 4150-4151                               | Financial Administration                     | \$43,662                     | \$0                        | \$0                        | \$43,662         |
| 4152                                    | Revaluation of Property                      | \$18,337                     | \$0                        | \$0                        | \$18,337         |
| 4153                                    | Legal Expense                                | \$20,000                     | \$0                        | \$0                        | \$20,000         |
| 4155-4159                               | Personnel Administration                     | \$29,000                     | \$0                        | \$0                        | \$29,000         |
| 4191-4193                               | Planning and Zoning                          | \$200                        | \$0                        | \$0                        | \$200            |
| 4194                                    | General Government Buildings                 | \$45,300                     | \$0                        | \$0                        | \$45,300         |
| 4195                                    | Cemeteries                                   | \$8,150                      | \$0                        | \$0                        | \$8,150          |
| 4196                                    | Insurance                                    | \$103,265                    | (\$4,165)                  | \$0                        | \$99,100         |
| 4197                                    | Advertising and Regional Association         | \$1,500                      | \$0                        | \$0                        | \$1,500          |
| 4199                                    | Other General Government                     | \$2,000                      | \$0                        | \$0                        | \$2,000          |
| <b>General Government Subtotal</b>      |  | <b>\$376,428</b>             | <b>(\$4,165)</b>           | <b>\$0</b>                 | <b>\$372,263</b> |
| <b>Public Safety</b>                    |  |                              |                            |                            |                  |
| 4210-4214                               | Police                                       | \$214,563                    | \$0                        | \$0                        | \$214,563        |
| 4215-4219                               | Ambulance                                    | \$22,100                     | \$0                        | \$0                        | \$22,100         |
| 4220-4229                               | Fire   | \$38,267                     | \$0                        | \$0                        | \$38,267         |
| 4240-4249                               | Building Inspection                          | \$0                          | \$0                        | \$0                        | \$0              |
| 4290-4298                               | Emergency Management                         | \$200                        | \$0                        | \$0                        | \$200            |
| 4299                                    | Other (Including Communications)             | \$700                        | \$0                        | \$0                        | \$700            |
| <b>Public Safety Subtotal</b>           |  | <b>\$275,830</b>             | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$275,830</b> |
| <b>Airport/Aviation Center</b>          |  |                              |                            |                            |                  |
| 4301-4309                               | Airport Operations                           | \$0                          | \$0                        | \$0                        | \$0              |
| <b>Airport/Aviation Center Subtotal</b> |  | <b>\$0</b>                   | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$0</b>       |
| <b>Highways and Streets</b>             |  |                              |                            |                            |                  |
| 4311                                    | Administration                               | \$0                          | \$0                        | \$0                        | \$0              |
| 4312                                    | Highways and Streets                         | \$390,750                    | \$0                        | \$0                        | \$390,750        |
| 4313                                    | Bridges                                      | \$0                          | \$0                        | \$0                        | \$0              |
| 4316                                    | Street Lighting                              | \$3,300                      | \$0                        | \$0                        | \$3,300          |
| 4319                                    | Other  | \$0                          | \$0                        | \$0                        | \$0              |
| <b>Highways and Streets Subtotal</b>    |  | <b>\$394,050</b>             | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$394,050</b> |
| <b>Sanitation</b>                       |  |                              |                            |                            |                  |
| 4321                                    | Administration                               | \$0                          | \$0                        | \$0                        | \$0              |
| 4323                                    | Solid Waste Collection                       | \$97,950                     | \$0                        | \$0                        | \$97,950         |
| 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              |
| <b>Sanitation Subtotal</b>              |  | <b>\$97,950</b>              | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$97,950</b>  |



**Appropriations**

| Account  | Purpose  | Prior Year<br>Adopted Budget | Reductions or<br>Increases | One-Time<br>Appropriations | Default Budget  |
|--|--|------------------------------|----------------------------|----------------------------|-----------------|
| <b>Water Distribution and Treatment</b>          |  |                              |                            |                            |                 |
| 4331   | Administration                                     | \$0                          | \$0                        | \$0                        | \$0             |
| 4332   | Water Services                                     | \$0                          | \$0                        | \$0                        | \$0             |
| 4335-4339  | Water Treatment, Conservation and Other            | \$0                          | \$0                        | \$0                        | \$0             |
| <b>Water Distribution and Treatment Subtotal</b> |  | <b>\$0</b>                   | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$0</b>      |
| <b>Electric</b>                                  |  |                              |                            |                            |                 |
| 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             |
| <b>Electric Subtotal</b>                         |  | <b>\$0</b>                   | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$0</b>      |
| <b>Health</b>                                    |  |                              |                            |                            |                 |
| 4411   | Administration                                     | \$0                          | \$0                        | \$0                        | \$0             |
| 4414   | Pest Control                                       | \$0                          | \$0                        | \$0                        | \$0             |
| 4415-4419  | Health Agencies, Hospitals, and Other              | \$9,000                      | \$0                        | \$0                        | \$9,000         |
| <b>Health Subtotal</b>                           |  | <b>\$9,000</b>               | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$9,000</b>  |
| <b>Welfare</b>                                   |  |                              |                            |                            |                 |
| 4441-4442  | Administration and Direct Assistance               | \$15,000                     | \$0                        | \$0                        | \$15,000        |
| 4444   | Intergovernmental Welfare Payments                 | \$0                          | \$0                        | \$0                        | \$0             |
| 4445-4449  | Vendor Payments and Other                          | \$0                          | \$0                        | \$0                        | \$0             |
| <b>Welfare Subtotal</b>                          |  | <b>\$15,000</b>              | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$15,000</b> |
| <b>Culture and Recreation</b>                    |  |                              |                            |                            |                 |
| 4520-4529  | Parks and Recreation                               | \$3,710                      | \$0                        | \$0                        | \$3,710         |
| 4550-4559  | Library  | \$19,874                     | \$0                        | \$0                        | \$19,874        |
| 4583   | Patriotic Purposes                                 | \$300                        | \$0                        | \$0                        | \$300           |
| 4589   | Other Culture and Recreation                       | \$0                          | \$0                        | \$0                        | \$0             |
| <b>Culture and Recreation Subtotal</b>           |  | <b>\$23,884</b>              | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$23,884</b> |
| <b>Conservation and Development</b>              |  |                              |                            |                            |                 |
| 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             |
| <b>Conservation and Development Subtotal</b>     |  | <b>\$0</b>                   | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$0</b>      |





**2023  
MS-DTB**

**Appropriations**

| Account                                      | Purpose                               | Prior Year<br>Adopted Budget | Reductions or<br>Increases | One-Time<br>Appropriations | Default Budget     |
|--|---------------------------------------|------------------------------|----------------------------|----------------------------|--------------------|
| <b>Debt Service</b>                          |                                       |                              |                            |                            |                    |
| 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     | \$500                        | \$0                        | \$0                        | \$500              |
| 4790-4799                                    | Other Debt Service                    | \$0                          | \$0                        | \$0                        | \$0                |
| <b>Debt Service Subtotal</b>                 |                                       | <b>\$500</b>                 | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$500</b>       |
| <b>Capital Outlay</b>                        |                                       |                              |                            |                            |                    |
| 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                |
| <b>Capital Outlay Subtotal</b>               |                                       | <b>\$0</b>                   | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$0</b>         |
| <b>Operating Transfers Out</b>               |                                       |                              |                            |                            |                    |
| 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                |
| <b>Operating Transfers Out Subtotal</b>      |                                       | <b>\$0</b>                   | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$0</b>         |
| <b>Total Operating Budget Appropriations</b> |                                       | <b>\$1,192,642</b>           | <b>(\$4,165)</b>           | <b>\$0</b>                 | <b>\$1,188,477</b> |



**Reasons for Reductions/Increases & One-Time Appropriations**

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| <b>Account</b> | <b>Explanation</b>                                 |
|----------------|--|
| 4196           | Contractual Obligation-Reduction in insurance cost |

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## Board of Selectmen

2022

Interesting to note that this was the opening paragraph of our 2021 year end report:

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

How wrong we were! Sadly, despite having spent months putting together that Strategic Plan, the Library Trustees have once again come to the Selectmen begging for an article to be placed on the warrant to begin building “Phase 1” of a new library without having a full plan in place. There is no plan for infrastructure, bathroom facilities, utilities or parking. They have not given us even a sketch of what they believe the final building will be or what the taxpayers cost for maintenance and upkeep is projected to be. And they’ve yet to complete the 10 steps prior to beginning construction that are outlined in the Strategic Plan. And now they also want the voters to give them full autonomy to be in control of the entire building process! As good stewards of your money, we refused them once again and hope you will, too.

You’ll notice that this year we added Hanover dispatch fees to the Selectmen’s budget because it’s hard to proportionately divvy it up between Police, Fire and Ambulance without investing more time than should be needed. Because emergency services are essential and the cost for dispatch services is dictated by Hanover, no department can do anything to alter them so it just made more sense for it to fall under the Selectmen’s budget as an essential town wide need.

The article on this year’s warrant for a Veterans Property Tax Credit is not a new credit, Warrant Article 17 on the March 9, 2021 ballot needs to be readopted because of HB1667 becoming law in July of 2022 that now includes active-duty military personnel. Apparently the state feels we wouldn’t want to include those who currently serve without the voters’ approval.

We thank you for the \$500 raise in our stipends and also for passing the warrant article to reestablish the Property Tax Revaluation Capital Reserve Fund. It’s always better to keep things on an even keel when you can rather than to have a huge bump in costs every five years.

2022 brought us more personnel changes than a town this size could easily handle. We bid Jennie Joyce a fond farewell from the Select Board in March and welcomed Leif Hogue aboard.

As a lifelong Graftonite, he's kept that perspective in the mix for better balance. In June, Sue Smith resigned after thirteen years as the Selectmen's Administrative Assistant. We dearly miss the depth and breadth of her knowledge and the seemingly effortless way she kept us organized and compliant with state law. July brought us Sara Hogue to fill that vital role and we appreciate her jumping in to fill those huge shoes. As if that wasn't enough change, Tom McGinty resigned his seat in November, leaving not only an empty seat at the table but also a vacancy for Chair. Cindy reluctantly accepted acting as Chair and Jennie Joyce agreed to come back and help all us newbies muddle through until the March elections.

With Bob Basset retiring, Geoff Joyce started his first year as Road Agent that also had staffing challenges. Both Tyler Maxham and Joe Braley quit without notice (not at the same time) and he has been left to tend to the winter roads with no other full time employees. We wholeheartedly thank the Graftonites who've stepped up to help during storms as well as his one faithful part time employee, Steve Kudlik.

Russell Poitras was forced to retire at the end of June due to an injury after eleven years as Police Chief. We want to thank Mitchell Briggs for accepting the appointment until March and we hope he'll get elected to serve another 3 years. With that in mind, we've placed an article on the warrant again to make this an appointed rather than elected position so that we can recruit from outside the town should this happen again, as the state requirements for licensing are quite burdensome.

There's been no progress whatsoever with Consolidated Communications to bring broadband to Grafton. We again encourage residents who are interested to form a committee if this is something you really want to see happen. There just aren't enough hours in the day for the Select Board to add this to their plates.

Unfortunately, the legislation introduced by Representative Berezny and cosponsored by Representative Gordan and Senator Giuda, HB1590, that would have allowed us to opt out future non-police employees from the state retirement system didn't pass.

Some projects that have been completed this year are new LED lights at the Highway Garage and Town Hall and repaving at the Fire Station/Town Office. Replacing the siding started on the Fire/Ambulance Station as well and will be completed this spring. We used \$2,568 of the ARPA money to buy new chairs and a storage rack for the town hall and \$30,686 for new breathing apparatus for the Fire Department.

The tax deed auction on December 3rd netted nearly \$84,000 and returned 3 properties to the tax rolls. On that note, if you are struggling to keep current on your property taxes, there is a new state agency that may be able to help out. The New Hampshire Homeowner Assistance Fund (HomeHelpNH.org) could provide up to \$20,000 towards mortgage, utility or property taxes. There are flyers in the Town Office and a link on the Welfare page on the town website if you'd like more information.

It's been a wild year with lots of changes and we appreciate all the department heads, elected officials, volunteers and town employees that have and continue to work with us through it all. We also appreciate all of the folks in town for their patience and words of encouragement and support.

Respectfully submitted,

Cindy Kudlik, Jennie Joyce and Leif Hogue

## **Tax Collector and Town Clerk Annual Report**

**2022**

***May your troubles be less and your blessings be more  
And nothing but happiness come through your door.  
Irish Blessing***

It seems that every year I start the Town Report by saying “it was a challenging year” but it truly was this year. COVID reached out and bit me. I was unexpectedly hospitalized in March for 8 days and we had no Deputy Town Clerk/Tax Collector to fall into that position. We were very fortunate that Vicki McAllister, Canaan Town Clerk and Tax Collector, agreed to process motor vehicle registrations for our residents for the time I was hospitalized. It is very difficult laying in the hospital knowing you are letting the people you serve down. I cannot impress how much I appreciated Canaan’s assistance. And I thank all of the townspeople who sent cards, well wishes and for their support.

We now have a Deputy Town Clerk and Deputy Tax Collector. If you have not met her please welcome Penny Leveille. Penny came on board in March and is a very welcome addition to our office. Penny lives on Williams Hill Road with her husband, Paul.

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

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

Seventy nine liens were filed this year (an increase of 14) and 3 properties were deeded by the Town. As of today, December 28, 2022 there are outstanding taxes due in the amount of \$474,757.75, an increase of \$66,694.13 from last year. The tax rate increased by \$.62 per thousand this year.

Thank you for the opportunity to work with you.

Bonnie J. Haubrich

Tax Collector/Town Clerk

Penelope Leveille, Deputy Tax Collector/Deputy Town Clerk

## Road Agent

2022

For those of you who don't know, I have taken over the reins of Road Agent since the middle of March this year. One of my goals is to spend more time and effort on preventative maintenance of the roads. This includes things like roadside mowing, ditching, culvert maintenance, as well as the normal things like plowing and grading. Obviously, weather events can take their toll and cause some emergency work, besides plowing, we are hoping that over the next years, we have less emergencies and more planned work.

Over the summer months, we were able to get a start on some of this and achieve some decent accomplishments. Millbrook Rd was in poor shape this Spring and the crew added truckloads of different material and I believe we now have a solid base of a road. We replaced several broken-down culverts and opened some existing ones back up. The York rake was deployed this Spring to help smooth things out before the roads dried up. The grader hit every dirt road in town, most of them twice, with a few getting more attention. We performed a lot of smaller tasks like laying Calcium, fixing culvert openings\exists, etc.

Unfortunately, as Mike Tyson once said - Everyone has a plan until they get punched in the face. As in the past, the highway equipment had a lot of repair issues that needed to be resolved.

January through November, we spent approximately \$57,000 in repairs. Of these funds, approximately \$40,000 was spent on repair parts, which the highway department crew performed the bulk of service. I would estimate that we have spent (conservatively) 75%-80% of a full-time employee's time, just in mechanic time. While this is part of our mandate, equipment repairs do take away from road work in both personnel time and equipment availability. I'll list a few examples.

The 1993 roadside tractor\mower had the clutch replaced this year (originally planned to be done in 2021). After its first day in use, it was found that the top end of the transmission needed to be rebuilt. Besides the hit to the repair budget, this piece of equipment was not in service almost the entire summer.

The 1993 front end loader developed a leak and we found that both the oil cooler and radiator were leaking, or about to be. We had a new after-market oil cooler installed and had the radiator re-cored. This took the loader out of service for almost 3 weeks.

We did a lot to the pickup truck this year. We installed new rocker panels and cab corners on the body (we will need to replace both fender in 2023 because of rust). We replaced the shocks, windshield wiper arm assembly, and a host of other small things. We will also be having to replace the windshield.

Our grader is a 1988 and has had a lot of hoses blow this year, it has several piston leaks and has a internal motor tick. That is just to name a few things that has been going on, the motor was replaced once in it about 10 years ago along with the clutch. It was worked hard all summer long and hoping to get another year or so of hard work out of it with no major breakage.

Without going into detail on everything, suffice to say that we did a ton of in-house repair work.

I would also like to add that we had a major bridge go down on Kinsman Road. We worked hard and lined all our ducks up and got Mike Hansen and his crew of Hansen Bridge out of Springfield NH to construct a new bridge. The bridge was installed with galvanized dipped I

beams to help them last as long as possible. We paved a little beyond the bridge onto Kinsman Road to protect the abutments and also added a stronger and safer guard rail to the bridge. This project, from start to finish, was completed in 3 weeks. I would like to thank all of the Grafton residents that live on Kinsman, Hardy Hill, and Grafton Pond Roads for your understanding and patience during the time that this was going on. I understand all of your frustrations and the inconvenience of this whole project. Lastly I would like to thank Mike and his crew for moving things around and dropping everything to get right out here to work on our project to get our road back open as soon as possible.

At this point, we have lost two full time people for varying reasons. We are now down to myself and one, part-time person. I want to take this opportunity to thank the select board for seeing there is a problem with wages and benefits for the town. If all goes well, we will be in better shape in 2023 to be more competitive in today's labor market and can work to create and retain a dedicated crew.

I want to thank the people of Grafton for their support and understanding as we work to build the Highway Department into something better, while working on longer termed goals.

Respectfully submitted,  
Geoff Joyce  
Grafton Road Agent



## **Grafton Volunteer Ambulance 2022**

Hello Fellow Graftonites,

2022 certainly has been a busy year for many departments here in Grafton, NH and Grafton Volunteer Ambulance (GVA) certainly lived up to that notion. With our last call on December 28, 2022, our total call volume was 149, compared to 175 total calls in 2021 which is still higher than our previous average of 112 calls a year. Also, it is important to mention that many of these calls have been mutual aid to Canaan, Orange, Dorchester and Danbury. With that, we also had Canaan Ambulance cover us a few times when we ourselves were responding to a call or transporting a patient or our members were tied up and unable to staff the ambulance. Mutual aid is vital for our community and our surrounding towns to ensure our residents and visitors gets the emergency medical attention that they require.

As far as equipment goes, our current ambulance is a 2004 Ford Horton and has served our community well throughout the years. Given its age, the Ambulance Crew and Officers sent out four Request for Proposals (RFPs) for new Type III 2023 Ford E-450 7.3L Gas 4x2 Ambulance. We received quotes from Autotronics in Bangor, ME (Braun Ambulance Quote); Bulldog in Woodville, MA (Osage Ambulance Quote); and Greenwood Emergency Vehicles in Brunswick ME (they provided two quotes – Horton Ambulance and Wheeled Coach). All the specs were the same and overall costs were in the same ball park but, with the benefits that Autotronics had to offer, the Ambulance Crew and Officers recommended to the Board of Selectmen on May 17<sup>th</sup>, 2022, to go with Autotronics' Braun Ambulance Proposal. The Selectboard then requested that Kyle Daigle – Sales Representative, come to the next Selectmen's meeting to further discuss the ambulance and what the timeline and cost would be.

On June 7<sup>th</sup>, 2022, Kyle Daigle attended the Select Board meeting with Captain Kathy Lund and Lieutenant Heather Hunter to review the proposal that was offered to the Grafton Volunteer Ambulance and the town. With the review of the proposal, the Board accepted the proposal and signed a letter of intent to purchase with Autotronics for a pricetag of \$263,059. We were informed that a new ambulance would take 18-24 months to be finished and that if anything happened to our current ambulance and is no longer able to be in service, Autotronics will bring us a loaner until our ambulance is repaired, free of charge (we will just have to maintain and insure it).

Now, in order to help cover the cost of the new Ambulance, a U.S. Department of Agriculture (USDA) Rural Grant application was filled out and filed with the Concord, NH USDA Office on December 16, 2022 to be considered in the state pool of funds. This grant can cover up to 32 percent of the cost and therefore, the application submitted was requested for \$92,070. We were informed that we will not know the results of the grant until possibly September 2023. Please continue to follow the department on the Town's Official Website – [www.townofgraftonnh.com](http://www.townofgraftonnh.com) for any updates that may pop up between now and then.

Aside from the process of securing a new ambulance, GVA Crew and Officers reviewed and amended their bylaws. The bylaws were amended on July 15, 2022 and were reviewed by the members and approved by the officers on August 9, 2022. A few changes were made and below are the highlights of those changes.

1. Officer titles were changed to ensure that there is no confusion with the Grafton Volunteer Fire Department Officers. GVA is a stand-alone department in the Town of Grafton and has its own operational budget and bylaws separate from the Grafton Volunteer Fire

Department. Therefore, the officer ranks were changed to reflect this. Listed below are the changes in officers titles.

- i. Captain to EMS Chief
  - ii. 1<sup>st</sup> Lieutenant to Captain
  - iii. 2<sup>nd</sup> Lieutenant to Lieutenant
2. Another change is that ALL Members that are in good standing within the department (except Probationary Members and Junior Members) have voting rights. This is because as a volunteer department we want everyone who participates in the functionality of our department to have a voice and to be heard. If you are volunteering your time and are a member in good standing, you are encouraged to have your voice heard.
3. Now, as mentioned above, we have added a Junior Member Program within our department. This is for any Grafton Resident who is between 16-18 years of age and is interested in becoming an Emergency Medical Technician (EMT) or to learn more about Emergency Medical Services (EMS). This program is still in its infancy and will have its own set of rules and bylaws once there is interest. If interested, please reach out to the department via email [gvambulance@townofgraftonnh.com](mailto:gvambulance@townofgraftonnh.com).
4. Next, we defined that 3 voting members will be considered a quorum at all business meetings.
5. Another important highlight is that GVA has put together a third Party Training Contract. This Contract allows us to welcome new or current members that seek training that is offered by another organization that is typically located outside of Grafton, NH.
6. Lastly, we outlined the role of the Select Board Liaison. The Select-board Liaison position was included because in 1995, an article was passed among the voters in the Town of Grafton to “recognize Grafton Volunteer Ambulance Squad as a town managed department and authorize the Selectmen to confirm all nominations for members and officers.” For the past 2 1/2 years, our Select Board Liaison has been Cindy Kudlik and she has been an excellent support for our department and has allowed the flow of information to pass from our department to the Board of Selectmen.

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

Speaking of our Facebook page, this Facebook page was created in 2021 to improve our public relations with our town, neighboring towns and the greater state of New Hampshire. We encourage you, if you have Facebook, to like and follow us to get updates, event notifications and to message us with any non-emergent, non-medical questions. Here is our link for ease of finding us on Facebook: <https://www.facebook.com/43GraftonVAmbulanceNH/> . We monitor our Facebook page closely, regularly and respond in a timely fashion. Again, please use our Facebook page for Public Relations only and not for emergencies. Continue to dial 911 if you need emergency medical attention, our crews will respond and get you the care that you require. Now, if you do not use Facebook, we have a new email address that is monitored closely by our officers and is confidential. Feel free to email us with questions you may have following the same guidelines stated above for Facebook. The email address is

as follows: [gvambulance@townofgraftonnh.com](mailto:gvambulance@townofgraftonnh.com). We look forward of hearing from you through these social outlets.

Lastly, everyone here at GVA wishes our neighbors here in Grafton and our neighboring towns a safe and joyful 2023. May this year be kind to our town, our neighboring towns and our great state. Cheers from all of us here at GVA.

Best Regards,

Heather Hunter, NREMT  
Captain/Supply Officer

## **Volunteer Fire Department 2022**

As many townspeople may know, there was a change in leadership on the fire department in 2022. The selectmen chose not to approve the nomination of then Chief Babiarz. As with any change of leadership, there have been some disagreements on decisions that have been made to move the department forward.

This past year, as many have seen, the station has been cleaned and is now a place where meetings can be held without the need to move things around just to find room to sit down. There have been safety items that have been neglected for years and my main priority is to start correcting that. It is a law that all gear must meet NFPA standards which states that gear must be no more than 10 years old. Much of our gear is a lot older than that; some as old as 2002. During this past year the selectmen approved using ARPA funds to purchase 4 new SCBA units. These are the breathing units that are used by our firefighters to be able to breath while fighting a fire. With the help from the Fire/Ambulance Auxiliary, 2 set of gear were purchased for our firefighters. My goal is to continue to purchase at least 2 sets each year to keep our members safe. Another major purchase was new radios for the Tanker and Engine 2. The radios that are currently in those trucks are more than 20 years old and we discovered this year that if anything were to happen to those radios we would be unable to get parts for them. With the lead time being at least 4-6 months, the decision was made to purchase new ones this year before something happened to the old ones that would compromise communications with our dispatch center and/or other town departments. We are also hoping that with new technology comes improvement of dead zones in town. My plan going forward is to continue to upgrade needed equipment a little at a time to minimize the impact to the taxpayers.

To address the increase to the capital reserve fund, we inquired this year on the cost to replace a truck. The basic truck before adding any items that we would specifically like would be between \$500 - \$600 thousand and that price is expected to rise at least 20% per year. Our trucks are aging and though they are in great shape we need to plan for the future.

Thank you for your continued support of the fire department.

Roger Prentice, Fire Chief

**General Assistance/Welfare  
2022**

Greetings my fellow Graftonites,

2022 has brought many difficulties and challenges to many throughout our town, our neighboring towns, our great State of New Hampshire and even our country as a whole. With the ongoing navigation of the Coronavirus (SARS – CoV – 2) Pandemic to managing and implementing the Centers for Disease Control (CDC) constantly changing recommendations, many of us have seen the consequences whether we agree with the CDC's recommendations or not. This pandemic is now on its third year and many of us have to continue to navigate through a difficult economy, changes in our working environment/status and changes within our own family dynamics. With these ever-changing demands; we all had to go back to the basics and work together as a close-knit community to help our neighbors who have fallen on hard times or have lost loved ones due to SARS – CoV- 2 or other natural and unnatural causes. Being there for our neighbors and for the greater community is what being a Graftonite is all about. With that, just like all of the Town of Grafton, NH Departments, the Welfare Department is here to assist those who are in need and help fellow Graftonites who request the assistance.

