

NHamp
F
44
.G73
2015


GRAFTON

NEW HAMPSHIRE

2015-16

ANNUAL REPORT





Digitized by the Internet Archive
in 2022 with funding from
University of New Hampshire Library

**2015 Annual Report, 2016 Town Meeting, and
Reports of the Officers of the Town
for the year ending December 31, 2015**



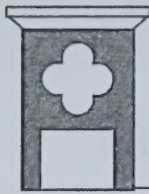
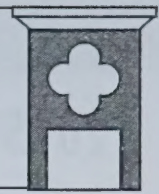
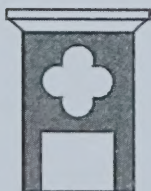


Table of Contents



Dedication.....	3
Town Officials.....	4
2016 Town Warrant.....	6
2016 Town Budget and Default Budget.....	9
Committee Reports.....	18
Regional Reports.....	36
Financial Reports:	
Inventory of Town-Owned Property.....	42
Summary Inventory of Valuation (MS-1).....	43
Appropriations Voted (MS-2).....	48
Revised Revenues (MS-4).....	49
Tax Rate Calculation.....	50
Treasurer’s Report.....	51
Tax Collector’s Report.....	53
Trustees of the Trust Funds.....	56
Library Statement of Accounts.....	57
Detailed Statement of Payments.....	58
Payroll Summary.....	63
Audit.....	65
2015 Town Meeting	
Warrant and Final Results.....	88
Deliberative Session Minutes.....	93
Budget (MS-7).....	107
Vital Statistics	114
Public Notice.....	115
Grafton by the Numbers in 2016	116



This clover leaf-like pattern derives from the Grafton Center Meetinghouse’s façade entryway and steeple corner boards.

Dedication



Marguerite Conley grew up in Newton, Massachusetts. She was one of the first female pharmacists to graduate from the Massachusetts College of Pharmacy. Marguerite worked at a local pharmacy in White River Junction before joining a pharmacy in Thetford, Vermont, where she retired. (And the pharmacy closed soon after Marguerite retired.)

Marguerite and her sister, Elizabeth (Liz) built the house on Cherry Hill Road, which would become known as Fruitcake Farm in 1978 and moved into the house in 1980. According to Marguerite, "Fruitcake Farm was established in 1982. My sister, Liz, and I were gifted with a horned Dorset ewe named Daisy. We purchased a goat named Jillian to keep Daisy company but Daisy decided she wanted only to keep company with the sheep." Grafton was fortunate to have Liz as one of the Town Auditors. Liz passed away in November 2010.

Today Fruitcake Farm is presently home to 42 registered Horned Dorset sheep, 3 Rams – Nathaniel, Elwood and Jacob, 3 llamas – Amos, PJ and Hurricane, as well as 8 hens. They are expecting about 60 lambs in March. Marguerite and Liz also

raised turkeys for many years. The turkeys were bestowed the names of past presidents and first ladies. Marguerite and Liz processed wool and sold yarn for many years.

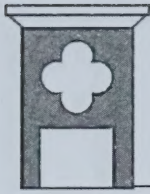
Marguerite is a member of the Continental Dorset Club and the New Hampshire Sheep and Wool Growers Association. She is a vendor at the annual New Hampshire Sheep and Wool Festival in Deerfield, New Hampshire. She and Liz once held a weekly knitting circle at their home and welcomed anyone to join in. She also belonged to a group called the Cardigan Knitters, which no longer exists.

Marguerite sets up at the Wilmot Farmers' Market every Saturday, June through September.

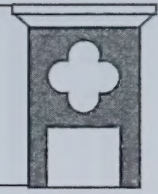
Marguerite belongs to St. Helena's Church in Canaan, where she teaches Sunday school.

Marguerite enjoys the opera and is an avid Bruins fan. She is presently the President of the Grafton Ladies Benevolent Society. She is also a Supervisor of the Checklist. She was appointed to this position in 2000 and has held the position since that time.

Grafton is fortunate to have Marguerite as part of our community!



Town Officials



Selectmen's Clerk

Monday-Friday, 8:00 am to 4:30 pm

Sue Smith, 523-7700
selectmen@townofgrafftonnh.com

Selectmen

Sean Frost (2016)
Leon Dugan (2017)
Merle Kenyon (2018)

Town Clerk and Tax Collector

Monday, Wednesday 5:15 pm to 8:00 pm
Friday 7:00 am to 11:00 am
Last Saturday of Month 8:00 am to 12:00 pm

Bonnie Haubrich (2017 - tax collector, 2016 -
town clerk), 523-7270
Angela Barry, Deputy
graftontaxcollector@gmail.com
Town Clerk email: graftontc2008@hotmail.com

Town Moderator

Travis Anderson (2016)

Town Treasurer

Dorothy Campbell (2016)
Shannon Poitras, Deputy

Budget Committee

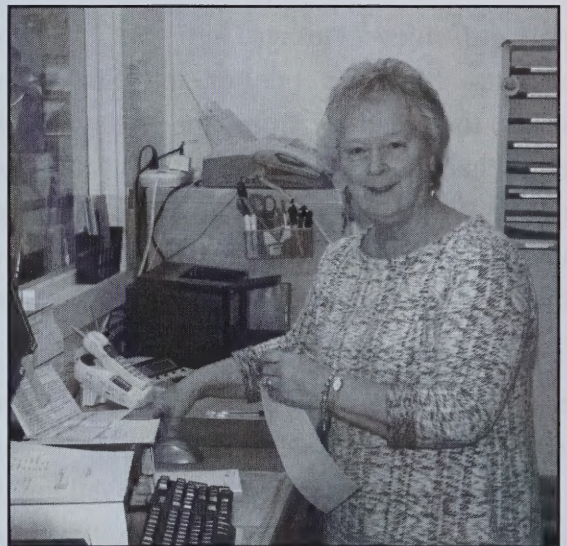
Edward Grinley, Chair (2016)
Catherine Mulholland (2017)
Pam Curran (2018)
Leon Dugan, Selectman Ex-officio
Sandi Pierson, Minute Taker

Trustees of the Trust Funds

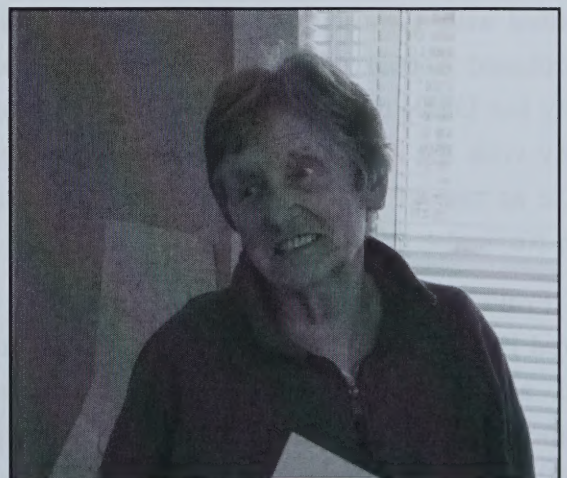
Catherine Mulholland, Chair (2016)
Joseph Brown (2018)
Sandra Griffin (2017)



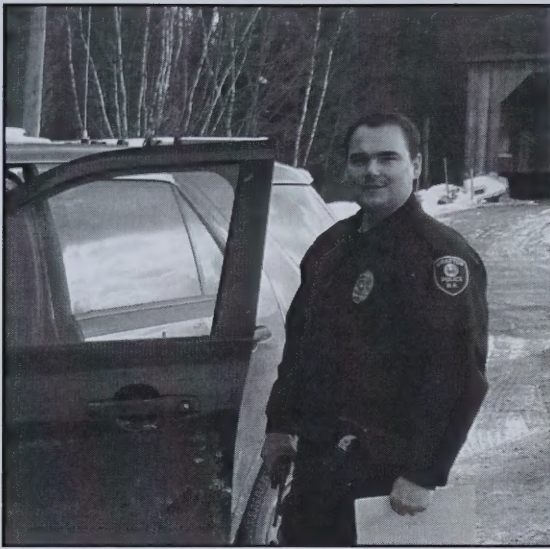
Sue Smith



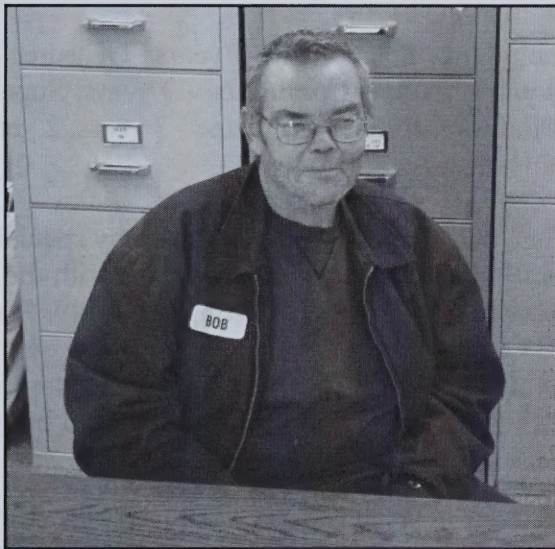
Bonnie Haubrich



Dotty Campbell



Russell Poitras



Bob Bassett

Planning Board

- Martin (Jim) Dugan, Chair (2017)
- Frank Neufell (2018)
- Maureen O'Reilly (2017)
- Brian Fellers (2016)
- Leon Dugan, Selectmen Ex-officio

Cemetery Trustees

- Thomas Ploszaj, Chair (2017)
- Jean Alexander (2016)
- Michele Norris (2018)

Welfare Director

Janet Sullivan, 523-7140

Police Department

Russell Poitras, Chief, 523-7667 (2017)
 Norman Daigneault, Deputy

Fire Department

John Babiarz, Chief, 523-7500

Fire Warden

John Babiarz, 523-8836
 Kenneth Cushing, Deputy, 523-4569

Ambulance

Dotti Ernst, Captain, 523-4623

Highway Department

Robert Bassett, Road Agent (2016)
 523-7027

Transfer Station, 523-9113

Wednesday and Sunday
 8:30 am to 5:00 pm

Librarian

Deb Clough, Librarian, 523-7865
library@townofgrafftonnh.com

Library Trustees

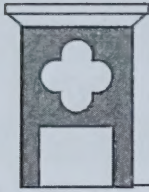
James Griffin, Chair (2018)
 Genevieve Smith (2016)
 Adam Franz, Alternate (2016)

Supervisors of the Checklist

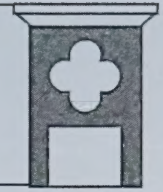
Marguerite Conley (2016)
 Jeff Weiss (2018)
 George Curran (2020)

Recreation Committee

Pam Grinley
 Edward Grinley
 Brad Grange
 Glenn Rodgers
 Donna Rodgers



2016 Warrant



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

You are hereby notified to meet at the Millbrook Christian Fellowship Church, Grafton, New Hampshire, on **Saturday the 6th of February, 2016 at 9:00 AM** for the first session of the Annual Town Meeting to discuss, debate and amend the town budget and all warrant articles listed below, except Article #1 (election of officers).

You are hereby further notified to meet at the Grafton Fire/Ambulance Station, Grafton, New Hampshire, on **Tuesday the 8th of March, 2016** 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; Treasurer - 1 year; Moderator - 2 years; Town Clerk - 3 years; Road Agent - 3 years; Budget Committee - 3 years; Supervisor of the Checklist - 6 years; Trustee of the Trust Funds - 3 years and 1 year; Library Trustee - 3 years, 2 years and 1 year; Cemetery Trustee - 3 years; Planning Board - 3 years.

2) Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by the vote of the first session, for the purposes set forth therein totaling \$996,149. Should this article be defeated, the default budget shall be \$1,029,133, 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	\$50,047
Elections/Town Clerk	40,022
Financial Administration	40,370
Reappraisal of Property	16,320
Legal Expense	20,000
FICA & Medicare	24,000
Planning Board	375
General Government Buildings	36,730
Cemeteries	7,700
Insurance	89,308
Advertising/Regional Dues	1,500
Contingency	2,000
Subtotal	\$328,372



Public Safety	
Police	\$137,393
Ambulance	16,403
Fire Department	20,000
Emergency Management	100
Forest Fire Warden	1,000
Subtotal	\$174,896
Highway and Streets	
Highway and Streets	\$360,000
Street Lights	2,800
Subtotal	\$362,800
Solid Waste	\$79,000
Health and Welfare	
Health Agencies	\$8,964
Health Officer	0
Public Assistance	20,000
Subtotal	\$28,964
Culture and Recreation	
Parks & Recreation	\$2,955
Library	14,362
Patriotic Purposes	300
Subtotal	\$17,617
Debt Service	
Tax Anticipation Note (TAN)	\$4,500
<u>Operating Budget Total</u>	<u>\$996,149</u>

3) To see if the Town will vote to continue to repair and maintain the structure and lands known as the Grafton Town Hall (located on Turnpike Rd). Should this article fail, the selectmen will proceed with the sale of said property. Should this article pass, the selectmen will begin repairs to the roof and structure from the operating budget and from the previously established Town Hall Repair Capital Reserve Fund.

4) To see if the town will vote to adopt RSA 41:14-a, to allow the selectmen to acquire or sell land, buildings or both; provided, however, they shall first submit any such proposed acquisition or sale to the planning board and to the conservation commission for review and recommendation by those bodies. This article will remain in effect until rescinded by majority vote. (Majority vote required).

5) To see if the town will vote to raise and appropriate the sum of twenty-five thousand nine hundred forty dollars (\$25,940) for the second year payment on a 6 year \$142,761 lease-purchase agreement for a fully equipped 2016 International 7600 6X4 dump truck. (The first payment was paid from the Highway Operating budget in 2015). The remaining four payments to come from the Highway Operating Budget. This lease agreement contains an escape clause. (Majority vote required).

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

- 6) To see if the Town will vote to retain the property located at 860 Main Street (Peaceful Assembly), if said property shall come under ownership of the Town by Quitclaim or Tax Deed, for use of the town as a potential meeting hall, library or other use by the Town.
- 7) To see if the town will vote to raise and appropriate the sum of thirty-five thousand dollars (\$35,000) for the purchase and outfitting of a new police vehicle and to fund this appropriation by authorizing the withdrawal of twenty-nine thousand dollars (\$29,000) from the already established Police Vehicle Capital Reserve Fund, and the balance of six thousand dollars (\$6,000) coming from taxation. (Majority vote required)
The Selectmen recommend this article / the Budget Committee recommends this article.
- 8) To see if the Town will vote to raise and appropriate the sum of thirty thousand dollars (\$30,000) to be added to the previously established Bridge Capital Reserve Fund.
The Selectmen recommend this article / the Budget Committee recommends this article.
- 9) To see if the Town will vote to raise and appropriate the sum of forty thousand dollars (\$40,000) for the purpose of paving town roads. (Majority vote required)
The Selectmen recommend this article / the Budget Committee recommends this article.
- 10) To see if the Town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be added to the previously established Ambulance Capital Reserve Fund.
The Selectmen recommend this article / the Budget Committee recommends this article
- 11) To see if the town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) for the purpose of buying replacement equipment for the tot yard. (Majority vote required)
The Selectmen recommend this article / the Budget Committee recommends this article.
- 12) To see if the Town will vote to raise and appropriate the sum of three thousand dollars (\$3,000) for the restoration of the Town's historical records. (Majority vote required)
The Selectmen recommend this article / the Budget Committee recommends this article.
- 13) To see if the Town will vote to raise and appropriate five hundred dollars (\$500) to increase the Tax Collector's stipend. (Majority vote required)
The Selectmen recommend this article / the Budget Committee recommends this article.
- 14) We, the people of the United States of America, reject the U.S. Supreme Court's rulings in Citizens United and other cases, and move to amend our Constitution to firmly establish that money is not speech, and that human beings, not corporations, are persons and entitled to constitutional rights. **(By Petition)**
- 15) To see if the Town will urge that the next President and Congress fight big money politics and restore government of, by, and for the people by championing the We the People agenda: 1) Ban Super PACs and overturn Citizens United, 2) Expose secret donors and require full transparency, 3) Ban bribes from big-money lobbyists and government contractors, 4) Establish small-donor, citizen-funded elections, 5) End gerrymandering and modernize voter registration, 6) Close loopholes and enforce campaign finance laws. That the New Hampshire State Legislature support concrete legislation to enact the We the People agenda. The record of vote approving this article shall be transmitted by written notice from the Selectmen to the NH congressional delegation and to Grafton's state legislators, and to the President of the United States informing them of the instructions from their constituents within 30 days of the vote. **(By Petition)**

Given under our hands and the seal the 25th day of January, in the year of Our Lord 2016.

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

Sean Frost, Chairman

Leon Dugan

Merle Kenyon

2016 Budget

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2016 to December 31, 2016

ACCT.#	Purpose of Appropriations (RSA 32:3, V)	Appropriations		Actual		Selectmen's Appropriations		Budget Committee's Appropriations	
		Prior Year As Approved by DRA	Prior Year	Expenditures	Prior Year	Ensuing Fiscal Year (Recommended)	Ensuing Fiscal Year (Not Recommended)	Ensuing Fiscal Year (Recommended)	Ensuing Fiscal Year (Not Recommended)
General Government									
4130-4139	Executive	48,925			50,047			50,047	
4140-4149	Election, Regular & Vital Statistics	38,911			40,022			40,022	
4150-4151	Financial Administration	38,861			40,370			40,370	
4152	Revaluation of Property	47,880			16,320			16,320	
4153	Legal Expense	15,000			20,000			20,000	
4155-4159	Personnel Administration	24,000			24,000			24,000	
4191-4193	Planning & Zoning	375			375			375	
4194	General Government Buildings	44,469			36,730			36,730	
4195	Cemeteries	7,700			7,700			7,700	
4196	Insurance	84,482			89,308			89,308	
4197	Advertising & Regional Assn.	1,500			1,500			1,500	
4199	Other General Government	2,000			2,000			2,000	
Public Safety									
4210-4214	Police	137,393			137,393			137,393	
4215-4219	Ambulance	16,000			16,403			16,403	
4220-4229	Fire	22,156			20,535			20,000	535
4240-4249	Building Inspection								
4290-4298	Emergency Management	100			100			100	
4299	Other - Forest Warden	1,000			1,000			1,000	
Airport/Aviation Center									
4301-4309	Airport Operations								
Highways & Streets									
4311	Administration								
4312	Highways & Streets	435,215			380,372			360,000	20,372
4313	Bridges								
4316	Street Lighting	3,000			2,800			2,800	
4319	Other								

ACCT.#	Purpose of Appropriations (RSA 32:3,V)	Appropriations		Actual		Selectmen's Appropriations		Budget Committee's Appropriations	
		Prior Year As	Prior Year	Expenditures	(Not Recommended)	Enacting Fiscal Year	(Not Recommended)	Enacting Fiscal Year	(Not Recommended)
		Approved by DRA	(Recommended)		(Recommended)		(Recommended)		(Recommended)

Sanitation									
4323	Solid Waste Collection	89,005			89,000		79,000		10,000
4324	Solid Waste Disposal								
4325	Solid Waste Clean-up								
4326-4329	Sewage Collection, Disposal, Other								

Water Distribution & Treatment									
4331	Administration								
4332	Water Services								
4335-4339	Water Treatment, Conservation, Other								

Electric									
4351-4352	Administration & Generation								
4353	Purchase Costs								
4354	Electric Equipment Maintenance								
4359	Other Electric Costs								

Health/Welfare									
4411	Administration/Welfare								
4414	Pest Control								
4415-4419	Health Agencies, Hospital & Other	8,964			8,964		8,964		
4441-4442	Administration & Direct Assistance	20,000			20,000		20,000		
4444	Intergovernmental Welfare Payments								
4445-4449	Vendor Payments & Other								

Culture & Recreation									
4520-4529	Parks & Recreation	2,700			2,955		2,955		
4550-4559	Library	14,045			16,149		14,362		1,787
4583	Patriotic Purposes	300			300		300		
4589	Other Culture & Recreation								

ACCT.#	Purpose of Appropriations (RSA 32:3, V)	Appropriations		Actual Expenditures	Selectmen's Appropriations		Budget Committee's Appropriations	
		Prior Year As	Approved by DRA		Enacting Fiscal Year	(Not Recommended)	Enacting Fiscal Year	(Not Recommended)
Conservation								
4611-4612	Admin. & Purchase of Nat. Resources							
4619	Other Conservation							
4631-4632	Redevelopment & Housing							
4651-4659	Economic Development							
Debt Service								
4711	Principal - Long Term Bonds & Notes							
4721	Interest - Long Term Bonds & Notes							
4723	Interest on Tax Anticipation Notes	4,700			4,500		4,500	
4790-4799	Other Debt Service							
Capital Outlay								
4901	Land							
4902	Machinery, Vehicles & Equipment	32,186						
4903	Buildings							
4909	Improvements Other Than Buildings							
Operating Transfers Out								
4912	To Special Revenue Fund							
4913	To Capital Projects Fund							
4914	To Enterprise Fund							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
Operating Budget Total		1,140,867		1,028,843		996,149		32,694

ACCT.#	Purpose of Appropriations (RSA 32:3,V)	Warrant	Appropriations Prior Year As	Actual Expenditures	Selectmen's Appropriations Ensuig Fiscal Year	Budget Committee's Appropriations Ensuig Fiscal Year
Article # Approved by DRA Prior Year (Recommended) (Not Recommended) (Recommended) (Not Recommended)						

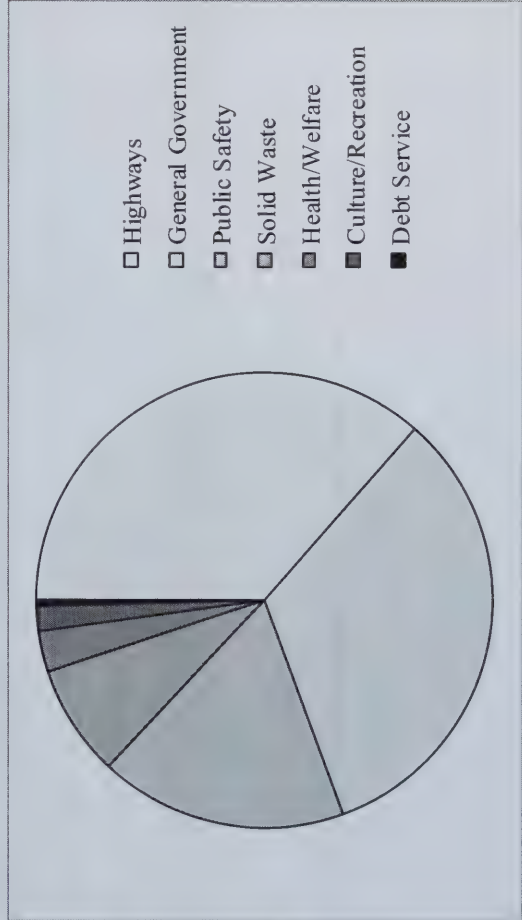
Special Warrant Articles
Special Warrant articles are defined in RSA 32:3,VI as appropriations 1) In petitioned warrant articles; 2) Appropriations raised by bonds or notes; 3) Appropriations to or from a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) An appropriation designated on the warrant as a special article or as a non-lapsing or nontransferable article.