Now, this past year, the Welfare Department had a few changes. The first is the recommendation and appointment of Kami Hammond for Deputy Welfare Director. Kami has experience within the human services field and is willing to learn more about ways to better serve the community as a whole. The department would like to thank Cindy for the hard work and time that she has given the department over the years and welcomes Kami with open arms.

Our department was able to assist those that required and met qualifications set by New Hampshire's RSAs this past year. The assistance rendered was pertaining to fuel assistance to assisting with burial costs. Each one of these individuals/families filled out the required application and participated actively in the application process. In order to get assistance, the applications are required to be completely filled out and include any other required or requested documentation. The application can be obtained by going to the Selectman's Office when they are open or via our department's page on our web site. The link to that web site is here for your convenience <https://www.townofgrafftonnh.com>. These documents are then reviewed by the director or the deputy and then within 5 business days a meeting is set up with the applicant to review the paperwork and the applicant's request. If the director or deputy cannot reach the applicant, a voice mail will be left/or email and notes about the attempt will be added to the applicants' personal case file. If for some reason the applicant needs assistance filling out the documentation, they can either call 603-523-7140 and leave a message or email at [public\\_assistance@townofgrafftonnh.com](mailto:public_assistance@townofgrafftonnh.com) as our department does not have regular scheduled hours and is by appointments only.

It is important to note, however, that the Welfare Department should be the applicant's last resort in a non-emergency situation or the first step in an emergency situation. Our town's Welfare Department is only for short term assistance as there are many long-term assistance programs and organizations that are available. Below is just a few that service our community and state. Their websites and phone numbers are listed here for your reference.

Listen Community Center  
<https://www.listencs.org/>  
603.448.4553

Tri – County Community Action

<http://www.tccap.org/services/housing-and-energy/energy-assistance-services/>  
603.752.7001

New Hampshire Department of Health and Human Services – Emergency Assistance

<https://www.dhhs.nh.gov/dfa/tanf/emergency.htm>  
800.852.3345 ext. 9700

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

<https://vetscount.org/nh/>  
Veterans Crisis Line – 800.273.8255  
Case Management – 603.315.4354

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

<https://www.nhcarepath.dhhs.nh.gov/veterans-military/index.htm>  
(There are many numbers to contact depending on your need or assistance)

NH Department of Military Affairs and Veterans Services

<https://www.dmavs.nh.gov/veterans-services>  
800.622.9230

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

As we look forward to the year 2023, many of us are happy to say goodbye to 2022 as it has been a trying year for many. However, with 2023 here, let's make it a year of joy and prosperity for our families, neighbors, our community members, our town, our neighboring towns and our great State of New Hampshire. "The world is your oyster. It's up to you to find the pearls." - Chris Gardner.

Cheers!

Yours Truly,

Heather Hunter,  
Welfare Director

Kami Hammond  
Deputy Welfare Director

**Planning Board  
2022**

In 2022, the Grafton Planning Board approved one lot line adjustment for Peck/Smith, and two voluntary mergers, one for Truman and one for Halford. The board held substantial discussions on how to revise the subdivision regulations, and has hopes to revisit the master plan at some point in the near future.

Thank you,  
Angus Gorman, Chairman

**Recycle Center  
2022**

During 2022, we planned to have a concrete bunker constructed for the metals, unfortunately this did not happen but is a goal for 2023. On the upside, we did get the yard paved.

I'd like to thank my crew for all their hard work this past year. I would also like to thank the Highway Department for helping us keep the Recycle Center running smoothly. And finally, a great big THANK YOU to the residents of Grafton for doing a great job recycling!

Rick Jackson, Manager


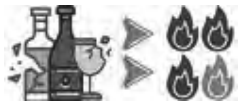




# Northeast Resource Recovery Association

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

## GRAFTON, NH, TOWN OF CONGRATULATIONS FOR BEING SUCH ACTIVE RECYCLERS!

**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 | 2022 RECYCLED AMOUNTS | ENVIRONMENTAL IMPACT!<br>Here is <u>only one</u> benefit of recycling materials rather than manufacturing products from virgin resources.                         |
|---------------------|-----------------------|---|
| ELECTRONIC DEVICES  | 8,668.00 LBS          |  You conserved enough energy to fire up about 187.66 propane BBQ grills!         |
| GLASS               | 52,200.00 LBS         |  You conserved the equivalent of about 717.75 gallons of diesel being consumed! |
| PAPER               | 78,720.00 LBS         |  You conserved enough energy to charge about 16,039,318.08 cell phones!        |
| TIRES               | 23,210.00 LBS         |  You conserved the equivalent of about 4,874.10 pounds of coal being burned!   |

### AVOIDED EMISSIONS



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

By recycling the materials above, you avoided about 341,130.64 **lbs. of carbon dioxide emissions**. This is the equivalent of removing about 33.64 **passenger cars** from the road for an entire year.

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



## **Cemetery Trustees 2022**

We'd like to thank our workers and volunteers this year that helped us keep the Grafton Cemeteries looking presentable. Carl Melander, Ed Grinley, Mary Gasiorowski, Jim Griffin, Daniel Moore and Carole Colburn – thank you so much!

The Cemetery Trustees were once again good stewards of the taxpayers' money and ended the year with \$2,741.99 of the budget left unspent, which includes the \$1,241.58 received in Perpetual Care funds.

In 2022 we sold 4 burial lots, and 4 Graftonites passed away and were interred at Pine Grove Cemetery this year, including our first Green Burial. The trustees and some volunteers also cleaned 41 headstones this summer.

We also received a very generous \$5,000 donation from Jen Kem that we deposited in the Pine Grove Burial Trust for perpetual care for the entire cemetery.

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

Respectfully submitted,

Cindy Kudlik, Jay Boucher and Dianne Burrington  
Cemetery Trustees



## **Library Trustees 2022**

2022 was the first year for implementing the strategic plan adopted by the Library Trustees in October 2021. That report, which is available on the town website and at the library, outlines a five year plan for improving the library services and facility needs. These goals are guided by our mission:

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

To that extent, in 2022 the Trustees – with help from the Friends of the Grafton Library (FOGL) – worked on improving our communication, piloting new clubs and activities, developing a volunteer program, planning and advocating for short-term and long-term facility needs, and optimizing library hours.

We hope the townspeople enjoyed the mailers sent to every household twice this year. We heard feedback like, “Wow – we didn’t know the library offered downloadable e-books!” and “I had no idea you could check out a telescope!” We thank FOGL for managing those mailers and paying for the postage and printing.

Our book club and astronomy club continue to be popular and we continue to tweak our children’s programming and fiber arts club to attract members of our community. This year the library also received a grant from the NH Charitable Foundation to procure new computers for patrons and our library director. These new additions to the library have proven very popular.

Facility shortcomings continue to plague the library. This year, Kate Coolley and staff worked very hard to clean out the basement and re-organize the interior layout to find a better way to accommodate all the various uses we see at the library. After another year of study and outreach to experts, the Trustees decided that the current library just does not work for modern day library usage. In May, the Trustees voted unanimously – again – to pursue construction of a new library. We re-reviewed seven years of notes and research outlining the limitations of the current space, reached out to experts, and had conversations with colleagues in other New Hampshire communities on topics ranging from septic systems to handicap access. Specifically, we compiled a list of options:

- 1) Install septic and well on the current library parcel;
- 2) Install septic and well at adjacent parcels;
- 3) Pursue village-wide septic and water that the current library can tap into;
- 4) Locate the library operations in another town owned building (town hall or expanded town offices);
- 5) Build new library at the “Gray lot” donated to the town for this purpose;
- 6) Install an alternative toilet (incinolet, e.g.) on site;
- 7) Do nothing.

Of these options, only the fourth option addressed all our community's concerns in an economical and holistic way. In December 2022, the Trustees voted unanimously to put a binding article on the 2023 warrant to construct the *first phase* of a new library for the total cost of \$210,000 – for which none would come from taxpayer dollars. Instead, the money will come from our capital reserve fund and donations from FOGL. We encourage all voters and property owners to learn more about this exciting plan and how it will positively impact the Grafton community.

Despite this excitement, we also had to say farewell this year to two team players. George Curran resigned as Trustee chair in July. We miss his doggedness and thoroughness, but were pleased to have alternate Susan Fienberg step in as acting chair in his absence. In October, we welcomed Jeff Nunes to serve the remainder of George's term. We also were sad to say goodbye to Katelyn Coolley, who served as Library Director since February 2021. Kate was an enthusiastic and creative champion of the library. We will certainly miss her.

On behalf of the Trustees, I wish to thank our loyal library patrons, our exceptional library staff, and the Friends of the Grafton Library for fostering an inviting community for our small town.

Submitted,  
Andrew Cushing

## Library Director

2022

Esteemed patrons and neighbors,

We began the year with myself, Sharon Duffy and Sandi Pierson behind the circulation desk. We bid Sandi a fond farewell as she left to accommodate her changing schedule as selectmen's assistant for the town of Orange. We had five applicants seek to fill her position of assistant librarian (which I hear is a record, perhaps due to improved communications from our new town website). We chose to hire Lynn Paul and were immediately impressed and so thankful to have her on board. Lynn and Sharon both brought such a warm, all-capable and creative spirit to our staff.

We've taken several measures to streamline and optimize your little library this year. Lynn worked her magic in our spreadsheets recording statistics. Sharon took to our catalog, made sure everything was in its place and accurate. Together we looked at our processes to decide how we could make them more efficient, keeping in mind our limited hours. We had a long staff meeting in June to really tackle the issue of our small space and believe we have optimized the layout of collection bookshelves and tables. We find it to be much more welcoming and user-friendly, especially the quaint Children's area and corners where one can nestle away in (relative) quietude. We also totally cleaned out and organized the basement which is mostly used for storage of seldom-needed supplies and hoarded books for the book sale.

Susan Fienberg aided us in applying for a technology grant from NH Charitable Funds. We were awarded \$4,160 to purchase three new laptops for patron use, one desktop computer for staff and some accessories to go with. We've heard from patrons that these new laptops are much more user friendly (after a brief learning curve) and the staff enjoys being able to use our hours more effectively (not having to mess around with what I came to call the List of Linux Laments)! Friends of the Grafton Library ran a successful fundraiser this year to pay for the cost of better signage and we look forward to receiving that. They also paid for two town-wide mailings to help keep the town informed of our goings-on.

Sandi Pierson and I piloted a children's program geared toward getting Grafton kids out and about in their own town, learning our history and land paired with a little circle and story time. Sabrina Kirwan volunteered to facilitate a Coding Club using our new laptops. Sharon Duffy ran a sweet Fiber Arts Club and offered her expertise to many budding artisans. Lynn Hosted a Puzzle club which was a lot of fun and a great way to meet neighbors. Our Growing in Grafton garden club created a beautiful garden at the library which was dedicated to our friend, Aime, and started a 'seed library' which all can benefit from. Rick Fienberg's professional and engaging Astronomy Club was very well attended throughout

the year, as was Susan's Book Club which is quickly outgrowing our library as a meeting space! We also started a cute little Bookworm Reviews program where your child can recommend their favorite books to others.

With the closing of 2022 I have resigned from my position as library director but cannot wait to see what the library staff and trustees have in store for the next year and beyond. With your support and patronage, the sky's the limit when it comes to what a small town library like ours can offer its community.

Respectful submitted,  
Katelyn Coolley

2022 in Numbers

Adult patron visits: 1316

Youth patron visits: 123

New cards: 24

Programming attendance: 309



Total checkouts (includes Overdrive, Inter-state Lending Library and Kit Keeper): 2,819

**Recreation Committee  
2022**

First, we would like to welcome two new members of the Recreation Committee: Angela Albanese and Shirley Greenlee. Both Angela and Shirley organized the parade for our annual July Independence Celebration and did a fantastic job!

During 2022, a new sign was added to the Recreation Field in memory of James Thoresen and also to Mildred Braley, who donated the land many years ago for our Recreation Field. There will be another sign going on the cook shack during 2023. A special thank you to Russell Poitras and Gary Poitras for the donation of the wood for the signs and to Sandy Griffin, Maureen O'Reilly and Janet St. Laurent for painting both signs.

Speaking of the new cook shack, a holding tank for waste water was installed in 2022 and we plan to put in a well for water during the spring of 2023. We would like to thank Hypertherm for their donation of a commercial refrigerator/freezer, new grill and sink. This donation is very much appreciated. Did you know that the cook shack is available for use? You can visit the town website <https://www.townofgraftonnh.com/facility-reservations> for an application and to check the calendar for availability or stop by the town office.

Another project we plan to work on during 2023 is replacing two bounce rides on the tot yard. The current ones are out-dated and damaged. We have increased the 2023 budget to accomplish this goal.

And finally, don't forget to mark your calendars for July 8<sup>th</sup> for Grafton's Independence Celebration! The cost of fireworks keep going up so all contributions help us give you, the people, a good show.

A big THANK YOU to all that have donated one way or another. We appreciate your support.

Thank you from the Recreation Committee Members,  
Pam Grinley, President  
Ed Grinley  
Glenn Rodgers  
Angela Albanese  
Shirley Greenlee

## **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 1<sup>st</sup> 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 May of 2022 LBS members participated in the town-wide yard sale, selling baked goods and yard sale items. These community events are wonderful opportunities to mingle with the townspeople and other organizations.

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. This year the dinner was held at the newly built Recreation Field shelter. 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 Allison Goulette who is attending Regis College.

The Ladies also participated in the yearly Garlic Fest, hosted by the Friends of the Grafton Library. We sold hot cider and baked goods. As always we appreciate that the FoGL group invites us to join in the fun.

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. There were 28 people in attendance.

In December of each year LBS members prepare and deliver holiday baskets to elderly, special recognitions and needy in Grafton. The baskets consist of fresh fruit, cookies and candies. There were 25 recipients of these baskets this year.

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 and Treasurer***



## Grafton

### Summary Inventory of Valuation

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

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

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

| Assessor              |
|-----------------------|
| Jaron Downes (Avitar) |

| Municipal Officials |                 |           |
|---------------------|-----------------|-----------|
| Name                | Position        | Signature |
| Tom McGinty         | Selectmen-Chair |           |
| Cindy Kudlik        | Selectmen       |           |
| Leif Hogue          | Selectmen       |           |

| Preparer   |              |                                |
|------------|--------------|--------------------------------|
| Name       | Phone        | Email                          |
| Sara Hogue | 603-523-7700 | selectmen@townofgrafftonnh.com |

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Preparer's Signature





| <b>Land Value Only</b>        |  | <b>Acres</b>         | <b>Valuation</b>     |                      |
|-------------------------------|--|----------------------|----------------------|----------------------|
| 1A                            | Current Use RSA 79-A   | 20,311.36            | \$1,331,460          |                      |
| 1B                            | Conservation Restriction Assessment RSA 79-B   | 0.00                 | \$0                  |                      |
| 1C                            | Discretionary Easements RSA 79-C   | 0.00                 | \$0                  |                      |
| 1D                            | Discretionary Preservation Easements RSA 79-D  | 0.00                 | \$0                  |                      |
| 1E                            | Taxation of Land Under Farm Structures RSA 79-F                                      | 0.00                 | \$0                  |                      |
| 1F                            | Residential Land   | 5,567.37             | \$62,115,100         |                      |
| 1G                            | Commercial/Industrial Land   | 145.54               | \$662,800            |                      |
| <b>1H</b>                     | <b>Total of Taxable Land</b>   | <b>26,024.27</b>     | <b>\$64,109,360</b>  |                      |
| 1I                            | Tax Exempt and Non-Taxable Land  | 240.84               | \$1,784,700          |                      |
| <b>Buildings Value Only</b>   |  | <b>Structures</b>    | <b>Valuation</b>     |                      |
| 2A                            | Residential  | 0                    | \$67,636,500         |                      |
| 2B                            | Manufactured Housing RSA 674:31  | 0                    | \$4,844,000          |                      |
| 2C                            | Commercial/Industrial  | 0                    | \$2,657,700          |                      |
| 2D                            | Discretionary Preservation Easements RSA 79-D  | 0                    | \$0                  |                      |
| 2E                            | Taxation of Farm Structures RSA 79-F   | 0                    | \$0                  |                      |
| <b>2F</b>                     | <b>Total of Taxable Buildings</b>  | <b>0</b>             | <b>\$75,138,200</b>  |                      |
| 2G                            | Tax Exempt and Non-Taxable Buildings   | 0                    | \$3,284,100          |                      |
| <b>Utilities &amp; Timber</b> |  |                      | <b>Valuation</b>     |                      |
| 3A                            | Utilities  |                      | \$3,184,900          |                      |
| 3B                            | Other Utilities  |                      | \$0                  |                      |
| 4                             | Mature Wood and Timber RSA 79:5  |                      | \$0                  |                      |
| <b>5</b>                      | <b>Valuation before Exemption</b>  |                      | <b>\$142,432,460</b> |                      |
| <b>Exemptions</b>             |  | <b>Total Granted</b> | <b>Valuation</b>     |                      |
| 6                             | Certain Disabled Veterans RSA 72:36-a  | 0                    | \$0                  |                      |
| 7                             | Improvements to Assist the Deaf RSA 72:38-b V  | 0                    | \$0                  |                      |
| 8                             | Improvements to Assist Persons with Disabilities RSA 72:37-a                         | 0                    | \$0                  |                      |
| 9                             | School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV                               | 0                    | \$0                  |                      |
| 10A                           | Non-Utility Water & Air Pollution Control Exemption RSA 72:12                        | 0                    | \$0                  |                      |
| 10B                           | Utility Water & Air Pollution Control Exemption RSA 72:12-a                          | 0                    | \$0                  |                      |
| <b>11</b>                     | <b>Modified Assessed Value of All Properties</b>                                     |                      | <b>\$142,432,460</b> |                      |
| <b>Optional Exemptions</b>    |  | <b>Amount Per</b>    | <b>Total</b>         | <b>Valuation</b>     |
| 12                            | Blind Exemption RSA 72:37  | \$15,000             | 0                    | \$0                  |
| 13                            | Elderly Exemption RSA 72:39-a,b  | \$0                  | 9                    | \$250,000            |
| 14                            | Deaf Exemption RSA 72:38-b   | \$0                  | 0                    | \$0                  |
| 15                            | Disabled Exemption RSA 72:37-b   | \$10,000             | 7                    | \$70,000             |
| 16                            | Wood Heating Energy Systems Exemption RSA 72:70                                      | \$0                  | 0                    | \$0                  |
| 17                            | Solar Energy Systems Exemption RSA 72:62   | \$0                  | 13                   | \$124,050            |
| 18                            | Wind Powered Energy Systems Exemption RSA 72:66                                      | \$0                  | 0                    | \$0                  |
| 19                            | Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23                           | \$0                  | 0                    | \$0                  |
| 19A                           | Electric Energy Storage Systems RSA 72:85  | \$0                  | 0                    | \$0                  |
| 19B                           | Renewable Generation Facilities & Electric Energy Systems                            | \$0                  | 0                    | \$0                  |
| <b>20</b>                     | <b>Total Dollar Amount of Exemptions</b>   |                      |                      | <b>\$444,050</b>     |
| <b>21A</b>                    | <b>Net Valuation</b>   |                      |                      | <b>\$141,988,410</b> |
| <b>21B</b>                    | <b>Less TIF Retained Value</b>   |                      |                      | <b>\$0</b>           |
| <b>21C</b>                    | <b>Net Valuation Adjusted to Remove TIF Retained Value</b>                           |                      |                      | <b>\$141,988,410</b> |
| <b>21D</b>                    | <b>Less Commercial/Industrial Construction Exemption</b>                             |                      |                      | <b>\$0</b>           |
| <b>21E</b>                    | <b>Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction</b> |                      |                      | <b>\$141,988,410</b> |
| <b>22</b>                     | <b>Less Utilities</b>  |                      |                      | <b>\$3,184,900</b>   |
| <b>23A</b>                    | <b>Net Valuation without Utilities</b>   |                      |                      | <b>\$138,803,510</b> |
| <b>23B</b>                    | <b>Net Valuation without Utilities, Adjusted to Remove TIF Retained Value</b>        |                      |                      | <b>\$138,803,510</b> |



**Utility Value Appraiser**

Avitar

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

| <b>Electric Company Name</b>                    | <b>Distr.</b>      | <b>Distr. (Other)</b> | <b>Gen.</b> | <b>Trans.</b> | <b>Valuation</b>   |
|---|--------------------|-----------------------|-------------|---------------|--------------------|
| LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP | \$41,300           | \$0                   | \$0         | \$0           | \$41,300           |
| NEW HAMPSHIRE ELECTRIC COOP                     | \$1,944,000        | \$0                   | \$0         | \$0           | \$1,944,000        |
| PSNH DBA EVERSOURCE ENERGY                      | \$1,199,600        | \$0                   | \$0         | \$0           | \$1,199,600        |
|   | <b>\$3,184,900</b> | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>    | <b>\$3,184,900</b> |



| <b>Veteran's Tax Credits</b>                                | <b>Limits</b> | <b>Number</b> | <b>Est. Tax Credits</b> |
|---|---------------|---------------|-------------------------|
| Veterans' Tax Credit RSA 72:28                              | \$500         | 65            | \$32,500                |
| Surviving Spouse RSA 72:29-a                                | \$700         | 0             | \$0                     |
| Tax Credit for Service-Connected Total Disability RSA 72:35 | \$2,000       | 6             | \$12,000                |
| All Veterans Tax Credit RSA 72:28-b                         | \$500         | 2             | \$1,000                 |
| Combat Service Tax Credit RSA 72:28-c                       | \$0           | 0             | \$0                     |
|   |               | <b>73</b>     | <b>\$45,500</b>         |

| <b>Deaf &amp; Disabled Exemption Report</b> |          |                              |          |
|---|----------|------------------------------|----------|
| <b>Deaf Income Limits</b>                   |          | <b>Deaf Asset Limits</b>     |          |
| Single                                      | \$0      | Single                       | \$0      |
| Married                                     | \$0      | Married                      | \$0      |
| <b>Disabled Income Limits</b>               |          | <b>Disabled Asset Limits</b> |          |
| Single                                      | \$20,000 | Single                       | \$40,000 |
| Married                                     | \$27,000 | Married                      | \$50,000 |

| <b>Elderly Exemption Report</b>                                      |               |  |               |               |                  |                  |
|--|---------------|--|---------------|---------------|------------------|------------------|
| First-time Filers Granted Elderly Exemption for the Current Tax Year |               | Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted |               |               |                  |                  |
| <b>Age</b>   | <b>Number</b> | <b>Age</b>   | <b>Number</b> | <b>Amount</b> | <b>Maximum</b>   | <b>Total</b>     |
| 65-74  | 2             | 65-74  | 6             | \$25,000      | \$150,000        | \$150,000        |
| 75-79  | 0             | 75-79  | 1             | \$30,000      | \$30,000         | \$30,000         |
| 80+  | 0             | 80+  | 2             | \$35,000      | \$70,000         | \$70,000         |
|  |               |  | <b>9</b>      |               | <b>\$250,000</b> | <b>\$250,000</b> |
| <b>Income Limits</b>   |               | <b>Asset Limits</b>  |               |               |                  |                  |
| Single   | \$25,000      | Single   | \$40,000      |               |                  |                  |
| Married  | \$36,000      | Married  | \$50,000      |               |                  |                  |

|   |  |             |
|---|--|-------------|
| <b>Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)</b>   | Granted/Adopted? No  | Properties: |
| <b>Has the municipality adopted an exemption for Renewable Gen. Facility &amp; Electric Energy Storage? (RSA 72:87)</b>           | Granted/Adopted? No  | Properties: |
| <b>Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)</b>  | Granted/Adopted? No  | Structures: |
| <b>Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)</b>                            | Granted/Adopted? No  | Properties: |
| <b>Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)</b>   | Granted/Adopted? No  | Properties: |
| <b>Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)</b> | Granted/Adopted? No  | Properties: |
|   | Percent of assessed value attributable to new construction to be exempted: |             |
|   | Total Exemption Granted:   |             |
| <b>Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)</b>                 | Granted/Adopted? No  | Properties: |
|   | Assessed value prior to effective date of RSA 75:1-a:                      |             |
|   | Current Assessed Value:  |             |



| <b>Current Use RSA 79-A</b>             | <b>Total Acres</b> | <b>Valuation</b>   |
|---|--------------------|--------------------|
| Farm Land                               | 578.28             | \$185,678          |
| Forest Land                             | 13,278.86          | \$907,140          |
| Forest Land with Documented Stewardship | 5,531.54           | \$220,645          |
| Unproductive Land                       | 722.65             | \$14,257           |
| Wet Land                                | 200.03             | \$3,740            |
|   | <b>20,311.36</b>   | <b>\$1,331,460</b> |

**Other Current Use Statistics**

|  |                 |          |
|--|-----------------|----------|
| Total Number of Acres Receiving 20% Rec. Adjustment                    | <b>Acres:</b>   | 3,701.98 |
| Total Number of Acres Removed from Current Use During Current Tax Year | <b>Acres:</b>   | 15.41    |
| Total Number of Owners in Current Use                                  | <b>Owners:</b>  | 263      |
| Total Number of Parcels in Current Use                                 | <b>Parcels:</b> | 446      |

**Land Use Change Tax**

|   |                          |                           |
|---|--------------------------|---------------------------|
| Gross Monies Received for Calendar Year |                          | \$12,540                  |
| Conservation Allocation                 | <b>Percentage:</b> 0.00% | <b>Dollar Amount:</b> \$0 |
| Monies to Conservation Fund             |                          | \$0                       |
| Monies to General Fund                  |                          | \$12,540                  |

**Conservation Restriction Assessment Report RSA 79-B**

|   | <b>Acres</b> | <b>Valuation</b> |
|---|--------------|------------------|
| 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              |
|   | <b>0.00</b>  | <b>\$0</b>       |

**Other Conservation Restriction Assessment Statistics**

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



**2022  
MS-1**

| 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 |
| 0   | 0          | 0.00  | \$0            | \$0                 |

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

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

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

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

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

**Notes**



DRA Revised/Reviewed Appropriations

Grafton

For the period beginning January 1, 2022 and ending December 31, 2022

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

| Account                                 | Purpose                                      | Article | Appropriations<br>As Voted | Change Amount | DRA Revised<br>Appropriations |
|---|--|---------|----------------------------|---------------|-------------------------------|
| <b>General Government</b>               |  |         |                            |               |                               |
| 4130-4139                               | Executive                                    | 02      | \$61,143                   | \$0           | \$61,143                      |
| 4140-4149                               | Election, Registration, and Vital Statistics | 02      | \$43,871                   | \$0           | \$43,871                      |
| 4150-4151                               | Financial Administration                     | 02      | \$43,662                   | \$0           | \$43,662                      |
| 4152                                    | Revaluation of Property                      | 02      | \$18,337                   | \$0           | \$18,337                      |
| 4153                                    | Legal Expense                                | 02      | \$20,000                   | \$0           | \$20,000                      |
| 4155-4159                               | Personnel Administration                     | 02      | \$29,000                   | \$0           | \$29,000                      |
| 4191-4193                               | Planning and Zoning                          | 02      | \$200                      | \$0           | \$200                         |
| 4194                                    | General Government Buildings                 | 02      | \$45,300                   | \$0           | \$45,300                      |
| 4195                                    | Cemeteries                                   | 02      | \$8,150                    | \$0           | \$8,150                       |
| 4196                                    | Insurance                                    | 02      | \$103,265                  | \$0           | \$103,265                     |
| 4197                                    | Advertising and Regional Association         | 02      | \$1,500                    | \$0           | \$1,500                       |
| 4199                                    | Other General Government                     | 02      | \$2,000                    | \$0           | \$2,000                       |
| <b>General Government Subtotal</b>      |  |         | <b>\$376,428</b>           | <b>\$0</b>    | <b>\$376,428</b>              |
| <b>Public Safety</b>                    |  |         |                            |               |                               |
| 4210-4214                               | Police                                       | 02      | \$214,563                  | \$0           | \$214,563                     |
| 4215-4219                               | Ambulance                                    | 02      | \$22,100                   | \$0           | \$22,100                      |
| 4220-4229                               | Fire   | 02      | \$38,267                   | \$0           | \$38,267                      |
| 4240-4249                               | Building Inspection                          |         | \$0                        | \$0           | \$0                           |
| 4290-4298                               | Emergency Management                         | 02      | \$200                      | \$0           | \$200                         |
| 4299                                    | Other (Including Communications)             | 02      | \$700                      | \$0           | \$700                         |
| <b>Public Safety Subtotal</b>           |  |         | <b>\$275,830</b>           | <b>\$0</b>    | <b>\$275,830</b>              |
| <b>Airport/Aviation Center</b>          |  |         |                            |               |                               |
| 4301-4309                               | Airport Operations                           |         | \$0                        | \$0           | \$0                           |
| <b>Airport/Aviation Center Subtotal</b> |  |         | <b>\$0</b>                 | <b>\$0</b>    | <b>\$0</b>                    |
| <b>Highways and Streets</b>             |  |         |                            |               |                               |
| 4311                                    | Administration                               |         | \$0                        | \$0           | \$0                           |
| 4312                                    | Highways and Streets                         | 02,06   | \$440,750                  | \$0           | \$440,750                     |
| 4313                                    | Bridges                                      |         | \$0                        | \$0           | \$0                           |
| 4316                                    | Street Lighting                              | 02      | \$3,300                    | \$0           | \$3,300                       |
| 4319                                    | Other  |         | \$0                        | \$0           | \$0                           |
| <b>Highways and Streets Subtotal</b>    |  |         | <b>\$444,050</b>           | <b>\$0</b>    | <b>\$444,050</b>              |



DRA Revised/Reviewed Appropriations

| Account  | Purpose                                 | Article | Appropriations<br>As Voted | Change Amount | DRA Revised<br>Appropriations |
|--|---|---------|----------------------------|---------------|-------------------------------|
| <b>Sanitation</b>                                |   |         |                            |               |                               |
| 4321   | Administration                          |         | \$0                        | \$0           | \$0                           |
| 4323   | Solid Waste Collection                  | 02      | \$97,950                   | \$0           | \$97,950                      |
| 4324   | Solid Waste Disposal                    |         | \$0                        | \$0           | \$0                           |
| 4325   | Solid Waste Cleanup                     |         | \$0                        | \$0           | \$0                           |
| 4326-4328  | Sewage Collection and Disposal          |         | \$0                        | \$0           | \$0                           |
| 4329   | Other Sanitation                        |         | \$0                        | \$0           | \$0                           |
| <b>Sanitation Subtotal</b>                       |   |         | <b>\$97,950</b>            | <b>\$0</b>    | <b>\$97,950</b>               |
| <b>Water Distribution and Treatment</b>          |   |         |                            |               |                               |
| 4331   | Administration                          |         | \$0                        | \$0           | \$0                           |
| 4332   | Water Services                          |         | \$0                        | \$0           | \$0                           |
| 4335-4339  | Water Treatment, Conservation and Other |         | \$0                        | \$0           | \$0                           |
| <b>Water Distribution and Treatment Subtotal</b> |   |         | <b>\$0</b>                 | <b>\$0</b>    | <b>\$0</b>                    |
| <b>Electric</b>                                  |   |         |                            |               |                               |
| 4351-4352  | Administration and Generation           |         | \$0                        | \$0           | \$0                           |
| 4353   | Purchase Costs                          |         | \$0                        | \$0           | \$0                           |
| 4354   | Electric Equipment Maintenance          |         | \$0                        | \$0           | \$0                           |
| 4359   | Other Electric Costs                    |         | \$0                        | \$0           | \$0                           |
| <b>Electric Subtotal</b>                         |   |         | <b>\$0</b>                 | <b>\$0</b>    | <b>\$0</b>                    |
| <b>Health</b>                                    |   |         |                            |               |                               |
| 4411   | Administration                          |         | \$0                        | \$0           | \$0                           |
| 4414   | Pest Control                            |         | \$0                        | \$0           | \$0                           |
| 4415-4419  | Health Agencies, Hospitals, and Other   | 02      | \$9,000                    | \$0           | \$9,000                       |
| <b>Health Subtotal</b>                           |   |         | <b>\$9,000</b>             | <b>\$0</b>    | <b>\$9,000</b>                |
| <b>Welfare</b>                                   |   |         |                            |               |                               |
| 4441-4442  | Administration and Direct Assistance    | 02      | \$15,000                   | \$0           | \$15,000                      |
| 4444   | Intergovernmental Welfare Payments      |         | \$0                        | \$0           | \$0                           |
| 4445-4449  | Vendor Payments and Other               |         | \$0                        | \$0           | \$0                           |
| <b>Welfare Subtotal</b>                          |   |         | <b>\$15,000</b>            | <b>\$0</b>    | <b>\$15,000</b>               |
| <b>Culture and Recreation</b>                    |   |         |                            |               |                               |
| 4520-4529  | Parks and Recreation                    | 02      | \$3,710                    | \$0           | \$3,710                       |
| 4550-4559  | Library                                 | 02      | \$19,874                   | \$0           | \$19,874                      |
| 4583   | Patriotic Purposes                      | 02      | \$300                      | \$0           | \$300                         |
| 4589   | Other Culture and Recreation            |         | \$0                        | \$0           | \$0                           |
| <b>Culture and Recreation Subtotal</b>           |   |         | <b>\$23,884</b>            | <b>\$0</b>    | <b>\$23,884</b>               |



DRA Revised/Reviewed Appropriations

| Account                                      | Purpose  | Article                        | Appropriations<br>As Voted | Change Amount | DRA Revised<br>Appropriations |
|--|--|--------------------------------|----------------------------|---------------|-------------------------------|
| <b>Conservation and Development</b>          |  |                                |                            |               |                               |
| 4611-4612                                    | Administration and Purchasing of Natural Resources |                                | \$0                        | \$0           | \$0                           |
| 4619   | Other Conservation                                 |                                | \$0                        | \$0           | \$0                           |
| 4631-4632                                    | Redevelopment and Housing                          |                                | \$0                        | \$0           | \$0                           |
| 4651-4659                                    | Economic Development                               |                                | \$0                        | \$0           | \$0                           |
| <b>Conservation and Development Subtotal</b> |  |                                | <b>\$0</b>                 | <b>\$0</b>    | <b>\$0</b>                    |
| <b>Debt Service</b>                          |  |                                |                            |               |                               |
| 4711   | Long Term Bonds and Notes - Principal              |                                | \$0                        | \$0           | \$0                           |
| 4721   | Long Term Bonds and Notes - Interest               |                                | \$0                        | \$0           | \$0                           |
| 4723   | Tax Anticipation Notes - Interest                  | 02                             | \$500                      | \$0           | \$500                         |
| 4790-4799                                    | Other Debt Service                                 |                                | \$0                        | \$0           | \$0                           |
| <b>Debt Service Subtotal</b>                 |  |                                | <b>\$500</b>               | <b>\$0</b>    | <b>\$500</b>                  |
| <b>Capital Outlay</b>                        |  |                                |                            |               |                               |
| 4901   | Land   |                                | \$0                        | \$0           | \$0                           |
| 4902   | Machinery, Vehicles, and Equipment                 |                                | \$0                        | \$0           | \$0                           |
| 4903   | Buildings  |                                | \$0                        | \$0           | \$0                           |
| 4909   | Improvements Other than Buildings                  |                                | \$0                        | \$0           | \$0                           |
| <b>Capital Outlay Subtotal</b>               |  |                                | <b>\$0</b>                 | <b>\$0</b>    | <b>\$0</b>                    |
| <b>Operating Transfers Out</b>               |  |                                |                            |               |                               |
| 4912   | To Special Revenue Fund                            |                                | \$0                        | \$0           | \$0                           |
| 4913   | To Capital Projects Fund                           |                                | \$0                        | \$0           | \$0                           |
| 4914A  | To Proprietary Fund - Airport                      |                                | \$0                        | \$0           | \$0                           |
| 4914E  | To Proprietary Fund - Electric                     |                                | \$0                        | \$0           | \$0                           |
| 4914O  | To Proprietary Fund - Other                        |                                | \$0                        | \$0           | \$0                           |
| 4914S  | To Proprietary Fund - Sewer                        |                                | \$0                        | \$0           | \$0                           |
| 4914W  | To Proprietary Fund - Water                        |                                | \$0                        | \$0           | \$0                           |
| 4915   | To Capital Reserve Fund                            | 03,07,08,09,10,1<br>1,12,13,14 | \$232,355                  | \$0           | \$232,355                     |
| 4916   | To Expendable Trusts/Fiduciary Funds               |                                | \$0                        | \$0           | \$0                           |
| 4917   | To Health Maintenance Trust Funds                  |                                | \$0                        | \$0           | \$0                           |
| 4918   | To Non-Expendable Trust Funds                      |                                | \$0                        | \$0           | \$0                           |
| 4919   | To Fiduciary Funds                                 |                                | \$0                        | \$0           | \$0                           |
| <b>Operating Transfers Out Subtotal</b>      |  |                                | <b>\$232,355</b>           | <b>\$0</b>    | <b>\$232,355</b>              |
| <b>Total Voted Appropriations</b>            |  |                                | <b>\$1,474,997</b>         | <b>\$0</b>    | <b>\$1,474,997</b>            |

Explanation for Adjustments

| Warrant | Reason for Adjustment                                     |
|---------|---|
|         | No DRA adjustments made or no adjustment notes available. |





Revised Estimated Revenues Adjusted

Grafton

For the period beginning January 1, 2022 and ending December 31, 2022

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

| Account                                     | Source                                      | Estimated Revenue | Change Amount    | Estimated Revenue Adjusted |
|---|---|-------------------|------------------|----------------------------|
| <b>Taxes</b>                                |   |                   |                  |                            |
| 3120  | Land Use Change Tax - General Fund          | \$120             | \$0              | \$120                      |
| 3180  | Resident Tax                                | \$0               | \$0              | \$0                        |
| 3185  | Yield Tax                                   | \$11,401          | \$0              | \$11,401                   |
| 3186  | Payment in Lieu of Taxes                    | \$0               | \$0              | \$0                        |
| 3187  | Excavation Tax                              | \$720             | \$0              | \$720                      |
| 3189  | Other Taxes                                 | \$0               | \$0              | \$0                        |
| 3190  | Interest and Penalties on Delinquent Taxes  | \$31,055          | \$2,771          | \$33,826                   |
| 9991  | Inventory Penalties                         | \$0               | \$0              | \$0                        |
| <b>Taxes Subtotal</b>                       |   | <b>\$43,296</b>   | <b>\$2,771</b>   | <b>\$46,067</b>            |
| <b>Licenses, Permits, and Fees</b>          |   |                   |                  |                            |
| 3210  | Business Licenses and Permits               | \$0               | \$0              | \$0                        |
| 3220  | Motor Vehicle Permit Fees                   | \$132,881         | \$25,264         | \$158,145                  |
| 3230  | Building Permits                            | \$300             | \$50             | \$350                      |
| 3290  | Other Licenses, Permits, and Fees           | \$3,889           | \$1,216          | \$5,105                    |
| 3311-3319                                   | From Federal Government                     | \$0               | \$0              | \$0                        |
| <b>Licenses, Permits, and Fees Subtotal</b> |   | <b>\$137,070</b>  | <b>\$26,530</b>  | <b>\$163,600</b>           |
| <b>State Sources</b>                        |   |                   |                  |                            |
| 3351  | Municipal Aid/Shared Revenues               | \$0               | \$0              | \$0                        |
| 3352  | Meals and Rooms Tax Distribution            | \$45,000          | \$78,204         | \$123,204                  |
| 3353  | Highway Block Grant                         | \$105,000         | \$37,062         | \$142,062                  |
| 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               | \$2,237          | \$2,237                    |
| 3379  | From Other Governments                      | \$0               | \$0              | \$0                        |
| <b>State Sources Subtotal</b>               |   | <b>\$150,000</b>  | <b>\$117,503</b> | <b>\$267,503</b>           |
| <b>Charges for Services</b>                 |   |                   |                  |                            |
| 3401-3406                                   | Income from Departments                     | \$0               | \$0              | \$0                        |
| 3409  | Other Charges                               | \$0               | \$0              | \$0                        |
| <b>Charges for Services Subtotal</b>        |   | <b>\$0</b>        | <b>\$0</b>       | <b>\$0</b>                 |



**Revised Estimated Revenues Adjusted**

| Account   | Source                                   | Estimated Revenue | Change Amount    | Estimated Revenue Adjusted |
|---|--|-------------------|------------------|----------------------------|
| <b>Miscellaneous Revenues</b>                       |  |                   |                  |                            |
| 3501  | Sale of Municipal Property               | \$12,620          | \$73             | \$12,693                   |
| 3502  | Interest on Investments                  | \$332             | \$128            | \$460                      |
| 3503-3509   | Other                                    | \$0               | \$0              | \$0                        |
| <b>Miscellaneous Revenues Subtotal</b>              |  | <b>\$12,952</b>   | <b>\$201</b>     | <b>\$13,153</b>            |
| <b>Interfund Operating Transfers In</b>             |  |                   |                  |                            |
| 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)    | \$73,355          | \$0              | \$73,355                   |
| 3914S   | From Enterprise Funds: Sewer (Offset)    | \$0               | \$0              | \$0                        |
| 3914W   | From Enterprise Funds: Water (Offset)    | \$0               | \$0              | \$0                        |
| 3915  | From Capital Reserve Funds               | \$0               | \$0              | \$0                        |
| 3916  | From Trust and Fiduciary Funds           | \$4,000           | \$0              | \$4,000                    |
| 3917  | From Conservation Funds                  | \$0               | \$0              | \$0                        |
| <b>Interfund Operating Transfers In Subtotal</b>    |  | <b>\$77,355</b>   | <b>\$0</b>       | <b>\$77,355</b>            |
| <b>Other Financing Sources</b>                      |  |                   |                  |                            |
| 3934  | Proceeds from Long Term Bonds and Notes  | \$0               | \$0              | \$0                        |
| <b>Other Financing Sources Subtotal</b>             |  | <b>\$0</b>        | <b>\$0</b>       | <b>\$0</b>                 |
| <b>Total Revised Estimated Revenues and Credits</b> |  | <b>\$420,673</b>  | <b>\$147,005</b> | <b>\$567,678</b>           |



Revised Estimated Revenues Summary

|   | Estimated        | Change Amount    | State Adjusted   |
|---|------------------|------------------|------------------|
| <b>Subtotal of Revenues</b>                 | <b>\$420,673</b> | <b>\$147,005</b> | <b>\$567,678</b> |
| Unassigned Fund Balance (Unreserved)        | \$0              | \$625,748        | \$625,748        |
| (Less) Emergency Appropriations (RSA 32:11) | \$0              | \$0              | \$0              |
| (Less) Voted from Fund Balance              | \$0              | \$0              | \$0              |
| (Less) Fund Balance to Reduce Taxes         | \$0              | \$0              | \$0              |
| Fund Balance Retained                       | \$0              | \$625,748        | \$625,748        |
| <b>Total Revenues and Credits</b>           | <b>\$420,673</b> | <b>\$147,005</b> | <b>\$567,678</b> |
| <b>Requested Overlay</b>                    | <b>\$10,000</b>  | <b>\$0</b>       | <b>\$10,000</b>  |

Assessment Overview

|                                   |                  |
|-----------------------------------|------------------|
| Total Appropriations              | \$1,474,997      |
| (Less) Total Revenues and Credits | \$567,678        |
| <b>Net Assessment</b>             | <b>\$907,319</b> |

Explanation of Adjustments

| Account | Reason for Adjustment | Warrant Number |
|---------|-----------------------|----------------|
| 3190    | PER SARA              | 02             |
| 3220    | PER SARA              | 02             |
| 3230    | PER SARA              | 02             |
| 3290    | PER SARA              | 02             |
| 3352    | =STATE RPT            | 02             |
| 3353    | =STATE RPT            | 02             |
| 3359    | RETIREMENT            |                |
| 3501    | PER SARA              | 02             |
| 3502    | PER SARA              | 02             |



**2022**  
**\$26.50**

## Tax Rate Breakdown Grafton

| Municipal Tax Rate Calculation |                    |               |                |
|--------------------------------|--------------------|---------------|----------------|
| Jurisdiction                   | Tax Effort         | Valuation     | Tax Rate       |
| Municipal                      | \$763,505          | \$141,988,410 | <b>\$5.37</b>  |
| County                         | \$224,288          | \$141,988,410 | <b>\$1.58</b>  |
| Local Education                | \$2,602,027        | \$141,988,410 | <b>\$18.33</b> |
| State Education                | \$168,988          | \$138,803,510 | <b>\$1.22</b>  |
| <b>Total</b>                   | <b>\$3,758,808</b> |               | <b>\$26.50</b> |

| Village Tax Rate Calculation |            |           |          |
|------------------------------|------------|-----------|----------|
| Jurisdiction                 | Tax Effort | Valuation | Tax Rate |
| <b>Total</b>                 |            |           |          |

| Tax Commitment Calculation           |                    |
|--------------------------------------|--------------------|
| Total Municipal Tax Effort           | \$3,758,808        |
| War Service Credits                  | (\$45,500)         |
| Village District Tax Effort          | \$0                |
| <b>Total Property Tax Commitment</b> | <b>\$3,713,308</b> |

|   |            |
|---|------------|
| Sam Greene<br>Director of Municipal and Property Division<br>New Hampshire Department of Revenue Administration | 11/14/2022 |
|---|------------|

## Appropriations and Revenues

### Municipal Accounting Overview

| Description                               | Appropriation    | Revenue     |
|---|------------------|-------------|
| Total Appropriation                       | \$1,474,997      |             |
| Net Revenues (Not Including Fund Balance) |                  | (\$567,678) |
| Fund Balance Voted Surplus                |                  | \$0         |
| Fund Balance to Reduce Taxes              |                  | (\$200,000) |
| War Service Credits                       | \$45,500         |             |
| Special Adjustment                        | \$0              |             |
| Actual Overlay Used                       | \$10,686         |             |
| <b>Net Required Local Tax Effort</b>      | <b>\$763,505</b> |             |

### County Apportionment

| Description                           | Appropriation    | Revenue |
|---------------------------------------|------------------|---------|
| Net County Apportionment              | \$224,288        |         |
| <b>Net Required County Tax Effort</b> | <b>\$224,288</b> |         |

### Education

| Description                                    | Appropriation      | Revenue     |
|--|--------------------|-------------|
| Net Local School Appropriations                | \$0                |             |
| Net Cooperative School Appropriations          | \$3,641,668        |             |
| Net Education Grant                            |                    | (\$870,653) |
| Locally Retained State Education Tax           |                    | (\$168,988) |
| <b>Net Required Local Education Tax Effort</b> | <b>\$2,602,027</b> |             |
| State Education Tax                            | \$168,988          |             |
| State Education Tax Not Retained               | \$0                |             |
| <b>Net Required State Education Tax Effort</b> | <b>\$168,988</b>   |             |

## Valuation

### Municipal (MS-1)

| Description  | Current Year  | Prior Year    |
|--|---------------|---------------|
| Total Assessment Valuation with Utilities  | \$141,988,410 | \$141,147,844 |
| Total Assessment Valuation without Utilities   | \$138,803,510 | \$137,309,044 |
| Commercial/Industrial Construction Exemption   | \$0           | \$0           |
| Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption | \$141,988,410 | \$141,147,844 |

### Village (MS-1V)

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



Lindsey M. Stepp  
Commissioner  
Carollynn J. Lear  
Assistant Commissioner

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

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



MUNICIPAL AND PROPERTY  
DIVISION  
James P. Gerry  
Director  
Samuel T. Greene  
Assistant Director

**EDUCATION TAX WARRANT  
FOR TAX YEAR 2022**

November 3, 2021

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 **\$168,988** for the 2022 Education Tax. Per RSA 76:3, this amount is based on a uniform rate of **\$1.23/1000** of the 2020 equalized valuation without utilities in the amount of **\$137,388,285**.

James P. Gerry, Director  
Municipal & Property Division

Note: This warrant amount will be used to calculate your locally assessed state education rate in the fall of 2022.