4915	To Capital Reserve Fund-Bridges	8			30,000	30,000
4915	To Capital Reserve Fund-Ambulance	10			10,000	10,000
Special Articles Recommended 40,000						

Individual Warrant Articles
Individual warrant articles are not the same as Special Warrant Articles. An example of an individual warrant articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

4140-4149	Election, Registration, & Vital Statistics - Historical Records	12			3,000	3,000
4150-4151	Financial Administration - Tax Collector Stipend Raise	13			500	500
4312	Highways and Streets - Paving	9			40,000	40,000
4520-4529	Parks and Recreation	11			10,000	10,000
4902	Machinery, Vehicles, and Equipment	7			35,000	35,000
4902	Machinery, Vehicles, and Equipment	5			25,940	25,940
Individual Articles Recommended 114,440						

Individual Articles Recommended 114,440



2016 Budget

ACCT.#	Source of Revenue	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Taxes - General Fund	2		100	100
3180	Resident Taxes				
3185	Yield Taxes	2		7,500	7,500
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes			10,000	10,000
9991	Inventory Penalties	2			
3187	Excavation Tax (\$.02 per cubic yard)	2		100	100
Licenses, Permits, & Fees					
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees	2		140,000	140,000
3230	Building Permits	2		50	50
3290	Other Licenses, Permits & Fees	2		100	100
3311-2219	From Federal Government				
From State					
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution	2		55,000	55,000
3353	Highway Block Grant	2		115,000	115,000
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (including Railroad Tax)				
3379	From Other Governments				
Charges for Services					
3401-3406	Income from Departments				
3409	Other Charges				
Miscellaneous Revenue					
3501	Sale of Municipal Property	2		400	400
3502	Interest on Investments	2		200	200
3503-3509	Other				
Interfund Operating Transfers In					
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				
3914	From Enterprise Funds: <i>Sewer</i>				
3914	From Enterprise Funds: <i>Water</i>				
3914	From Enterprise Funds: <i>Electric</i>				
3914	From Enterprise Funds: <i>Airport</i>				
3915	From Capital Reserve Funds	7		29,000	29,000
3916	From Trust & Fiduciary Funds	2		4,320	4,320
3917	Transfers from Conservation Funds				

Continued...

ACCT.#	Source of Revenue	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Other Financing Sources					
3934	Proceeds from Long Term Bonds & Notes				
9998	Amounts Voted from Fund Balance				
9999	Estimated Fund Balance to Reduce Taxes				
Operating Budget Total				361,770	361,770

Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	1,023,681	1,028,843	996,149
Special Warrant Articles Recommended	60,000	40,000	40,000
Individual Warrant Articles Recommended	119,666	114,440	114,440
TOTAL Appropriations Recommended	1,203,347	1,183,283	1,150,589
Less Amount of Estimated Revenues & Credits	352,390	361,770	361,770
Estimated Amount of Taxes to be Raised	850,957	821,513	788,819

Budget Committee Supplemental Schedule

1. Total recommended by Budget Committee (from MS-737)	1,150,589
Less Exclusions:	
2. Principal: Long-Term Bonds and Notes	
3. Interest: Long-Term Bonds and Notes	
4. Capital outlays funded from Long-Term Bonds and Notes	
5. Mandatory Assessments	
6. Total Exclusions (Lines 2-5)	
7. Amount Recommended, Less Exclusions (Lines 1-6)	1,150,589
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	115,059
Collective Bargaining Cost Items	
9. Recommended Cost Items (Prior to Meeting)	
10. Voted Cost Items (Voted at Meeting)	
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	
Mandatory Water and Waste Treatment Facilities (RSA 32:21)	
12. Amount Recommended (Prior to Meeting)	
13. Amount Voted (Voted at Meeting)	
14. Amount voted over recommended amount (Difference of Lines 12 and 13)	
15. Bond Override (RSA 32:18-a), Amount Voted	
Maximum Allowable Appropriations Voted at Meeting	1,265,648

2016 Default Budget

ACCT.#	Purpose of Appropriations (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus Onetime Appropriations	Default Budget
General Government					
4130-4139	Executive	48,925			48,925
4140-4149	Election, Regular & Vital Statistics	33,911			33,911
4150-4151	Financial Administration	38,861			38,861
4152	Revaluation of Property	47,880	(31,560)		16,320
4153	Legal Expense	15,000			15,000
4155-4159	Personnel Administration	24,000			24,000
4191-4193	Planning & Zoning	375			375
4194	General Government Buildings	44,469			44,469
4195	Cemeteries	7,700			7,700
4196	Insurance	84,482	4,826		89,308
4197	Advertising & Regional Association	1,500			1,500
4199	Other General Government	2,000			2,000
Public Safety					
4210-4214	Police	137,393			137,393
4215-4219	Ambulance	16,000			16,000
4220-4229	Fire	22,156			22,156
4240-4249	Building Inspection				
4290-4298	Emergency Management	100			100
4299	Other - Forest Warden	1,000			1,000
Airport/Aviation Center					
4301-4309	Airport Operations				
Highways & Streets					
4311	Administration				
4312	Highways & Streets	355,215		32,186	387,401
4313	Bridges				
4316	Street Lighting	3,000			3,000
4319	Other				
Sanitation					
4321	Administration				
4323	Solid Waste Collection	89,005			89,005
4324	Solid Waste Disposal				
4325	Solid Waste Clean-up				
4326-4329	Sewage Collection, Disposal, Other				

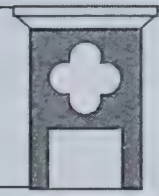
ACCT.#	Purpose of Appropriations (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus Onetime Appropriations	Default Budget
Water Distribution & Treatment					
4331	Administration				
4332	Water Services				
4335-4339	Water Treatment, Conservation, Other				
Electric					
4351-4352	Administration & Generation				
4353	Purchase Costs				
4354	Electric Equipment Maintenance				
4359	Other Electric Costs				
Health/Welfare					
4411	Administration/Welfare				
4414	Pest Control				
4415-4419	Health Agencies, Hospital & Other	8,964			8,964
4441-4442	Administration & Direct Assistance	20,000			20,000
4444	Intergovernmental Welfare Payments				
4445-4449	Vendor Payments & Other				
Culture & Recreation					
4520-4529	Parks & Recreation	2,700			2,700
4550-4559	Library	14,045			14,045
4583	Patriotic Purposes	300			300
4589	Other Culture & Recreation				
Conservation					
4611-4612	Admin. & Purchase of Nat. Resources				
4619	Other Conservation				
4631-4632	Redevelopment & Housing				
4651-4659	Economic Development				
Debt Service					
4711	Principal - Long Term Bonds & Notes				
4721	Interest - Long Term Bonds & Notes				
4723	Interest on Tax Anticipation Notes	4,700			4,700
4790-4799	Other Debt Service				

ACCT.#	Purpose of Appropriations (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus Onetime Appropriations	Default Budget
Capital Outlay					
4901	Land				
4902	Machinery, Vehicles & Equipment				
4903	Buildings				
4909	Improvements Other Than Buildings				
Operating Transfers Out					
4912	To Special Revenue Fund				
4913	To Capital Projects Fund				
4914	To Enterprise Fund				
4918	To Nonexpendable Trust Funds				
4919	To Fiduciary Funds				
Operating Budget Total		1,023,681	5,452		1,029,133

ACCT.#	Explanation for Increases
4152	Decrease in assessing contract per 5 year agreement
4196	Increase due to contractual obligations
4312	2015 WA#3 passed. Increased hwy. budget per lease-purchase agreement



Committee Reports



SELECTMEN

After review of twelve years of selectmen reports, one thing is certain, this will not be a traditional report. It is important to not only recognize achievements, but to recognize practices that are not working, or have become outdated. Please review this report to help you better understand what hurdles our town has in front of it, and how you can help.

As we review the achievements and trials of 2015 the most important thing that comes to mind is thanking the volunteers of the fire and ambulance departments as well as the volunteers that fill the many various offices that make up our town government.

Our great town has come to an impasse. As each of us sits in our seat at deliberative session and stands in the voting booth—consider the following. Each year it becomes increasingly difficult for our emergency services to operate as volunteers. In most homes today both adults of the family must work full time jobs and most residents travel a minimum of an hour each way to work. Gone are the days, just a decade or two ago, when volunteer emergency services were staffed primarily by local business owners, retirees and members of families where only one adult needed to work. It is of great concern that these volunteer departments are scrambling to keep these services alive.

We need to change the way we view the budget process. The fact is the people creating department budgets live in our town too. They don't want higher taxes any more than you do. Department heads generate budgets to maintain the services we have and insure they can continue to be sustained into the future.

When a budget is presented by a department head to the selectmen and then to the budget committee, the first question should never be, "What can we cut?" The answer is simple: the first thing to get cut is training because the rest are operating costs. We cannot expect to gain nor retain volunteers if we won't fund them. This forces department heads to find funds to train from operating costs, in order to

keep new members coming, you must also outfit them with the proper protective equipment. In an era where the membership of our emergency departments is in a severe decline:

-Should we be even considering cutting their budgets?

-Should we be wasting the time of those department heads who are trying to attract new membership with fighting to keep their proposed budgets?

This budget season the Fire Chief, John Babiarz, chose to keep his budget the same as 2015 and therefore did not make any changes in the form of a new request. As a result the Budget Committee cut that budget from \$22,156 to \$14,000. The Chief then of course met with the Budget Committee to convince them to raise it to the previous level as \$14,000 was not feasible. In the end the budget was set to \$20,000, the budget committee citing lower fuel costs. Is there a need to propose cutting a budget by \$8,156 that has already been level funded by the department head? This action only creates resentment for an unpaid position. Is this really a good strategy for the budget committee and more importantly the town? The budget committee spends many hours working on the budget to produce a fiscally responsible budget. Are we being so conservative that the volunteer positions that run the town will disappear and eventually collapse the objectives and principals on which this town was founded?

As our town primarily runs on volunteers, whether its emergency services or the positions that make up our town government, the very least we can do is provide training so that they can effectively learn and fulfill the duties of those positions. We remind you, this is equally important for our town government positions. If individuals fill these positions and do not fully understand the duties and responsibilities of each position they cannot expect to be effective in that position. As a town we should consider training as paramount, and expected, it is the route of success for the town.

FURTHERMORE THE TOWN NEEDS TO

SERIOUSLY CONSIDER THE COMPENSATION OF BOTH EMPLOYEES AND VOLUNTEERS! Consider that most of the working people in town won't even consider filling a public office, then take into account they are working in the negative to fill that position, even after taking a stipend. Most townspeople do not understand the time commitment associated with these positions, to effectively manage them in conjunction with their lives and careers. THE FACT IS, THE MORE TIME THAT IS REQUIRED AND THE LOWER THE COMPENSATION OFFERED, THE SMALLER THE POOL OF QUALITY APPLICANTS. YOU DO THE MATH, WHERE IS OUR TOWN HEADED?

Part-time support staff may be an avenue to consider to reduce the load on some of our volunteers.

There is the illusion that all department heads inflate proposed budgets so they get the amount they wanted after the selectmen and budget committee cut the budget. This is not to say that there have not been some individuals who haven't abused this, but it is certainly not the norm. Some will point to the budget vs. actual reports at the end of the budget cycle and say, "See they're trying to spend down their excess money at the end of the budget year." This is more often than not, completely inaccurate. A responsible budget manager will wait, if possible, until the end of the year to purchase large items, or bulk orders intended for that year. The purpose of waiting is so when an emergency expenditure arises—say losing a motor in a grader—that the department budget may be able to absorb costs rather than go over budget.

This is in fact what happened to Road Agent Bob Bassett. He was able to absorb replacement grader motor costs in his budget, however, he didn't spend moneys in other areas as originally budgeted. These are responsible budget practices. Can you guess what happened to the Highway Department budget because Bob was able to absorb both the grader motor and the first payment of a town truck (emergency purchase due to a broken frame)? His budget was cut severely (\$27,000). Fortunately, this was amended by \$6,629 at the budget hearing. This is still \$20,371 less than what he asked for.

There are some things you can do to help keep your taxes low and keep our small town great, complete with volunteer services:

1. Sign up for one of the open offices in town government for 2017. Eventually when these offices are not filled a paid employee will replace them.
2. Attend deliberative session, and you should, you would be amazed at what can happen when you don't.
3. Make your vote heard as a town, if you have a question ask it. Many times people vote for something they didn't want because they misunderstood the question. Please ask the moderator for clarification, many will also have the same question.
4. Attend the budget hearing, ask questions, listen to concerns from department heads and selectmen and your fellow citizens. Changes can be made to the proposed budget at this meeting, by the budget committee.
5. At deliberative session introduce yourself to the Fire Chief, John Babiarz, and Ambulance Captain, Tom Ploszaj, and step up and volunteer. Their memberships are extremely low. It is in the not too distant future that these departments will become paid or contracted, not because the departments or town want it..... it will happen because you as a citizen did not volunteer and yes this will drastically effect your taxes. There are requirements made by the state that we provide emergency services to the town, be it by our own departments or by contract. The hard fact is folks, when there are not enough people to respond to calls in a reasonable time the selectmen are responsible to address the situation. Let's keep Grafton the small place we want our children to grow up in. Please volunteer today. Should you want to live in Enfield or Lebanon—Do nothing!

It is important to understand the role that building maintenance has in our taxes. This issue has plagued our town for many years. As with all town departments it is important to plan for building repairs prior to their immediate need. We have fallen into a rut of addressing repairs when they have become large problems. We need to be addressing them when they are first recognized. This requires funding yes, however it will be a much smaller amount. Repairing a hole in a ship when it occurs is **important**. Yes, it could probably wait, but when the engine room succumbs to water, you are dead in the water...Now you have an emergency! Guess who pays for that? Yes, the tax payer. So when money is requested for building repairs, or capital reserves for this purpose, SAY YES! OR DON'T and ride the

ship down, there is probably a bright shiny NEW one waiting at the bottom free of charge. (**Nothing is Free!**)

As all of you may know, the Mascoma High School addition is well on its way to completion. Superintendent Patrick Andrew stopped by in December to give us an update. Everything is on schedule and on budget. In fact much of the excavation is ahead of schedule due to warm December temperatures. Patrick also announced that the Canaan Elementary school was awarded the National Blue Ribbon Award, from the U.S. Dept. of Education for being an exemplary high performing school. This award was received by only two schools in the state and 335 public/private/charter schools throughout the country. Lifelong teacher Linda Landry and principal Sharon Orvis accepted this award on behalf of the school in Washington D.C. Please take the time to thank someone who works in one of our schools, these are the people that make a difference.

The transfer station has seen many changes this year. Bob Bassett is now managing both the Highway department and Transfer Station. It is important to recognize that Bob volunteered his services the entire year of 2015 in this position. He is also to thank for many new ideas coming to fruition. As many of you have commented you now enjoy a more professional, clean, efficient experience when you visit the "dump" as many of us still affectionately refer to it. While staying within budget Bob managed to purchase a USED 1988 Autocar roll-off truck for hauling our town waste after our contractor abruptly went out of business. Other area contractors immediately increased their rates substantially. Initially many of us were hesitant about hauling our own waste and owning another piece of equipment. Bob Bassett and Ed Grinley researched the issue and assured us that the town could take this on and save money. The numbers don't lie. The town saved \$17,500 in hauling fees (after deducting fuel and wages). The town also saved \$1,545 in hauling and tipping fees by hauling our own glass to the town of New London (which grinds and utilizes it on roads) as opposed to having an outside contractor haul to Lebanon Landfill as previously done.

Recyclables paid \$7,800 in 2014. In 2015 recyclables paid \$19,000, all the while the market value for many recyclables has dropped consistently for the past three years. This is a direct result of proper management.

The town also purchased a container for tires -- a long debated issue. There is a mandate requiring us to keep them contained and covered. Now they are stored in a dry metal container and moved once instead of multiple times. Additionally a paper compactor was purchased to eliminate waste paper blowing around the yard into the wetland and also to keep it dry. This allows us a better rate and cost us less in trucking, due to frequency (approx. \$60 every three months).

As a result of last year's warrant article broadening the use of the transfer stations revolving account, the town now has better use of these funds. This year for example the town contracted Canaan (at a cost of \$2,375) to host a household hazardous waste day. This was a huge success and we are planning to do it again next year. This allowed citizens to bring paints and the chemicals not typically accepted at the dump to be collected and disposed of in a proper manner. Check the town office sign, the town website and postings at the transfer station for the upcoming season!

Many thanks to Bob Bassett for his hard work and volunteerism. Thank you to the highway and transfer station staff for stepping up to make things run as they should. Should you need assistance with your trash, attendants are happy to help. You should be proud of these new changes and your wallet should feel a little heavier. Here are some direct results of proper management: From 2011 to 2014, three out of those four years the solid waste/sanitation dept. overspent their budget on average \$8,349 per budget year. This past year of 2015 Bob Bassett underspent his budget by \$6,573, this while making all of the above improvements. EXCEPTIONAL!

How Bob was rewarded for his efforts: His proposed budget for 2016 was \$89,000, lower than it has been in twelve years (ranging from \$89,005 to \$118,300) The budget committee reduced his budget to \$79,000; it was 2003 the last time the budget was this low. Ask yourselves as a town, should we cut a budget, clearly well managed, by \$10,000? Is it responsible and can it be maintained?

The Selectboard continued its practice of treating all tax payers behind on their taxes in a fair respectful manner. Should you get behind on your taxes, it is in your best interest to make a tax agreement with the Selectmen, this is solely the responsibility of the property owner. Should you not make a tax agreement the board will deed the property back to

the town and subsequently auction it off when possible. If a tax agreement is made, and you are late or miss three payments the board will reconsider starting the tax deed at that time.