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

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

**TREASURER'S REPORT**  
YEAR ENDING 12/31/22

|  |                       |
|--|-----------------------|
| <b>Balance JANUARY 1, 2022</b>                   | <b>\$1,776,565.93</b> |
| Reimbursements unclaimed & FY21 Audit adjustment | <b>\$310.73</b>       |

**Received from:**

|                      |                |  |
|----------------------|----------------|--|
| Town Clerk:          |                |  |
| Deposit Receipts     | \$272,672.90   |  |
| Credit Card Receipts | \$79,958.97    |  |
| Selectmen            | \$167,090.54   |  |
| State of NH          | \$517,042.20   |  |
| Tax Collector:       |                |  |
| Deposit Receipts     | \$3,693,469.48 |  |
| Credit Card Receipts | \$204,249.11   |  |
| Treasurer            | \$3,263.37     |  |

|  |                        |
|--|------------------------|
| <b>Total Receipts to December 31, 2022</b> | <b>\$4,937,746.57</b>  |
| <b>Selectmen Orders Paid</b>               | <b>-\$4,814,037.04</b> |
| <b>Balance DECEMBER 31, 2022</b>           | <b>\$1,900,586.19</b>  |

**Town Clerk Detail:**

|  |                     |
|--|---------------------|
| Local Registrations<br>(including boats)                                 | \$190,084.90        |
| Dog Licensing  | \$3,664.50          |
| Misc. (hist books, faxes<br>copies, UCC searches)                        | \$820.62            |
| State Fees<br>(including boats)  | \$8,628.00          |
| State Registrations  | \$67,934.88         |
| Title Fees   | \$630.00            |
| Vital Records (Marriage<br>Licenses, Vital Certs,<br>Genealogy searches) | \$910.00            |
| <b>Total:</b>  | <b>\$272,672.90</b> |

**Selectmen Detail:**

|                                     |                     |
|-------------------------------------|---------------------|
| Fees                                | \$683.00            |
| Gen Fund                            | \$153,749.27        |
| Misc (copies, faxes,<br>prop cards) | \$98.85             |
| Sale of Town Prop.                  | \$12,559.42         |
| <b>Total:</b>                       | <b>\$167,090.54</b> |

**Treasurer Detail:**

|                        |                   |
|------------------------|-------------------|
| NSF Payments Received  | \$2,680.00        |
| Checking Acct Interest | \$583.37          |
| <b>Total:</b>          | <b>\$3,263.37</b> |

**State of NH Detail:**

|                     |                     |
|---------------------|---------------------|
| Highway Block Grant | \$218,100.71        |
| Meals & Rooms       | \$123,203.92        |
| ARPA Funds          | \$69,566.27         |
| State Bridge Aid    | \$103,933.82        |
| Misc. State Aid     | \$2,237.48          |
| <b>Total:</b>       | <b>\$517,042.20</b> |

## GRAFTON AMBULANCE REVOLVING ACCOUNT

**Balance JANUARY 1, 2022** **\$59,687.66**

**RECEIPTS:**

|                                 |             |    |
|---------------------------------|-------------|----|
| Misc. Health Care Deposits:     | \$53,697.02 |    |
| Grafton Ambulance Savings Acct: | \$73,355.95 | ** |

**Total Receipts:** **\$127,052.97**

**PAYMENTS:**

|                       |             |    |
|-----------------------|-------------|----|
| Bissonnette, Haley    | \$995.00    |    |
| BoundTree             | \$1,381.08  |    |
| CAG                   | \$3,580.98  |    |
| Canaan EMS            | \$250.00    |    |
| CLIA                  | \$180.00    |    |
| Ernst, Dotti          | \$96.59     |    |
| Evans Motor Fuels     | \$1,203.95  |    |
| Fidelity Investments  | \$73,355.00 | ** |
| Grafton, Town of      | \$715.38    |    |
| Grafton Postmaster    | \$62.00     |    |
| Hanover, Town of      | \$6,548.34  |    |
| Hunter, David         | \$17.98     |    |
| Hunter, Heather       | \$37.01     |    |
| Lebanon, City of      | \$4,550.00  |    |
| Life Safety Institute | \$750.00    |    |
| Maine Oxy             | \$515.49    |    |
| McKesson              | \$2,857.99  |    |

**Total Payments:** **-\$97,096.79**

**Balance DECEMBER 31, 2022** **\$89,643.84**

\*\*Grafton Ambulance Savings account was closed March 2022 per WA #3 passing. Those monies were then transferred into the Ambulance Revolving Account and then to the Ambulance Capital Reserve Fund.\*\*



## GRAFTON RECREATION REVOLVING ACCOUNT

|                                  |                         |                    |
|----------------------------------|-------------------------|--------------------|
| <b>Balance JANUARY 1, 2022</b>   |                         | <b>\$6,826.22</b>  |
| <b>Total Receipts:</b>           | Miscellaneous donations | <b>\$9,326.00</b>  |
| <b>PAYMENTS:</b>                 |                         |                    |
|                                  | American Thunder        | \$5,400.00         |
|                                  | FC Hammond & Son        | \$150.00           |
|                                  | Grinley, Ed             | \$490.05           |
|                                  | Rodgers, Glenn          | \$492.21           |
| <b>Total Payments:</b>           |                         | <b>-\$6,532.26</b> |
| <b>Balance DECEMBER 31, 2022</b> |                         | <b>\$9,619.96</b>  |

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## SOLID WASTE REVOLVING ACCOUNT

|                                  |   |                     |
|----------------------------------|---|---------------------|
| <b>Balance JANUARY 1, 2022</b>   |   | <b>\$24,887.23</b>  |
| <b>Total Receipts:</b>           | Recyclables (glass, paper, metals, etc) | <b>\$25,599.92</b>  |
| <b>PAYMENTS:</b>                 |   |                     |
|                                  | Atlantic Recycling                      | \$3,433.49          |
|                                  | Belletetes                              | \$238.94            |
|                                  | BlakTop, Inc                            | \$17,802.46         |
|                                  | Blauss, Eric                            | \$722.00            |
|                                  | Braley, Joseph                          | \$1,500.00          |
|                                  | Canaan Hardware                         | \$592.23            |
|                                  | Chappell Tractor                        | \$594.20            |
|                                  | Deluxe Checks                           | \$14.85             |
|                                  | Donovan Spring                          | \$902.82            |
|                                  | Hammonds                                | \$3,538.15          |
|                                  | NRRA                                    | \$8,904.97          |
|                                  | Reeds Truck Services                    | \$450.00            |
|                                  | Xtreme Auto                             | \$200.00            |
| <b>Total Payments:</b>           |   | <b>-\$38,894.11</b> |
| <b>Balance DECEMBER 31, 2022</b> |   | <b>\$11,593.04</b>  |

Respectfully submitted: Sue Smith, Treasurer



**Tax Collector's Report**

For the period beginning  and ending

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

**Instructions**

**Cover Page**

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

**For Assistance Please Contact:**

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

**ENTITY'S INFORMATION**

Municipality:  County:  Report Year:

**PREPARER'S INFORMATION**

First Name  Last Name

Street No.  Street Name  Phone Number

Email (optional)



| Debits                              |         |                              |                                     |            |            |
|-------------------------------------|---------|------------------------------|-------------------------------------|------------|------------|
| Uncollected Taxes Beginning of Year | Account | Levy for Year of this Report | Prior Levies (Please Specify Years) |            |            |
|                                     |         |                              | Year: 2021                          | Year: 2020 | Year: 2019 |
| Property Taxes                      | 3110    |                              | \$231,447.68                        | \$3,605.10 |            |
| Resident Taxes                      | 3180    |                              |                                     |            |            |
| Land Use Change Taxes               | 3120    |                              | \$120.00                            |            |            |
| Yield Taxes                         | 3185    |                              | \$3,032.46                          |            |            |
| Excavation Tax                      | 3187    |                              |                                     |            |            |
| Other Taxes                         | 3189    |                              |                                     |            |            |
| Property Tax Credit Balance         |         | (\$10,721.11)                |                                     |            |            |
| Other Tax or Charges Credit Balance |         |                              |                                     |            |            |

| Taxes Committed This Year | Account | Levy for Year of this Report | Prior Levies |  |
|---------------------------|---------|------------------------------|--------------|--|
|                           |         |                              | 2021         |  |
| Property Taxes            | 3110    | \$3,712,474.00               |              |  |
| Resident Taxes            | 3180    |                              |              |  |
| Land Use Change Taxes     | 3120    | \$2,300.00                   |              |  |
| Yield Taxes               | 3185    | \$20,888.95                  |              |  |
| Excavation Tax            | 3187    | \$719.60                     |              |  |
| Other Taxes               | 3189    |                              |              |  |
|                           |         |                              |              |  |

| Overpayment Refunds                        | Account | Levy for Year of this Report | Prior Levies        |                   |               |
|--|---------|------------------------------|---------------------|-------------------|---------------|
|  |         |                              | 2021                | 2020              | 2019          |
| Property Taxes                             | 3110    |                              |                     |                   |               |
| Resident Taxes                             | 3180    |                              |                     |                   |               |
| Land Use Change Taxes                      | 3120    |                              |                     |                   |               |
| Yield Taxes                                | 3185    |                              |                     |                   |               |
| Excavation Tax                             | 3187    |                              |                     |                   |               |
|  |         |                              |                     |                   |               |
| Interest and Penalties on Delinquent Taxes | 3190    | \$1,492.40                   | \$12,476.67         | \$317.21          |               |
| Interest and Penalties on Resident Taxes   | 3190    |                              |                     |                   |               |
| <b>Total Debits</b>                        |         | <b>\$3,727,153.84</b>        | <b>\$247,076.81</b> | <b>\$3,922.31</b> | <b>\$0.00</b> |



| <b>Credits</b>  |                                 |              |              |      |
|---|---------------------------------|--------------|--------------|------|
| Remitted to Treasurer   | Levy for Year<br>of this Report | 2021         | Prior Levies |      |
|   |                                 |              | 2020         | 2019 |
| Property Taxes  | \$3,446,400.68                  | \$103,068.06 | \$1,522.10   |      |
| Resident Taxes  |                                 |              |              |      |
| Land Use Change Taxes   | \$1,350.00                      | \$120.00     |              |      |
| Yield Taxes   | \$20,744.37                     | \$3,032.46   |              |      |
| Interest (Include Lien Conversion)                                      | \$1,492.40                      | \$9,314.67   | \$278.21     |      |
| Penalties   |                                 | \$3,162.00   | \$39.00      |      |
| Excavation Tax  | \$719.60                        |              |              |      |
| Other Taxes   |                                 |              |              |      |
| Conversion to Lien (Principal Only)                                     |                                 | \$128,379.62 |              |      |
| <div style="border: 1px solid black; width: 100%; height: 15px;"></div> |                                 |              |              |      |
| Discounts Allowed   |                                 |              |              |      |

| Abatements Made   | Levy for Year<br>of this Report | 2021 | Prior Levies |      |
|---|---------------------------------|------|--------------|------|
|   |                                 |      | 2020         | 2019 |
| Property Taxes  | \$152.00                        |      |              |      |
| Resident Taxes  |                                 |      |              |      |
| Land Use Change Taxes   |                                 |      |              |      |
| Yield Taxes   | \$144.58                        |      |              |      |
| Excavation Tax  |                                 |      |              |      |
| Other Taxes   |                                 |      |              |      |
| <div style="border: 1px solid black; width: 100%; height: 15px;"></div> |                                 |      |              |      |
| Current Levy Deeded   | \$1,215.00                      |      |              |      |



| Uncollected Taxes - End of Year # 1080 | Levy for Year<br>of this Report | Prior Levies        |                   |               |
|--|---------------------------------|---------------------|-------------------|---------------|
|  |                                 | 2021                | 2020              | 2019          |
| Property Taxes                         | \$264,587.06                    |                     | \$2,083.00        |               |
| Resident Taxes                         |                                 |                     |                   |               |
| Land Use Change Taxes                  | \$950.00                        |                     |                   |               |
| Yield Taxes                            |                                 |                     |                   |               |
| Excavation Tax                         |                                 |                     |                   |               |
| Other Taxes                            |                                 |                     |                   |               |
| Property Tax Credit Balance            | (\$10,601.85)                   |                     |                   |               |
| Other Tax or Charges Credit Balance    |                                 |                     |                   |               |
| <b>Total Credits</b>                   | <b>\$3,727,153.84</b>           | <b>\$247,076.81</b> | <b>\$3,922.31</b> | <b>\$0.00</b> |

| For DRA Use Only                                    |                     |
|---|---------------------|
| Total Uncollected Taxes (Account #1080 - All Years) | <b>\$257,018.21</b> |
| Total Unredeemed Liens (Account #1110 - All Years)  | <b>\$127,555.95</b> |



**Lien Summary**

**Summary of Debits**

|   | Last Year's Levy | Prior Levies (Please Specify Years) |                     |                    |
|---|------------------|-------------------------------------|---------------------|--------------------|
|   |                  | Year: 2021                          | Year: 2020          | Year: 2019         |
| Unredeemed Liens Balance - Beginning of Year      |                  |                                     | \$91,789.62         | \$53,635.00        |
| Liens Executed During Fiscal Year                 |                  | \$136,822.43                        |                     |                    |
| Interest & Costs Collected (After Lien Execution) |                  | \$2,689.62                          | \$9,776.16          | \$10,392.32        |
|   |                  |                                     |                     |                    |
| <b>Total Debits</b>                               | <b>\$0.00</b>    | <b>\$139,512.05</b>                 | <b>\$101,565.78</b> | <b>\$64,027.32</b> |

**Summary of Credits**

|   | Last Year's Levy | Prior Levies        |                     |                    |
|---|------------------|---------------------|---------------------|--------------------|
|   |                  | 2021                | 2020                | 2019               |
| Redemptions   |                  | \$57,884.30         | \$43,897.73         | \$42,507.30        |
|   |                  |                     |                     |                    |
| Interest & Costs Collected (After Lien Execution) #3190 |                  | \$2,689.62          | \$9,776.16          | \$10,392.32        |
|   |                  |                     |                     |                    |
| Abatements of Unredeemed Liens                          |                  |                     |                     | \$3,000.00         |
| Liens Deeded to Municipality                            |                  | \$2,769.71          | \$2,046.70          | \$2,585.36         |
| Unredeemed Liens Balance - End of Year #1110            |                  | \$76,168.42         | \$45,845.19         | \$5,542.34         |
| <b>Total Credits</b>                                    | <b>\$0.00</b>    | <b>\$139,512.05</b> | <b>\$101,565.78</b> | <b>\$64,027.32</b> |

| For DRA Use Only                                    |                     |
|---|---------------------|
| Total Uncollected Taxes (Account #1080 - All Years) | <b>\$257,018.21</b> |
| Total Unredeemed Liens (Account #1110 -All Years)   | <b>\$127,555.95</b> |



**GRAFTON (181)**

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

|                       |                      |             |
|-----------------------|----------------------|-------------|
| Preparer's First Name | Preparer's Last Name | Date        |
| Bonnie                | Haubrich             | Jan 4, 2023 |

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

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

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

*Bonnie Haubrich Tax Collector*  
Preparer's Signature and Title

## Statement of Accounts held by the Library Trustees

### Trustees' Checking Account

|   |         |                  |
|---|---------|------------------|
| Beginning Balance 01-01-2022 per 2021 Town Report |         | \$ 264.78        |
| Correction for Transcribing Error in 2021         | \$ 0.05 |                  |
| <b>Corrected Beginning Balance</b>                |         | <b>\$ 264.83</b> |

### Receipts

|  |             |                   |
|--|-------------|-------------------|
| NH Charitable Foundation Grant                               | \$ 4,160.00 |                   |
| Transferred from Paul S. Kicza Savings Account               | \$ 1,000.00 |                   |
| Transferred from Burnham Trust Fund CD                       | \$ 43.58    |                   |
| Transferred from Mildred Braley Trust Fund CD                | \$ 12.63    |                   |
| Cash Donations/Unanticipated Funds                           | \$ 1,095.00 |                   |
| Interest Transferred from Barney-Flanders + Ruth Leonard Tru | \$ 360.77   |                   |
| <b>Total Receipts</b>  |             | <b>\$6,671.98</b> |

### Payments

|  |             |                    |
|--|-------------|--------------------|
| Annual Fees                                | \$ 482.00   |                    |
| Transferred to Director's Checking Account | \$ 5,020.77 |                    |
| Supplies (Blank Checks)                    | \$ 32.45    |                    |
| Training/Education (Trustee)               | \$ 50.00    |                    |
| <b>Total Payments</b>                      |             | <b>\$5,585.22</b>  |
| <b>Balance 12-31-2022</b>                  |             | <b>\$ 1,351.59</b> |

---

### Director's Checking Account

|                              |  |           |
|------------------------------|--|-----------|
| Beginning Balance 01-01-2022 |  | \$ 705.74 |
|------------------------------|--|-----------|

### Receipts

|  |             |                   |
|--|-------------|-------------------|
| Transferred from Trustees' Checking Account    | \$ 5,020.77 |                   |
| Transferred from Paul S. Kicza Savings Account | \$ 520.56   |                   |
| Book Sale/Petty Cash                           | \$ 290.00   |                   |
| Amazon Refund                                  | \$ 7.80     |                   |
| <b>Total Receipts</b>                          |             | <b>\$5,839.13</b> |

### Payments

|                           |             |                   |
|---------------------------|-------------|-------------------|
| Media                     | \$ 953.31   |                   |
| Laptops, Desktops, etc.   | \$ 4,680.23 |                   |
| Amazon Prime              | \$ 139.00   |                   |
| Supplies/Equipment        | \$ 259.28   |                   |
| Toilet Cartridges         | \$ 199.90   |                   |
| <b>Total Payments</b>     |             | <b>\$6,231.72</b> |
| <b>Balance 12-31-2022</b> |             | <b>\$ 313.15</b>  |



---

Myrtle Cooper Memorial Fund Savings Account

|                              |         |           |
|------------------------------|---------|-----------|
| Beginning Balance 01-01-2022 |         | \$ 743.71 |
| Receipts                     |         |           |
| Interest                     | \$ 0.16 |           |
| Total Receipts               | \$ 0.16 |           |
| Balance 12-31-2022           |         | \$ 743.87 |

---

Library Improvement Savings Account

|                              |         |             |
|------------------------------|---------|-------------|
| Beginning Balance 01-01-2022 |         | \$ 2,826.22 |
| Receipts                     |         |             |
| Interest                     | \$ 0.60 |             |
| Total Receipts               | \$ 0.60 |             |
| Balance 12-31-2022           |         | \$ 2,826.82 |

---

Paul S. Kicza Savings Account

|  |             |              |
|--|-------------|--------------|
| Beginning Balance 01-01-2022               |             | \$ 10,072.54 |
| Receipts                                   |             |              |
| Interest                                   | \$ 1.86     |              |
| Total Receipts                             | \$ 1.86     |              |
| Payments                                   |             |              |
| Transferred to Trustees' Checking Account  | \$ 1,000.00 |              |
| Transferred to Director's Checking Account | \$ 520.56   |              |
| Total Payments                             | \$ 1,520.56 |              |
| Balance 12-31-2022                         |             | \$ 8,553.84  |

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Burnham Trust Fund CD      Maturity Date: 02/13/2023

|  |          |              |
|--|----------|--------------|
| Beginning Balance 01-01-2022               |          | \$ 17,445.33 |
| Receipts                                   |          |              |
| Interest Added Back                        | \$ 36.34 |              |
| Total Receipts                             | \$ 36.34 |              |
| Payments                                   |          |              |
| Transferred to Director's Checking Account | \$ 43.58 |              |
| Total Payments                             | \$ 43.58 |              |
| Balance 12-31-2022                         |          | \$ 17,438.09 |



Town Of Grafton  
 Report of the Trustees of Trust Funds  
 For the Calendar Year Ending December 31, 2022

| First Deposit                              | Name of Fund                                    | Purpose of Fund                            | How Invested     | PRINCIPAL                 |                               |                     | INCOME                    |            |                      | TOTAL     | Ending Market Value |                     |
|--|---|--|------------------|---------------------------|-------------------------------|---------------------|---------------------------|------------|----------------------|-----------|---------------------|---------------------|
|  |   |  |                  | 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 |
| <b>PERPETUAL CARE</b>                      |   |  |                  |                           |                               |                     |                           |            |                      |           |                     |                     |
| 1918-1996                                  | Perpetual Care                                  | Lot Maintenance                            | Common TF        | 33,499.32                 | 199.23                        | 33,698.55           | 7,260.28                  | 1,117.21   | 578.70               | 7,798.79  | 41,497.34           | 41,044.03           |
| 1990                                       | Pine Grove Cemetery                             | Lot Maintenance                            | Common TF        | 28,565.53                 | 6,159.26                      | 34,724.79           | 3,190.31                  | 913.21     | 662.84               | 3,440.68  | 38,165.47           | 37,748.51           |
|  | Total Perpetual Care                            |  |                  | 62,064.85                 | 6,358.49                      | 68,423.34           | 10,450.59                 | 2,030.42   | 1,241.54             | 11,239.47 | 79,662.81           | 78,792.54           |
| <b>LIBRARY</b>                             |   |  |                  |                           |                               |                     |                           |            |                      |           |                     |                     |
| 1945                                       | Barney-Flanders Trust Fund                      | Library                                    | Common TF        | 2,320.27                  | 11.79                         | 2,332.06            | 157.83                    | 65.30      | 188.68               | 34.45     | 2,366.51            | 2,340.66            |
| 1977                                       | Ruth Leonard                                    | Library                                    | Common TF        | 2,075.38                  | 10.55                         | 2,085.93            | 144.44                    | 58.48      | 172.09               | 30.83     | 2,116.76            | 2,093.63            |
|  | Total Library                                   |  |                  | 4,395.65                  | 22.34                         | 4,417.99            | 302.27                    | 123.78     | 360.77               | 65.28     | 4,483.27            | 4,434.29            |
| <b>PRIVATE TRUSTS</b>                      |   |  |                  |                           |                               |                     |                           |            |                      |           |                     |                     |
| 1933                                       | Kilton Fund                                     | Health & Medical Services                  | Common TF        | 96,771.52                 | 471.35                        | 97,242.87           | 2,019.80                  | 2,656.32   | 2,400.00             | 2,276.12  | 99,518.99           | 98,431.71           |
|  | Total Private Trusts                            |  |                  | 96,771.52                 | 471.35                        | 97,242.87           | 2,019.80                  | 2,656.32   | 2,400.00             | 2,276.12  | 99,518.99           | 98,431.71           |
| <b>PRIVATE TRUSTS - OPERATING ACCOUNTS</b> |   |  |                  |                           |                               |                     |                           |            |                      |           |                     |                     |
| 1994                                       | Kilton Fund - Checking Acct                     | Health & Medical Services                  | Mascoma Bank - K | 562.64                    | -528.45                       | 34.19               | 0.00                      | 0.00       | 0.00                 | 0.00      | 34.19               | 34.19               |
|  | Total Private Trusts - Operating Accounts       |  |                  | 562.64                    | -528.45                       | 34.19               | 0.00                      | 0.00       | 0.00                 | 0.00      | 34.19               | 34.19               |
| <b>PRIVATE TRUSTS</b>                      |   |  |                  |                           |                               |                     |                           |            |                      |           |                     |                     |
| 1951                                       | The E. Grafton Christian Church Renovation Fund | Restoration of E. Grafton Christian Church | Common CRF       | 414.33                    | 0.87                          | 415.20              | 35.38                     | 4.98       | 0.00                 | 40.36     | 455.56              | 453.41              |
|  | Total Private Trusts                            |  |                  | 414.33                    | 0.87                          | 415.20              | 35.38                     | 4.98       | 0.00                 | 40.36     | 455.56              | 453.41              |

Town Of Grafton  
 Report of the Trustees of Trust Funds  
 For the Calendar Year Ending December 31, 2022

| First Deposit                | Name of Fund                 | Purpose of Fund      | How Invested | PRINCIPAL                 |                               |                     | INCOME                    |            |                      | TOTAL     | Ending Market Value |                     |
|------------------------------|------------------------------|----------------------|--------------|---------------------------|-------------------------------|---------------------|---------------------------|------------|----------------------|-----------|---------------------|---------------------|
|                              |                              |                      |              | 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 |
| <b>TOWN CAPITAL RESERVES</b> |                              |                      |              |                           |                               |                     |                           |            |                      |           |                     |                     |
| 1970                         | Highway Department           | Equipment            | Common CRF   | 22,378.73                 | 50,004.14                     | 72,382.87           | 8,612.25                  | 604.80     | 0.00                 | 9,217.05  | 81,599.92           | 81,214.45           |
| 1982                         | Bridges Fund                 | Repairs              | Common CRF   | 172,153.27                | -92,111.19                    | 80,042.08           | 12,425.33                 | 1,448.17   | 7,800.00             | 6,073.50  | 86,115.58           | 85,708.78           |
| 1982                         | Property Tax Revaluations    | Revaluation          | Common CRF   | 0.00                      | 14,983.20                     | 14,983.20           | 0.00                      | 78.22      | 0.00                 | 78.22     | 15,061.42           | 14,990.27           |
| 1988                         | Recreation Field Shelter     | Recreation           | Common CRF   | 0.00                      | 0.00                          | 0.00                | 0.02                      | 0.00       | 0.00                 | 0.02      | 0.02                | 0.02                |
| 1999                         | New Police Cruiser           | Equipment            | Common CRF   | 46,222.17                 | 9,084.82                      | 55,306.99           | 2,498.69                  | 610.62     | 0.00                 | 3,109.31  | 58,416.30           | 58,140.35           |
| 1999                         | New Ambulance                | Equipment            | Common CRF   | 84,078.25                 | 73,448.32                     | 157,526.57          | 4,850.29                  | 1,555.35   | 0.00                 | 6,405.64  | 163,932.21          | 163,157.82          |
| 2003                         | Fire Department Apparatus    | Equipment            | Common CRF   | 183,325.65                | 35,345.47                     | 218,671.12          | 14,870.13                 | 2,383.10   | 0.00                 | 17,253.23 | 235,924.35          | 234,809.88          |
| 2004                         | Library Capital Reserve Fund | Library              | Common CRF   | 60,621.21                 | 122.35                        | 60,743.56           | 2,419.40                  | 699.91     | 0.00                 | 3,119.31  | 63,862.87           | 63,561.19           |
| 2006                         | Storage Vault                | Storage Vault        | Common CRF   | 4,394.80                  | 9.77                          | 4,404.57            | 641.49                    | 55.91      | 0.00                 | 697.40    | 5,101.97            | 5,077.87            |
| 2006                         | Town Hall Repairs            | Repairs              | Common CRF   | 29,121.13                 | 10,049.06                     | 39,170.19           | 1,735.88                  | 424.11     | 0.00                 | 2,159.99  | 41,330.18           | 41,134.94           |
| 2006                         | Veterans Park                | Maintenance          | Common CRF   | 3,228.41                  | 1,204.10                      | 4,432.51            | 471.16                    | 65.26      | 0.00                 | 536.42    | 4,968.93            | 4,945.46            |
| 2007                         | Recycling                    | Recycling            | Common CRF   | 31,367.84                 | 6,500.33                      | 37,868.17           | 733.67                    | 409.07     | 0.00                 | 1,142.74  | 39,010.91           | 38,826.63           |
| 2017                         | Roll-off Truck               | Recycling Center Use | Common CRF   | 19.54                     | 0.65                          | 20.19               | 316.96                    | 3.73       | 0.00                 | 320.69    | 340.88              | 339.27              |
| Total Town Capital Reserves  |                              |                      |              | 636,911.00                | 108,641.02                    | 745,552.02          | 49,575.27                 | 8,338.25   | 7,800.00             | 50,113.52 | 795,665.54          | 791,906.93          |
| GRAND TOTALS:                |                              |                      |              | 801,119.99                | 114,965.62                    | 916,085.61          | 62,383.31                 | 13,153.75  | 11,802.31            | 63,734.75 | 979,820.36          | 974,053.07          |