The board takes this very seriously, as we are dealing with peoples' homes, however, we have to consider that for every dollar not collected the rest of the citizens share this cost. We don't believe the average citizen minds helping out briefly in certain circumstances, however when it becomes a regular occurrence it becomes a financial burden to all our taxpayers and that simply is not fair. It is important to remember that the amount of revenue needed to be generated by taxes doesn't change if all the taxes are not paid. The average uncollected tax at end of year, has been \$302,271 over the past seven years. If people don't pay their taxes in some cases we may have to borrow that money as a town and pay it back with interest, thus potentially raising our taxes the following year. Some will say, the town is making out because when people pay their back taxes they have to pay the interest (assuming they eventually pay). Not exactly. This is referred to as the TAX ANTICIPATION NOTE (TAN). This is a line of credit the town maintains at a bank, in case we don't have enough money at any given time to pay the monthly bills. This money is then loaned to us with interest. The interest we pay is not as high as the delinquent tax interest, but this doesn't account for any of the hours of time spent by the: Tax collector, Selectmen, Treasurer, Attorneys etc. dealing with uncollected taxes, when we should be handling other town business.

In 2015 we held another tax sale auction to return properties to the tax rolls, allowing them to produce revenue rather than add to your tax bill. This sale produced \$47,500. As the selectmen considered the tax rate for 2016 several key factors played a role:

- 1. The school bond repayment.
- 2. The amount of the unreserved fund balance.
- 3. The parameters set by the state for reducing the tax with said moneys.

In the end the town paid \$116,030.00 out of the unreserved fund balance (approved by DRA) to reduce the town portion of tax by \$1.00 per thousand. This reduced the original tax increase of \$28.17 per thousand (across state, county, school and town taxes) to \$27.19 per thousand. The revaluation also lowered many taxes. The town portion of the tax rate

is LOWER than last year by .43 cents per thousand. Some of you may have noticed that manufactured homes and trailer valuations increased. This is a direct result of more trailers being bought and sold than conventional homes, causing them to be more desirable to the market, thus increasing their valuation.

Economics at work.

This year on the warrant will be a capital reserve to continue to raise money for our portion of the cost to replace the red listed bridge on Wild Meadow Road. This bridge is scheduled by the state to be replaced in 2018, contributions to the capital reserve will prevent a jump in taxes to cover this cost in the year of replacement. The estimated town portion of this project is \$92,000. The estimated state portion is \$368,000, for a projected combined project cost of \$460,000.

It is important to recognize the great achievements of the Grafton Historical Society. This year they were awarded an LCHIP grant of \$42,000 for the preservation and restoration of the East Grafton Church (Turnpike Rd). This is a matching grant actually totaling \$84,000. Thanks to the Martin Family of Danbury for making sure the \$30,000 Folsom fund for upkeep and maintenance of the church was transferred into the hands of the Trustees of the Trust Funds for purposes of repairing the East Grafton Church. This family also wrote a check in the amount of \$2,000 to cover the costs of attorneys making this transition. In conjunction with fundraising efforts, all matching grant moneys are in place and work has begun on the church's restoration.

Some of the decayed lower post and beam members of Hinkson's Carding Mill on Turnpike Road have also been replaced and the ground floor is now well on its way to being sound. Many thanks to the dedication of Ken Anderson and all others involved for these repairs. Make a contribution today of time or money to continue the preservation of Grafton's History.

We would like to thank Sue Smith, Administrative Assistant to the board of Selectmen. Sue is an invaluable member of our team. She always goes above and beyond. She is one of the most efficient, responsible people with whom we have had the pleasure of working. Please take a moment to thank her for all she does to keep the town running smoothly.

Continued...

In closing, please consider all of the issues raised above:

-Consider running for a vacant position in our town government

-Volunteer for emergency services, without you these will be largest impacts to taxes you will see outside of the school.

-ATTEND THE DELIBERATIVE SESSION

-ATTEND THE BUDGET HEARING

-CONSIDERER CHANGING HOW YOU LOOK AT THE BUDGET PROCESS

-CONSIDER THE USE OF SUPPORT STAFF TO ELIMINATE THE NEED FOR ADDITIONAL FULL-TIME STAFF

-CONSIDER CHANGING HOW YOU FEEL ABOUT FUNDING BUILDING MAINTENANCE, BECAUSE IT PRESERVES SOUND BUILDINGS AND REDUCES LARGE TICKET REPAIRS

-VOTE***IT DOES MATTER, AND IT CERTAINLY AFFECTS YOUR TAX BILL**

There is a reason we all live in Grafton, we want to live a relaxed simple life. A life with a sense of community that brings us all together, a place you want to return home, when you have been away or just returning from work. You want to know your neighbors have your back when something goes wrong, and in turn, you theirs. You want to take care of those that take care of you when you are sick/injured or in need. You want the people around you to be an extension of your family, you want a community as one.

Grafton has always been a peculiar place, rich with history, traditions, and the eclectic people we all are. We may argue and fight amongst ourselves but never stand against us as one. Keeping Grafton one...

Written by Sean Frost, Chairman, on behalf of the 2015 Selectboard

RECYCLING CENTER

The Recycling Center has gone through many changes during 2015. As the townspeople have noticed and commented, myself and the employees are changing things to make the Recycle Center run smoothly and more cost effective.

In 2014 the Selectboard decided to purchase a 1988 Autocar roll-off truck to be run by the highway department to haul the garbage, metals, paper, demo and glass. The truck paid for itself in the first year. You can see cost savings in the selectmen's report.

Some of the changes at the Recycling Center during 2015 include: a new metal container, with the highway department sorting all metals for more profit, a used paper compactor so we get more tonnage per load, more cost effective and to keep the paper from blowing all over the yard, and a closed container for tires to comply with the State, keeping water out of the tires and less handling. We also had a new monitoring well drilled as the old one was damaged.

The Town had its first Household Hazardous Waste day in more than ten years. The Town of Canaan was contracted and with volunteer help from Bob Bassett

and Merle Kenyon, this was a huge success. We will be having another one in 2016, so watch the town web site, town office sign and fliers at the Recycling Center.

More changes in 2016 as we will be finishing off the inside of the recycling building with Advantech on the walls and ceiling, both will be painted and new lighting to be installed. Most of the materials were purchased in 2015.

I would like to thank the Selectboard, the employees at the Recycling Center and highway department for working together and making the first year go smoothly and being a great success in our goal to save money and making money on all recyclables.

I thank you the townspeople for dealing with the many changes in 2015 and all the positive comments throughout the year.

Please recycle, it really does pay!

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

ROAD AGENT

Winter 2015 started with many snow and ice storms for the highway department. During one ice storm an employee slipped and fell and was out of work for seven weeks. This left two full-time employees and one part-time employee to plow and sand all the roads. Through long hours, dedication and hard work, we overcame all obstacles that arose.

Spring came and mud season was not bad at all. So the road crew started grading and hauling stone and ledgepack to many of the roads in town. Just about all the gravel roads were graded by the end of June. Winter sand was stock piled for the next season by the first week of April.

During the summer months the road crew graded, hauled ledgepack, raked, installed culverts, applied calcium chloride and mowed roadsides. One of the highway grader operators retired and this left the road agent to do the grading. The road agent hired a part-time employee to mow roadsides and this employee then stayed on to the crew to be full-time.

The use of many yards of local made ledgepack and liquid calcium chloride has made a huge improvement in many of the gravel roads in town and the road crew plans to do more in the coming years.

In June, the frame on the '96' ten wheeler broke and the road agent and Merle Kenyon, selectman, met with a trooper from the Department of Safety. We were told the frame could not be repaired or welded and that it would have to be replaced. Scott Reed from Reed Truck Services in Claremont estimated this would cost forty thousand dollars or more. The Selectboard decided to lease-purchase a second truck for less than twenty-six thousand dollars a year and the first payment came from the highway budget in 2015 and then to be voted on in March 2016.

In the first week of September as the road agent finished grading upper Sargent Road, the motor in the grader went and had to be shipped to Nortrak, Inc., a John Deere dealer, for a replacement engine. The road department was without the grader for six weeks at a cost for repairs at a little less than twenty-three thousand dollars.

In September, Blacktop, Inc. put a top wearing course of pavement on Riddle Hill Road that was base paved

in 2014 and drag shimmed and top paved a section of Slab City Road with the highway department overseeing and flagging both paving projects.

During the year the highway department repaired, maintained and painted trucks and equipment. We also hauled garbage, metals, paper and glass at the Recycling Center with the 1988 Autocar roll-off truck purchased at the end of 2014.

The highway department took down the old town clerk's office and hauled to Hammond's Grinding and Recycling. Also we took down the posts and cable at the Recreation Field and hauled and set rock in its place.

In November the crew graded roads and got trucks ready for winter, installing sanders and wings.

Road Agent, Robert Bassett, donated his time to build and install the roof at the fire station entrance door.

The 2016 Highway Budget was reviewed by the Selectmen and then passed to the Budget Committee. The Budget Committee cut twenty-seven thousand dollars from repairs, gravel and fuel, stating with two new trucks, repairs should be less. The Road Agent does not feel cutting the repair line item is wise, as the other three trucks are now out of warranty. None of the heavy equipment or support equipment is under warranty. Lastly, with new employees using unfamiliar equipment on unfamiliar roads, repair costs often increase as these people learn their new positions.

One employee quit in December and the highway department will be advertising for one full-time employee to fill this vacancy.

I would like to thank my crew, the Selectboard, Sue Smith at the office, and all departments for working together throughout the year. I would also like to thank the people and voters of the town of Grafton for all their support during the year 2015.

Respectfully submitted,
Robert J. Bassett, Road Agent.

HISTORICAL SOCIETY

2015 was a transformative year for all of our restoration projects and members of the historical society. We started the year strong, with a ham and bean supper at the town hall in April. This year, diners were entertained by Colby-Sawyer's a cappella group, Riffed, and the 12th NH Regiment Serenade Band.

In the summer, our youngest member, Andrew Cushing, secured a grant through the NH Charitable Foundation that enabled him to spend ten weeks doing various preservation projects as required by his master's program in historic preservation from the University of Pennsylvania. He was able to restore the front doors to the East Grafton Union Church, repair and re-glaze the nine worst window sashes at the Pines Schoolhouse, maintain the grounds at our properties, re-side and paint the tramp house exterior (with the help from president Ken Cushing and secretary Gail Gagnon), document the timber frame of the carding mill with AutoCAD, and help build a retaining wall at the carding mill (thanks to Bruce Sunnerberg's willing hands and trusty tractor).

Restoration work began at the East Grafton Union Church in late fall. We have secured \$84,000 for drainage improvements, foundation repair, and undercarriage joist replacement. Bobby Senter of Razor Hill Excavation is performing the site work, while Dick Kimball, of Center Harbor, is in charge of the timber framing. Ken Cushing and Bruce Sunnerberg are supervising the work as it progresses. Expected completion is late spring 2016, when the building will be opened for public events. Our goal is to showcase this gem of a building to as many people as possible; if you have an idea for an event, please contact us.

Thanks to the generosity of Ken Anderson, the carding mill finally received much-needed repairs. On the roof, Ken installed a ridge cap and patched a hole on the river side. Inside, the rotted posts and beams were replaced on the ground level. In the spring of 2016, Ken will be back to replace rotted posts and beams and sills on the main level. Money for Ken's repairs come from another successful Race to Save the Mill, which included participants from all over New England. We thank all the runners, all the volunteers, including the Friends of the Grafton

Library, who made the lunch (the real reason people keep coming back!) and our generous local sponsors. Ken's work has been a true gift, and we cannot thank him enough.

Remember that our Museum hours are Sundays between Memorial and Labor Days, 1:00-4:00. We look forward to sharing our passion for Grafton's history with you. If you happen to be a virtual history fan, we invite you to visit our Facebook page (Grafton, NH Historical Society) or website, www.graftonhistoricalsocietynh.org.

During all this hubbub let us not forget what we have accomplished would not have been possible without the financial support and volunteer army of many supporters. We are one of New Hampshire's most active historical societies, and that title does not come without our occasional calls for residents and neighbors to donate time, money, and energy. Thank you so much.

Respectfully submitted,
Kenneth R. Cushing, President



Restored doors at the East Grafton Union Church.



The exterior of the tramp house, newly sided and painted.



2015's Race to Save the Mill participants.



Our intrepid volunteer, Ken Anderson, at the carding mill.



Colby-Sawyer's Riffed performs at our spring ham and bean supper.

TRUSTEES OF THE TRUST FUNDS

It was a difficult year in the market. We continued to retain Mackensen and Co. of Hampton, NH to manage the Trust Funds and the Capital reserve funds and National Advisers Trust as Custodian. 2015 is the first full year in which the custodial fee is paid directly out of interest for the Capital Reserve funds at 0.5% of managed funds and no longer appears as an expense in the operating budget. The accompanying table shows the ending balances of all funds at December 31, 2014 and the contributions and disbursements made during the year (see page 56).

As can be seen from the financial performance report, the Capital Reserve funds were slightly ahead for the year. In August, \$60,000 was added to the Capital Reserve Funds per vote of the Town in March 2015. (\$40,000 for the Bridge Fund, \$15,000 for the Library and \$5,000 for the police cruiser.) Withdrawals were made from the Recycling Capital Reserve Fund in the amount of \$2,196.05 for environmental testing. In addition a new capital reserve fund was created, the East Grafton Christian Church Renovation Fund, which has a temporary home under the custody of the Trustees pending a matching grant from LCHIP and will be expended during calendar year 2016.

By contrast, the Trust Funds which focus on income saw a slight decline in principal but maintained income from interest and dividends. In 2015 the Kilton Trust paid out \$1,000 to Red Logan/Good

Neighbor Clinic, \$750 to the Senior Center in Lebanon, and \$550 to West Central Behavioral Health. In 2016 we will be making similar distributions from the available income. Medical reimbursements for the year to individuals amounted to \$180 and were paid out of the checking account.

For maintenance of cemeteries, the Common Trusts and the Pine Grove Perpetual Care Fund supplemented the Towns' allocation for Cemetery Care in the amount of \$1,500.00.

The two Library Trusts are being rebuilt to the original bequest amounts before we can return to distributing income to the Library. Barney Flanders has now been restored to its principal amount of \$2,200.00, the Ruth Leonard Trust will be back to its original \$2,000.00 during 2016. We expect to be able to contribute a nominal amount to the Library in 2016.

Jeremy Olson's term was up in 2015 and Joseph Brown has replaced him as Trustee. Daniel Demers was unable to continue his duties and his resignations was accepted in June. The Selectmen appointed Sandra Griffin to replace Dan for this year. Two slots, a one year and a three year term will be on the ballot this coming March.

Respectfully submitted,
Catherine Mulholland, Joseph Brown, Sandra Griffin

PLANNING BOARD

No report submitted.

RECREATION COMMITTEE

No report submitted.

VOLUNTEER FIRE DEPARTMENT

No report submitted.

POLICE DEPARTMENT

2015 was another great year for the town of Grafton and the Grafton Police Department. We have maintained a great working relationship with nearly all Grafton residents and surrounding law enforcement while accomplishing the day to day struggles and meeting the needs of victims. I am proud to report Grafton had only four burglaries in 2015; that's 4 more than we want, but it's a great accomplishment from past years.

2015 was essentially a quiet year with approximately 25% less calls for service; this is the reward for our efforts curbing criminal behavior. Heroin and prescription pills are still a battle for us much like the rest of departments all across New Hampshire. With continued communication between the people of Grafton and the police department I hope to make a difference in our substance abuse areas. With such a small department, we rely heavily on public communication and cannot achieve much without it. Please contact us with anything unusual or information that may assist us in providing the town with protection. Norman and I have had a lot of communication with the people of Grafton enabling us to make a difference in the criminal behavior.

I would like to let you know that the 2014 Ford Explorer has been a great addition to the department. It has performed very well as a police cruiser with

little maintenance; even after absorbing the brutal day to day beating of Grafton's back roads. On the ballot you will see me asking for an additional \$6,000 (lower than the normal \$9,000), allowing us to replace the aging 2007 cruiser we currently have patrolling. It is time to replace the 2007 before we encounter additional repairs and down time; this vehicle has cost the town in excess of \$15,000 over the last five years to keep in safe operation. If the 2007 vehicle is replaced, we will be in a position of paying for only normal maintenance on our vehicles until 2020, when the warranty runs out on the 2014.

I want to thank all the people of Grafton for allowing the police department to be in a position of having safe, tax-friendly vehicles. The people of Grafton have allowed sensible improvements that keep your officers safe and will save the taxpayers money over a period of time. I want to thank the surrounding departments -- Canaan and Enfield, also NH State Police for their support. These are professional, hard-working departments that are always trying to help. Criminal behavior does not know jurisdictional boundaries, therefore a positive relationship and teamwork is always best. I look forward to serving you in 2016 and wish all of Grafton a wonderful year.

Respectfully submitted,
Chief Russell Poitras

VOLUNTEER AMBULANCE

GVA had an operating budget of \$16,000 and a Revolving Account budget of \$12,000 for a total of \$28,000 for 2015. The total expenditures from the operating budget were \$15,730.45 and expenditures from the Insurance Receipts Revolving Account were \$11,807.35, for a total operating cost for EMS services of \$27,537.80.

Through the diligent work of our members, GVA was able to recover \$13,368.41 in missed billing revenue from 2014 and receive \$27,792.34 in billing revenue for 2015 calls. This is a total of \$41,160.75 that will be used to offset the cost of EMS services on the taxpayers of Grafton in future years.

GVA received 124 calls for EMS services during 2015. Canaan FAST Squad was called to cover 21

(@ \$300 each) of these calls when a Grafton crew was unavailable to respond. We are grateful to all the Canaan members who extended their efforts to assist Grafton in providing EMS services.

We had several new members who joined the team and became licensed as EMTs in 2015. We also have a few new members who are currently working on completing the training and requirements to become licensed EMS providers with Grafton. We have been fortunate to have a member of the Grafton Fire Department also join the Ambulance Department and respond to calls as a driver. This allows the EMS providers to attend entirely to patient care and provides additional lift assist when loading patients. The members of Grafton Volunteer Ambulance are a wonderfully dedicated and caring team of EMS

providers. I would like to thank each and every one of them for their determination, caring, and strength shown over the years with GVA. The years ahead for GVA will be the most prosperous and productive because of the dedication and continuing efforts each of you put forth to provide the best possible EMS services to the Town of Grafton. Thank you!!!

Anyone interested in finding out more about joining in the efforts of this remarkable team of professionals, should contact GVA at 523-4623.

GVA ROSTER as of 12/31/2015:

Captain – Dotti Ernst, NREMT

1st Lieutenant/Training Officer – Aaron Dugan, NREMT

2nd Lieutenant/Supply Officer – Kathy Lund, NRAEMT

Secretary – John Babiarz, NRAEMT
Responder – Tom Ploszaj, NREMT
Responder – Cody Dugan, NREMT
Responder – Reese Alexander, NREMT
Responder – Maria Olsen, NREMT
Responder – Bob Hull, Driver
Responder – Ken Bean, Driver
Responder – Jay Boucher, NREMT
Responder – Ellen Kraus, EMT-I
In training – Sherry Kendrew-Bean
In training – Liz Bolton
In training – Matt Berry
Support Member/Admin Asst – Cindy Kudlik
Support Member – Rosalee Babiarz

Respectfully submitted,
Captain Dotti Ernst

CEMETERY TRUSTEES

We started off the year advertising for and hiring new groundskeepers. Help wanted signs were put up in order to recruit new cemetery workers as there were none carried over from last season.

Through hired groundskeepers and volunteers we were able to complete both the spring and fall cleanups as well as having the cemeteries groomed and nice for major holidays.

We engaged in many discussions regarding potential Natural Burials at Pine Grove and the legalities involved.

Through a team effort with the Selectmen, NH DOT and the Cemetery Board, the stones that had been knocked down by NH DOT at the Grafton Center Cemetery last season were fixed.

We were thrilled to learn that a resident wrote a letter of appreciation for the way the cemeteries have been kept up.

The Trustees have drafted this year's budget using gross basis budgeting. This means that the 2016 budget request is the combined total of all anticipated expenditures from both appropriations and trust income.

We continue to work on cataloguing all the graves at each of the 8 maintained cemeteries and have a

gentleman volunteering to help out with that task.

The Trustees are again grateful to everyone for their efforts this year in maintaining and improving the conditions of Grafton Cemeteries and would like to encourage anyone wishing to help with the cemeteries to contact us. The Trustees invite all to attend the meetings and welcome suggestions and input on future needs of our cemeteries.