## 2022 Inventory of Town Property

| Map/Lot      | Location                    | Acres | Land Value         | Bldg Value         | Total              |
|--------------|-----------------------------|-------|--------------------|--------------------|--------------------|
| 5-1143       | Blood Road                  | 2     | \$9,500            |                    | \$9,500            |
| 6-1051       | Razor Hill Cemetery         | 1.2   | \$59,000           |                    | \$59,000           |
| 8-1169       | Wild Meadow Road            | 3.3   | \$9,200            |                    | \$9,200            |
| 9-1142       | Kinsman Rd. Cemetery        | 0.5   | \$30,900           |                    | \$30,900           |
| 11-0067      | Main Street                 | 2.5   | \$63,900           |                    | \$63,900           |
| 11-1147      | Pine Grove Cemetery         | 3.8   | \$62,600           |                    | \$62,600           |
| 11-1150      | Highway Dept                | 4.4   | \$74,500           | \$132,100          | \$206,600          |
| 11-1150      | Recycle Center              |       |                    | \$54,100           | \$54,100           |
| 11-1152      | Huff Beach                  | 0.7   | \$137,900          | \$400              | \$138,300          |
| 11-1155      | Main St. Town Common        | 0.5   | \$16,900           |                    | \$16,900           |
| 12-1076      | Grafton Town Hall           | 0.7   | \$54,900           | \$107,100          | \$162,000          |
| 12-1148      | E. Grafton Cemetery         | 0.5   | \$34,300           |                    | \$34,300           |
| 12-1153      | E. Grafton Christian Church | 1.4   | \$73,900           | \$135,900          | \$209,800          |
| 12-1153      | E. Grafton Parsonage        |       |                    | \$53,800           | \$53,800           |
| 14-1141      | Hardy Hill Rd Cemetery      | 0.2   | \$25,300           |                    | \$25,300           |
| 16-0207      | Grafton Rec Field           | 6.3   | \$73,000           | \$3,200            | \$76,200           |
| 16-0903-2    | Grafton Rec Field           | 3.68  | \$65,700           | \$14,500           | \$80,200           |
| 16-0903-3    | Grafton Rec Field           | 3.9   | \$27,800           |                    | \$27,800           |
| 16-0903-4    | Prescott Hill Road          | 1.8   | \$23,800           |                    | \$23,800           |
| 17-1149      | Main Street                 | 0.5   | \$34,200           |                    | \$34,200           |
| 20-1071      | Prescott Hill Cemetery      | 0.8   | \$49,000           |                    | \$49,000           |
| 21-1217      | Dean Road                   | 0.1   | \$700              |                    | \$700              |
| 11B-1224     | Main Street                 | 0.1   | \$700              |                    | \$700              |
| 11E-1240     | Sally's Point Road          | 0.1   | \$13,100           |                    | \$13,100           |
| 16D-274      | 2 Library Road              | 0.8   | \$24,200           |                    | \$24,200           |
| 16D-0610     | 7 Cherry Hill Rd School     | 0.02  | \$9,000            | \$31,600           | \$40,600           |
| 16D-0649     | Town Office Bldg            | 5.35  | \$104,600          | \$237,800          | \$342,400          |
| 16D-0649     | Volunteer Fire Station      |       |                    | \$288,200          | \$288,200          |
| 16D-0649     | Historical Society          |       |                    | \$71,400           | \$71,400           |
| 16D-1210     | Library Road                | 0.09  | \$800              |                    | \$800              |
| 16D-1211     | Grafton Library             | 0.1   | \$23,800           | \$72,000           | \$95,800           |
| <b>Total</b> |                             |       | <b>\$1,103,200</b> | <b>\$1,202,100</b> | <b>\$2,305,300</b> |

**Comparative Statement of Appropriations & Expenditures  
2022**

| <b>Account</b>                | <b>Appropriation</b>  | <b>Total Amount Available</b> | <b>Expenditures</b>   | <b>Unexpended Balance</b> | <b>Overdraft</b>   |
|-------------------------------|-----------------------|-------------------------------|-----------------------|---------------------------|--------------------|
| Advertising & Dues            | \$1,500               | \$1,500                       | \$1,504.00            |                           | \$4.00             |
| Ambulance                     | \$22,100              | \$22,100                      | \$21,657.30           | \$442.70                  |                    |
| Cemeteries                    | \$8,150               | \$8,150                       | \$7,087.49            | \$1,062.51                |                    |
| Contingency                   | \$2,000               | \$2,000                       | \$0.00                | \$2,000.00                |                    |
| Elections/Town Clerk          | \$43,871              | \$43,871                      | \$39,892.14           | \$3,978.86                |                    |
| Emergency Mngmt               | \$200                 | \$200                         | \$0.00                | \$200.00                  |                    |
| Executive                     | \$61,143              | \$61,143                      | \$65,400.18           |                           | \$4,257.18         |
| FICA                          | \$29,000              | \$29,000                      | \$25,822.71           | \$3,177.29                |                    |
| Financial Admin               | \$43,662              | \$43,662                      | \$37,716.85           | \$5,945.15                |                    |
| Fire Department               | \$38,267              | \$38,267                      | \$35,791.64           | \$2,475.36                |                    |
| Forest Fire Warden            | \$700                 | \$700                         | \$164.62              | \$535.38                  |                    |
| General Gov Bldgs             | \$45,300              | \$45,300                      | \$41,595.23           | \$3,704.77                |                    |
| Highway Dept                  | \$390,750             | \$390,750                     | \$389,632.38          | \$1,117.62                |                    |
| Health Agencies               | \$9,000               | \$9,000                       | \$9,000.00            |                           |                    |
| Insurance                     | \$103,265             | \$103,235                     | \$83,122.80           | \$20,142.20               |                    |
| Legal Expenses                | \$20,000              | \$20,000                      | \$25,803.12           |                           | \$5,803.12         |
| Library                       | \$19,874              | \$19,874                      | \$16,902.16           | \$2,971.84                |                    |
| Parks & Recreation            | \$3,710               | \$3,710                       | \$3,687.82            | \$22.18                   |                    |
| Patriotic Purposes            | \$300                 | \$300                         | \$258.80              | \$41.20                   |                    |
| Planning Board                | \$200                 | \$200                         | \$21.64               | \$178.36                  |                    |
| Police Dept                   | \$214,563             | \$214,563                     | \$185,833.66          | \$28,729.34               |                    |
| Property Reappraisal          | \$18,337              | \$18,337                      | \$21,868.00           |                           | \$3,531.00         |
| Public Assistance             | \$15,000              | \$15,000                      | \$5,035.74            | \$9,964.26                |                    |
| Solid Waste                   | \$97,950              | \$97,950                      | \$108,446.72          |                           | \$10,496.72        |
| Street Lights                 | \$3,300               | \$3,300                       | \$3,739.50            |                           | \$439.50           |
| Tax Anticipation              | \$500                 | \$500                         | \$0.00                | \$500.00                  |                    |
|                               |                       |                               |                       |                           |                    |
| <b>Operating Budget Total</b> | <b>\$1,192,642.00</b> | <b>\$1,192,612.00</b>         | <b>\$1,129,984.50</b> | <b>\$87,189.02</b>        | <b>\$24,531.52</b> |

## Detailed Report of Expenditures By Department 2022

### OPERATING BUDGET EXPENDITURES:

#### **Advertising & Regional Dues**

|                                  |                 |         |
|----------------------------------|-----------------|---------|
| NH Assoc. of Assessing Officials | Membership Dues | 20.00   |
| NHCA                             | Membership Dues | 20.00   |
| NH City & Town Clk Assoc.        | Membership Dues | 60.00   |
| NH Local Welfare Admin. Assoc.   | Membership Dues | 30.00   |
| NH Municipal Association         | Membership Dues | 1104.00 |
| NH Motor Transport               | Membership Dues | 80.00   |
| NH Road Agents Assoc.            | Membership Dues | 30.00   |
| NH Tax Collectors' Assoc.        | Membership Dues | 60.00   |
| NRRA                             | Membership Dues | 100.00  |

**Total: 1504.00**

#### **Ambulance**

|                                  |                                 |         |
|----------------------------------|---------------------------------|---------|
| Active911, Inc.                  | Alerting Subscription           | 150.00  |
| Babiarz, John                    | Call Stipend                    | 4910.00 |
|                                  | Reimb Supplies                  | 15.00   |
| Consolidated Communications      | Office Phone                    | 560.34  |
| Dyer's Welding                   | Repair Broken Studs             | 1799.92 |
| Ernst, Dorothy                   | Call Stipend                    | 470.00  |
| Evans Motor Fuels                | Diesel                          | 457.49  |
| Eversource                       | Electric                        | 683.11  |
| Hunter, David                    | Call Stipend                    | 2180.00 |
|                                  | Reimb Supplies & Fuel           | 342.54  |
| Hunter, Heather                  | Call Stipend                    | 285.00  |
| Inov8v Energy, LLC               | Heat Fuel                       | 1455.98 |
| Liles, Christopher               | Call Stipend                    | 880.00  |
| Lund, Kathy                      | Call Stipend                    | 2800.00 |
|                                  | Reimb Office Supplies & Mileage | 855.74  |
| Mary Hitchcock Memorial Hospital | Cardiac Monitor Service         | 43.00   |
| MC Auto Repair                   | Maintenance & Repairs           | 2692.72 |
| Mitchell, Jean                   | Reimb Cleaning Supplies         | 21.98   |
| Pellerin Automotive              | Studded Tires                   | 906.00  |
| Shawn, Hawk                      | Call Stipend                    | 70.00   |
| State of NH – Criminal Records   | Record Check                    | 25.00   |
| Verizon Wireless                 | I-pad                           | 53.48   |

**Total: 21657.30**

**Cemeteries \*\*\***

|                    |                           |         |
|--------------------|---------------------------|---------|
| Boucher, Armand    | Wages                     | 1300.00 |
| Canaan Hardware    | Storage Tote              | 16.99   |
| D&B Outdoor        | Parts & Supplies          | 79.54   |
| Evans Motor Fuels  | Gas                       | 86.50   |
| Grinley, Devon     | Wages                     | 325.00  |
| Grinley, Edward    | Stipend                   | 500.00  |
|                    | Reimb Gift Card & Repairs | 300.00  |
| Kudlik Cindy       | Reimb Cleaning Supplies   | 149.71  |
| Melander III, Carl | Wages                     | 4269.75 |
| TBGTOM.COM         | Annual Subscription       | 60.00   |

**Total: 7087.49**

**\*\*\*Perpetual Care contributed \$1,241.54 and Town of Grafton contributed \$5,845.95 of the Total Expended \$7,087.49 Cemeteries Budget\*\*\***

**Contingency Total: 0.00**

**Elections and Town Clerk**

|                             |                            |          |
|-----------------------------|----------------------------|----------|
| Briggs, Mitchell            | Moderator Pro-tem Stipend  | 50.00    |
| Conley, Margueritte         | Supervisor of Checklist    | 204.00   |
| Consolidated Communications | Phone & Internet           | 1007.46  |
| Curran, George              | Supervisor of Checklist    | 798.00   |
|                             | Reimb Postage              | 16.80    |
| Curran, Pamela              | Ballot Clerk               | 375.00   |
| Fienberg, Susan             | Supervisor of Checklist    | 933.00   |
| Haubrich, Bonnie            | Town Clerk Stipend         | 4350.00  |
|                             | Town Clerk Fees            | 14499.00 |
|                             | Reimb Postage              | 658.17   |
| Hunter, Heather             | Ballot Clerk               | 375.00   |
| Interware                   | Software Annual Fee        | 2798.00  |
| Kenyon, Merle               | Moderator Pro-tem Stipend  | 50.00    |
| Kudlik, Stephen             | Moderator Stipend          | 300.00   |
| Leveille, Penelope          | Deputy Town Clerk Wages    | 3324.00  |
|                             | Deputy Town Clerk Fees     | 1844.00  |
| LHS Associates              | Maintenance Agreement      | 300.00   |
|                             | Memory Cards & Ballots     | 3931.80  |
| NHCTCA                      | Spring Workshop            | 100.00   |
| Postmaster of Grafton       | PO Box Annual Fee & Stamps | 160.00   |
| Rogers, Cynthia             | Ballot Clerk               | 375.00   |
| Smith, Denise               | Supervisor of Checklist    | 684.00   |
| Smith, Gen                  | Ballot Clerk               | 375.00   |
| Staples Credit Plan         | Supplies                   | 1058.41  |
| State of NH – Vitals        | Vitals Search              | 1325.50  |

**Total: 39892.14**

**Emergency Management Total: 0.00**



**Executive**

|                                |                               |                 |
|--------------------------------|-------------------------------|-----------------|
| Avitar Associates              | Assessing Software Support    | 2493.00         |
| Clough, Debra                  | Trustee of Trust Fund Stipend | 300.00          |
| Conley, Margueritte            | Replacement Check for Wages   | 60.96           |
| Gasiorowski, Mary              | Trustee of Trust Fund Stipend | 300.00          |
| Griffin, Sandra                | Reimb Budget Workshop         | 70.00           |
| Grinely, Vanessa               | Wages                         | 40.00           |
| Hogue, Leif                    | Selectman Stipend             | 2500.00         |
| Hogue, Sara                    | Wages                         | 19995.63        |
|                                | Reimb Postage & Workshop      | 87.95           |
| Kudlik Cindy                   | Selectman Stipend             | 2500.00         |
|                                | Reimb Postage                 | 15.53           |
| Kudlik, Stephen                | Health Officer Stipend        | 1000.00         |
| Lexis Nexis                    | Law Books                     | 1781.59         |
| Tom McGinty                    | Selectman Stipend             | 1767.12         |
| Mulholland, Catherine          | Trustee of Trust Fund Stipend | 300.00          |
| NH Labor Law Poster Service    | Law Posters                   | 99.50           |
| NH Retirement System           | Retirement                    | 5230.40         |
| Postmaster of Grafton          | PO Box Annual Fee & Postage   | 748.00          |
| Smith, Sue                     | Wages                         | 25107.10        |
|                                | Reimb Postage                 | 36.70           |
| Staples Credit Plan            | Supplies                      | 916.70          |
| State of NH – Criminal Records | Background Check              | 50.00           |
|                                | <b>Total:</b>                 | <b>65400.18</b> |

**FICA (SS & Medicare)****Total: 25822.71****Financial Administration**

|                                  |                            |         |
|----------------------------------|----------------------------|---------|
| Avitar Associates                | Tax Collector Software     | 2600.00 |
|                                  | Tax Bills                  | 307.01  |
| Consolidated Communications      | Tax Collector Fax          | 560.34  |
| Deluxe                           | Checks & Deposit Slips     | 1157.25 |
| Grafton County Registry of Deeds | Property Registration      | 609.32  |
| Haubrich, Bonnie                 | Tax Collector Stipend      | 5500.00 |
|                                  | Tax Collector Fees         | 3772.00 |
|                                  | Reimb Postage & Supplies   | 935.60  |
| Intuit                           | QuickBooks Software        | 650.00  |
| Leveille, Penelope               | Deputy Tax Collector Wages | 2072.00 |
| NH Municipal Association         | Training Workshop          | 140.00  |
| Plodzic & Sanderson              | 2021 Audit                 | 9800.00 |
| Poitras, Shannon                 | Treasurer Stipend          | 1764.38 |
| Postmaster of Grafton            | PO Box Annual Fee          | 104.00  |
| R.C. Brayshaw                    | 2021 Town Report           | 1330.00 |
| Racine, Sarah                    | Deputy Treasurer Stipend   | 264.66  |
| Smith, Sue                       | Town Report Stipend        | 1200.00 |
|                                  | Treasurer Stipend          | 2235.62 |

|                     |                   |         |
|---------------------|-------------------|---------|
| Staples Credit Plan | Supplies          | 989.72  |
| U.S. Postal Service | Stamped Envelopes | 1724.95 |

**Total: 37716.85**

***Fire Department***

|                              |                               |         |
|------------------------------|-------------------------------|---------|
| Active911, Inc.              | Alerting Subscription         | 150.00  |
| All Seasons Septic           | FD Tank Pumping & Removal     | 325.00  |
| ATG Lebanon, LLC             | Vehicle Maintenance & Repairs | 563.87  |
| Bergeron Protective          | Boots                         | 587.52  |
| Canaan Hardware              | Supplies                      | 172.67  |
| Consolidated Communications  | Office Phone                  | 560.34  |
| Desorcie Emergency           | Parts & Repairs               | 2097.00 |
| Evans Motor Fuels            | Diesel                        | 1810.28 |
| Eversource                   | Electric                      | 1366.16 |
| FirematicSupply Co.          | Battery Pack and Charger      | 1793.34 |
| Fire Tech & Safety           | Cascade System Testing        | 2962.50 |
| Hampshire Fire Protection    | Airpack Bottles               | 180.00  |
| Hanover, Town of             | Dispatch Fees                 | 6548.34 |
|                              | Annual CSI Fee                | 1800.00 |
| Harold's Truck & Auto        | Vehicle Inspections           | 45.00   |
| Inov8v Energy, LLC           | Heat Fuel                     | 2910.97 |
| Kudlik, Stephen              | Reimb Supplies & Fuel Card    | 783.28  |
| Lake Region Fire Assoc.      | Pump Testing & Parts          | 488.32  |
| Ossipee Mountain Electronics | Radios & Pagers               | 9081.10 |
| Postmaster of Grafton        | PO Box Annual Fee             | 62.00   |
| Prentice, Roger              | Reimb Equip. & Supplies       | 978.38  |
| Reed Truck Services          | Battery                       | 300.00  |
| Spaulding, Kayman            | Reimb Fuel                    | 77.19   |
| Staples Credit Plan          | Supplies                      | 48.38   |
| UVRESA                       | Member Agency Dues            | 100.00  |

**Total: 35791.64**

***Forest Fire Warden***

|                  |                            |        |
|------------------|----------------------------|--------|
| Cushing, Kenneth | Deputy Fire Warden Stipend | 131.04 |
|                  | Reimb Mileage              | 33.58  |

**Total: 164.62**

***General Government Buildings***

|                             |                       |         |
|-----------------------------|-----------------------|---------|
| Belletetes Inc.             | Building Supplies     | 4336.62 |
| Canaan Hardware             | Supplies              | 713.57  |
| Cardigan Mechanical LLC     | Heat & Boiler Repairs | 947.00  |
| CivicPlus LLC               | Website Annual Fee    | 2100.00 |
| Consolidated Communications | Phone, Fax, Internet  | 2660.10 |
| DeLouchrey, Eileen          | Wages                 | 955.50  |
| Dodge, John                 | Wages                 | 171.50  |

|                                |                                 |         |
|--------------------------------|---------------------------------|---------|
| DustBusters                    | Town Hall Duct Cleaning         | 250.00  |
| Eversource                     | Electric                        | 3906.25 |
| Grinley, Edward                | Mowing & Trash Removal Contract | 8610.00 |
| Hampshire Fire Protection      | Fire Extinguisher Inspections   | 550.00  |
| Inov8v Energy, LLC             | Heat Fuel                       | 7962.44 |
| Kudlik, Stephen                | Wages                           | 3074.00 |
|                                | Reimb Supplies                  | 1090.34 |
| Lake Sunapee Protective Assoc. | Kilton Pond Testing             | 58.00   |
| National Efficiency Supply     | Hwy Dept Lights                 | 640.00  |
| Poitras, Russell               | Wages                           | 675.83  |
| Powers Guaranteed Services     | Fire Station Generator Repair   | 542.08  |
| Smith, Sue                     | Reimb 3yr Domain & 1yr Email    | 388.37  |
| Staples Credit Plan            | Supplies                        | 397.81  |
| State of NH – Treasurer        | Beach Signs & Testing           | 231.00  |
| Tasco Security, Inc.           | Annual Agreement & Updates      | 1007.32 |
| Twin State Garage Door         | Bay Door Lift Cable Repair      | 327.50  |

**Total: 41595.23**

**Health Agencies**

|  |                 |         |
|--|-----------------|---------|
| Grafton County Senior Citizens Council | 2022 Allocation | 2400.00 |
| Tri-County Community Action Program    | 2022 Allocation | 2500.00 |
| Visiting Nurses Association            | 2022 Allocation | 2300.00 |
| West Central Behavioral Health         | 2022 Allocation | 1500.00 |
| WISE                                   | 2022 Allocation | 300.00  |

**Total: 9000.00**

**Highway Department \*\*\***

|                              |                  |          |
|------------------------------|------------------|----------|
| All States Asphalt, Inc      | Calcium Chloride | 4657.00  |
| ATG Lebanon, LLC             | Parts & Repairs  | 467.25   |
| AWSI a DISA Co.              | DOT Testing      | 181.00   |
| Bassett, Robert              | Wages            | 27383.10 |
|                              | Reimb Parts      | 58.06    |
| Belletetes Inc.              | Parts & Supplies | 218.12   |
| Blaktop, Inc.                | Paving           | 10511.08 |
| Bob Rondeau's Radiator Shop  | Repairs          | 1425.00  |
| Braley, Joseph               | Wages            | 45002.39 |
| Canaan Hardware              | Parts            | 2105.69  |
| Chappell Tractor Sales, Inc. | Parts & Supplies | 4987.98  |
| CINTAS                       | Uniforms         | 7339.26  |
| Cohen Steel Supply, Inc.     | Parts            | 416.70   |
| Consolidated Communications  | Office Phone     | 504.15   |
| D&B Outdoor Power Equipment  | Parts            | 84.83    |
| Donovan Spring Co., Inc.     | Parts & Supplies | 1236.57  |
| Dyer's Welding               | Parts            | 771.40   |
| Evans Motor Fuels            | Diesel & Gas     | 27410.45 |
|                              | Heat Fuel        | 9630.09  |

|                                 |                              |          |
|---------------------------------|------------------------------|----------|
| Eversource                      | Electric                     | 2511.20  |
| Green Oak Realty Dev. LLC       | Gravel & Ledgepack           | 39099.79 |
| Hansen Bridge, LLC              | Guardrail                    | 1556.00  |
| Harold's Truck & Auto           | Vehicle Inspections          | 625.00   |
| Inov8v Energy, LLC              | Garage Heat                  | 75.00    |
| Jordan Equipment Co.            | Parts                        | 5374.60  |
| Joyce, Geoffrey                 | Wages                        | 57298.90 |
|                                 | Reimb Parts                  | 8.00     |
| JSH Equipment Repair, LLC       | Repairs                      | 15897.66 |
| Kudlik, Stephen                 | Wages                        | 8409.48  |
| Lebanon Ford                    | Parts                        | 243.00   |
| Maine Oxy                       | Lease & Parts                | 3958.46  |
| Mascoma Community Health Clinic | DOT Exams                    | 381.00   |
| Maxham, Tyler                   | Wages                        | 19380.06 |
| MC Auto Repair                  | Tractor Tow – Roadside Mower | 286.20   |
| Morton Salt, Inc.               | Winter Salt                  | 4764.07  |
| NH Municipal Association        | Hard Road to Travel Workshop | 130.00   |
| NH Retirement System            | Retirement                   | 19302.21 |
| O'Reilly Automotive, Inc.       | Parts                        | 1372.58  |
| Ossipee Mountain Electronics    | Radio, Antenna, Hardware     | 3609.55  |
| Pellerin Automotive             | Parts                        | 2518.65  |
| Pete's Tire Barn                | Tires                        | 8934.58  |
| Phelps Construction Inc.        | Winter Sand                  | 36030.00 |
| Pike Industries, Inc.           | Cold Patch                   | 1072.26  |
| Poitras, Russell                | Wages                        | 136.00   |
| Prentice, Roger                 | Wages                        | 150.00   |
| Reed Truck Services             | Parts & Repairs              | 7228.56  |
| Smith, Scott                    | Wages                        | 1395.00  |
| Staples Credit Plan             | Supplies                     | 378.51   |
| State of NH – Treasurer         | Signs & Posts                | 938.00   |
| Tyler Jr., Grover               | Wages                        | 2340.64  |
| United Construction & Forestry  | Parts                        | 225.57   |
| University of NH                | Culvert Certification Course | 100.00   |
| Viking-Cives USA                | Plow Parts & Repairs         | 4004.21  |
| Xtreme Auto Towing & Recovery   | Roadside Mower Transport     | 400.00   |
| Solid Waste – Hauling           | Transfer from Solid Waste    | -4892.48 |

**Total: 389632.38**

**\*\*\*State Highway Block Grant contributed \$218,100.71 and Town of Grafton contributed \$171,531.67 of the total expended \$389,632.38 Highway Budget\*\*\***

**Insurance**

|             |                       |          |
|-------------|-----------------------|----------|
| HealthTrust | Health Insurance      | 42605.69 |
|             | Short-Term Disability | 1142.05  |
| Primex      | Property Liability    | 30839.17 |
|             | Workers' Compensation | 8535.89  |

**Total: 83122.80**

**Legal Services**

|                         |            |          |
|-------------------------|------------|----------|
| Drummond Woodsum        | Legal Fees | 25788.66 |
| Mitchel Municipal Group | Legal Fees | 14.46    |

**Total: 25803.12**

**Library**

|                                |                               |         |
|--------------------------------|-------------------------------|---------|
| Consolidated Communications    | Phone and Internet            | 1060.47 |
| Coolley, Katelyn               | Wages                         | 7882.60 |
| Duffy, Sharon                  | Wages                         | 1767.35 |
| Eversource                     | Electric                      | 992.41  |
| Inov8v Energy, LLC             | Heat Fuel                     | 976.60  |
| JBC Septic & Rentals           | Portable Toilet Cleanings     | 299.60  |
| Librarians of the Upper Valley | Membership Dues               | 120.00  |
| NH Library Trustees Assoc.     | Annual Dues                   | 120.00  |
| Park Street Foundation         | Downloadable Books Annual Fee | 484.00  |
| Paul, Lynn                     | Wages                         | 2797.13 |
| Pierson, Sandra                | Wages                         | 402.00  |

**Total: 16902.16**

**Parks and Recreation**

|                         |                           |         |
|-------------------------|---------------------------|---------|
| F.C. Hammond & Son Co.  | Bark Mulch                | 450.00  |
| Grinley, Adam           | Reimb Supplies            | 195.48  |
| Grinley, Edward         | Reimb Supplies & Repairs  | 1341.89 |
| JBC Septic & Rentals    | Portable Toilet Cleanings | 455.00  |
| Staples Credit Plan     | Supplies                  | 139.81  |
| State of NH – Treasurer | Huff Beach Testing        | 120.00  |
| Topolewski, Jason       | Ind Celebration           | 450.00  |
| Wild Life Encounters    | Ind Celebration           | 535.64  |

**Total: 3687.82**

**Patriotic Purposes**

|                           |                |        |
|---------------------------|----------------|--------|
| American Legion – Post 97 | American Flags | 258.80 |
|---------------------------|----------------|--------|

**Total: 258.80**

**Planning Board**

|            |                        |       |
|------------|------------------------|-------|
| Smith, Sue | Reimb Postage          | 12.64 |
| UVLSRPC    | Planning/Land Use Book | 9.00  |

**Total: 21.64**

**Police Department**

|                       |                            |         |
|-----------------------|----------------------------|---------|
| 4K Sports Inc         | Defensive Tactics Training | 1700.00 |
| Axon Enterprise, Inc. | Equipment                  | 60.70   |

|                               |                                |          |
|-------------------------------|--------------------------------|----------|
| Ballyvaughan Associates       | New Hire Psych Testing         | 3885.00  |
| Briggs, Mitchell              | Wages                          | 35586.29 |
|                               | Reimb Mileage & Supplies       | 179.53   |
| Canaan Hardware               | Supplies                       | 31.85    |
| Consolidated Communications   | Office Phone & Fax             | 1173.17  |
| Dartmouth Hitchcock           | Employee Physical              | 128.00   |
| Eagle Point Gun               | Ammunition                     | 854.95   |
| Evans Motor Fuels             | Gas                            | 3596.39  |
| Family Health Center          | New Hire Physical              | 215.00   |
| Galls                         | Uniforms                       | 364.60   |
| Golden West Industrial Supply | Equipment                      | 272.29   |
| Guardian Uniform Supply       | Uniforms                       | 312.41   |
| Hanover, Town of              | Air Cards & Annual Billing Fee | 7124.68  |
|                               | Dispatch Fees                  | 10742.82 |
|                               | Prosecutorial Fees             | 5540.00  |
| Leva, Joseph                  | Wages                          | 25724.75 |
| MC Auto Repair                | Repairs                        | 2805.75  |
| Neptune Uniforms & Equipment  | Uniforms                       | 759.90   |
| NESPIN                        | Annual Membership              | 100.00   |
| NH Retirement System          | Retirement                     | 30667.30 |
| O'Reilly Automotive, Inc.     | Batteries                      | 495.14   |
| Pellerin Automotive           | Parts                          | 108.19   |
| Poitras, Russell              | Wages                          | 42183.70 |
|                               | Reimb Parts & Supplies         | 729.10   |
| Poitras, Shannon              | Wages                          | 104.83   |
| Postmaster of Grafton         | PO Box Annual Fee              | 66.00    |
| Psychological Consulting      | Pre-Employment Screening       | 750.00   |
| Roberts' Auto Service, Inc    | Parts & Repairs                | 297.38   |
| Spaulding, Kayman             | Wages                          | 288.00   |
| Staples Credit Plan           | Supplies                       | 176.03   |
| TriTech Software System       | Computer Program               | 1372.61  |
| Twin Bridge Services          | Annual Service Agreement       | 2595.50  |
|                               | Computer Storage & Scanner     | 4100.00  |
| Upper Valley Humane Society   | Annual Contract                | 1000.00  |
| Verizon Wireless              | PD Cell Phone                  | 991.80   |
|                               | Health Insurance Buy-out       | -1250.00 |

**Total: 185833.66**

**Property Reappraisal**

|                                  |                    |          |
|----------------------------------|--------------------|----------|
| Avitar Associates of New England | Assessing Services | 21868.00 |
|----------------------------------|--------------------|----------|

**Total: 21868.00**

**Public Assistance**

|                               |                    |         |
|-------------------------------|--------------------|---------|
| Chadwick Funeral Service, LLC | Cremation Services | 1000.00 |
| Consolidated Communications   | Office Phone       | 560.34  |
| Dead River Co.                | Heat Fuel          | 547.90  |

|                                 |                                 |                |
|---------------------------------|---------------------------------|----------------|
| Grinley, Edward                 | Burial                          | 75.00          |
| Hammond, Kami                   | Deputy Welfare Director Stipend | 333.30         |
|                                 | Reimb Training                  | 55.00          |
| Hunter, Heather                 | Welfare Director Stipend        | 2000.00        |
| Irving Energy Dist. & Marketing | Heat Fuel                       | 295.70         |
| Kudlik Cindy                    | Deputy Welfare Director Stipend | 168.50         |
|                                 | <b>Total:</b>                   | <b>5035.74</b> |

**Solid Waste**

|                                    |                           |                  |
|------------------------------------|---------------------------|------------------|
| ATG Lebanon, LLC                   | Restock Fee               | 24.10            |
| Canaan Hardware                    | Supplies                  | 333.56           |
| Chappell Tractor Sales, Inc.       | Parts & Supplies          | 135.33           |
| Cohen Steel Supply, Inc.           | Steel for Roll-Off & Shed | 487.80           |
| Consolidated Communications        | Office Phone              | 504.15           |
| Evans Motor Fuels                  | Diesel                    | 4186.60          |
| Eversource                         | Electric                  | 3290.17          |
| Grafton Highway Department         | Hauling                   | 4892.48          |
| Hammond Grinding & Recycling, Inc. | Demo Disposal Fees        | 8506.70          |
|                                    | Hauling to Lebanon        | 275.00           |
| Huberts of W. Lebanon              | Boots                     | 134.89           |
| Jackson, Richard                   | Wages                     | 12265.50         |
|                                    | Reimb Mileage             | 49.13            |
| JBC Septic & Rentals               | Portable Toilet Cleanings | 481.60           |
| Joyce Sr., Wesley                  | Wages                     | 13949.00         |
| Lebanon, City of                   | Plowed Recycle Center     | 75.00            |
| NRRA                               | Disposal Fees             | 43611.18         |
| O'Reilly Automotive, Inc.          | Paper Disposal            | 413.14           |
| Pellerin Automotive                | Parts & Supplies          | 21.98            |
| Pete's Tire Barn                   | Parts                     | 362.98           |
| Reed Truck Services                | Tires for Roll-Off Truck  | 1291.00          |
| Smith, Nickolas                    | Parts & Repairs           | 933.93           |
| Smith, Scott                       | Wages                     | 850.50           |
| State of NH – Treasurer            | Wages                     | 11221.00         |
|                                    | Certification Renewals    | 150.00           |
|                                    | <b>Total:</b>             | <b>108446.72</b> |

**Street Lights**

|                   |               |                |
|-------------------|---------------|----------------|
| Eversource        | Electric      | 3069.72        |
| NH Electric Co-op | Electric      | 669.78         |
|                   | <b>Total:</b> | <b>3739.50</b> |

**TAN (Tax Anticipation Note)**

**Total: 0.00**

**Total Operating Budget Expenditures**

**\$1,129,984.50**

**NON-OPERATING EXPENDITURES**

|                            |                                |                |
|----------------------------|--------------------------------|----------------|
| Grafton County             | County Tax                     | \$224,288.00   |
| Mascoma School District    | School Payment                 | \$2,771,014.98 |
| Paving (WA #6)             | Summer Paving                  | \$50,000.00    |
| Tax Lien Sale              | Liens Purchased by Town        |                |
| Trustee of the Trust Funds | Highway Capital Reserve        | \$50,000.00    |
|                            | Fire Apparatus Capital Reserve | \$35,000.00    |
|                            | Bridge Capital Reserve         | \$25,000.00    |
|                            | Property Tax Capital Reserve   | \$15,000.00    |
|                            | Town Hall Capital Reserve      | \$10,000.00    |
|                            | Recycle Capital Reserve        | \$10,000.00    |
|                            | Police Cruiser Capital Reserve | \$9,000.00     |
|                            | Veterans Capital Reserve       | \$5,000.00     |



## 2022 Payroll and Stipend Summary

| Name               | Department           | Wages      | Amount      | Total              |
|--------------------|----------------------|------------|-------------|--------------------|
| Bassett Robert     | Highway              | Regular    | \$10,907.00 |                    |
|                    |                      | Overtime   | \$4,821.60  |                    |
|                    |                      | Vacation   | \$11,654.50 | <b>\$27,383.10</b> |
| Boucher, Armand    | Cemetery             | Wages      | \$1,300.00  | <b>\$1,300.00</b>  |
| Braley, Joseph     | Highway              | Regular    | \$37,889.01 |                    |
|                    |                      | Overtime   | \$3,962.25  |                    |
|                    |                      | Vacation   | \$860.00    |                    |
|                    |                      | Sick       | \$1,724.13  |                    |
|                    | Hauling              | Regular    | \$567.00    | <b>\$45,002.39</b> |
| Briggs, Mitchell   | Police               | Regular    | \$34,262.34 |                    |
|                    |                      | Vacation   | \$392.28    |                    |
|                    |                      | Sick       | \$931.67    |                    |
|                    | Moderator Pro-tem    | Stipend    | \$50.00     | <b>\$35,636.29</b> |
| Clough, Deb        | Executive            | Stipend    | \$300.00    | <b>\$300.00</b>    |
| Conley, Marguerite | Checklist Supervisor | Regular    | \$264.96    | <b>\$264.96</b>    |
| Coolley, Katelyn   | Library              | Regular    | \$7,882.60  | <b>\$7,882.60</b>  |
| Curran, George     | Checklist Supervisor | Regular    | \$798.00    | <b>\$798.00</b>    |
| Curran, Pamela     | Elections            | Regular    | \$375.00    | <b>\$375.00</b>    |
| DeLouchrey, Eileen | Maintenance          | Regular    | \$955.50    | <b>\$955.50</b>    |
| Dodge, John        | Maintenance          | Regular    | \$171.50    | <b>\$171.50</b>    |
| Duffy, Sharon      | Library              | Regular    | \$1,767.35  | <b>\$1,767.35</b>  |
| Fienberg, Susan    | Checklist Supervisor | Regular    | \$933.00    | <b>\$933.00</b>    |
| Gasiorowski, Mary  | Executive            | Stipend    | \$300.00    | <b>\$300.00</b>    |
| Grinley, Devon     | Cemetery             | Regular    | \$325.00    | <b>\$325.00</b>    |
| Grinley, Edward    | Cemetery             | Stipend    | \$500.00    | <b>\$500.00</b>    |
| Grinley, Vanessa   | Executive            | Regular    | \$40.00     | <b>\$40.00</b>     |
| Hammond, Kami      | Welfare, Deputy Dir. | Stipend    | \$333.30    | <b>\$333.30</b>    |
| Haubrich, Bonnie   | Tax Collector        | Stipend    | \$5,500.00  |                    |
|                    |                      | Fees       | \$3,772.00  |                    |
|                    |                      |            |             |                    |
|                    | Town Clerk           | Stipend    | \$4,350.00  |                    |
|                    |                      | Auto Fees  | \$5,781.00  |                    |
|                    |                      | State Fees | \$7,460.00  |                    |
|                    |                      | Title Fees | \$568.00    |                    |
|                    |                      | Other Fees | \$690.00    | <b>\$28,121.00</b> |
| Hogue, Leif        | Executive            | Stipend    | \$2,500.00  | <b>\$2,500.00</b>  |
| Hogue, Sara        | Executive            | Regular    | \$19,969.75 |                    |
|                    |                      | Overtime   | \$25.88     | <b>\$19,995.63</b> |
| Hunter, Heather    | Welfare, Director    | Stipend    | \$2,000.00  |                    |
|                    | Elections            | Regular    | \$375.00    | <b>\$2,375.00</b>  |
| Jackson, Richard   | Solid Waste          | Regular    | \$12,265.50 | <b>\$12,265.50</b> |
| Joyce Sr., Wesley  | Solid Waste          | Regular    | \$13,949.00 | <b>\$13,949.00</b> |
| Joyce, Geoffrey    | Highway              | Regular    | \$43,940.13 |                    |
|                    |                      | Overtime   | \$6,195.93  |                    |
|                    |                      | Vacation   | \$1,000.00  |                    |
|                    |                      | Sick       | \$2,368.00  |                    |
|                    |                      |            | Hauling     | Regular            |

## 2022 Payroll and Stipend Summary

|                       |                       |            |             |                    |
|-----------------------|-----------------------|------------|-------------|--------------------|
| Kenyon, Merle         | Moderator Pro-tem     | Stipend    | \$50.00     | <b>\$50.00</b>     |
| Kudlik, Cynthia       | Executive             | Stipend    | \$2,500.00  |                    |
|                       | Welfare, Deputy Dir.  | Stipend    | \$168.50    | <b>\$2,668.50</b>  |
| Kudlik, Steve         | Moderator             | Stipend    | \$300.00    |                    |
|                       | Health Officer        | Stipend    | \$1,000.00  |                    |
|                       | Highway               | Regular    | \$8,148.10  |                    |
|                       |                       | Overtime   | \$261.38    |                    |
|                       | Maintenance           | Regular    | \$3,074.00  | <b>\$12,783.48</b> |
| Leva, Joseph          | Police                | Regular    | \$24,220.00 |                    |
|                       |                       | Overtime   | \$624.75    |                    |
|                       |                       | Vacation   | \$880.00    | <b>\$25,724.75</b> |
| Leveille, Penelope    | Tax Collector, Deputy | Regular    | \$2,072.00  |                    |
|                       | Town Clerk, Deputy    | Regular    | \$3,324.00  |                    |
|                       |                       | Auto Fees  | \$753.00    |                    |
|                       |                       | State Fees | \$996.00    |                    |
|                       |                       | Title Fees | \$74.00     |                    |
|                       |                       | Other Fees | \$21.00     | <b>\$7,240.00</b>  |
| Maxham, Tyler         | Highway               | Regular    | \$15,245.91 |                    |
|                       |                       | Overtime   | \$85.59     |                    |
|                       |                       | Sick       | \$640.00    |                    |
|                       | Hauling               | Regular    | \$3,408.56  | <b>\$19,380.06</b> |
| McGinty, Thomas       | Executive             | Stipend    | \$1,767.12  | <b>\$1,767.12</b>  |
| Melander III, Carl    | Cemetery              | Regular    | \$4,269.75  | <b>\$4,269.75</b>  |
| Mulholland, Catherine | Executive             | Stipend    | \$300.00    | <b>\$300.00</b>    |
| Paul, Lynn            | Library               | Regular    | \$2,797.13  | <b>\$2,797.13</b>  |
| Pierson, Sandra       | Library               | Regular    | \$402.00    | <b>\$402.00</b>    |
| Poitras, Russell      | Police                | Regular    | \$34,103.63 |                    |
|                       |                       | Vacation   | \$6,814.75  |                    |
|                       |                       | Sick       | \$1,265.32  |                    |
|                       | Highway               | Regular    | \$136.00    |                    |
|                       | Maintenance           | Regular    | \$675.83    | <b>\$42,995.53</b> |
| Poitras, Shannon      | Financial Admin       | Stipend    | \$1,764.38  |                    |
|                       | Police Secretary      | Regular    | \$104.83    | <b>\$1,869.21</b>  |
| Prentice Jr, Roger    | Highway               | Regular    | \$150.00    | <b>\$150.00</b>    |
| Rogers, Cynthia       | Elections             | Regular    | \$375.00    | <b>\$375.00</b>    |
| Smith, Denise         | Elections             | Regular    | \$684.00    | <b>\$684.00</b>    |
| Smith, Genevieve      | Elections             | Regular    | \$375.00    | <b>\$375.00</b>    |
| Smith, Nickolas       | Solid Waste           | Regular    | \$850.50    | <b>\$850.50</b>    |
| Smith, Scott D        | Highway               | Regular    | \$1,395.00  |                    |
|                       | Solid Waste           | Regular    | \$11,221.00 | <b>\$12,616.00</b> |
| Smith, Sue            | Executive             | Regular    | \$21,872.05 |                    |
|                       |                       | Vacation   | \$3,019.38  |                    |
|                       |                       | Sick       | \$215.67    |                    |
|                       | Financial Admin       | Stipend    | \$3,435.62  | <b>\$28,542.72</b> |
| Spaulding, Kayman     | Police                | Regular    | \$288.00    | <b>\$288.00</b>    |
| Tyler Jr, Grover      | Highway               | Regular    | \$2,340.64  | <b>\$2,340.64</b>  |

**TOWN OF GRAFTON,  
NEW HAMPSHIRE**

**ANNUAL FINANCIAL REPORT**

**AS OF AND FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2021**

**TOWN OF GRAFTON, NEW HAMPSHIRE**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

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# PLODZIK & SANDERSON

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## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

#### *Adverse and Unmodified Opinions*

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Town of Grafton as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

#### Summary of Opinions

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

#### *Adverse Opinion on Governmental Activities*

In our opinion, because of the significance of the matters described in the "Basis for Adverse Opinion on Governmental Activities" paragraphs, the accompanying financial statements do not present fairly the financial position of the governmental activities of the Town of Grafton, as of December 31, 2021, and 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 accompanying financial statements 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, 2021, 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.

#### *Basis for Opinions*

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

#### *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.

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As discussed in Note 1-B to the financial statements, management has not recorded the long-term costs of retirement health care costs and obligations for other postemployment benefits for the single employer plan in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position, and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.

***Responsibilities of Management for the Financial Statements***

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

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

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Grafton's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Grafton's ability to continue as a going concern for a reasonable period of time.

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

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

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

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of

*Town of Grafton  
Independent Auditor's Report*

inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

**Supplementary Information** – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Grafton's basic financial statements. The 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.

October 13, 2022

*Plodzik & Sanderson  
Professional Association*

***BASIC FINANCIAL STATEMENTS***



*EXHIBIT A*  
**TOWN OF GRAFTON, NEW HAMPSHIRE**  
*Statement of Net Position*  
*December 31, 2021*

|  | Governmental<br>Activities |
|--|----------------------------|
| <b>ASSETS</b>                                    |                            |
| Cash and cash equivalents                        | \$ 1,963,056               |
| Investments                                      | 975,152                    |
| Taxes receivables (net)                          | 363,630                    |
| Account receivables (net)                        | 73,905                     |
| Tax dedeed property, subject to resale           | 17,115                     |
| Total assets                                     | 3,392,858                  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>            |                            |
| Amounts related to pensions                      | 203,687                    |
| Amounts related to other postemployment benefits | 1,600                      |
| Total deferred outflows of resources             | 205,287                    |
| <b>LIABILITIES</b>                               |                            |
| Accounts payable                                 | 7,800                      |
| Accrued salaries and benefits                    | 8,531                      |
| Intergovernmental payable                        | 1,310,110                  |
| Long-term liabilities:                           |                            |
| Due in more than one year                        | 539,830                    |
| Total liabilities                                | 1,866,271                  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>             |                            |
| Unavailable revenue - property taxes             | 10,721                     |
| Unavailable revenue - grants and donations       | 65,566                     |
| Amounts related to pensions                      | 140,868                    |
| Amounts related to other postemployment benefits | 557                        |
| Total deferred inflows of resources              | 217,712                    |
| <b>NET POSITION</b>                              |                            |
| Restricted                                       | 240,075                    |
| Unrestricted                                     | 1,274,087                  |
| Total net position                               | \$ 1,514,162               |

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, 2021

|  | Expenses            | Program Revenues           |  | Net (Expense)<br>Revenue and<br>Change In<br>Net Position |
|--|---------------------|----------------------------|--|---|
|  |                     | Charges<br>for<br>Services | Operating<br>Grants and<br>Contributions |   |
| General government   | \$ 359,924          | \$ -                       | \$ 4,000                                 | \$ (355,924)  |
| Public safety  | 303,265             | 95,147                     | -  | (208,118)   |
| Highways and streets   | 637,921             | -                          | 137,866                                  | (500,055)   |
| Sanitation   | 132,578             | 29,883                     | -  | (102,695)   |
| Health   | 9,000               | -                          | -  | (9,000)   |
| Welfare  | 6,097               | -                          | -  | (6,097)   |
| Culture and recreation                                       | 85,144              | -                          | 2,826                                    | (82,318)  |
| Total governmental activities                                | <u>\$ 1,533,929</u> | <u>\$ 125,030</u>          | <u>\$ 144,692</u>                        | <u>(1,264,207)</u>  |
| General revenues:  |                     |                            |  |   |
| Taxes:   |                     |                            |  |   |
| Property   |                     |                            |  | 683,016   |
| Other  |                     |                            |  | 74,037  |
| Motor vehicle permit fees                                    |                     |                            |  | 245,241   |
| Licenses and other fees                                      |                     |                            |  | 14,856  |
| Grants and contributions not restricted to specific programs |                     |                            |  | 100,541   |
| Unrestricted investment earnings                             |                     |                            |  | 27,298  |
| Miscellaneous  |                     |                            |  | 120,660   |
| Contributions to permanent funds                             |                     |                            |  | 1,625   |
| Total general revenues                                       |                     |                            |  | <u>1,267,274</u>  |
| Change in net position                                       |                     |                            |  | 3,067   |
| Net position, beginning                                      |                     |                            |  | 1,511,095   |
| Net position, ending   |                     |                            |  | <u>\$ 1,514,162</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, 2021*

|  | General             | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|---------------------|--------------------------------|--------------------------------|
| <b>ASSETS</b>  |                     |                                |                                |
| Cash and cash equivalents  | \$ 1,776,674        | \$ 166,968                     | \$ 1,943,642                   |
| Investments  | -                   | 200,749                        | 200,749                        |
| Receivables, net of allowance for uncollectible:                               |                     |                                |                                |
| Taxes  | 383,630             | -                              | 383,630                        |
| Accounts   | -                   | 73,905                         | 73,905                         |
| Tax deeded property, subject to resale   | 17,115              | -                              | 17,115                         |
| Restricted assets:   |                     |                                |                                |
| Cash and cash equivalents  | 19,414              | -                              | 19,414                         |
| Investments  | 774,403             | -                              | 774,403                        |
| <b>Total assets</b>  | <b>\$ 2,971,236</b> | <b>\$ 441,622</b>              | <b>\$ 3,412,858</b>            |
| <b>LIABILITIES</b>   |                     |                                |                                |
| Accounts payable   | \$ 7,800            | \$ -                           | \$ 7,800                       |
| Accrued salaries and benefits  | 8,531               | -                              | 8,531                          |
| Intergovernmental payable  | 1,310,110           | -                              | 1,310,110                      |
| <b>Total liabilities</b>   | <b>1,326,441</b>    | <b>-</b>                       | <b>1,326,441</b>               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>   |                     |                                |                                |
| Unavailable revenue - Property taxes   | 83,912              | -                              | 83,912                         |
| Unavailable revenue - grants and donations                                     | 65,566              | -                              | 65,566                         |
| <b>Total deferred inflows of resources</b>                                     | <b>149,478</b>      | <b>-</b>                       | <b>149,478</b>                 |
| <b>FUND BALANCES</b>   |                     |                                |                                |
| Nonspendable   | 17,115              | 169,441                        | 186,556                        |
| Restricted   | 37,115              | 33,519                         | 70,634                         |
| Committed  | 868,530             | -                              | 868,530                        |
| Assigned   | -                   | 238,662                        | 238,662                        |
| Unassigned   | 572,557             | -                              | 572,557                        |
| <b>Total fund balances</b>   | <b>1,495,317</b>    | <b>441,622</b>                 | <b>1,936,939</b>               |
| <b>Total liabilities, deferred inflows<br/>of resources, and fund balances</b> | <b>\$ 2,971,236</b> | <b>\$ 441,622</b>              | <b>\$ 3,412,858</b>            |

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

**EXHIBIT C-2**  
**TOWN OF GRAFTON, NEW HAMPSHIRE**  
**Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position**  
**December 31, 2021**

|   |                 |                     |
|---|-----------------|---------------------|
| Amounts reported for governmental activities in the Statement of Net Position are different because:  |                 |                     |
| Total fund balances of governmental funds (Exhibit C-1)   |                 | \$ 1,936,939        |
| Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the post-retirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the Statement of Net Position. |                 |                     |
| Deferred outflows of resources related to pensions  | \$ 203,687      |                     |
| Deferred inflows of resources related to pensions   | (140,868)       |                     |
| Deferred outflows of resources related to OPEB  | 1,600           |                     |
| Deferred inflows of resources related to OPEB   | <u>(557)</u>    | 63,862              |
| Property taxes not collected within 60 days of fiscal year-end are not available to pay for current period expenditures, and therefore are deferred in the governmental funds.  |                 |                     |
| Deferred property taxes   | \$ 73,191       |                     |
| Allowance for uncollectible taxes   | <u>(20,000)</u> | 53,191              |
| Long-term liabilities that are not due and payable in the current period, therefore, are not reported in the governmental funds.  |                 |                     |
| Compensated absences  | \$ 12,641       |                     |
| Net pension liability   | 485,506         |                     |
| Other postemployment benefits   | <u>41,683</u>   | (539,830)           |
| Net position of governmental activities (Exhibit A)   |                 | <u>\$ 1,514,162</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, 2021**

|  | General             | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|---------------------|--------------------------------|--------------------------------|
| <b>REVENUES</b>  |                     |                                |                                |
| Taxes  | \$ 769,250          | \$ -                           | \$ 769,250                     |
| Licenses and permits   | 260,097             | -                              | 260,097                        |
| Intergovernmental  | 245,233             | -                              | 245,233                        |
| Charges for services   | -                   | 125,030                        | 125,030                        |
| Miscellaneous  | 124,952             | 24,631                         | 149,583                        |
| Total revenues   | <u>1,399,532</u>    | <u>149,661</u>                 | <u>1,549,193</u>               |
| <b>EXPENDITURES</b>  |                     |                                |                                |
| Current:   |                     |                                |                                |
| General government   | 340,958             | 3,300                          | 344,258                        |
| Public safety  | 261,371             | 16,812                         | 278,183                        |
| Highways and streets   | 517,962             | -                              | 517,962                        |
| Sanitation   | 105,860             | 26,718                         | 132,578                        |
| Health   | 9,000               | -                              | 9,000                          |
| Welfare  | 6,097               | -                              | 6,097                          |
| Culture and recreation                                       | 78,234              | 6,910                          | 85,144                         |
| Capital outlay   | 114,672             | -                              | 114,672                        |
| Total expenditures   | <u>1,434,154</u>    | <u>53,740</u>                  | <u>1,487,894</u>               |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>(34,622)</u>     | <u>95,921</u>                  | <u>61,299</u>                  |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                     |                                |                                |
| Transfers in   | 52,623              | -                              | 52,623                         |
| Transfers out  | -                   | (52,623)                       | (52,623)                       |
| Total other financing sources (uses)                         | <u>52,623</u>       | <u>(52,623)</u>                | <u>-</u>                       |
| Net change in fund balances                                  | 18,001              | 43,298                         | 61,299                         |
| Fund balances, beginning                                     | 1,477,316           | 398,324                        | 1,875,640                      |
| Fund balances, ending  | <u>\$ 1,495,317</u> | <u>\$ 441,622</u>              | <u>\$ 1,936,939</u>            |