Respectfully submitted,
Tom Ploszaj, Jean Alexander, Michele Norris



Prescott Hill Cemetery, abloom in phlox.

TAX COLLECTOR AND TOWN CLERK

“May you live a long life
Full of gladness and health,
With a pocket full of gold
As the least of your wealth.
May the dreams you hold dearest,
Be those which come true,
The kindness you spread,
Keep returning to you.”

An Irish Blessing

It seems that every year I start out by noting how fast the year has flown, but another year has come and gone and it is hard to recount where it went.

The Tax Collector's Office processed 89 liens this year, 4 less than last year. The Town deeded 8 properties for nonpayment of taxes in September of 2015 and in comparison the Town deeded 4 properties last year, of which 3 of the owners purchased them back. The Selectboard made payment arrangements with 7 property owners.

As of today, January 12, 2016 there are outstanding taxes of \$507,920.58 which ranges from 2010 through 2015. Last year the delinquent taxes ranged from 2007 through 2014. The Selectboard, working with the Tax Collector, have been diligent in working with the taxpayers to become current as many of these taxpayers have been as much as 8 or 9 years in arrears. At this time last year the outstanding taxes were \$836,587.94, a difference of \$328,667.36 this year. The taxpayers saw a drastic increase in their tax bills this year, due to a large increase in the school tax to cover the renovations at the Mascoma Valley Regional High School, which the voters approved a couple of years ago. The school portion increased by \$4.47 per thousand, where the Town portion went down \$.43 per thousand.

The Town Clerk's Office has made a few changes this year. We now are a one-check town, making it easier for the customer. The Town takes one check for both the Town and State fees and then the Town renders payment to the Motor Vehicle Department. We also now accept credit cards for motor vehicle registrations.

The Town Clerk registered approximately 1,939 automobile registrations as well as marriage licenses, marriage certificates, death certificates, birth certificates, performing genealogy searches, licensing dogs and processing all elections. We were required by the New Hampshire Motor Vehicle Department to upgrade our computer systems, which included a VPN connection, making our connection even more secure against being compromised. In order to save money I am now processing registration renewal notices to car owners; where in the past we paid the Motor Vehicle to process those notices.

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

Bonnie J. Haubrich
Tax Collector/Town Clerk

LIBRARY TRUSTEES

The Library Trustees had quite a bit of activity this year.

In 2013 The New Hampshire Department of Labor cited several violations with the existing library building and mandated that they be corrected. They were: lack of water/septic and lack of handicapped access. After some investigation, the Trustees determined that the solution to the violations could not be economically corrected on the small plot of town land that the library occupies. We needed a plan to move the library on another site.

Our benefactor, Mr. Chester Gray, generously purchased the plot of land at the westerly intersection of US Rte. 4 and Library Road to be used for the new library with the stipulation that the existing library be incorporated in the plan if at all feasible.

The Town advertised and held two meetings to ask the public for input on the donation. There appeared to be only one objection. The Selectmen voted to accept the land. However the wording of the deed still had to be worked out.

The Trustees created a Request for Proposal for a plan to address the Department of Labor issues and to move and expand the library. The proposal was advertised and we received four responses. The

trustees advertised for people from the town to join in evaluating all the proposals. Five or six residents joined with the Trustees to form the Proposal Evaluation Committee. All the proposal respondents (architectural/engineering firms) came to the Library to present their solutions and plans to the Committee.

After much deliberation, the Proposal Evaluation Committee was about to make its choice when two problems surfaced. They are: 1) there is a problem with the wording of the deed for the donated land, and 2) some townspeople called the Department of Revenue Administration and questioned whether the trustees could use the existing Library Capital Reserve fund, which states "to maintain the library," for a plan to move and/or expand the library.

Therefore, until the wording of the deed is settled and the wording of the use of the existing Capital Reserve Fund is voted on in a 2016 Warrant, the plan for correcting the Department of Labor cited deficiencies and for moving and expanding the new library is at a standstill.

Respectfully submitted,
Jim Griffin, Chair
Genevieve Smith, Secretary
Adam Franz, Alternate



LIBRARIAN

This report is dedicated to Jim Griffin



Librarian Deb Clough, at her desk at the library.

The library this year experienced a somewhat bumpy path with so much attention being drawn to our library improvement objectives. Most folks understand that we have a core need to address our building shortcomings. And there is no shortage of opinions and ideas on the direction this will take. So, being at the most local level of our healthy and noisy democratic society, the path to success to me is like hiking the trail: there are grunts, there is sweet trail, peaks, and valleys, but if you keep on putting one foot in front of the other, you'll get there. Please feel free to contact me, I welcome your input. By being open and honest we can move forward.

Some of the things we've done this year are simple things, like install an air conditioner, purchase a bike rack, hold the annual pumpkin carving with the FOGL (Friends of Grafton Library), add a couple new computers, and increase our internet speed, which was necessary due to the amount of digital use.

Did you know you can read or listen to thousands of titles, from novels to magazines, from the comfort of your own home? And more is added all the time. All you need is a library card, a digital device, and internet connection. And if you don't have internet, you can download it at the library for free. For info, contact us.

I hope you have noticed the blue "police" call boxes

situated around town. These are Grafton's "Little Libraries" built by FOGL last spring, representative of the BBC's *Doctor Who* series' spaceship. And just like his ship, you'll be surprised at the dimensions upon opening the door. There are five of them and inside are books and DVDs that you are welcome to take. Return them if you like, keep them if you want. You can also add something, but please make sure it is an item that will interest the general public. Please no political or religious matter. Look for forthcoming informational additions to these.

In 2016, the library wants to increase our focus on the child. Our goal is to increase usage of our resources to the children of Grafton. We know most of our community young folks have a long day starting out on a bus ride early in the morning and lasting until they get home from school at 4:00PM or later. Our hope is to increase activities during school vacations and weekends that will pique an interest in children to make reading a lifelong habit. If you have suggestions or would like to help, please let us know.

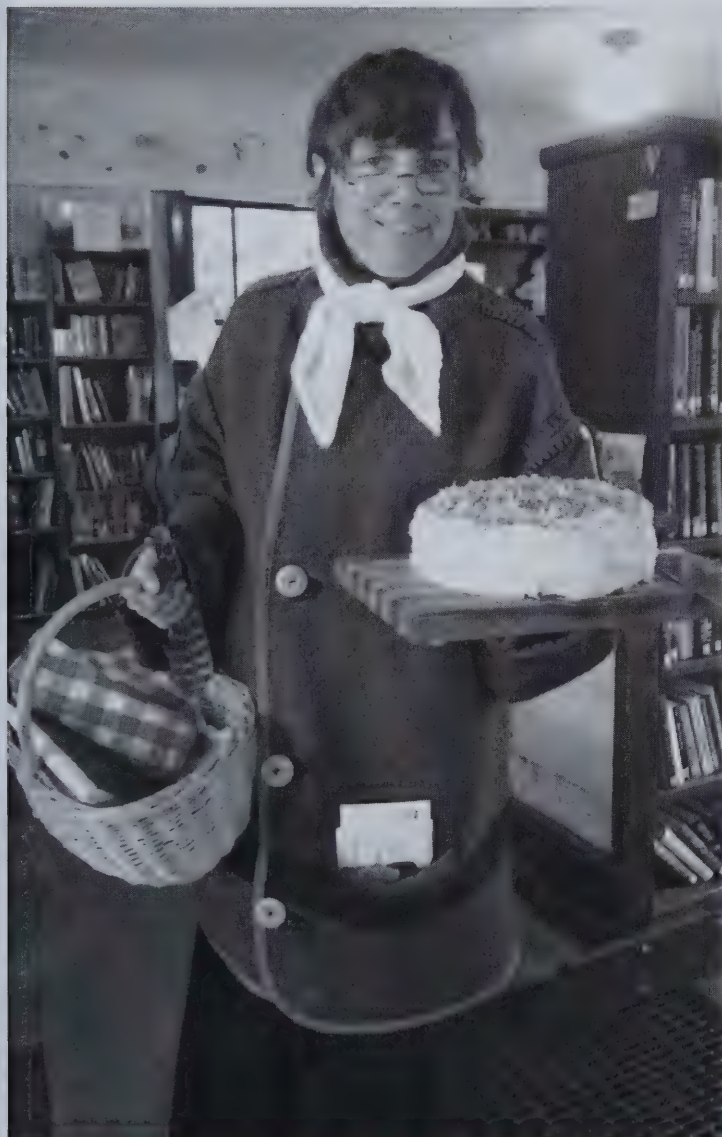
In October, the library was successful in being awarded a grant from CLiF, The Children's Literacy Foundation. We have received \$2000 worth of brand new children and youth books. This grant was underwritten by the Criscenti's Foundation. In association with this grant, Canaan Elementary also received \$500 worth of books, two presentations, and every child in the school will receive a book to keep of their choosing in the Spring of 2016.

Another goal this year is to digitalize the complete catalog to increase efficiency in managing loaning procedures and research. Unfortunately, due to time constraints, we were not able to get the Inter-Library Loan up and running. Time permitting; we hope to achieve this worthwhile endeavor this year.

The Friends of the Grafton Library is a fantastic and fun group of people that have been an absolute blessing for the library and the community. From the great town events they organize to spring cleaning the library. There is no way we could have kept the pace without them. I encourage you to come to one of their monthly pot-luck meals at the town hall and see what it's all about. I'm sure you can add some of your own

crazy ideas to the insanity! An igloo? Really?!

In closing, I'd like to thank Jim Griffin, to whom this report is dedicated. Jim has been a volunteer and then a trustee board member for over 8 years. He has helped shepherd the library through great changes. He was actively engaged in cataloging our collection, adding computer and free internet access services, updating record-keeping and budget procedures, the Cooper and Gove commemoration, getting the new library plans in gear, and on and on. And how he put up with a bunch of crazy and sometimes screaming women is beyond me! We wish you the best of luck in your next adventure, but be sure we'll be hitting you up in the future for something or other.



On Shin, "The Buddha Baker," with one of her morning treats.

The library would like to thank the following for their support (alphabetically):

CLiF: Grant award of \$2000 worth of books! And \$200 worth for the Tardis' little libraries.

Sharon Duffy: Her great spirit and a wealth of information she's always happy to share

Adam Franz: Tech Support

Friends of the Grafton Public Library: a great group donating valuable time and effort

Aime Jacques: For her commitment to the library (including over 140 volunteer hours!)

Dewey and Don Morse: Children's Area Furniture and financial support

Ruggles Mine: Donation of Passes

On Shin: For her continued delicious support of Wednesday Mornings with the Buddha Baker

Gen Smith: Donation of Porta-Potty

Tina Vasquezi: Air Conditioner Donation

Isaac & Lucas Vokes: Two great teens that help around the library

And now the numbers:

The Grafton library loaned out an average of 375 items per month in 2015!

Patron Visits: 3201

Media borrowed: 4498

Internet Usage: 1546 (in library)

Media Donated: 2518 (for library and book sale use)

Media Added: 855

New Cardholders: 31

Total Cardholders: 342

Volunteer Hours: 489

Total Collection: 5110

Respectfully submitted,
Debra Clough, Director



Grafton kids make crafts at the library, as part of a CLiF event.

FRIENDS OF THE GRAFTON LIBRARY

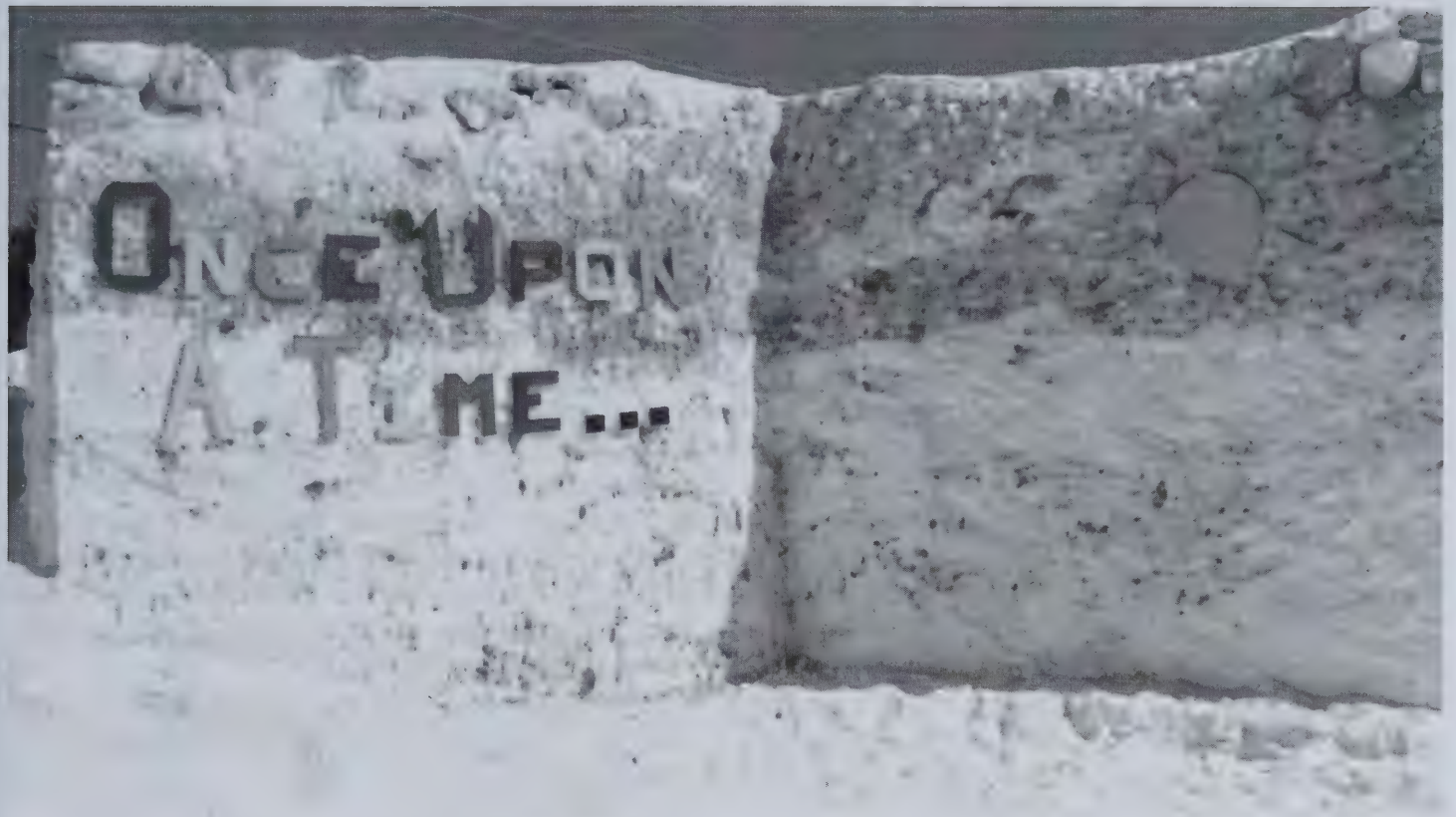
The Friends of the Grafton Library formed in April 2014 to support and enhance the resources, services and facilities of the library. We incorporated in NH and registered with the IRS as a 501(c)(3) charity so donations are tax-deductible. In 2015, we raised \$5,000 through a raffle, BBQ, yard sale, Christmas craft sale and donations. While we are excited to start the fundraising and grant writing to minimize the cost of improved library facilities to Grafton taxpayers, we are in a holding pattern until we have a building plan and a financial plan for the library.

In the meantime, we did other things to support and advertise for the library and the friends group. We made a snow sculpture of a giant book with a snow slide. We built 5 little free libraries and installed them around town. This is a community curated collection-Take a Book, Leave a Book. They are modeled after the Tardis from the Dr. Who Television series. In the

show, the Tardis can travel through time and space. We like the symbolism and poetry of the tardis as a little library where books are also, "bigger on the inside."

We sponsored pumpkin carving, a scarecrow contest and Trunk or Treat on Halloween just for fun. We supported the Historical Society's Race to Save the Mill by offering refreshments. We're almost done collecting half-gallon juice cartons for this winter's carnival - an igloo made of colored ice blocks. A big thank you to all the people who contributed raffle, yard sale and craft sale items, or their time to one of our activities. We've had such fun and we're looking forward to another productive year!

Respectfully submitted,
Elaina Bergamini, President



2015's Winter Carnival included a massive snow sculpture.



Installing a Tardis-inspired "Little Library" in East Grafton.

Regional Reports

EXECUTIVE COUNCILOR JOSEPH KENNEY, DISTRICT ONE



As I start my 3rd year of service to you and the State of New Hampshire in Council District 1, I am grateful and honored to serve you.

I continue to work with the Governor, Council and Legislature on the important issues impacting the State. The Heroin and Opioid epidemic has been the number one issue. The Governor and Council called for a Special Legislative Session on November 18th to address the statewide heroin and opioid crisis. A Joint Legislative Task Force on Heroin and Opioid Epidemic was formed and will make recommendations to the Governor and Legislature in the upcoming session.

Economic development is still my top priority for the Northern most Council District and I will work with community and business leaders to assist in the creation of jobs and economic opportunity. I am committed to the Balsams project in Dixville Notch and I will continue to work with the various public and private partners to move this project forward. Additionally, I continue to work with the county and regional economic development councils and executive directors on present and future economic opportunities to grow businesses in the District.

I join with the NH Congressional Delegation - Senator Jeanne Shaheen, Senator Kelly Ayotte, Congresswoman Annie Kuster and Congressman Frank Guinta in working with other New England states and our northern Canadian friends to seek economic opportunities and relationships.

The Ten Year Transportation Improvement Plan process working with the Department of Transportation and the Regional Planning Commissions has been completed. The Executive Council approved the final draft and submitted it to the Governor on December 16th. The plan focuses on preservation, maintenance and safety of existing pavement and bridge infrastructure throughout the State. The US Congress passed the Fixing America's Surface Transportation (FAST) Act, which provides increased federal funding to the State of New Hampshire over the next five years. Contact William Watson at NH DOT for any additional details at 271-3344 or bwatson@dot.state.nh.us.

The 2016 session of the NH House and Senate will address legislation that deals with the heroin and opioid crisis, Medicaid expansion, and maintaining a good business climate. Again, be watchful of proposed legislation passing costs on to the county and local levels of government. Stay close to your local state senator and house members.

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

My office has available informational items: NH Constitutions, tourist maps, consumer handbooks, etc. I periodically send, via email, a list of my schedule for the week. Send me your email address if you'd like to added to the list at Joseph.Kenney@nh.gov.

Contact my office any time I can be of assistance to you.

Serving you,

Joe

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

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

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

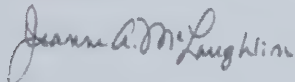
Between July 1, 2014 and June 30, 2015, VNH made 436 homecare visits to 24 Grafton residents. We provided approximately \$20,040 in unreimbursed – or charity – care to Grafton residents.

- **Home Health Care:** 430 home visits to 21 residents with short-term medical or physical needs.
- **Maternal and Child Health Services:** 5 home visits to 3 residents for well-baby, preventative and palliative medical care.

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

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

Sincerely,



Jeanne McLaughlin, President & CEO (1-888-300-8853)



UPPER VALLEY LAKE SUNAPEE REGIONAL PLANNING COMMISSION

The Upper Valley Lake Sunapee Regional Planning Commission (UVLSRPC) has been providing professional planning assistance to municipal boards since 1963. The UVLSRPC coordinates inter-municipal planning, acts as a liaison between local and state/federal agencies, and provides advisory technical assistance on development issues. The Commission serves 27 communities in Grafton, Sullivan, and Merrimack Counties.

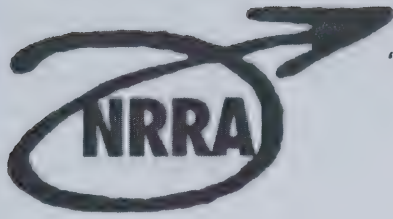
The Commission's highlight of 2015 was the adoption of the UVLSRPC Regional Plan (available online at regionalplan.uvlsrpc.org). This plan is based on the most extensive public engagement process in the Commission's history and presents a bold vision for the future development of our region over the next twenty years. In addition to the adoption of the Regional Plan, UVLSRPC highlights for 2015 included:

- Responding to more than 150 municipal requests for technical assistance.
- Coordinating four Household Hazardous Waste Collections that served over 1,000 households in the region.
- Coordinating with the NH Department of Transportation to develop the 2017-2026 Ten-Year Transportation Improvement Plan with approved projects totaling more than \$125 million over the next ten years in the UVLSRPC region.
- Completing more than 110 traffic counts across the region.
- Securing funding to conduct a feasibility study for a new transit service along the I-89 corridor linking New London and Grantham to Lebanon and Hanover.
- Assisting five communities in the region (Claremont, Newbury, Orford, Springfield, and Wilmot) with circuit rider planning services.
- Assisting five communities (Washington, Newport, Grantham, Sunapee, and Goshen) in updating their local Hazard Mitigation Plans.
- Assisting seven communities in the Sugar River watershed (Claremont, Cornish, Croydon, Goshen, Grantham, Newport, and Sunapee) in developing Fluvial Erosion Hazard appendices for their local Hazard Mitigation Plans.
- Assisting three communities (Unity, Washington, and Claremont) in updating their Local Emergency Operations Plan.
- Assisting two communities (Grantham and Lebanon) in developing local culvert inventories.
- Providing administrative and staffing assistance to the Connecticut River Joint Commissions.

Please feel free to contact me at (603) 448-1680 or e-mail me at nmiller@uvlsrpc.org to share your thoughts. It is a pleasure to serve the municipalities of this region!

Sincerely,

Nathan Miller, AICP
Executive Director



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

Northeast Resource Recovery Association, 2101 Dover Road, Epsom, NH 03234

Telephone: (603) 736-4401 or 1-800-223-0150 Fax: (603) 736-4402

E-mail: info@nrna.net Web Site: www.nrra.net

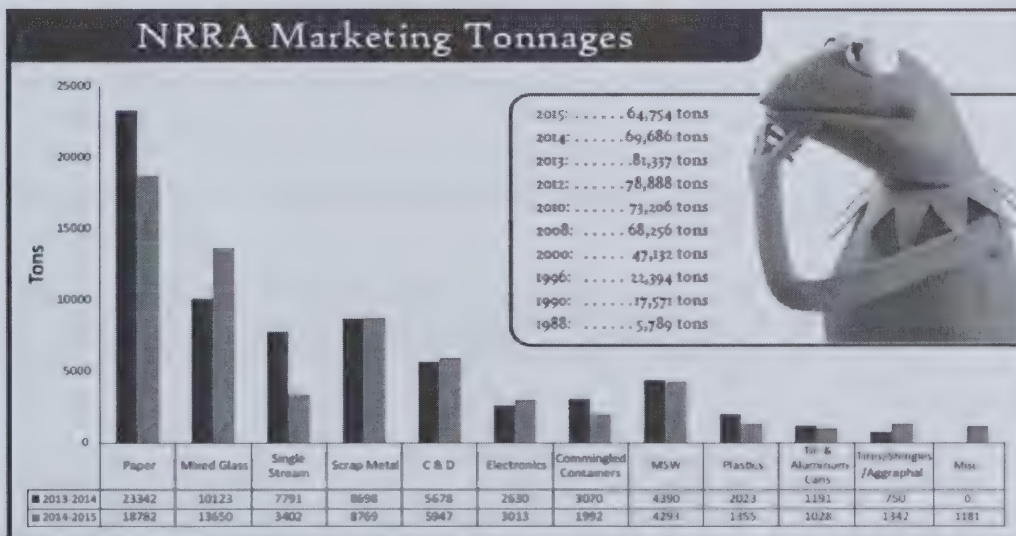
Dear NRRA Member,

As a member of Northeast Resource Recovery Association (NRRA), your community has access to all the services of this first in the nation, 35-year old recycling cooperative. Your member-driven organization provides you with:

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

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

Through your continued support and dedication, NRRA has assisted our members to recycle over 63,573 tons in fiscal year 2014 -2015!



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



10 Campbell Street
P.O. Box 433
Lebanon, NH
03766-0433

Phone: 603-448-4897

Fax: 603-448-3906

Website: www.gcsc.org

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

Centers for Senior Services

Horse Meadow Senior Center
(N. Haverhill 787-2539)

Linwood Area Senior Services
(Lincoln 745-4705)

Littleton Area Senior Center
(Littleton 444-6050)

Mascoma Area Senior Center
(Canaan 523-4333)

Newfound Area Senior Center
(Bristol 744-8395)

Orford Area Senior Services
(Orford 353-9107)

Plymouth Regional Senior Center
(Plymouth 536-1204)

Upper Valley Senior Center
(Lebanon 448-4213)

Sponsoring

RSVP & The Volunteer Center
(toll-free 1-877-701-7787)

ServiceLink of Grafton County
(toll-free 1-866-634-9412)

Grafton County Senior Citizens Council, Inc. is an equal opportunity provider.

2014-2015 Board of Directors

Jim Varnum, *President*

Patricia Brady, *Vice President*

Flora Meyer, *Treasurer*

Larry Kelly, *Secretary*

Ralph Akins

Chuck Engborg

Ellen Flaherty

Clark Griffiths

Dick Jaeger

Michael King

Craig Labore

Mike McKinney

Bob Muh

Emily Sands

Molly Scheu

Becky Smith

Frank Thibodeau

Tuck Revers Board Fellows

Cesar Breder Chaves

Sintha Rajasingham

Roberta Berner, *Executive Director*

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

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

During 2014-15, 65 older residents of Grafton were served by one or more of the Council's programs offered through the Mascoma Area Senior Center and 39 were assisted by ServiceLink:

- Older adults from Grafton enjoyed 886 balanced meals in the company of friends in the center's dining room.
- They received 2,478 hot, nourishing meals delivered to their homes by caring volunteers.
- Grafton residents were transported to health care providers or other community resources on 1,094 occasions by our lift-equipped buses.
- Grafton residents received assistance with problems, crises, or issues of long-term care through 158 visits with a trained outreach worker and 114 contacts with ServiceLink.
- Grafton's citizens also volunteered to put their talents and skills to work for a better community through 449 hours of volunteer service.

The cost to provide Council services to Grafton residents in 2014-15 was \$53,768.44.

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

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

Roberta Berner, Executive Director

Supporting Aging in Community

Grafton County Senior Citizens Council, Inc.

Statistics for the Town of Grafton

October 1, 2014 to September 30, 2015

During the fiscal year, GCSCC served 65 Grafton residents (out of 306 residents over 60, 2010 U.S. Census). ServiceLink served 39 Grafton residents.

<u>Services</u>	<u>Type of Service</u>	<u>Units of Service</u>	<u>x</u>	<u>Unit (1) Cost</u>	<u>=</u>	<u>Total Cost of Service</u>
Congregate/Home Delivered	Meals	3,364	x	\$9.31	\$	31,318.84
Transportation Social Services	Trips	1,094	x	\$14.84	\$	16,234.96
	Half-hours	157.5	x	\$22.89	\$	3,605.18
ServiceLink	Contacts	114	x	\$22.89	\$	2,609.46

Activities	607	N/A
Chore assistance	5	N/A

Number of Grafton volunteers: 7. Number of Volunteer Hours: 449

GCSCC cost to provide services for Grafton residents only	\$	<u>53,768.44</u>
Request for Senior Services for 2015	\$	5,000.00
Received from Town of Grafton for 2015	\$	2,964.00
Request for Senior Services for 2015	\$	<u>5,000.00</u>

NOTE:

1. Unit cost from GCSCC Statement of Revenue and Expenses for October 1, 2014 to September 30, 2015.
2. Services were funded by federal and state programs, 53.5%; local government, 11%; client donations, 10%; charitable contributions, 13%; grants and contracts, 9.5%; other, 3%.

Financial Reports

INVENTORY of TOWN PROPERTY

Map/Lot	Location	Acres	Land Value	Bldg Value	Total
2-913	17 Snug Harbor Road	1.1	31,500	54,800	86,300
3-672-1	129 Brock Hill Road	0		26,100	26,100
5-1143	Blood Road	2	20,100		20,100
6-1051	Razor Hill Cemetery	1.2	77,200		77,200
8-1169	Wild Meadow Road	3.3	13,600		13,600
9-1060	Grafton Pond Road	6.3	8,600		8,600
9-1142	Kinsman Rd. Cemetery	0.5	45,000		45,000
11-0067	Main Street	2.5	82,700		82,700
11-180-4	30 Ridge Road	17.9	47,700	37,600	85,300
11-1147	Pine Grove Cemetery	3.8	84,500		84,500
11-1150	Highway Dept	4.4	49,100	115,200	164,300
11-1150	Recycle Center			57,600	57,600
11-1152	Huff Beach	0.7	105,300	1,500	106,800
11-1155	Main St. Town Common	0.5	17,500		17,500
12-656	330 Turnpike Road	8.93	37,700	12,100	49,800
12-1076	Grafton Town Hall	0.7	41,300	111,400	152,700
12-1148	E. Grafton Cemetery	0.5	49,000		49,000
12-1153	E. Grafton Christian Church	1.4	47,500	128,700	176,200
12-1153	E. Grafton Parsonage			70,000	70,000
14-1141	Hardy Hill Rd Cemetery	0.2	36,700		36,700
14-1218	NH Rt 4	3	28,100		28,100
16-0207	Grafton Rec Field	6.3	46,600	2,800	49,400
16-0903-2	Grafton Rec Field	3.68	43,000	9,100	52,100
16-0903-3	Grafton Rec Field	3.9	43,700		43,100
16-0903-4	Prescott Hill Road	1.8	40,400		40,400
17-221	Off Sargent Hill Road	2.7	3,600		3,600
17-233	107 Main Street	21.9	42,012	140,200	182,212
17-722	85 Sargent Hill Road	0.3	21,200	17,500	38,700
17-1149	Main Street	0.5	50,000		50,000
20-1071	Prescott Hill Cemetery	0.8	71,200		71,200
21-1217	Dean Road	0.1	1,500		1,500
10S-371	Halfmoon Pond Road	1.9	21,300		21,300
11A-232-1	13 Doten Lane	1.6	28,900	16,200	45,100
11B-1224	Main Street	0.1	1,500		1,500
11E-1240	Sally's Point Road	0.1	11,400		11,400
16D-0610	7 Cherry Hill Rd School	0.02	3,000	36,700	39,700
16D-0649	Town Office Bldg	5.35	66,200	246,000	312,200
16D-0649	Volunteer Fire Station			272,200	272,200
16D-0649	Historical Society			77,100	77,100
16D-1210	Library Road	0.09	1,400		1,400
16D-1211	Grafton Library	0.1	18,800	71,900	90,700
Total			\$1,338,812	\$1,504,700	\$2,842,912

SUMMARY INVENTORY of VALUATION

1 Value of Land Only - Exclude Amount Listed in Lines 3A, 3B, and 4	Number of Acres	Assessed Valuation
A Current Use (At Current Use Values) RSA 79-A (pg 6)	19,717.99	\$1,174,518
B. Conservation Restriction Assessment (Current Use Values) RSA 79-B (p7)	0	\$0
C. Discretionary Easements RSA 79-C (p7)	0	\$0
D. Discretionary Preservation Easements RSA 79-D (p8)	0.05	\$0
E. Taxation of Land Under Farm Structures RSA 79-F (p8)	0	\$0
F. Residential Land (Improved and Unimproved Land)	6,102.89	\$42,049,300
G. Commercial/Industrial Land (DO NOT Include Utility Land)	125.74	\$476,700
H. Total of Taxable Land (Sum of Lines 1A, 1B, 1C, 1D, 1E, 1F and 1G)	25,946.67	\$43,700,518
I. Tax Exempt and Non-Taxable Land	293.19	\$1,637,100
2 Value of Buildings Only - Exclude Amount Listed in Lines 3A, and 3B	Number of Structures	Assessed Valuation
A. Residential		\$62,243,550
B. Manufactured Housing as defined in RSA 674:31		\$4,961,300
C. Commercial & Industrial (Do not include utility buildings)		\$1,536,100
D. Discretionary Preservation Easements RSA 79-D (p8)	1	\$10,850
E. Taxation of Farm Structures RSA 79-F (p8)	0	\$0
F. Total of Taxable Buildings (Sum of Lines 2A, 2B, 2C, 2D, and 2E)		\$68,751,800
G. Tax Exempt & Non-Taxable Buildings		\$2,894,900
3 Utilities - See RSA 83-F:1 V for complete definitions		Assessed Valuation
A. Utilities (From p5 Grand Total of All A Utilities)		\$3,785,100
B. Other Utilities (From p5 Total of All Other Utilities)		\$0
4 Mature Wood and Timber RSA 79:5		Assessed Valuation
		\$0
5 Valuation Before Exemptions (Total of Lines 1H, 2F, 3A, 3B, and 4)		Assessed Valuation
		\$116,237,418
6 Certain Disabled Veterans RSA 72:36-a (Paraplegic & Double Amputees Owning Special Adapted Homesteads with VA Assistance)		
7 Improvements to Assist the Deaf RSA 72:38-bV		
8 Improvements to Assist Persons with Disabilities RSA 72:37-a		
9 School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV (Standard Exemption Up To \$150,000 For Each)		
10a Non-Utility Water and Air Pollution Control Exemptions RSA 72:12-a		
10b Utility Water and Air Pollution Control Exemptions RSA 72:12-a		
11 Modified Assessed Valuation of All Properties (Line 5 minus Lines 6-10b) (This Figure Will Be Used To Calculate The Total Equalized Value For Municipal Property)		\$116,237,418
	Amount Per Exemption	Total # Granted
12 Blind Exemption RSA 72:37	\$15,000	
13 Elderly Exemption RSA 72:39-a & b (p. 6)		8
14 Deaf Exemption RSA 72:38-b		
15 Disabled Exemption RSA 72:37-b	\$10,000	5
		Total # Granted
16 Wood Heating Energy Systems Exemption RSA 72:70		Assessed Valuation
17 Solar Energy Systems Exemption RSA 72:62		
18 Wind Powered Energy Systems Exemption RSA 72:66		
19 Additional School Dining/Dormitory/Kitchen Exemptions RSA 72:23 IV		
20 Total Dollar Amount of Exemptions (Sum of Lines 12-19)		\$207,500
21 Net Valuation Used To Compute Municipal, County, and Local Education Tax Rates (Line 11 minus Line 20)		\$116,029,918
22 Less Utilities (Line 3A) Do not include the value of other utilities listed in Line 3B		\$3,785,100
23 Net Valuation Without Utilities to Compute State Education Tax (Line 21 minus Line 22)		\$112,244,818

NOTES

Town-wide valuation update for 4/1/15

**Utility Summary: Electric, Hydroelectric, Renewable -
Misc., Nuclear, Gas/Pipeline, Water & Sewer**

List by individual company/legal entity the valuation of operating plants employed in the production, distribution, and transmission of electricity, gas pipeline, water and petroleum products. Include ONLY the names of the companies listed on the Instructions Sheets (See instruction page 12)

Who Appraises/Establishes The Utility Value in The Municipality? (If Multiple, Please List)	Avitar
If the Municipality Uses DRA Utility Values is it Equalized By The Ratio?	NO

SECTION A

	Assessed Valuation
List Electric Companies - See page 12 in the instructions	
NH Electric Coop	\$2,336,800
PSNH DBA Eversource Energy	\$1,382,600
Granite State Electric Company	\$65,700
A1 Total of All Electric Companies Listed in This Section:	\$3,785,100

	Assessed Valuation
List Gas Companies - See page 12 in the instructions	
	\$0
A2 Total of All Gas Companies Listed in This Section:	\$0

	Assessed Valuation
List Water and Sewer Companies - See page 12 in the instructions	
	\$0
A3 Total of All Water and Sewer Companies Listed in This Section:	\$0

Grand Total Valuation of All A Utility Companies (Sum of Lines A1-3)	\$3,785,100
---	--------------------

SECTION B

	Assessed Valuation
List Other Utility Companies (Exclude Telephone Companies):	
	\$0
B1 Total of All Other Companies Listed in This Section:	\$0

Veterans' Tax Credits	Limits	*No. Individuals	Estimated Tax Credits
<u>RSA 72:28 Veterans' Tax Credit/ Optional Veterans' Tax Credit</u> \$50 Standard Credit \$51 up to \$500 upon adoption by city/town	\$500	73	\$36,250
<u>RSA 72:29-a Surviving Spouse</u> "The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States" \$700 Standard Credit \$701 up to \$2,000 upon adoption by city or town	\$700	0	\$0
<u>RSA 72:35 Tax Credit for Service-Connected Total Disability</u> "Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury" \$700 Standard Credit \$701 up to \$2,000 upon adoption by city or town	\$2,000	6	\$12,000
TOTAL NUMBER AND AMOUNT *If both husband and/or wife qualify for the credit they count as 2. *If someone is living at a residence such as a brother & sister, and one qualifies count as 1, not one-half.		79	\$48,250

Disabled Exemption Report - RSA 72:37-b			Deaf Exemption Report - RSA 72:38-b		
	Single	Married		Single	Married
Income Limits	\$20,000	\$27,000	Income Limits	\$0	\$0
Asset Limits	\$40,000	\$50,000	Asset Limits	\$0	\$0

Elderly Exemption Report - RSA 72:39-a						
Number of First Time Filers Granted Elderly Exemption for Current Tax Year		Per Age Category	Total Number of Individuals Granted an Elderly Exemption for the Current Tax Year & Total Amount of Exemptions Granted			
Age	#	Amount Per Individual	Age	#	Maximum Allowable Exemption Amount	Total Actual Exemption Amount Granted
65-74		\$15,000	65-74	3	\$45,000	\$37,500
75-79		\$20,000	75-79	1	\$20,000	\$20,000
80+		\$25,000	80+	4	\$100,000	\$100,000
			Total	8	\$165,000	\$157,500
Income Limits	Single	\$20,000		Asset Limits	Single	\$40,000
	Married	\$27,000			Married	\$50,000

Community Revitalization Tax Relief Incentive - RSA 79-E			
Adopted:	NO	If Yes, Number of Structures:	0

Current Use Report - RSA 79-A				
	Number of Acres Receiving Current Use	Assessed Valuation	Other Current Use Statistics	Total Number of Acres
Farm Land	545.76	\$211,782	Receiving 20% Recreation Adjust.	3,255.58
Forest Land	12,846.84	\$763,836	Removed from Current Use During Current Tax Year	4.79
Forest Land w/ Documented Stewardship	5,434.28	\$183,447		
Unproductive Land	720.89	\$12,606		Total Number
Wet Land	170.22	\$2,847	Total Number of Owners in Current Use	245
Total	19,717.99	\$1,174,518	Total Number of Parcels in Current Use	409

Land Use Change Tax			
Gross Monies Received for Calendar Year (Jan. 1 through Dec. 31)			
Conservation Allocation	Percentage	-	And/Or Dollar Amount
Monies to Conservation Fund			
Monies to General Fund			

Discretionary Easements - RSA 79-C			
Total Number of Acres	# of Owners	Assessed Valuation	Description of Discretionary Easements Granted (ie, Golf Course, Ball Park, etc.)