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

*EXHIBIT C-4*  
**TOWN OF GRAFTON, NEW HAMPSHIRE**  
*Reconciliation of the Statement of Revenues, Expenditures, and*  
*Changes in Fund Balances - Governmental Funds to the Statement of Activities*  
*For the Fiscal Year Ended December 31, 2021*

|   |               |                        |
|---|---------------|------------------------|
| Amounts reported for governmental activities in the Statement of Activities are different because:  |               |                        |
| Net change in fund balances of governmental funds (Exhibit C-3)   |               | \$ 61,299              |
| Transfers in and out between governmental funds are eliminated on the Statement of Activities.  |               |                        |
| Transfers in  | \$ (52,623)   |                        |
| Transfers out   | <u>52,623</u> |                        |
| -   |               |                        |
| Revenue in the Statement of Activities that does not provide current financial resources are not reported as revenue in the governmental funds.                                     |               |                        |
| Change in deferred tax revenue  |               | (12,197)               |
| Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds. |               |                        |
| Increase in compensated absences payable  | \$ (2,325)    |                        |
| Net change in net pension liability, and deferred outflows and inflows of resources related to pensions   | (47,193)      |                        |
| Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits                                   | <u>3,483</u>  |                        |
|   |               | <u>(46,035)</u>        |
| Change in net position of governmental activities (Exhibit B)   |               | <u><u>\$ 3,067</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, 2021**

|  | Budgeted Amounts    |                     | Actual            | Variance<br>Positive<br>(Negative) |
|--|---------------------|---------------------|-------------------|------------------------------------|
|  | Original            | Final               |                   |                                    |
| <b>REVENUES</b>  |                     |                     |                   |                                    |
| Taxes  | \$ 754,835          | \$ 754,835          | \$ 757,053        | \$ 2,218                           |
| Licenses and permits   | 183,714             | 183,714             | 260,097           | 76,383                             |
| Intergovernmental  | 238,429             | 242,429             | 242,407           | (22)                               |
| Miscellaneous  | 46,108              | 46,108              | 101,862           | 55,754                             |
| Total revenues   | <u>1,223,086</u>    | <u>1,227,086</u>    | <u>1,361,419</u>  | <u>134,333</u>                     |
| <b>EXPENDITURES</b>  |                     |                     |                   |                                    |
| Current:   |                     |                     |                   |                                    |
| General government   | 372,306             | 376,306             | 337,958           | 38,348                             |
| Public safety  | 255,967             | 255,967             | 261,371           | (5,404)                            |
| Highways and streets   | 466,289             | 475,489             | 510,975           | (35,486)                           |
| Sanitation   | 94,200              | 98,521              | 105,860           | (7,339)                            |
| Health   | 9,000               | 9,000               | 9,000             | -                                  |
| Welfare  | 15,000              | 15,000              | 6,097             | 8,903                              |
| Culture and recreation                                       | 22,124              | 77,697              | 72,598            | 5,099                              |
| Debt service:  |                     |                     |                   |                                    |
| Interest   | 4,000               | 4,000               | -                 | 4,000                              |
| Capital outlay   | 114,672             | 114,672             | 114,672           | -                                  |
| Total expenditures   | <u>1,353,558</u>    | <u>1,426,652</u>    | <u>1,418,531</u>  | <u>8,121</u>                       |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>(130,472)</u>    | <u>(199,566)</u>    | <u>(57,112)</u>   | <u>142,454</u>                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                     |                     |                   |                                    |
| Transfers in   | 159,472             | 228,566             | 233,308           | 4,742                              |
| Transfers out  | <u>(139,000)</u>    | <u>(139,000)</u>    | <u>(139,000)</u>  | -                                  |
| Total other financing sources (uses)                         | <u>20,472</u>       | <u>89,566</u>       | <u>94,308</u>     | <u>4,742</u>                       |
| Net change in fund balances                                  | <u>\$ (110,000)</u> | <u>\$ (110,000)</u> | 37,196            | <u>\$ 147,196</u>                  |
| Decrease in nonspendable fund balance                        |                     |                     | 11,026            |                                    |
| Unassigned fund balance, beginning                           |                     |                     | 577,526           |                                    |
| Unassigned fund balance, ending                              |                     |                     | <u>\$ 625,748</u> |                                    |

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

**EXHIBIT E-1**  
**TOWN OF GRAFTON, NEW HAMPSHIRE**  
*Fiduciary Funds*  
**Statement of Fiduciary Net Position**  
**December 31, 2021**

|                              | Private<br>Purpose<br>Trust Funds | All<br>Custodial<br>Funds |
|------------------------------|-----------------------------------|---------------------------|
| <b>ASSETS</b>                |                                   |                           |
| Cash and cash equivalents    | \$ 3                              | \$ 660                    |
| Investments                  | 493                               | -                         |
| Intergovernmental receivable | -                                 | 1,310,110                 |
| Total assets                 | 496                               | 1,310,770                 |
| <b>LIABILITIES</b>           |                                   |                           |
| School district              | -                                 | 1,310,110                 |
| <b>NET POSITION</b>          |                                   |                           |
| Restricted                   | \$ 496                            | \$ 660                    |

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



**EXHIBIT E-2**  
**TOWN OF GRAFTON, NEW HAMPSHIRE**  
*Fiduciary Funds*  
*Statement of Changes in Fiduciary Net Position*  
*For the Fiscal Year Ended December 31, 2021*

|   | Private<br>Purpose<br>Trust Funds | All<br>Custodial<br>Funds |
|---|-----------------------------------|---------------------------|
| <b>ADDITIONS</b>                                  |                                   |                           |
| Contributions                                     | \$ -                              | \$ 4,760                  |
| Investment earnings                               | 15                                | -                         |
| Collection of motor vehicle for State             | -                                 | 103.927                   |
| Tax collections for other governments             | -                                 | 2,886.387                 |
| Total additions                                   | 15                                | 2,995.074                 |
| <b>DEDUCTIONS</b>                                 |                                   |                           |
| Escrow purposes                                   | -                                 | 5,174                     |
| Payments of taxes to other governments            | -                                 | 2,886,387                 |
| Payments of motor vehicle fees to State           | -                                 | 103.927                   |
| Total deductions                                  | -                                 | 2,995,488                 |
| Net increase (decrease) in fiduciary net position | 15                                | (414)                     |
| Net position, beginning                           | 481                               | 1,074                     |
| Net position, ending                              | \$ 496                            | \$ 660                    |

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

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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 U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

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

***1-A Reporting Entity***

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

***1-B Basis of Accounting and Measurement Focus***

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

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

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

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

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

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

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

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

The Town reports the following major governmental fund:

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

Additionally, the Town reports the following fund types:

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

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

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

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

The Town reports the following fiduciary funds:

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

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

### ***1-C Cash and Cash Equivalents***

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

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

### ***1-D Investments***

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

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

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

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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. Directly held marketable equity securities would be examples of Level 1 investments.

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

**Level 3** – Inputs are significant unobservable inputs.

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

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

#### ***1-E Receivables***

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

#### ***1-F Interfund Transfers***

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

#### ***1-G Property Taxes***

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year in accordance with RSA 76:15-a, *Semi-Annual Collection of Taxes in certain Towns and Cities*. Warrants for the year were issued on May 15, 2021 and November 2, 2021, and due on July 1, 2021 and December 6, 2021. Interest accrues at a rate of 8% on bills outstanding after the due date and 14% on tax liens outstanding. The Town placed a lien on all outstanding taxes from 2020 on May 14, 2021.

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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, 2021 utilized in the setting of the tax rate was as follows:

|  |               |
|--|---------------|
| Total assessment valuation with utilities    | \$141,147,844 |
| Total assessment valuation without utilities | \$137,309,044 |

The tax rates and amounts assessed for the year ended December 31, 2021 were as follows:

|                        | Per \$1,000<br>of Assessed<br>Valuation | Property<br>Taxes<br>Assessed |
|------------------------|---|-------------------------------|
| Municipal portion      | \$5.38                                  | \$ 759,685                    |
| School portion:        |   |                               |
| State of New Hampshire | \$1.78                                  | 244,856                       |
| Local                  | \$17.19                                 | 2,425,768                     |
| County portion         | \$1.53                                  | 215,763                       |
| Total                  | <u>\$25.88</u>                          | <u>\$3,646,072</u>            |

**1-H Accounts Payable**

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of December 31, 2021.

**1-I Deferred Outflows/Inflows of Resources**

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

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

**1-J Long-term Obligations**

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

**1-K Compensated Absences**

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

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

***1-L Defined Benefit Pension Plan***

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

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

***1-M Postemployment Benefits Other Than Pensions***

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

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

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

***1-N Net Position/Fund Balances***

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

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

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

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

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

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

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

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

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

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

*1-0 Use of Estimates*

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

*NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY*

*2-A Budgetary Information*

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

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

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

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2021, \$100,000 of the beginning general fund unassigned fund balance was applied for this purpose and \$10,000 was voted from unassigned fund balance to offset the purchase of a new highway truck.



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**2-B Budgetary Reconciliation to GAAP Basis**

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

|   |                     |
|---|---------------------|
| Revenues and other financing sources:   |                     |
| Per Exhibit D (budgetary basis)   | \$ 1,594,727        |
| Adjustment:   |                     |
| Basis differences:  |                     |
| GASB Statement No. 54:  |                     |
| To record miscellaneous income of the blended funds   | 25,916              |
| To eliminate transfers between blended expendable trust and general fund  | (180,685)           |
| Change in deferred tax revenue relating to 60-day revenue recognition recognized as revenue on the GAAP basis, but not on the budgetary basis | 12,197              |
| Per Exhibit C-3 (GAAP basis)  | <u>\$ 1,452,155</u> |
| Expenditures and other financing uses:  |                     |
| Per Exhibit D (budgetary basis)   | \$ 1,557,531        |
| Adjustment:   |                     |
| Basis differences:  |                     |
| Encumbrances, beginning   |                     |
|   | 3,000               |
| GASB Statement No. 54:  |                     |
| To record expenditures of the blended funds during the year   | 12,623              |
| To eliminate transfers between blended expendable trust and general fund  | (139,000)           |
| Per Exhibit C-3 (GAAP basis)  | <u>\$ 1,434,154</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 \$1,963,719 and the bank balances totaled \$2,035,381.

Cash and cash equivalents reconciliation:

|  |                    |
|--|--------------------|
| Cash per Statement of Net Position (Exhibit A)             | \$1,963,056        |
| Cash per Statement of Fiduciary Net Position (Exhibit E-1) | 663                |
| Total cash and cash equivalents                            | <u>\$1,963,719</u> |

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

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

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**NOTE 4 – INVESTMENTS**

Note 1-D describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Since investing is not a core part of the Town’s mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements and maturities as of December 31, 2021:

|                              | Valuation<br>Measurement<br>Method | Reported<br>Balance | 1-5 Years       | Exempt from<br>Disclosure |
|------------------------------|------------------------------------|---------------------|-----------------|---------------------------|
| Investments type:            |                                    |                     |                 |                           |
| Certificates of deposit      | Level 1                            | \$ 22,502           | \$22,502        | \$ -                      |
| Equity exchange traded funds | Level 1                            | 63,411              | -               | 63,411                    |
| Equity mutual funds          | Level 1                            | 133,532             | -               | 133,532                   |
| Fixed income mutual funds    | Level 2                            | 756,200             | -               | 756,200                   |
| Total fair value             |                                    | <u>\$ 975,645</u>   | <u>\$22,502</u> | <u>\$ 953,143</u>         |

**Interest Rate Risk** – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Credit Risk** - The Town has no formal policy on managing credit risk; however, state law limits investments as explained in Note 1-D. As of December 31, 2021, the Town held no direct investments in commercial paper or US Agencies (Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Federal National Mortgage Association), which are subject to credit risk rating disclosure.

| Investments Type             | Reported<br>Balance | Exempt from<br>Disclosure |
|------------------------------|---------------------|---------------------------|
| Certificates of deposit      | \$ 22,502           | \$ 22,502                 |
| Equity exchange traded funds | 63,411              | 63,411                    |
| Equity mutual funds          | 133,532             | 133,532                   |
| Fixed income mutual funds    | 756,200             | 756,200                   |
| Total                        | <u>\$ 975,645</u>   | <u>\$ 975,645</u>         |

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

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

Investment reconciliation:

|   |                   |
|---|-------------------|
| Investments per Statement of Net Position (Exhibit A)             | \$ 975,152        |
| Investments per Statement of Fiduciary Net Position (Exhibit E-1) | 493               |
| Total investments   | <u>\$ 975,645</u> |

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**NOTE 5 – TAXES RECEIVABLE**

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2021. The amount has been reduced by an allowance for an estimated uncollectible amount of \$20,000. Taxes receivable by year are as follows:

|   | As reported on:   |                   |
|---|-------------------|-------------------|
|   | Exhibit A         | Exhibit C-1       |
| Property:   |                   |                   |
| Levy of 2021                                      | \$ 231,448        | \$ 231,448        |
| Levy of 2020                                      | 3,605             | 3,605             |
| Unredeemed (under tax lien):                      |                   |                   |
| Levy of 2020                                      | 91,790            | 91,790            |
| Levy of 2019                                      | 50,421            | 50,421            |
| Levies of 2018 and prior                          | 3,214             | 3,214             |
| Yield   | 3,032             | 3,032             |
| Land use change                                   | 120               | 120               |
| Less: allowance for estimated uncollectible taxes | (20,000) *        | -                 |
| Net taxes receivable                              | <u>\$ 363,630</u> | <u>\$ 383,630</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 accrual basis of accounting (Exhibits A and B).

**NOTE 6 – OTHER RECEIVABLES**

Receivables at December 31, 2021, consisted of accounts (billings for ambulance and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

Receivables as of December 31, 2021 for the Town's individual major fund and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

|                                    | Governmental<br>Funds | Fiduciary<br>Funds     |
|------------------------------------|-----------------------|------------------------|
|                                    | Nonmajor              |                        |
| Receivables:                       |                       |                        |
| Accounts                           | \$ 93,109             | \$ -                   |
| Intergovernmental                  | -                     | 1,310,110 <sup>1</sup> |
| Gross receivables                  | 93,109                | 1,310,110              |
| Less: allowance for uncollectibles | (19,204)              | -                      |
| Net total receivables              | <u>\$ 73,905</u>      | <u>\$ 1,310,110</u>    |

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

**NOTE 7 – INTERFUND TRANSFERS**

The composition of interfund transfers for the year ended December 31, 2021 is as follows:

|                | Transfers In:    |
|----------------|------------------|
|                | General<br>Fund  |
| Transfers out: |                  |
| Nonmajor funds | <u>\$ 52,623</u> |

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

**NOTE 8 – INTERGOVERNMENTAL PAYABLES**

Amounts due to other governments of \$1,310,110 at December 31, 2021 consist of property taxes due to the custodial funds collected by the Town on behalf of Mascoma Regional School District and are reported as a component of general fund cash at year-end. Amounts collected and due to Mascoma Regional School District will be paid to the School District in incremental payments based upon an agreed schedule in the next calendar year.

**NOTE 9 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources of at December 31, 2021 consist of amounts related to pensions totaling \$203,687 and amounts related to OPEB totaling \$1,600. For further discussion on these amounts, see Note 11 and 12, respectively.

Deferred inflows of resources are as follows:

|  | Government-<br>wide | General<br>Fund |
|--|---------------------|-----------------|
| Deferred property taxes not collected within 60 days of fiscal year-end        | \$ -                | \$ 73,191       |
| Property taxes collected in advance  | 10,721              | 10,721          |
| Federal grant revenue collected in advance of eligible expenditures being made | 65,566              | 65,566          |
| Amounts related to pensions, see Note 11                                       | 140,868             | -               |
| Amounts related to OPEB, see Note 12   | 557                 | -               |
| Total deferred inflows of resources  | \$ 217,712          | \$ 149,478      |

**NOTE 10 – LONG-TERM LIABILITIES**

Changes in the Town’s long-term liabilities consisted of the following for the year ended December 31, 2021:

|                                   | Balance<br>January 1,<br>2021 | Additions | Reductions   | Balance<br>December 31,<br>2021 | Due Within<br>One Year | Due In More<br>Than One Year |
|-----------------------------------|-------------------------------|-----------|--------------|---------------------------------|------------------------|------------------------------|
| Compensated absences              | \$ 10,316                     | \$ 2,325  | \$ -         | \$ 12,641                       | \$ -                   | \$ 12,641                    |
| Net pension liability             | 692,956                       | -         | (207,450)    | 485,506                         | -                      | 485,506                      |
| Net other postemployment benefits | 48,696                        | -         | (7,013)      | 41,683                          | -                      | 41,683                       |
| Total long-term liabilities       | \$ 751,968                    | \$ 2,325  | \$ (214,463) | \$ 539,830                      | \$ -                   | \$ 539,830                   |

**NOTE 11 – DEFINED BENEFIT PENSION PLAN**

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

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

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

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

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

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

**Contributions** - The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Group I (employee and teacher) members are required to contribute 7% of earnable compensation and Group II (police and fire) members contribute 11.55% and 11.80% respectively. For the period of January 1, 2021 to June 30, 2021, the Town contributed 24.77% for police, 26.43% for fire and 10.88% for other employees. For the period of July 1, 2021 to December 31, 2021 the Town contributed 30.67% for police, 29.78% for fire and 13.75% for other employees. The contribution requirement for the fiscal year 2021 was \$52,253, which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At December 31, 2021 the Town reported a liability of \$485,506 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2021, the Town’s proportion was 0.011% which was the same as its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Town recognized pension expense of \$108,858. At December 31, 2021 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| Changes in proportion   | \$ 103,457                           | \$ -                                |
| Changes in assumptions  | 50,708                               | -                                   |
| Net difference between projected and actual investment earnings on pension plan investments | -                                    | 135,785                             |
| Differences between expected and actual experience  | 13,595                               | 5,083                               |
| Contributions subsequent to the measurement date  | 35,927                               | -                                   |
| Total   | \$ 203,687                           | \$ 140,868                          |

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The \$35,927 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Fiscal Year Ending<br>December 31, |                  |
|------------------------------------|------------------|
| 2022                               | \$ 34,901        |
| 2023                               | 22,479           |
| 2024                               | 12,536           |
| 2025                               | (43,024)         |
| Thereafter                         | -                |
| Totals                             | <u>\$ 26,892</u> |

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

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

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

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

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

| Asset Class                   | Target<br>Allocation | Weighted average long-term<br>expected real rate of return<br><u>2021</u> |
|-------------------------------|----------------------|---|
| Large Cap Equities            | 22.50%               | 6.46%   |
| Small/Mid Cap Equities        | 7.50%                | 1.14%   |
| Total domestic equity         | <u>30.00%</u>        |   |
| Int'l Equities (unhedged)     | 14.00%               | 5.53%   |
| Emerging Int'l Equities       | 6.00%                | 2.37%   |
| Total international equity    | <u>20.00%</u>        |   |
| Core US Fixed Income          | 25.00%               | 3.60%   |
| Total fixed income            | <u>25.00%</u>        |   |
| Private equity                | 10.00%               | 8.85%   |
| Private debt                  | 5.00%                | 7.25%   |
| Total alternative investments | <u>15.00%</u>        |   |
| Real estate                   | 10.00%               | 6.60%   |
| Total                         | <u>100.00%</u>       |   |

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

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

| Actuarial<br>Valuation<br>Date | 1% Decrease<br>5.75% | Current Single<br>Rate Assumption<br>6.75% | 1% Increase<br>7.75% |
|--------------------------------|----------------------|--|----------------------|
| June 30, 2021                  | \$ 694,329           | \$ 485,506                                 | \$ 311,313           |

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

**NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS**

**12-A New Hampshire Retirement System (NHRS)**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system which administers a cost-sharing multiple-employer other postemployment benefit (OPEB) plan. For additional system information, please refer to the 2021 Annual Comprehensive Financial Report, which can be found on the system’s website at [www.nhrs.org](http://www.nhrs.org).

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

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

Maximum medical subsidy rates paid during fiscal year 2021 were as follows:

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

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

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**Contributions** – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2018, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For the period of January 1, 2021 to June 30, 2021, the Town contributed 3.66% for police and fire, and 0.29% for other employees. For the period of July 1, 2021 to December 31, 2021, the Town contributed 3.21% for police and fire, and 0.31% for other employees. The contribution requirement for the fiscal year 2021 was \$4,168, which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – At December 31, 2021, the Town reported a liability of \$41,683 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. The Town’s proportion of the net OPEB liability was based on a projection of the Town’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2021, the Town’s proportion was 0.010% which was a decrease of 0.001% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Town recognized OPEB expense of \$679. At December 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|  | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|--|--------------------------------------|-------------------------------------|
| Changes in proportion  | \$ -                                 | \$ 27                               |
| Net difference between projected and actual investment earnings on OPEB plan investments | -                                    | 521                                 |
| Differences between expected and actual experience                                       | -                                    | 9                                   |
| Contributions subsequent to the measurement date   | 1,600                                | -                                   |
| Total  | \$ 1,600                             | \$ 557                              |

The \$1,600 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Fiscal Year Ending<br>December 31, |          |
|------------------------------------|----------|
| 2022                               | \$ (155) |
| 2023                               | (109)    |
| 2024                               | (123)    |
| 2025                               | (170)    |
| Thereafter                         | -        |
| Totals                             | \$ (557) |

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

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



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

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

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

| Asset Class                   | Target Allocation | Weighted average long-term expected real rate of return<br>2021 |
|-------------------------------|-------------------|---|
| Large Cap Equities            | 22.50%            | 6.46%   |
| Small/Mid Cap Equities        | 7.50%             | 1.14%   |
| Total domestic equity         | <u>30.00%</u>     |   |
| Int'l Equities (unhedged)     | 14.00%            | 5.53%   |
| Emerging Int'l Equities       | 6.00%             | 2.37%   |
| Total international equity    | <u>20.00%</u>     |   |
| Core US Fixed Income          | 25.00%            | 3.60%   |
| Total fixed income            | <u>25.00%</u>     |   |
| Private equity                | 10.00%            | 8.85%   |
| Private debt                  | 5.00%             | 7.25%   |
| Total alternative investments | <u>15.00%</u>     |   |
| Real estate                   | 10.00%            | 6.60%   |
| Total                         | <u>100.00%</u>    |   |

**Discount Rate** – The discount rate used to measure the total OPEB liability as of June 30, 2021 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and 100-A:53. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

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

| Actuarial Valuation Date | 1% Decrease<br>5.75% | Current Single Rate Assumption<br>6.75% | 1% Increase<br>7.75% |
|--------------------------|----------------------|---|----------------------|
| June 30, 2021            | \$ 45,313            | \$ 41,683                               | \$ 38,525            |

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

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

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**12-B Town of Grafton Retiree Health Benefit Program**

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

The Governmental Accounting Standards Board (GASB) issued Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* in 2015. GASB Statement No. 75 requires state and local government employers to recognize the net OPEB liability and the OPEB expense on their financial statements, along with the related deferred outflows and inflows of resources. The Town has not fully implemented GASB Statement No. 75 at December 31, 2021 or contracted with an actuarial firm to assist in evaluating the impact of this standard on the Town's single employer plan. The amounts that should be recorded as the net OPEB liability and the OPEB expense for the Town's single employer plan are unknown.

**NOTE 13 – GOVERNMENTAL AND FIDUCIARY FUNDS NET POSITION**

Net position reported on the governmental activities and fiduciary funds Statements of Net Position at December 31, 2021 include the following:

|                                | Governmental<br>Activities | Fiduciary<br>Funds |
|--------------------------------|----------------------------|--------------------|
| Restricted net position:       |                            |                    |
| Perpetual care - nonexpendable | \$ 169,441                 | \$ -               |
| Perpetual care - expendable    | 33,519                     | -                  |
| Library                        | 37,115                     | -                  |
| Other                          | -                          | 1,156              |
| Total restricted net position  | <u>240,075</u>             | <u>1,156</u>       |
| Unrestricted                   | <u>1,274,087</u>           | <u>-</u>           |
| Total net position             | <u>\$ 1,514,162</u>        | <u>\$ 1,156</u>    |

**NOTE 14 – GOVERNMENTAL FUND BALANCES**

Governmental fund balances reported on the fund financial statements at December 31, 2021 include the following:

|                                    | General<br>Fund | Nonmajor<br>Funds | Total<br>Governmental<br>Funds |
|------------------------------------|-----------------|-------------------|--------------------------------|
| <b>Nonspendable:</b>               |                 |                   |                                |
| Tax deeded property                | \$ 17,115       | \$ -              | \$ 17,115                      |
| Permanent fund - principal balance | -               | 169,441           | 169,441                        |
| Total nonspendable fund balance    | <u>17,115</u>   | <u>169,441</u>    | <u>186,556</u>                 |
| <b>Restricted:</b>                 |                 |                   |                                |
| Library                            | 37,115          | -                 | 37,115                         |
| Permanent - income balance         | -               | 33,519            | 33,519                         |
| Total restricted fund balance      | <u>37,115</u>   | <u>33,519</u>     | <u>70,634</u>                  |

*(Continued)*

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*Governmental fund balances continued.*

|                                  | General<br>Fund     | Nonmajor<br>Funds | Total<br>Governmental<br>Funds |
|----------------------------------|---------------------|-------------------|--------------------------------|
| <b>Committed:</b>                |                     |                   |                                |
| Expendable trusts                | 748,902             | -                 | 748,902                        |
| Nonlapsing appropriations        | 119,628             | -                 | 119,628                        |
| Total committed fund balance     | <u>868,530</u>      | <u>-</u>          | <u>868,530</u>                 |
| <b>Assigned:</b>                 |                     |                   |                                |
| Solid waste                      | -                   | 24,887            | 24,887                         |
| Ambulance                        | -                   | 206,948           | 206,948                        |
| Recreation                       | -                   | 6,827             | 6,827                          |
| Total assigned fund balance      | <u>-</u>            | <u>238,662</u>    | <u>238,662</u>                 |
| <b>Unassigned</b>                | <u>572,557</u>      | <u>-</u>          | <u>572,557</u>                 |
| Total governmental fund balances | <u>\$ 1,495,317</u> | <u>\$ 441,622</u> | <u>\$ 1,936,939</u>            |

**NOTE 15 – RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2021, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2021 to December 31, 2021 by Primex<sup>3</sup>, 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 workers' compensation section of the self-insurance membership agreement permits Primex<sup>3</sup> to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In 2021 the Town paid \$28,972 and \$13,229 respectively, to Primex for property, liability, and worker's compensation. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

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

**NOTE 16 – COVID-19**

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

The Town was allotted a total of \$139,133 in federal funding from the American Rescue Plan Act (ARPA) in 2021. A total of \$69,566 or 50% of the funding was received in 2021. The remainder is expected to be received in 2022. Eligible uses of these funds include pandemic response or its negative impacts, workforce/personnel, including payroll and hazard/premium pay, provision of government services to the extent of reduced revenue and necessary water, sewer, and broadband investment. For the year ended December 31, 2021 the Town spent \$4,000 of the funds received. The remaining funds are included in deferred inflows of resources until eligible expenditures have been made.