Taxation Of Farm Structures & Land Under Farm Structures - RSA 79-F				
Total Number Granted	Total Number of Structures	Total Number of Acres	Assessed Valuation Land	Assessed Valuation Structures

Discretionary Preservation Easements - RSA 79-D Historic Agricultural Structures				
Total Number of Owners	Total Number of Structures	Total Number of Acres	Assessed Valuation Land	Assessed Valuation of Structures
1	1	0.05	\$0	\$10,850
<u>Map</u>	<u>Lot</u>	<u>Block</u>	<u>%</u>	<u>Description</u>
000016	001206	000000	50	79-D Historic Barn

Tax Increment Financing Districts RSA 162-K

	TIF #1	TIF #2	TIF #3
Tax Increment Finance District Name			
Date of Adoption/Modification (mm/dd/yy)			
A Original Assessed Value			
B + Unretained Captured Assessed Value			
C = Amounts Used on P2 (for tax rate purposes)			
D + Retained captured assessed value (* be sure to manually add this figure when running warrant)			
E = Current Assessed Value			
	TIF #4	TIF #5	TIF #6
Tax Increment Finance District Name			
Date of Adoption/Modification (mm/dd/yy)			
A Original Assessed Value			
B + Unretained Captured Assessed Value			
C = Amounts Used on P2 (for tax rate purposes)			
D + Retained captured assessed value (* be sure to manually add this figure when running warrant)			
E = Current Assessed Value			
List Revenues Received From Payments In Lieu Of Tax			
	Revenue	Number of Acres	
State & Federal Forest Land, Recreation and/or Flood control land from MS-4 acct. 3356 & 3357	0	0	
White Mountain National Forest Only acct. 3186	0	0	
	Revenue	List Source (s) of Payment in Lieu of Taxes	
Other from MS-4, acct. 3186	0		
Other from MS-4, acct. 3186	0		
Other from MS-4, acct. 3186	0		
Other from MS-4, acct. 3186	0		
Other from MS-4, acct. 3186	0		
Other from MS-4, acct. 3186	0		
Other from MS-4, acct. 3186	0		
Other from MS-4, acct. 3186	0		
TOTALS	0		

REPORT of APPROPRIATIONS ACTUALLY VOTED

MS-232

Purpose of Appropriation	Warrant Article #	Appropriations as Voted
General Government		
Executive	2	\$48,925
Election, Registration, and Vital Statistics	2,11	38,911
Financial Administration	2	38,861
Revaluation of Property	2	47,880
Legal Expense	2	15,000
Personnel Administration	2	24,000
Planning Board	2	375
General Government Buildings	2	44,469
Cemeteries	2	7,700
Insurance	2	84,482
Advertising/Regional Dues	2	1,500
Other General Government	2	2,000
Public Safety		
Police	2	137,393
Ambulance	2	16,000
Fire Department	2	22,156
Building Inspection	2	0
Emergency Management	2	100
Other (Including Communication)	2	1,000
Highway, Streets, and Sanitation		
Highway and Streets	2,5,6	435,215
Street Lights	2	3,000
Solid Waste Collection	2	89,005
Health and Welfare		
Health Agencies, Hospitals, and Other	2	8,964
Administration and Direct Assistance	2	20,000
Culture and Recreation		
Parks & Recreation	2	2,700
Library	2,8	16,525
Patriotic Purposes	2	300
Debt Service		
Interest on Tax Anticipation Note (TAN)	2	4,700
Capital Outlay		
Machinery, Vehicles, and Equipment	3	32,186
Operating Transfers Out		
To Capital Reserve Fund	4,9,10	60,000
Total Voted Appropriations		1,203,347

REVISED ESTIMATES for REVENUE for 2015

Source of Revenue	Warrant Article #	Estimated Revenue
Taxes		
Land Use Change Tax - General Fund	2	\$5,300
Resident Tax		0
Yield Tax	2	21,964
Payment in Lieu of Taxes		0
Excavation Tax	2	521
Other Taxes		0
Interest and Penalties on Delinquent Taxes	2	82,400
Inventory Penalties		0
Licenses, Permits, and Fees		
Business Licenses and Permits		0
Motor Vehicle Permit Fees	2	160,633
Building Permits	2	150
Other Licenses, Permits, and Fees	2	316
From Federal Government		0
State Sources		
Shared Revenues		0
Meals and Rooms Tax Distribution	2	65,593
Highway Block Grant	2	130,901
Water Pollution Grant		0
Housing and Community Development		0
State and Federal Forest Land Reimbursement		0
Flood Control Reimbursement		0
Other (including Railroad Tax)		0
From Other Governments		0
Miscellaneous Revenues		
Sale of Municipal Property	2	41,303
Interest on Investments	2	400
Interfund Operating Transfers In		
From Capital Reserve Funds		0
From Trust and Fiduciary Funds	2	4,410
Revised Estimated Revenues Summary		
Subtotal of Revenues		513,891
Unassigned Fund Balance (unreserved)	478,713	
Total Revenues and Credits		513,891
Requested Overlay (RSA 76:6)	40,000	

TAX RATE CALCULATION 2015-16



State of New Hampshire
Department of Revenue Administration



EDUCATION TAX WARRANT FOR TAX YEAR 2015

John T. Beardmore
Commissioner

Kathryn E. Skouteris
Assistant Commissioner

December 11, 2014

MUNICIPAL AND PROPERTY
DIVISION
Stephan W. Hamilton
Director

David M. Cornell
Assistant Director

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 **\$260,059** for the 2015 Education Tax. Per RSA 76:3, this amount is based on a uniform rate of \$2.42/1000 of the 2013 equalized valuation without utilities in the amount of **\$107,462,556**.

Stephan Hamilton

Director of Municipal and Property Division
New Hampshire Dept. of Revenue Administration

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$659,342	\$116,029,918	\$5.68
County	220,002	116,029,918	1.90
Local Education	2,004,349	116,029,918	17.27
State Education	260,059	112,244,818	2.32
Total	3,143,752		27.17
Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total	0	0	0
Tax Commitment Calculation			
Total Municipal Tax Effort			\$3,143,752
War Service Credits			(48,250)
Village District Tax Effort			0
Total Property Tax Commitment			3,095,502

TREASURER'S REPORT

For the Year Ending 12/31/15

Balance January 1, 2015		\$777,458.91
Received From:		
Town Clerk	253,851.95	(1,962.00 - 2014)
Selectmen	66,091.56	
State of New Hampshire	197,239.54	
Treasurer	530.42	
Tax Collector	3,632,956.18	(13,589.39 - 2014)
Total Receipts to December 31, 2015		\$4,150,669.65
Selectmen Orders Paid		(\$3,791,174.39)
Balance January 1, 2016		\$1,136,954.17

Town Clerk Detail:

Auto Permits	243,364.20
State Fees	6,536.00
Title Fees	584.00
UCC	135.00
Dog Licenses	2,620.50
Marriage Certificates	425.00
Birth Certificates	60.00
Death Certificates	50.00
Copies & Faxes	16.00
Miscellaneous	61.25
Total	\$253,851.95

Selectmen Detail:

Sale of Town Property	60,690.58
Sale of History Books	175.00
Permits & Fees	644.20
Refunds	3,074.53
General Fund	1,507.56
Total	\$66,091.56

Treasurer Detail:

Checking Account Interest	530.42
Total	\$530.42

State of NH Detail:

Highway Block Grant	131,646.20
Meals and Rooms	65,593.34
Total	\$197,239.54

Continued...

AMBULANCE ACCOUNT	
Balance January 1, 2015	\$22,520.62
Health Care Deposits:	
Cigna, Boston Med, BCBS, Anthem, Tufts, Colonial Penn, etc.	\$42,724.47
Total Receipts, plus Previous Balance	\$65,245.09
Payments	
Canaan Fast	(6,424.50)
Comstar	(3,477.18)
City of Lebanon	(425.00)
Training	(1,480.67)
Supplies – checks	(29.70)
New CD	(10,000.00)
Returned Check	(2,436.00)
Total Payments	(\$24,300.05)
Balance December 31, 2015	\$40,945.04

GRAFTON AMBULANCE FUND CDs	
CD, 2 years: \$60,000	
Opened 6/3/2013	
Int. rate: .499%, \$60,874.28	
YTD interest: \$333.17	
CD, 3 years: \$10,000	
Opened 5/12/2015	
Int. rate: .747%, \$10,050.06	
YTD interest: \$50.06	

RECREATION ACCOUNT	
Balance January 1, 2015	\$4,403.31
Receipts:	
Donations, Ads, Anonymous gifts, etc.	\$5,801.50
Total Receipts	\$5,801.50
Payments:	
American Thunder	(5,000.00)
Supplies - checks	(29.70)
Total Payments	(\$5,029.70)
Balance December 31, 2015	\$5,175.11

SOLID WASTE ACCOUNT	
Balance January 1, 2015	\$28,091.45
Receipts:	
Recyclables	\$19,004.20
Payments:	
Allstate Polyethylene Corp.	(49.50)
Arrow Equipment	(2,133.00)
Atlantic Recycling Equipment	(10,695.00)
Baynes & Jones Electric Supply	(130.13)
BB Chain	(522.00)
Canaan Hardware	(36.00)
Green Oak Realty	(602.00)
Hurley Electric	(1,131.04)
NRRA	(3,018.08)
Patriot Fuels	(866.36)
Sabil and Sons	(111.74)
Town of Canaan	(2,375.00)
Wastequip, LLC	(5,150.00)
Total Payments	(\$29,349.55)
Balance December 31, 2015	\$17,746.18

Respectfully submitted,
Dorothy Campbell

TAX COLLECTOR'S REPORT

DEBITS

YEAR ENDING 12/31/2015

UNCOLLECTED TAXES AT THE BEGINNING OF THE YEAR*		LEVY FOR YEAR	PRIOR LEVIES		
			2014	2013	2012+
Property Taxes	#3110	xxxx	\$378,781.08	\$3,481.00	\$0.00
Resident Taxes	#3180	xxxx	\$0.00	\$0.00	\$0.00
Land Use Change Taxes	#3120	xxxx	\$2,000.00	\$0.00	\$0.00
Timber Yield Taxes	#3185	xxxx	\$1,562.29	\$0.00	\$0.00
Excavation Tax @ \$.02/yd	#3187	xxxx	\$0.00	\$0.00	\$0.00
Utility Charges	#3189	xxxx	\$0.00	\$0.00	\$0.00
Betterment Taxes		xxxx	\$0.00	\$0.00	\$0.00
Prior Years' Credits Balance**		(\$1,675.79)			
This Years' New Credits		(\$4,220.92)			
TAXES COMMITTED THIS FISCAL YEAR				FOR DRA USE ONLY	
Property Taxes	#3110	\$3,103,716.00	\$1,108.00		
Resident Taxes	#3180	\$0.00	\$0.00		
Land Use Change Taxes	#3120	\$7,400.00	\$0.00		
Timber Yield Taxes	#3185	\$28,282.58	\$2,253.76		
Excavation Tax @ \$.02/yd	#3187	\$521.64	\$0.00		
Utility Charges	#3189	\$0.00	\$0.00		
Betterment Taxes		\$0.00	\$0.00		
OVERPAYMENT REFUNDS					
Property Taxes	#3110				
Resident Taxes	#3180				
Land Use Change Taxes	#3120				
Timber Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Credits Refunded		\$0.00	\$0.00	\$0.00	\$0.00
Interest - Late Tax	#3190	\$3,619.25	\$30,907.27	\$627.97	\$0.00
Resident Tax Penalty	#3190	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DEBITS		\$3,137,642.76)	\$416,612.40	\$4,108.97	\$0.00

*This amount should be the same as the last year's ending balance. If not, please explain:

**Enter as a negative. This is the amount of this year's amounts pre-paid last year as authorized by RSA 80:52-a.

**The amount is already included in the warrant & therefore in line #3110 as positive amount for this year's levy.

Continued...

CREDITS

REMITTED TO TREASURER	LEVY FOR YEAR	PRIOR LEVIES		
	2015	2014	2013	2012+
Property Taxes	\$2,769,138.42	\$238,285.26	\$3,355.00	\$0.00
Resident Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Land Use Change Taxes	\$7,392.58	\$2,000.00	\$0.00	\$0.00
Timber Yield Taxes	\$25,668.72	\$3,682.94	\$0.00	\$0.00
Interest & Penalties	\$3,619.25	\$30,907.27	\$627.97	\$0.00
Excavation Tax @ \$.02/yd	\$521.64	\$0.00	\$0.00	\$0.00
Utility Charges	\$0.00	\$0.00	\$0.00	\$0.00
Converted to Liens (Principal only)	\$0.00	\$140,661.18	\$0.00	\$0.00
Betterment Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Discounts Allowed	\$0.00	\$0.00	\$0.00	\$0.00
Prior Year Overpayments Assigned	(\$1,675.79)			
ABATEMENTS MADE				
Property Taxes	\$8,818.42	\$1,075.75	\$126.00	\$0.00
Resident Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Land Use Change Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Timber Yield Taxes	\$1,176.09	\$0.00	\$156.50	\$0.00
Excavation Tax @ \$.02/yd	\$0.00	\$0.00	\$0.00	\$0.00
Utility Charges	\$0.00	\$0.00	\$0.00	\$0.00
Betterment Taxes	\$0.00	\$0.00	\$0.00	\$0.00
CURRENT LEVY DEEDED	\$6,657.00	\$0.00	\$0.00	\$0.00
UNCOLLECTED TAXES -- END OF YEAR #1080				
Property Taxes	\$319,102.16	\$0.00	\$0.00	\$0.00
Resident Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Land Use Change Taxes	\$7.42	\$0.00	\$0.00	\$0.00
Timber Yield Taxes	\$1,437.77	\$0.00	\$0.00	\$0.00
Excavation Tax @ \$.02/yd	\$0.00	\$0.00	\$0.00	\$0.00
Utility Charges	\$0.00	\$0.00	\$0.00	\$0.00
Betterment Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Credit Balance*	(\$4,220.92)	xxxx	xxxx	xxxx
TOTAL CREDITS	\$3,137,642.76	\$416,612.40	\$4,108.97	\$0.00

**Enter as a negative. This is the amount of this year's amounts pre-paid last year as authorized by RSA 80:52-a. (Be sure to include a positive amount in the appropriate taxes or charges actually remitted to the treasurer.)

DEBITS

UNREDEEMED & EXECUTED LIENS	PRIOR LEVIES			
	2015	2014	2013	2012+
Unredeemed Liens Beginning of FY		\$0.00	\$110,714.92	\$149,852.13
Liens Executed During FY	\$0.00	\$157,697.79	\$0.00	\$0.00
Unredeemed Elderly Liens Beg of FY		\$0.00	\$0.00	\$0.00
Elderly Liens Executed During FY	\$0.00	\$0.00	\$0.00	\$0.00
Interest & Costs Collected	\$0.00	\$1,493.16	\$9,253.48	\$52,089.83
TOTAL LIEN DEBTS	\$0.00	\$159,190.95	\$119,968.40	\$201,941.96

CREDITS

REMITTED TO TREASURER	PRIOR LEVIES			
	2015	2014	2013	2012+
Redemptions	\$0.00	\$34,111.73	\$47,732.50	\$100,884.74
Interest & Costs Collected #3190	\$0.00	\$1,493.16	\$9,253.48	\$52,089.83
Abatements of Unredeemed Liens	\$0.00	\$0.00	\$1,124.95	\$1,498.16
Liens Deeded to Municipality	\$0.00	\$15,191.86	\$13,697.19	\$22,823.42
Unredeemed Liens End of FY #1110	\$0.00	\$108,394.20	\$48,160.28	\$24,645.81
Unredeemed Elderly Liens End of FY	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL LIEN CREDITS	\$0.00	\$159,190.95	\$119,968.40	\$201,941.96

Does your municipality commit taxes on a semi-annual basis? (RSA 76:15-a) **YES**

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.

Tax Collector's Signature *Bonnie J. Haubrich* Date 01/1/2016
 Bonnie Haubrich

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		Principal & Income
PERPETUAL CARE												
1918	Perpetual Care	Lot Maint.	Common TF	33,876.74	57.51	33,934.25	4,512.85	801.37	938.47	4,375.75	38,310.00	38,303.43
1990	Pine Grove Cemetery	Lot Maint.	Common TF	20,359.52	234.54	20,594.06	2,611.38	481.21	561.53	2,531.06	22,125.12	23,121.21
	Total Perpetual Care			54,236.26	292.05	54,528.31	7,124.23	1,282.58	1,500.00	6,906.81	61,435.12	61,424.64
LIBRARY												
1945	Barney Flanders	Library	Common TF	2,182.97	17.03	2,200.00	58.18	47.25	13.63	91.80	2,291.80	2,291.41
1977	Ruth Leonard	Library	Common TF	1,855.54	92.49	1,948.03	49.42	40.18	89.60	0.00	1,948.03	1,947.70
	Total Library			4,038.51	109.52	4,148.03	107.60	87.43	103.23	91.80	4,239.83	4,239.11
PRIVATE TRUSTS												
1933	Kilton Fund	Health & Med. Services	Common TF	91,667.99	139.15	91,807.07	2,457.20	1,941.12	2,450.00	1,948.32	93,755.39	93,739.64
	Total Private Trusts			91,667.99	139.15	91,807.07	2,457.20	1,941.12	2,450.00	1,948.32	93,755.39	93,739.64
PRIVATE TRUSTS - OPERATING ACCOUNTS												
1994	Kilton Fund - Checking Acct	Health & Med. Services	Mascoma Bank K	2,062.64	-240.00	1,822.64	0.00	0.00	0.00	0.00	1,822.64	1,822.64
	Total Private Trusts - Operating Accounts			2,062.64	-240.00	1,822.64	0.00	0.00	0.00	0.00	1,822.64	1,822.64
1951	East Grafton Union Church Renovation Fund	Restoration of E. G. Church	Common CRF	0.00	30,009.87	30,009.87	30,009.87	0.00	33.45	0.00	30,043.32	30,137.81
	Total Private Trusts			0.00	30,009.87	30,009.87	30,009.87	0.00	33.45	0.00	30,043.32	30,137.81
TOWN CAPITAL RESERVES												
1970	Highway Department	Equipment	Common CRF	47,556.21	-30.47	47,525.74	633.25	535.35	0.00	1,168.60	48,694.34	48,847.48
1982	Bridge Fund	Repairs	Common CRF	12,675.54	40,010.11	52,685.65	712.92	278.33	0.00	991.25	53,676.90	53,845.71
1982	Property Tax Revaluations	Revaluation	Common CRF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1988	Recreation Field Shelter	Recreation	Common CRF	37,615.76	-24.86	37,590.90	1,691.19	436.68	0.00	2,127.87	39,718.77	39,843.69
1999	New Police Cruiser	Equipment	Common CRF	24,154.42	4,986.81	29,141.23	378.41	288.74	0.00	667.15	29,808.38	29,902.13
1999	New Ambulance	Equipment	Common CRF	22,056.80	-14.61	22,042.19	1,051.51	256.70	0.00	1,308.21	23,350.40	23,423.84
2003	Fire Department Apparatus	Equipment	Common CRF	91,733.51	-59.49	91,674.02	2,400.05	1,045.79	0.00	3,445.84	95,119.86	95,419.01
2004	Library Capital Reserve Fund	Library	Common CRF	33,247.46	14,985.55	48,233.01	626.18	424.89	0.00	1,051.07	49,284.08	49,439.08
2006	Storage Vault	Storage Vault	Common CRF	4,180.27	-2.77	4,177.50	191.49	48.58	0.00	240.07	4,417.57	4,431.46
2006	Town Hall Repairs	Repairs	Common CRF	4,228.37	-2.80	4,225.57	193.65	49.12	0.00	242.77	4,468.34	4,482.39
2006	Veterans Park	Maintenance	Common CRF	3,070.80	-2.03	3,068.77	140.61	35.69	0.00	176.30	3,245.07	3,255.28
2007	Recycling	Recycling	Common CRF	37,157.86	-2,310.31	34,847.55	1,906.82	426.93	0.00	2,333.75	37,181.30	37,298.24
	Total Town Capital Reserves			317,677.00	57,535.13	375,212.13	9,926.08	3,826.80	0.00	13,752.88	388,965.01	390,188.31
GRAND TOTALS				469,682.33	87,845.72	557,528.05	19,615.11	7,171.38	4,053.23	22,733.26	580,261.31	581,552.15

LIBRARY STATEMENT of ACCOUNTS

Salaries Paid By Town		
January to December 2015	(6,585.51)	
Statement of Accounts Held By Library Trustees		
CHECKING ACCOUNT #****3604		
Beginning Balance 01-01-2015	3,334.41	
Transfers to Director	(1,700.00)	
Reminbursement from town	423.87	
Redeemed Interest	195.37	
Media	(115.00)	
Professional Development	(302.50)	
Supplies & Services	(63.73)	
Postage & Fees	(48.00)	
Capital Expenditures	(475.98)	
Unanticipated funds	750.00	
Uncleared Check	(24.96)	
Ending Balance		1,973.48
DIRECTOR'S CHECKING ACCOUNT #****9092		
Beginning Balance 01-01-2015	263.12	
Transfers In From #****3604	1,700.00	
Refunds/Receipts	95.26	
Disbursements		
Library Materials	(1,523.44)	
Professional Development	(104.95)	
Supplies	(124.84)	
Programs	(74.22)	
Bank Fees	(25.00)	
Ending Balance		205.93
SAVINGS ACCOUNT #****0253 (Cooper Memorial Fund)		
Beginning Balance 01-01-2015	761.61	
<i>Transfer to #****3604</i>	-	
YTD interest	0.38	
Ending Balance		761.99
SAVINGS ACCOUNT #****1789 (Library Improvement Account)		
Beginning Balance 01-01-2014	6,408.96	
Interest	3.21	
Ending Balance		6,412.17
OTHER ASSETS		
Mascoma Bank CD #****9818	<i>maturity date 5-13-16</i>	5,032.34
Mildred Braley Trust Fund		
Interest (0.250%)		12.59
Interest Redemption		(43.90)
Ending Balance		5,001.03
Mascoma Bank CD #****9800	<i>maturity date 5-13-16</i>	17,361.59
Burnham Trust Fund		
Interest (0.250%)		43.43
Interest Redemption		(151.47)
Ending Balance		17,253.55
TOTAL ASSETS		31,608.15