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

**TOWN OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

**NOTE 17 – TAX ABATEMENTS**

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

The Town held no such agreements for the year ended December 31, 2021.

**NOTE 18 – 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 October 13, 2022, the date the December 31, 2021 financial statements were available to be issued, and the following occurred that requires recognition or disclosure.

***REQUIRED SUPPLEMENTARY INFORMATION***

**EXHIBIT F**  
**TOWN OF GRAFTON, NEW HAMPSHIRE**  
*Schedule of the Town's Proportionate Share of Net Pension Liability*  
**New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan**  
**For the Fiscal Year Ended December 31, 2021**  
*Unaudited*

| Fiscal year-end  | December 31, |            | December 31, |            | December 31, |            | December 31, |            | December 31, |            | December 31, |            |
|--|--------------|------------|--------------|------------|--------------|------------|--------------|------------|--------------|------------|--------------|------------|
|  | 2013         | 2014       | 2015         | 2016       | 2017         | 2018       | 2019         | 2020       | 2020         | 2021       | 2020         | 2021       |
| Measurement date   | June 30,     | June 30,   | June 30,     | June 30,   | June 30,     | June 30,   | June 30,     | June 30,   | June 30,     | June 30,   | June 30,     | June 30,   |
|  | 2013         | 2014       | 2015         | 2016       | 2017         | 2018       | 2019         | 2020       | 2020         | 2020       | 2020         | 2021       |
| Town's proportion of the net pension liability   | 0.003%       | 0.003%     | 0.003%       | 0.003%     | 0.006%       | 0.008%     | 0.008%       | 0.011%     | 0.011%       | 0.011%     | 0.011%       | 0.011%     |
| Town's proportionate share of the net pension liability  | \$ 121,318   | \$ 109,645 | \$ 115,655   | \$ 165,447 | \$ 279,861   | \$ 363,153 | \$ 398,681   | \$ 692,956 | \$ 692,956   | \$ 485,306 | \$ 485,306   | \$ 485,306 |
| Town's covered payroll   | \$ 43,863    | \$ 44,387  | \$ 44,860    | \$ 48,458  | \$ 130,559   | \$ 209,051 | \$ 227,013   | \$ 278,378 | \$ 278,378   | \$ 297,664 | \$ 297,664   | \$ 297,664 |
| Town's proportionate share of the net pension liability as a percentage of its covered payroll | 276.58%      | 247.02%    | 257.81%      | 341.42%    | 214.36%      | 173.72%    | 175.62%      | 248.93%    | 248.93%      | 163.11%    | 163.11%      | 163.11%    |
| Plan fiduciary net position as a percentage of the total pension liability                     | 59.81%       | 66.32%     | 65.47%       | 58.30%     | 62.66%       | 64.73%     | 65.69%       | 58.72%     | 58.72%       | 72.22%     | 72.22%       | 72.22%     |

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

**EXHIBIT G**  
**TOWN OF GRAFTON, NEW HAMPSHIRE**  
*Schedule of Town Contributions - Pensions*  
**New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan**  
**For the Fiscal Year Ended December 31, 2021**

*Unaudited*

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

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

**TOWN OF GRAFTON, NEW HAMPSHIRE**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**PENSION LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

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

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

*Changes in Assumptions* – There were no changes in assumptions for the current period.

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

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town's pension plan at December 31, 2021. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.



**EXHIBIT H**  
**TOWN OF GRAFTON, NEW HAMPSHIRE**  
*Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended December 31, 2021*

*Unaudited*

| Fiscal year-end   | December 31,<br>2016 |                  | December 31,<br>2017 |                  | December 31,<br>2018 |                  | December 31,<br>2019 |                  | December 31,<br>2020 |                  | December 31,<br>2021 |  |
|---|----------------------|------------------|----------------------|------------------|----------------------|------------------|----------------------|------------------|----------------------|------------------|----------------------|--|
|   | June 30,<br>2016     | June 30,<br>2017 | June 30,<br>2018     | June 30,<br>2019 | June 30,<br>2020     | June 30,<br>2021 | June 30,<br>2019     | June 30,<br>2020 | June 30,<br>2020     | June 30,<br>2021 | June 30,<br>2021     |  |
| Town's proportion of the net OPEB liability   | 0.003%               | 0.004%           | 0.007%               | 0.008%           | 0.011%               | 0.010%           |                      |                  |                      |                  |                      |  |
| Town's proportionate share of the net OPEB liability (asset)  | \$ 15,813            | \$ 18,699        | \$ 30,545            | \$ 34,478        | \$ 48,696            | \$ 41,683        |                      |                  |                      |                  |                      |  |
| Town's covered payroll  | \$ 48,458            | \$ 130,559       | \$ 209,051           | \$ 227,013       | \$ 278,378           | \$ 297,664       |                      |                  |                      |                  |                      |  |
| Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll | 32.63%               | 14.32%           | 14.61%               | 15.19%           | 17.49%               | 14.00%           |                      |                  |                      |                  |                      |  |
| Plan fiduciary net position as a percentage of the total OPEB liability                             | 5.21%                | 7.91%            | 7.53%                | 7.75%            | 7.74%                | 11.06%           |                      |                  |                      |                  |                      |  |

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

**EXHIBIT I**  
**TOWN OF GRAFTON, NEW HAMPSHIRE**  
*Schedule of Town Contributions - Other Postemployment Benefits*  
**New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan**  
**For the Fiscal Year Ended December 31, 2021**

*Unaudited*

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

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

**TOWN OF GRAFTON, NEW HAMPSHIRE**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**OTHER POSTEMPLOYMENT BENEFIT LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

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

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

*Changes in Assumptions* – There were no changes in assumptions for the current period.

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

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the Town's other postemployment benefits at December 31, 2021. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

***COMBINING AND INDIVIDUAL FUND SCHEDULES***

*SCHEDULE 1  
TOWN OF GRAFTON, NEW HAMPSHIRE  
Major General Fund  
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)  
For the Fiscal Year Ended December 31, 2021*

|  | Estimated           | Actual              | Variance<br>Positive<br>(Negative) |
|--|---------------------|---------------------|------------------------------------|
| <b>Taxes:</b>  |                     |                     |                                    |
| Property   | \$ 691,293          | \$ 683,016          | \$ (8,277)                         |
| Land use change  | 12,540              | 12,520              | (20)                               |
| Yield  | 12,432              | 15,230              | 2,798                              |
| Excavation   | 1,298               | 1,298               | -                                  |
| Interest and penalties on taxes                                  | 37,272              | 44,989              | 7,717                              |
| Total from taxes   | <u>754,835</u>      | <u>757,053</u>      | <u>2,218</u>                       |
| <b>Licenses, permits, and fees:</b>                              |                     |                     |                                    |
| Motor vehicle permit fees  | 171,290             | 245,241             | 73,951                             |
| Building permits   | 300                 | -                   | (300)                              |
| Other  | 12,124              | 14,856              | 2,732                              |
| Total from licenses, permits, and fees                           | <u>183,714</u>      | <u>260,097</u>      | <u>76,383</u>                      |
| <b>Intergovernmental:</b>  |                     |                     |                                    |
| State:   |                     |                     |                                    |
| Meals and rooms distribution                                     | 100,541             | 100,541             | -                                  |
| Highway block grant  | 137,888             | 137,866             | (22)                               |
| Federal:   |                     |                     |                                    |
| ARPA Grant   | 4,000               | 4,000               | -                                  |
| Total from intergovernmental                                     | <u>242,429</u>      | <u>242,407</u>      | <u>(22)</u>                        |
| <b>Miscellaneous:</b>  |                     |                     |                                    |
| Sale of municipal property                                       | 45,643              | 97,394              | 51,751                             |
| Interest on investments  | 465                 | 608                 | 143                                |
| Other  | -                   | 3,860               | 3,860                              |
| Total from miscellaneous   | <u>46,108</u>       | <u>101,862</u>      | <u>55,754</u>                      |
| <b>Other financing sources:</b>                                  |                     |                     |                                    |
| Transfers in   | 228,566             | 233,308             | 4,742                              |
| Total revenues and other financing sources                       | 1,455,652           | <u>\$ 1,594,727</u> | <u>\$ 139,075</u>                  |
| Unassigned fund balance used to reduce tax rate                  | 100,000             |                     |                                    |
| Amounts voted from fund balance                                  | 10,000              |                     |                                    |
| Total revenues, other financing sources, and use of fund balance | <u>\$ 1,565,652</u> |                     |                                    |

See Independent Auditor's Report.

**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, 2021*

|                                       | Encumbered |                | Expenditures | Variance<br>Positive<br>(Negative) |
|---------------------------------------|------------|----------------|--------------|------------------------------------|
|                                       | Year       | Appropriations |              |                                    |
| Current:                              |            |                |              |                                    |
| General government:                   |            |                |              |                                    |
| Executive                             | \$ -       | \$ 63,450      | \$ 68,166    | \$ (4,716)                         |
| Election and registration             | 3,000      | 39,020         | 36,818       | 5,202                              |
| Financial administration              | -          | 42,656         | 40,744       | 1,912                              |
| Revaluation of property               | -          | 18,337         | 19,240       | (903)                              |
| Legal                                 | -          | 20,000         | 16,168       | 3,832                              |
| Personnel administration              | -          | 29,000         | 25,796       | 3,204                              |
| Planning and zoning                   | -          | 250            | -            | 250                                |
| General government buildings          | -          | 41,300         | 36,952       | 4,348                              |
| Cemeteries                            | -          | 8,150          | 5,287        | 2,863                              |
| Insurance, not otherwise allocated    | -          | 110,643        | 89,510       | 21,133                             |
| Advertising and regional associations | -          | 1,500          | 1,477        | 23                                 |
| Other                                 | -          | 2,000          | 800          | 1,200                              |
| Total general government              | 3,000      | 376,306        | 340,958      | 38,348                             |
| Public safety:                        |            |                |              |                                    |
| Police                                | -          | 209,967        | 208,874      | 1,093                              |
| Ambulance                             | -          | 21,000         | 23,729       | (2,729)                            |
| Fire                                  | -          | 23,600         | 28,449       | (4,849)                            |
| Emergency management                  | -          | 400            | 50           | 350                                |
| Other                                 | -          | 1,000          | 269          | 731                                |
| Total public safety                   | -          | 255,967        | 261,371      | (5,404)                            |
| Highways and streets:                 |            |                |              |                                    |
| Highways and streets                  | -          | 463,289        | 490,632      | (27,343)                           |
| Bridges                               | -          | 9,200          | 17,000       | (7,800)                            |
| Street lighting                       | -          | 3,000          | 3,343        | (343)                              |
| Total highways and streets            | -          | 475,489        | 510,975      | (35,486)                           |
| Sanitation:                           |            |                |              |                                    |
| Solid waste collection                | -          | 98,521         | 105,860      | (7,339)                            |
| Health:                               |            |                |              |                                    |
| Health agencies                       | -          | 9,000          | 9,000        | -                                  |
| Welfare:                              |            |                |              |                                    |
| Administration and direct assistance  | -          | 15,000         | 6,097        | 8,903                              |
| Culture and recreation:               |            |                |              |                                    |
| Parks and recreation                  | -          | 49,043         | 48,940       | 103                                |
| Library                               | -          | 27,854         | 23,456       | 4,398                              |
| Patriotic purposes                    | -          | 300            | 202          | 98                                 |
| Other                                 | -          | 500            | -            | 500                                |
| Total culture and recreation          | -          | 77,697         | 72,598       | 5,099                              |
| Debt service:                         |            |                |              |                                    |
| Interest on tax anticipation notes    | -          | 4,000          | -            | 4,000                              |

(Continued)

See Independent Auditor's Report.

*SCHEDULE 2 (Continued)*  
**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, 2021*

|   | Encumbered<br>from Prior<br>Year | Appropriations | Expenditures | Variance<br>Positive<br>(Negative) |
|---|----------------------------------|----------------|--------------|------------------------------------|
| Capital outlay  | -                                | 114,672        | 114,672      | -                                  |
| Other financing uses:   |                                  |                |              |                                    |
| Transfers out   | -                                | 139,000        | 139,000      | -                                  |
| Total appropriations, expenditures,<br>other financing uses, and encumbrances | \$ 3,000                         | \$ 1,565,652   | \$ 1,560,531 | \$ 8,121                           |

See Independent Auditor's Report.

**SCHEDULE 3**  
**TOWN OF GRAFTON, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Changes in Unassigned Fund Balance*  
*For the Fiscal Year Ended December 31, 2021*

|  |              |                          |
|--|--------------|--------------------------|
| Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)  |              | \$ 577,526               |
| Changes:   |              |                          |
| Unassigned fund balance appropriated for use in 2021 tax rate  |              | (100,000)                |
| Amounts voted from fund balance  |              | (10,000)                 |
| 2021 Budget summary:   |              |                          |
| Revenue surplus (Schedule 1)   | \$ 139,075   |                          |
| Unexpended balance of appropriations (Schedule 2)  | <u>8,121</u> |                          |
| 2021 Budget surplus  |              | 147,196                  |
| Decrease in nonspendable fund balance  |              | <u>11,026</u>            |
| Unassigned fund balance, ending (Non-GAAP Budgetary Basis)   |              | 625,748                  |
| <b><i>Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis</i></b>   |              |                          |
| To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis |              | (73,191)                 |
| Elimination of the allowance for uncollectible taxes   |              | <u>20,000</u>            |
| Unassigned fund balance, ending, GAAP basis (Exhibit C-1)  |              | <u><u>\$ 572,557</u></u> |

See Independent Auditor's Report.



**SCHEDULE 4**  
**TOWN OF GRAFTON, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
**Combining Balance Sheet**  
**December 31, 2021**

|   | Special Revenue Funds    |                   |                 | Permanent<br>Fund | Total             |
|---|--------------------------|-------------------|-----------------|-------------------|-------------------|
|   | Solid Waste<br>Revolving | Ambulance         | Recreation      |                   |                   |
| <b>ASSETS</b>                                   |                          |                   |                 |                   |                   |
| Cash and cash equivalents                       | \$ 24,887                | \$ 133,043        | \$ 6,827        | \$ 2,211          | \$ 166,968        |
| Investments                                     | -                        | -                 | -               | 200,749           | 200,749           |
| Receivables, net of allowance for uncollectable | -                        | 73,905            | -               | -                 | 73,905            |
| Total assets                                    | <u>\$ 24,887</u>         | <u>\$ 206,948</u> | <u>\$ 6,827</u> | <u>\$ 202,960</u> | <u>\$ 441,622</u> |
| <b>FUND BALANCES</b>                            |                          |                   |                 |                   |                   |
| Nonspendable                                    | \$ -                     | \$ -              | \$ -            | \$ 169,441        | \$ 169,441        |
| Restricted                                      | -                        | -                 | -               | 33,519            | 33,519            |
| Assigned  | 24,887                   | 206,948           | 6,827           | -                 | 238,662           |
| Total fund balances                             | <u>\$ 24,887</u>         | <u>\$ 206,948</u> | <u>\$ 6,827</u> | <u>\$ 202,960</u> | <u>\$ 441,622</u> |

See Independent Auditor's Report.

**SCHEDULE 5**  
**TOWN OF GRAFTON, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended December 31, 2021**

|                                      | Special Revenue Funds |                   |                 |                   | Total             |
|--------------------------------------|-----------------------|-------------------|-----------------|-------------------|-------------------|
|                                      | Solid Waste           |                   |                 | Permanent         |                   |
|                                      | Revolving             | Ambulance         | Recreation      |                   |                   |
| <b>Revenues:</b>                     |                       |                   |                 |                   |                   |
| Charges for services                 | \$ 29,883             | \$ 95,147         | \$ -            | \$ -              | \$ 125,030        |
| Miscellaneous                        | -                     | 273               | 8,921           | 15,437            | 24,631            |
| Total revenues                       | <u>29,883</u>         | <u>95,420</u>     | <u>8,921</u>    | <u>15,437</u>     | <u>149,661</u>    |
| <b>Expenditures:</b>                 |                       |                   |                 |                   |                   |
| Current:                             |                       |                   |                 |                   |                   |
| General government                   | -                     | -                 | -               | 3,300             | 3,300             |
| Public safety                        | -                     | 16,812            | -               | -                 | 16,812            |
| Sanitation                           | 26,718                | -                 | -               | -                 | 26,718            |
| Culture and recreation               | -                     | -                 | 6,910           | -                 | 6,910             |
| Total expenditures                   | <u>26,718</u>         | <u>16,812</u>     | <u>6,910</u>    | <u>3,300</u>      | <u>53,740</u>     |
| Excess of revenues over expenditures | <u>3,165</u>          | <u>78,608</u>     | <u>2,011</u>    | <u>12,137</u>     | <u>95,921</u>     |
| <b>Other financing uses:</b>         |                       |                   |                 |                   |                   |
| Transfers out                        | -                     | (50,000)          | (881)           | (1,742)           | (52,623)          |
| Net change in fund balances          | 3,165                 | 28,608            | 1,130           | 10,395            | 43,298            |
| Fund balances, beginning             | 21,722                | 178,340           | 5,697           | 192,565           | 398,324           |
| Fund balances, ending                | <u>\$ 24,887</u>      | <u>\$ 206,948</u> | <u>\$ 6,827</u> | <u>\$ 202,960</u> | <u>\$ 441,622</u> |

See Independent Auditor's Report.

**SCHEDULE 6**  
**TOWN OF GRAFTON, NEW HAMPSHIRE**  
*Combining Schedule of Custodial Funds Fiduciary Net Position*  
**December 31, 2021**

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

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**SCHEDULE 7**  
**TOWN OF GRAFTON, NEW HAMPSHIRE**  
*Combining Schedule of Custodial Funds Changes in Fiduciary Net Position*  
*For the Fiscal Year Ended December 31, 2021*

|   | Custodial Funds  |                 |                  | Total            |
|---|------------------|-----------------|------------------|------------------|
|   | Taxes            | Road<br>Escrows | State<br>MV Fees |                  |
| <b>Additions:</b>                       |                  |                 |                  |                  |
| Contributions                           | \$ -             | \$ 4,760        | \$ -             | \$ 4,760         |
| Collection of motor vehicle for State   | -                | -               | 103,927          | 103,927          |
| Tax collections for other governments   | 2,886,387        | -               | -                | 2,886,387        |
| Total additions                         | <u>2,886,387</u> | <u>4,760</u>    | <u>103,927</u>   | <u>2,995,074</u> |
| <b>Deductions:</b>                      |                  |                 |                  |                  |
| Escrow purposes                         | -                | 5,174           | -                | 5,174            |
| Payments of taxes to other governments  | 2,886,387        | -               | -                | 2,886,387        |
| Payments of motor vehicle fees to State | -                | -               | 103,927          | 103,927          |
| Total deductions                        | <u>2,886,387</u> | <u>5,174</u>    | <u>103,927</u>   | <u>2,995,488</u> |
| Net decrease in fiduciary net position  | -                | (414)           | -                | (414)            |
| Net position, beginning                 | -                | 1,074           | -                | 1,074            |
| Net position, ending                    | <u>\$ -</u>      | <u>\$ 660</u>   | <u>\$ -</u>      | <u>\$ 660</u>    |

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***Grafton Resident Birth Report  
January 1, 2022 – December 31, 2022***

| <b>Child's Name</b>      | <b>Birth Date</b> | <b>Birth Place</b> | <b>Father's/Partner Name</b> | <b>Mother's Name</b>      |
|--------------------------|-------------------|--------------------|------------------------------|---------------------------|
| Faiella, Wilder Leif     | 05/02/22          | Lebanon, NH        | Faiella, Erik Carl           | Hogue, Hailey Jade        |
| Rudy, Elijah Adam        | 05/31/22          | Lebanon, NH        | Rudy, Michael John           | Rudy, Abigail Libby       |
| Williamson, Ainsley Jade | 07/03/22          | Hanover, NH        | Williamson, Austin James     | Williamson, Ashleigh Jean |
| Glazier, Owen Wayne      | 08/08/22          | Lebanon, NH        | Glazier, Brandon Wayne       | Glazier, Stacey Lorraine  |

***Grafton Resident Death Report  
January 1, 2022 – December 31, 2022***

| <b>Decedent's Name</b>   | <b>Date of Death</b> | <b>Place of Death</b> | <b>Father's Name</b>   | <b>Mother's Maiden Name</b> |
|--------------------------|----------------------|-----------------------|------------------------|-----------------------------|
| Sanville, Deborah J      | 01/14/22             | Grafton, NH           | Gray, Clayton          | Ruiter, Dorothy             |
| Burrill, David W         | 01/16/22             | Grafton, NH           | Burrill, Ralph         | Merriam, Alma               |
| Redman, John William     | 02/05/22             | Lebanon, NH           | Redman, George         | Morgan, Virginia            |
| Warshaw, Steven Francis  | 04/28/22             | Grafton, NH           | Warshaw, Marvin        | Dickens, Arline             |
| Johnston, Jessica Stacey | 06/08/22             | Grafton, NH           | Burford, Samuel        | Mullica, Louann             |
| Poitras, Eric B          | 07/28/22             | Lebanon, NH           | Poitras, Everett       | Young, Patricia             |
| Beauregard, Gervais J    | 09/09/22             | Lebanon, NH           | Beauregard, Stanislaus | Moreau, Gisele              |
| Simon, Paul P            | 09/09/22             | Grafton, NH           | Simon, Unknown         | Miller, Sarah               |
| Johnson, Burton James    | 09/26/22             | Lebanon, NH           | Johnson, Burton        | Cockedge, Josephine         |
| Belback, Joseph Michael  | 09/26/22             | Lebanon, NH           | Belback, Walter        | Kushner, Rita               |
| Dunham, Fred R           | 11/06/22             | Grafton, NH           | Dunham, Fred           | Boucher, Bernadette         |
| Robert, Scott Kenneth    | 11/08/22             | Grafton, NH           | Robert, Kenneth        | Levesque, Joyce             |
| Clark, Sharon Anne       | 11/20/22             | Grafton, NH           | Clark, Robert          | Lawther, Jane               |
| Davis Jr., James Alfred  | 11/23/22             | Grafton, NH           | Davis Sr., James       | Goodwin, Bonnie             |
| Williams, Richard F      | 12/29/22             | Lebanon, NH           | Williams, Clinton      | Fowler, Elsie               |

**Grafton Resident Marriage Report**  
**January 1, 2022 – December 31, 2022**

| <b>Person A's Name</b> | <b>Person A's Residence</b> | <b>Person B's Name</b> | <b>Person B's Residence</b> | <b>Town Issued</b> | <b>Place of Marriage</b> | <b>Date of Marriage</b> |
|------------------------|-----------------------------|------------------------|-----------------------------|--------------------|--------------------------|-------------------------|
| Tate, Dennis C         | Grafton, NH                 | Visco, Ruthann         | E. Hampstead, NH            | Canaan, NH         | Barrington, NH           | 04/03/22                |
| Colby Jr., Thomas      | Grafton, NH                 | Turgeon, Diana         | Grafton, NH                 | Grafton, NH        | Franklin, NH             | 04/16/22                |
| Wood, James            | Grafton, NH                 | Connolly, Rachel       | Grafton, NH                 | Grafton, NH        | Grafton, NH              | 04/30/22                |
| Currier, Caleb         | Grafton, NH                 | Akerman, Ashley        | Grafton, NH                 | Grafton, NH        | Grafton, NH              | 05/22/22                |
| Jarvis, Joshua G       | Grafton, NH                 | Moulton, Nicole J      | Grafton, NH                 | Newport, NH        | Newport, NH              | 06/24/22                |
| Cowen Jr., Robert      | Enfield, NH                 | Thoresen, Emily        | Grafton, NH                 | Grafton, NH        | Grafton, NH              | 06/25/22                |
| Lord, Brandon          | Grafton, NH                 | Armstrong, Victoria    | Grafton, NH                 | Grafton, NH        | Grafton, NH              | 08/20/22                |
| Jones, Micheal C       | Bristol, NH                 | Supry, Nicole L        | Grafton, NH                 | Bristol, NH        | Hill, NH                 | 08/27/22                |
| Farris, Melissa        | Grafton, NH                 | Book Jr., William      | Grafton, NH                 | Grafton, NH        | Claremont, NH            | 10/16/22                |
| O'Donnell, Collin R    | Grafton, NH                 | Ramsdell, Hannah M     | Barrington, NH              | Barrington, NH     | Dover, NH                | 10/22/22                |
| Wood, Robin            | Grafton, NH                 | Connolly, James        | Grafton, NH                 | Grafton, NH        | Grafton, NH              | 11/15/22                |