DETAILED STATEMENT of PAYMENTS

	2015 Expended	2015 Budgeted	Over / (Under) Budget	% Spent
General Government				
<i>Executive</i>				
Miscellaneous	16,400.00			
Postage	1,132.81			
Subscriptions	432.31			
Supplies	2,621.64			
Wages	41,085.46			
Subtotal Executive	61,672.22	48,925.00	12,747.22	126.1%
<i>Elections/Town Clerk</i>				
<i>Supervisors of the Checklist</i>				
Miscellaneous	84.95			
Supplies	25.50			
Wages	1,067.58			
Total Supervisors	1,178.03	1,851.00	(672.97)	63.6%
<i>Town Clerk</i>				
Elections	2,648.60			
License Fees to State	1,063.50			
License Fees to Clerk	13,718.00			
Licensed Software	2,507.00			
Postage	1,547.48			
Supplies	977.59			
Training	90.00			
Utilities - Fax and Phone	1,859.28			
Wages	4,645.00			
Wages - Election	225.00			
Total Town Clerk	29,281.45			
Subtotal Elections/Town Clerk	30,459.48	33,911.00	(3,451.52)	89.8%
FICA				
Social Security and Medicare	23,192.69			
Subtotal FICA	23,192.69	24,000.00	(807.31)	96.6%
Financial Administration				
<i>Financial Administration</i>				
Audit	15,760.00			
Miscellaneous	795.99			
Printing	1,366.15			
Property Registration Charges	1,010.56			
Supplies	1,517.15			
Wages	6,319.00			
Total Financial Administration	26,768.85	24,100.00	2,668.85	111.1%
<i>Tax Collector</i>				
Miscellaneous	173.62			
Postage	2,904.90			
Supplies	2,961.50			
Wages	9,243.00			
Total Tax Collector	15,283.02	14,761.00	522.02	103.5%
Subtotal Financial Administration	42,051.87	38,861.00	3,190.87	108.2%

	2015 Expended	2015 Budgeted	Over / (Under) Budget	% Spent
Reappraisal of Property				
Miscellaneous	49,721.73			
Subtotal Reappraisal of Property	49,721.73	47,880.00	1,841.73	103.8%
Legal Expenses				
Miscellaneous	26,406.94			
Subtotal Legal Expenses	26,406.94	15,000.00	11,406.94	176.0%
Planning Board				
Supplies	6.78			
Subtotal Planning Board	6.78	375.00	(368.22)	1.8%
General Government Buildings				
Computer Support	1,877.43			
Electric Bills	3,515.20			
Equipment/Maintenance	2,558.87			
Heating Fuel	7,787.97			
Maintenance/Repairs	2,523.37			
Miscellaneous	1,817.34			
Mowing & Trash Removal	7,441.00			
Phone Bills	2,334.01			
Repairs	940.00			
Security	1,338.75			
Supplies	601.04			
Wages	701.76			
Subtotal Government Buildings	33,486.74	44,469.00	(10,982.26)	75.3%
Cemeteries				
Supplies	96.05			
Wages	6,560.00			
Subtotal Cemeteries	6,656.05	7,700.00	(743.95)	86.4%
Insurance				
General Liability Insurance	20,138.83			
Health Insurance	50,433.63			
Life and Disability Insurance	1,057.39			
Unemployment	1,701.00			
Worker's Compensation	6,358.97			
Subtotal Insurance	79,689.82	84,482.00	(4,792.18)	94.3%
Advertising & Regional Dues				
Dues	1,365.00			
Public Hearings	34.50			
Subtotal Ads & Regional Dues	1,399.50	1,500.00	(100.50)	93.3%
Contingency				
Miscellaneous		2,000.00		
Subtotal Contingency		2,000.00	0.00	
Total General Government	369,573.93	364,267.00	5,306.93	101.5%

	2015 Expended	2015 Budgeted	Over / (Under) Budget	% Spent
Public Safety				
Police				
Ammunition	3,033.50			
Animal Care	2,000.00			
Dispatch Fees & Pager Rental	15,384.57			
Fuel	3,548.00			
Legal Services	3,857.00			
Postage & Box Rental	99.00			
Repairs	12,924.35			
Retirement - Town Paid	11,194.19			
Supplies	11,051.67			
Training	489.00			
Uniforms/Safety Equipment	2,453.75			
Wages	71,839.55			
Subtotal Police	137,874.58	137,393.00	481.58	100.4%
Ambulance				
Dispatch Fees	2,751.28			
Fuel	864.88			
Medical Supplies	5,469.44			
Miscellaneous	676.00			
Oxygen	245.55			
Postage and Box Rental	79.69			
Radios and Pagers	3,155.93			
Supplies	66.75			
Training	799.75			
Utilities - Phone	242.78			
Vehicle Repairs and Maintenance	2,197.90			
Subtotal Ambulance	15,730.45	16,000.00	(269.55)	98.3%
Fire Department				
Dispatch Fees	2,471.07			
Equipment	5,394.70			
Fuel	1,043.43			
Heating Fuel	3,747.29			
Maintenance	638.41			
Miscellaneous	1,338.85			
Postage & Box Rental	48.00			
Repairs	1,812.76			
Supplies	1,836.55			
Utilities - Electric	2,454.43			
Utilities - Phone	1,216.01			
Subtotal Fire Department	22,001.50	22,156.00	(154.50)	99.3%
Emergency Management				
Miscellaneous	50.00			
Subtotal Emergency Management	50.00	100.00	(50.00)	50.0%
Fire Warden				
Wages	309.44			
Other	181.24			
Subtotal Fire Warden	490.68	1,000.00	(509.32)	49.1%
Total Public Safety	176,147.21	176,649.00	(501.79)	99.7%

	2015 Expended	2015 Budgeted	Over / (Under) Budget	% Spent
Highway & Streets				
Highway Department				
Chloride	9,212.00			
Culverts	5,092.40			
Drug, Alcohol, DOT Testing	88.00			
Fuel	24,794.81			
Heating Fuel	3,726.91			
Miscellaneous	27,774.56			
Paving and Patching	5,256.39			
Repairs, Parts, and Supplies	60,228.72			
Salt	10,619.75			
Sand and Gravel	56,245.00			
Uniforms and Shoes	3,648.23			
Wages	145,037.66			
Subtotal Highway Department	354,666.26	355,215.00	(548.74)	99.8%
Street Lights				
Miscellaneous	2,650.10			
Subtotal Street Lights	2,650.10	3,000.00	(349.90)	88.3%
Total Highway Department	357,316.36	358,215.00	(898.64)	99.7%
Solid Waste				
Solid Waste				
Dumping Fees	37,589.97			
Hauling	547.65			
Hauling Fuel	1,429.99			
Miscellaneous	3,929.72			
Repairs	3,371.89			
Supplies	258.33			
Uniforms	379.96			
Utilities - Electric	2,458.97			
Utilities - Phone	676.93			
Wages	31,786.36			
Total Solid Waste	82,429.77	89,005.00	(6,575.23)	92.6%
Health & Welfare				
Health Agencies				
Grafton County Senior Citizens...	2,964.00			
Visiting Nurse Association	2,500.00			
Tri-County CAP	2,500.00			
West Central Behavioral Health...	1,000.00			
Subtotal Health Agencies	8,964.00	8,964.00	0	100%
Health Officer				
Health Agencies	0.00	0.00		
Subtotal Health Officer	0.00	0.00	0.00	100.0%

	2015 Expended	2015 Budgeted	Over / (Under) Budget	% Spent
Public Assistance				
Fuel	3,579.16			
Miscellaneous	95.00			
Rent	5,261.00			
Utilities / Office Phone	684.83			
Wages	1,800.00			
Subtotal Public Assistance	11,419.99	20,000.00	(8,580.01)	57.1%
Total Health & Welfare	20,623.99	28,964.00	(8,580.01)	71.2%
Culture & Recreation				
Library				
Books	729.40			
Heating Fuel	1,094.42			
Miscellaneous	420.51			
Supplies	269.80			
Utilities - Electric	356.56			
Utilities - Phone	975.74			
Wages	6,585.51			
Subtotal Library	10,431.94	14,045.00	(3,613.06)	74.3%
Parks and Recreation				
Holiday Supplies	141.14			
Ind. Day Activities	799.68			
Miscellaneous	247.46			
Picnic Table Replacement	683.56			
Portable Toilets	287.00			
Printing Supplies	439.52			
Subtotal Parks and Recreation	2,598.36	2,700.00	(101.64)	96.2%
Patriotic Purposes				
Patriotic/Veteran	195.68	300.00		
Subtotal Patriotic Purposes	195.68	300.00	(104.32)	65.2%
Total Culture & Recreation	13,225.98	17,045.00	1,952.35	77.6%
Debt Service				
Tax Anticipation Note (TAN)		5,000.00		
Total Debt Service		5,000.00		
TOTAL OPERATING BUDGET	1,019,317.24	1,054,120.00	(34,802.76)	96.7%

Other Budget Expenses (Special and Capital Reserve Warrant Articles)	
WA #4, Bridges Capital Reserve Fund	40,000.00
WA #9, Library Capital Reserve Fund	15,000.00
WA #10, Police Vehicle Capital Reserve Fund	5,000.00
WA #11, Restoration of Historic Records	5,000.00
WA #3, International 7600 Lease	32,186.00
WA #5, Ledge Pack	40,000.00
WA #6, Paving	40,000.00
Total Non Operating Budget Expenses	177,186.00
GRAND TOTAL	1,196,503.24

2015 PAYROLL SUMMARY by EMPLOYEE

Name	Department	Wages	Amount	Total
Barry, Angela	Town Clerk	Regular	795.00	
		Auto Fees	789.00	
		Other Fees	27.00	
		State Fees	950.00	
		Title Fees	76.00	
	Tax Collector	Regular	315.00	
		Fees	100.00	3,052.00
Bassett, Robert	Highway	Regular	40,644.38	
		Overtime	9,242.35	
		Sick Pay	802.66	
		Vacation	1,636.00	
	Sanitation	Hauling	102.25	
		Regular	1,214.76	53,642.40
Beckford, Bruce	Highway	Regular	60.00	60.00
Braley, Joseph	Highway	Regular	19,111.69	
		Overtime	215.63	
		Sick Pay	24.00	19,351.32
Campbell, Dorothy	Financial Admin	Regular	4,000.00	4,000.00
Clough, Debra	Library	Regular	4,214.75	
	Elections	Regular	75.00	4,289.75
Conley, Marguerite	Checklist Supervisor	Regular	264.63	264.63
Curran, George	Checklist Supervisor	Regular	297.26	297.26
Curran, Pamela	Elections	Regular	75.00	75.00
Cushing, Andrew	Financial Admin	Stipend	1,200.00	1,200.00
Cushing, Kenneth	Fire Warden	Regular	309.44	309.44
Dacier, Lori	Library	Regular	58.50	58.50
Daigneault, Norman	Police	Regular	19,413.70	
		Secretary	6,228.05	25,641.75
Dimond, Douglas	Highway	Regular	25,694.90	
		Overtime	1,047.63	
		Sick Pay	1,534.80	
		Vacation	2,659.20	
	Sanitation	Hauling	181.13	31,117.66
Duffy, Sharon	Library	Regular	29.25.75	29.25
Gallup, Louise	Elections	Regular	75.00	75.00
Grinley, Edward	Cemetery	Regular	410.00	410.00
Hamel, Lisa	Police	Secretary	475.00	475.00
Haubrich, Bonnie	Tax Collector	Regular	5,000.00	
		Fees	3,828.00	
	Town Clerk	Regular	3,850.00	
		Auto Fees	5,217.00	
		Other Fees	431.00	
		State Fees	5,696.00	
		Title Fees	532.00	24,554.00

Name	Department	Wages	Amount	Total
Hill, Dennis	Highway	Regular	5,799.95	
		Overtime	129.97	5,929.92
Hill, Gary	Highway	Regular	15,066.25	
		Overtime	191.63	15,257.88
Hogue, Leif	Highway	Regular	15,924.74	
		Overtime	2,757.65	
		Sick Pay	1,116.08	
		Vacation	1,014.40	20,812.87
Holmes, James	Cemetery	Regular	2,797.50	2,797.50
Jackson, Richard	Solid Waste	Regular	11,773.38	11,773.38
Jacques, Aime	Library	Regular	2,283.01	2,283.01
James, Peter	Cemetery	Regular	1,820.00	1,820.00
Joyce, Wesley	Solid Waste	Regular	12,528.56	12,528.56
Joyce, Jennie	Welfare	Regular	300.00	300.00
Kenyon, Merle	Executive	Stipend	2,000.00	
	Sanitation	Hauling	31.50	2,031.50
Maloof, Meghan	Cemetery	Stipend	1,532.50	1,532.50
Morrill, Warren	Highway	Regular	363.75	363.75
Pierson, Sandra	Budget (minutes)	Regular	519.00	
	Planning (minutes)	Regular	24.00	543.00
Poitras, Russell	Police	Regular	44,859.60	
		Vacation	863.20	45,722.80
Poitras, Shannon	Financial Admin	Stipend	600.00	600.00
Smith, Genevieve	Elections	Regular	75.00	75.00
Smith, Scott	Solid Waste	Regular	5,954.78	5,954.78
Smith, Sue	Executive	Regular	34,419.74	
		Overtime	625.24	
		Vacation	1,488.39	
		Sick Pay	153.09	36,686.46
Sullivan, Janet	Welfare	Regular	1,500.00	1,500.00
Weiss, Jeffrey	Checklist Supervisor	Regular	505.69	505.69
Wood, Robin	Maintenance	Regular	701.76	701.76
TOTAL PAY				338,623.32



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Town of Grafton as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Adverse Opinion

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the government-wide financial statements of the Town of Grafton, as of December 31, 2014, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Town of Grafton
Independent Auditor's Report*

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and aggregate remaining fund information of the Town of Grafton as of December 31, 2014, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

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

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

The combining and individual fund financial 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 financial schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

September 2, 2015

*Plodzik & Sanderson
Professional Association*

EXHIBIT A
TOWN OF GRAFTON, NEW HAMPSHIRE
Statement of Net Position
December 31, 2014

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,028,352
Investments	570,882
Taxes receivable (net)	507,003
Accounts receivable (net)	4,729
Tax deeded property, subject to resale	48,717
Total assets	2,159,683
LIABILITIES	
Accounts payable	1,676
Intergovernmental payable	841,516
Long-term liabilities:	
Due in more than one year	308
Total liabilities	843,500
NET POSITION	
Restricted	198,295
Unrestricted	1,117,888
Total net position	\$ 1,316,183

EXHIBIT B
TOWN OF GRAFTON, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended December 31, 2014

	Expenses	Program Revenues		Net (Expense) Revenue and Change In Net Position
		Charges for Services	Operating Grants and Contributions	
General government	\$ 358,110	\$ -	\$ -	\$ (358,110)
Public safety	165,991	4,525	-	(161,466)
Highways and streets	430,652	-	129,535	(301,117)
Sanitation	123,820	7,822	-	(115,998)
Health	8,964	-	-	(8,964)
Welfare	18,695	-	-	(18,695)
Culture and recreation	19,174	-	-	(19,174)
Total governmental activities	<u>\$ 1,125,406</u>	<u>\$ 12,347</u>	<u>\$ 129,535</u>	<u>(983,524)</u>

General revenues:

Taxes:	
Property	785,116
Other	25,707
Motor vehicle permit fees	178,357
Licenses and other fees	4,365
Grants and contributions not restricted to specific programs	65,326
Unrestricted investment earnings	11,120
Miscellaneous	39,222
Total general revenues	<u>1,109,213</u>
Change in net position	125,689
Net position, beginning	1,190,494
Net position, ending	<u>\$ 1,316,183</u>

EXHIBIT C-1
TOWN OF GRAFTON, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
December 31, 2014

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 952,536	\$ 61,290	\$ 1,013,826
Investments	-	220,897	220,897
Accounts receivable, net of allowance for uncollectible	-	4,729	4,729
Taxes receivable	639,003	-	639,003
Tax deeded property, subject to resale	48,717	-	48,717
Restricted assets:			
Cash and cash equivalents	14,526	-	14,526
Investments	349,985	-	349,985
Total assets	<u>\$ 2,004,767</u>	<u>\$ 286,916</u>	<u>\$ 2,291,683</u>
LIABILITIES			
Accounts payable	\$ 1,676	\$ -	\$ 1,676
Intergovernmental payable	841,516	-	841,516
Total liabilities	<u>843,192</u>	<u>-</u>	<u>843,192</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - Property taxes	<u>146,873</u>	<u>-</u>	<u>146,873</u>
FUND BALANCES			
Nonspendable	48,717	155,443	204,160
Restricted	33,162	9,690	42,852
Committed	331,349	-	331,349
Assigned	137,634	121,783	259,417
Unassigned	463,840	-	463,840
Total fund balances	<u>1,014,702</u>	<u>286,916</u>	<u>1,301,618</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,004,767</u>	<u>\$ 286,916</u>	<u>\$ 2,291,683</u>

EXHIBIT C-2
TOWN OF GRAFTON, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
December 31, 2014

Total fund balances of governmental funds (Exhibit C-1)		\$ 1,301,618
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Property taxes not collected within 60 days of fiscal year-end are not available to pay current period expenditures, and therefore are deferred in the funds.		
Deferred property taxes	\$ 146,873	
Allowance for uncollectible taxes	<u>(132,000)</u>	14,873
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Compensated absences		<u>(308)</u>
Net position of governmental activities (Exhibit A)		<u>\$ 1,316,183</u>

EXHIBIT C-3
TOWN OF GRAFTON, NEW HAMPSHIRE
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2014

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 778,813	\$ -	\$ 778,813
Licenses and permits	182,722	-	182,722
Intergovernmental	203,780	-	203,780
Charges for services	-	12,347	12,347
Miscellaneous	24,900	16,523	41,423
Total revenues	<u>1,190,215</u>	<u>28,870</u>	<u>1,219,085</u>
EXPENDITURES			
Current:			
General government	355,458	2,566	358,024
Public safety	162,086	3,905	165,991
Highways and streets	431,102	-	431,102
Sanitation	103,326	20,494	123,820
Health	8,964	-	8,964
Welfare	18,695	-	18,695
Culture and recreation	13,848	5,326	19,174
Total expenditures	<u>1,093,479</u>	<u>32,291</u>	<u>1,125,770</u>
Net change in fund balances	96,736	(3,421)	93,315
Fund balances, beginning, as restated (see Note 11)	917,966	290,337	1,208,303
Fund balances, ending	<u>\$ 1,014,702</u>	<u>\$ 286,916</u>	<u>\$ 1,301,618</u>

EXHIBIT C-4
TOWN OF GRAFTON, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2014

Net change in fund balances of governmental funds (Exhibit C-3)	\$ 93.315
Amounts reported for governmental activities in the Statement of Activities are different because:	
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.	
Change in deferred tax revenue	32.010
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.	
Decrease in compensated absences payable	364
Changes in net position of governmental activities (Exhibit B)	\$ 125.689

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, 2014

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
REVENUES				
Taxes	\$ 753,119	\$ 753,119	\$ 810,823	\$ 57,704
Licenses and permits	167,725	167,725	182,722	14,997
Intergovernmental	194,572	194,572	203,780	9,208
Miscellaneous	1,200	1,200	14,072	12,872
Total revenues	<u>1,116,616</u>	<u>1,116,616</u>	<u>1,211,397</u>	<u>94,781</u>
EXPENDITURES				
Current:				
General government	486,816	497,816	493,092	4,724
Public safety	161,903	161,903	162,086	(183)
Highways and streets	430,500	430,500	431,102	(602)
Sanitation	94,000	94,000	103,326	(9,326)
Health	10,000	10,000	8,964	1,036
Welfare	20,000	20,000	18,695	1,305
Culture and recreation	11,015	11,015	12,967	(1,952)
Debt service:				
Interest	5,000	5,000	-	5,000
Total expenditures	<u>1,219,234</u>	<u>1,230,234</u>	<u>1,230,232</u>	<u>2</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(102,618)</u>	<u>(113,618)</u>	<u>(18,835)</u>	<u>94,783</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,480	4,480	-	(4,480)
Transfers out	(89,000)	(89,000)	(89,000)	-
Total other financing sources (uses)	<u>(84,520)</u>	<u>(84,520)</u>	<u>(89,000)</u>	<u>(4,480)</u>
Net change in fund balances	<u>\$ (187,138)</u>	<u>\$ (198,138)</u>	(107,835)	<u>\$ 90,303</u>
Increase in nonspendable fund balance			(21,374)	
Decrease in committed fund balance			137,178	
Unassigned fund balance, beginning			470,744	
Unassigned fund balance, ending			<u>\$ 478,713</u>	

EXHIBIT E-1
TOWN OF GRAFTON, NEW HAMPSHIRE
Fiduciary Funds
Statement of Fiduciary Net Position
December 31, 2014

	Private Purpose Trust	Agency
ASSETS		
Cash and cash equivalents	\$ 2,063	\$ 3,452
LIABILITIES		
Due to others	-	3,452
NET POSITION		
Held in trust for specific purposes	<u>\$ 2,063</u>	<u>\$ -</u>

EXHIBIT E-2
TOWN OF GRAFTON, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2014

	Private Purpose Trust
ADDITIONS	
Interest	\$ 3,261
DEDUCTIONS	
Trust income distributions	3,501
Change in net position	(240)
Net position, beginning	2,303
Net position, ending	<u>\$ 2,063</u>

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Grafton, New Hampshire (the Town), have been prepared in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

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

1-A Reporting Entity

The Town of Grafton is a municipal corporation governed by an elected three member Board of Selectmen. The reporting entity is comprised of the primary government and any other organizations (*component units*) that are included to ensure that the financial statements are not misleading.

Component units are legally separate organizations for which the Town is financially accountable. The Town is financially accountable for an organization if the Town appoints a voting majority of the organization's governing board, and (1) the Town is able to significantly influence the programs or services performed or provided by the organizations; or (2) the Town is legally entitled to or can otherwise access the organization's resources; (3) the Town is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the Town is obligated for the debt of the organization. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

1-B Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Net Position presents the financial position of the governmental activities of the Town at year-end. This statement includes all of the Town's assets, liabilities, and net position, with the exception of the capital assets and related accumulated depreciation, which have been omitted because they have not been inventoried at historical cost.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*. As in the Statement of Net Position mentioned above, the Town has not recorded depreciation expense in this statement.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Government 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.

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements, except for agency funds which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for State shared revenue, reimbursement-based grants and interest which use one year.

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2014

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. Property taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlement, and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the tax is levied. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Town must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The Town reports the following major governmental fund:

General Fund – all general revenues and other receipts that are not allocated by law or contracted agreement to another fund are accounted for in this fund. This fund accounts for general operating expenditures, fixed charges, and the capital improvement costs that are not reported in other funds.

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

Additionally, the Town reports the following fund types:

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

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

Fiduciary Funds – The Town also reports the following fiduciary fund types:

Agency Fund - used to account for assets held in a trustee or agency capacity on behalf of outside parties, including other governments.

Private Purpose Trust Fund - accounts for money left for the benefit of others for health and medical services.

1-D 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, certificates of 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.

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2014

1-E Investments

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

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

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

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.

Investments for the Town are reported at fair value generally based on quoted market prices.

1-F Receivables

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

1-G Deferred Inflows of Resources

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under the modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, this item, unavailable tax revenue, is reported only in the governmental funds balance sheet. The amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

1-H Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Billings for the year were on May 14, 2014 and November 6, 2014. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

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

The Town net assessed valuation as of April 1, 2014 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 125,566,141
For all other taxes	\$ 128,133,941

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2014

The tax rates and amounts assessed for the year ended December 31, 2014 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$6.11	\$ 783,200
School portion:		
State of New Hampshire	\$2.47	310,023
Local	\$12.80	1,640,374
County portion	\$1.41	180,232
Total		\$ 2,913,829

1-I Compensated Absences

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

1-J Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. Claims and judgments are recorded in the government-wide financial statements as expense when the related liabilities are incurred. There were no significant claims or judgments at year-end.

1-K 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 funds have been eliminated.

1-L Net Position/Fund Balance Reporting

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

- a) *Restricted net position* – Consists of net position with constraints placed on use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- b) *Unrestricted net position* – All other net position that does not meet the definition of “restricted.”

Fund Balance Classifications - The fund balance of governmental funds is reported in five categories based on the nature of any limitations requiring the use of resources for specific programs. The Town itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The classifications used in the Town's governmental fund financial statements are as follows:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2014

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

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

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

Unassigned – This classification includes the residual fund balance for 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.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

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

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

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

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2014, \$198,138 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

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

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

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	\$ 1,211,397
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	10,828
Change in deferred tax revenue relating to 60-day revenue recognition	(32,010)
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,190,215</u>
	<i>(Continued)</i>

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2014

Budgetary reconciliation to GAAP basis continued:

Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 1,319,232
Adjustment:	
Basis differences:	
Encumbrances, ending	(137,634)
GASB Statement No. 54:	
To record library expenditures during the year	881
To eliminate transfers between general and expendable trust funds	(89,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,093,479</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. As of year-end, the carrying amounts of the Town's deposits were \$1,033,867 and the bank balances totaled \$873,595. Of the bank balance \$8,534 was uninsured and uncollateralized.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 1,028,352
Cash per Statement of Fiduciary Net Position (Exhibit E-1)	<u>5,515</u>
Total cash and cash equivalents	<u>\$ 1,033,867</u>

Repurchase Agreement – Included in the Town's cash equivalents at December 31, 2014, is a short-term investment in a repurchase agreement issued by a local banking institution. Under this agreement, the Town will be repaid principal plus interest on a specified date which is subsequent to year-end. The agreement is guaranteed/collateralized with securities held by the banking institution which equal the amount of the agreement. To the extent that the banking institution may default on its commitment to this obligation, the Town is at risk of economic loss. Management considers this exposure to be minimal. At December 31, 2014, the Town held an investment in the following repurchase agreement:

Amount	Interest Rate %	Maturity Date	Collateral Pledged	
			Underlying Securities	Market Value
\$ 753,740	2.00%	8/20/2042	GNMA IIMA	\$ 765,890

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.

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2014

NOTE 4 – INVESTMENTS

Note 1-E describes statutory requirements covering the investment of the Town funds. The Town also maintains a portfolio of intermediate maturity investments that are reported at fair value, based on quoted market prices. The Town's fiscal agent or custodian provides the fair value of all intermediate maturity investments. At December 31, 2014, this Town had the following investments and maturities:

	Fair Value
Investments type:	
Fixed income	\$ 374,797
Equity funds	113,150
Certificates of deposit	82,935
Total fair value	\$ 570,882

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

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

Concentration of Credit Risk – The Town places no limit on the amount it may invest in any one issuer. More than 5% of the Town's investments are in Mascoma Savings Bank and National Advisors Trust. These investments are 14%, and 86%, respectively, of the Town's total investments.

NOTE 5 – RESTRICTED CASH AND INVESTMENTS

The following cash and/or investments are classified as restricted because of the statutory limitation place on their use as they are earmarked for a specific purpose:

Cash and cash equivalents:	
General fund:	
Library	\$ 10,768
Expendable trust	3,758
Total cash and cash equivalents	14,526
Investments:	
General fund:	
Library	22,394
Expendable trust	327,591
Total investments	349,985
Total restricted assets	\$ 364,511

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2014

NOTE 6 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2014. The amount has been reduced by an allowance for an estimated uncollectible amount of \$132,000. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2014	\$ 378,781	\$ 378,781
Unredeemed (under tax lien):		
Levy of 2013	110,714	110,714
Levy of 2012	75,029	75,029
Levies of 2011 and prior	70,917	70,917
Yield	1,562	1,562
Land use change	2,000	2,000
Less: allowance for estimated uncollectible taxes	(132,000) *	-
Net taxes receivable	\$ 507,003	\$ 639,003

*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-C. However, the allowance is recognized under the full accrual basis of accounting (Exhibits A and B).

NOTE 7 – OTHER RECEIVABLES

Receivables at December 31, 2014, consisted of accounts (billings for ambulance and other charges). 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, 2014 for the Town's major fund and nonmajor funds in the aggregate, including applicable allowances for uncollectible amounts, are as follows:

	Nonmajor Funds
Receivables:	
Accounts	\$ 35,279
Less: allowance for uncollectibles	30,550
Net total receivables	\$ 4,729

NOTE 8 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of \$841,516 at December 31, 2014 consist of the school tax liability payable to Mascoma Valley Regional School District for the balance of the 2014-2015 district assessment.

NOTE 9 – DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources of \$146,873 in the general fund at December 31, 2014 consist of property taxes not collected within 60 days of the fiscal year-end.

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2014

NOTE 10 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2014 include the following:

Nonspendable:		
Major fund:		
General:		
Tax deeded property, subject to resale	\$ 48,717	
Nonmajor fund:		
Permanent - principal balance	<u>155,443</u>	
Total nonspendable fund balance		\$ 204,160
Restricted:		
Major fund:		
General:		
Library	\$ 33,162	
Nonmajor fund:		
Permanent - income balance	<u>9,690</u>	
Total restricted fund balance		42,852
Committed:		
Major fund:		
General:		
Expendable trust		331,349
Assigned:		
Major fund:		
General:		
Encumbrances	\$ 137,634	
Nonmajor funds:		
Solid waste revolving	28,092	
Ambulance	89,286	
Recreation	<u>4,405</u>	
Total assigned fund balance		259,417
Unassigned:		
Major fund:		
General		<u>463,840</u>
Total governmental fund balances		<u><u>\$ 1,301,618</u></u>

NOTE 11 – PRIOR PERIOD ADJUSTMENT

Fund balance at January 1, 2014 was restated to give retroactive effect to the following prior period adjustment:

	General Fund
	<hr/>
To adjust the deferral of taxes not collected within 60 days to reflect only the Town's portion of the tax commitment	\$ 369,799
Fund balance, as previously reported	<u>548,167</u>
Fund balance, as restated	<u><u>\$ 917,966</u></u>

NOTE 12 – EMPLOYEE RETIREMENT PLAN

The Town participates in the New Hampshire Retirement System (the System) which is the administrator of a cost-sharing multiple-employer contributory pension plan and trust 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 plan is a contributory, defined benefit plan

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2014

providing service, disability, death and vested retirement benefits to members and their beneficiaries. Provision for benefits and contributions are established and can be amended by the New Hampshire Legislature. 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.

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. For fiscal year 2014, the contribution rate was 11.55% for police officers of earnable compensation. The Town's contribution rate for 2014 for pension and medical subsidy was 25.30% for police officers.

The contribution requirements for the Town of Grafton for the fiscal years 2012, 2013, and 2014 were \$8,678, \$10,005, and \$11,314, respectively, which were paid in full in each year.

NOTE 13 – 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 2014, the Town was a member of the Local Government Center Property-Liability Trust, LLC, and the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs. These entities are considered public entity risk pools, currently operating as common risk management and insurance programs for member Towns and cities.

The Local Government Center Property-Liability Trust, LLC, is a Trust organized to provide certain property and liability insurance coverages to member Towns, cities and other qualified political subdivisions of New Hampshire. As a member of the Local Government Center Property-Liability Trust, LLC, the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1 to June 30. The program maintains a self-insured retention above which it purchases reinsurance and excess insurance. This policy covers property, auto physical damage, crime, general liability, and public officials' liability subject to a \$1,000 deductible.

Contributions paid in fiscal year ending December 31, 2014, to be recorded as an insurance expenditure totaled \$18,338. There were no unpaid contributions for the year ended December 31, 2014.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation Program is a pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2014 to December 31, 2014 by Primex³, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The estimated net contribution from the Town of Grafton billed and paid for the year ended December 31, 2014 was \$11,368 for workers' compensation. In addition the Town received a premium holiday in 2013, the current policy period of \$5,420 which has been recorded as miscellaneous income.

NOTE 14 – CONTINGENCIES

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

NOTE 15 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

The following GASB pronouncements were implemented by the Town for the fiscal year ended December 31, 2014, none of which impacted these financial statements:

GASB Statement No. 67, *Financial Reporting for Pension Plans*, issued in June 2012. The guidance contained in this Statement will change how governments calculate and report the costs and obligations associated with pensions in important ways. They replace the requirements of Statements No. 27 and 50.

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2014

GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, issued in January 2013. This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations that have been transferred or sold.

GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, issued in April 2013. The objective of this Statement is to improve accounting and financial reporting by governments that extend and receive nonexchange financial guarantees.

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements:

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, issued in June 2012, will be effective for the Town beginning with its fiscal year ending December 31, 2015. The guidance contained in this Statement will change how governments calculate and report the costs and obligations associated with pensions in important ways. This replaces the requirements of Statements No. 27 and 50.

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*, issued in November 2013, will be effective for the Town beginning with its fiscal year ending December 31, 2015. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*, and is required to be applied simultaneously with the provisions of that Statement.

GASB Statement No. 72, *Fair Value Measurement, and Application*, issued in February 2015, will be effective for the Town beginning with the fiscal year ending December 31, 2016. This statement addresses accounting and financial reporting issues related to fair value measurements.

NOTE 16 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through September 2, 2015, the date the December 31, 2014 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

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, 2014

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 693,495	\$ 718,838	\$ 25,343
Land use change	-	2,000	2,000
Timber	13,127	23,210	10,083
Excavation	497	497	-
Interest and penalties on taxes	46,000	66,278	20,278
Total from taxes	<u>753,119</u>	<u>810,823</u>	<u>57,704</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	160,000	178,357	18,357
Building permits	225	-	(225)
Other	7,500	4,365	(3,135)
Total from licenses, permits, and fees	<u>167,725</u>	<u>182,722</u>	<u>14,997</u>
Intergovernmental:			
State:			
Meals and rooms distribution	65,326	65,326	-
Highway block grant	129,246	129,535	289
Other	-	8,919	8,919
Total from intergovernmental	<u>194,572</u>	<u>203,780</u>	<u>9,208</u>
Miscellaneous:			
Sale of municipal property	1,000	-	(1,000)
Interest on investments	200	243	43
Other	-	13,829	13,829
Total from miscellaneous	<u>1,200</u>	<u>14,072</u>	<u>12,872</u>
Other financing sources:			
Transfers in	4,480	-	(4,480)
Total revenues and other financing sources	1,121,096	<u>\$ 1,211,397</u>	<u>\$ 90,301</u>
Unassigned fund balance used to reduce tax rate	198,138		
Total revenues, other financing sources, and use of fund balance	<u>\$ 1,319,234</u>		

SCHEDULE 2
TOWN OF GRAFTON, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2014

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbered to Subsequent Year</u>	<u>Variance Positive (Negative)</u>
Current:				
General government:				
Executive	\$ 49,000	\$ 51,948	\$ -	\$ (2,948)
Election and registration	32,583	28,574	-	4,009
Financial administration	39,130	34,405	-	4,725
Revaluation of property	25,000	22,755	-	2,245
Legal	15,000	17,388	-	(2,388)
Personnel administration	24,000	22,187	-	1,813
Planning and zoning	750	82	-	668
General government buildings	212,604	89,182	134,634	(11,212)
Cemeteries	8,000	6,445	-	1,555
Insurance, not otherwise allocated	85,249	81,067	-	4,182
Advertising and regional associations	1,500	1,425	-	75
Other	5,000	-	3,000	2,000
Total general government	<u>497,816</u>	<u>355,458</u>	<u>137,634</u>	<u>4,724</u>
Public safety:				
Police	132,053	130,557	-	1,496
Ambulance	14,280	13,879	-	401
Fire	14,470	17,280	-	(2,810)
Emergency management	100	50	-	50
Other	1,000	320	-	680
Total public safety	<u>161,903</u>	<u>162,086</u>	<u>-</u>	<u>(183)</u>
Highways and streets:				
Highways and streets	427,800	428,071	-	(271)
Street lighting	2,700	3,031	-	(331)
Total highways and streets	<u>430,500</u>	<u>431,102</u>	<u>-</u>	<u>(602)</u>
Sanitation:				
Solid waste collection	94,000	100,993	-	(6,993)
Other	-	2,333	-	(2,333)
Total sanitation	<u>94,000</u>	<u>103,326</u>	<u>-</u>	<u>(9,326)</u>
Health:				
Health agencies	10,000	8,964	-	1,036
Welfare:				
Administration	2,000	2,537	-	(537)
Direct assistance	18,000	16,158	-	1,842
Total welfare	<u>20,000</u>	<u>18,695</u>	<u>-</u>	<u>1,305</u>
Culture and recreation:				
Parks and recreation	2,400	2,388	-	12
Library	8,315	10,367	-	(2,052)
Patriotic purposes	300	212	-	88
Total culture and recreation	<u>11,015</u>	<u>12,967</u>	<u>-</u>	<u>(1,952)</u>
Debt service:				
Interest on tax anticipation notes	5,000	-	-	5,000
Other financing uses:				
Transfers out	89,000	89,000	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 1,319,234</u>	<u>\$ 1,181,598</u>	<u>\$ 137,634</u>	<u>\$ 2</u>

SCHEDULE 3
TOWN OF GRAFTON, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2014

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 470,744
Changes:		
Unassigned fund balance used to reduce 2014 tax rate		(198,138)
2014 Budget summary:		
Revenue surplus (Schedule 1)	\$ 90,301	
Unexpended balance of appropriations (Schedule 2)	<u>2</u>	
2014 Budget surplus		90,303
Increase in nonspendable fund balance		(21,374)
Decrease in committed fund balance		<u>137,178</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		478,713
Reconciliation of Non-GAAP Budgetary Basis to GAAP Basis:		
To comply with generally accepted accounting principles by deferring property taxes not collected within 60 days of fiscal year-end		(146,873)
Removal of allowance for doubtful accounts		<u>132,000</u>
Unassigned fund balance, ending (GAAP basis Exhibit C-1)		<u><u>\$ 463,840</u></u>

SCHEDULE 4
TOWN OF GRAFTON, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2014

	Special Revenue Funds				
	Solid Waste Revolving	Ambulance	Recreation	Permanent	Total
ASSETS					
Cash and cash equivalents	\$ 28,092	\$ 24,016	\$ 4,405	\$ 4,777	\$ 61,290
Investments	-	60,541	-	160,356	220,897
Accounts receivable, net of allowance for uncollectable	-	4,729	-	-	4,729
Total assets	<u>\$ 28,092</u>	<u>\$ 89,286</u>	<u>\$ 4,405</u>	<u>\$ 165,133</u>	<u>\$ 286,916</u>
FUND BALANCES					
Nonspendable	\$ -	\$ -	\$ -	\$ 155,443	\$ 155,443
Restricted	-	-	-	9,690	9,690
Assigned	28,092	89,286	4,405	-	121,783
Total fund balances	<u>\$ 28,092</u>	<u>\$ 89,286</u>	<u>\$ 4,405</u>	<u>\$ 165,133</u>	<u>\$ 286,916</u>

SCHEDULE 5
TOWN OF GRAFTON, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2014

	Special Revenue Funds				Total
	Solid Waste Revolving	Ambulance	Recreation	Permanent	
Revenues:					
Charges for services	\$ 7,822	\$ 4,525	\$ -	\$ -	\$ 12,347
Miscellaneous	-	361	5,645	10,517	16,523
Total revenues	<u>7,822</u>	<u>4,886</u>	<u>5,645</u>	<u>10,517</u>	<u>28,870</u>
Expenditures:					
Current:					
General government	-	-	-	2,566	2,566
Public safety	-	3,905	-	-	3,905
Sanitation	20,494	-	-	-	20,494
Culture and recreation	-	-	5,326	-	5,326
Total expenditures	<u>20,494</u>	<u>3,905</u>	<u>5,326</u>	<u>2,566</u>	<u>32,291</u>
Net change in fund balances	(12,672)	981	319	7,951	(3,421)
Fund balances, beginning	40,764	88,305	4,086	157,182	290,337
Fund balances, ending	<u>\$ 28,092</u>	<u>\$ 89,286</u>	<u>\$ 4,405</u>	<u>\$ 165,133</u>	<u>\$ 286,916</u>

2015 Warrant and Ballot Results

As amended at the Deliberative Session, February 7, 2015

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 7th of February, 2014 at 9:00 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 10th of March, 2014* 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; Treasurer - 1 year; Budget Committee - 3 years; Trustee of the Trust Funds - 3 years; Library Trustee - 3 years; Police; Cemetery Trustee - 3 years; and Planning Board - 3 years.

<u>Selectmen (3 years) Vote for one</u>		<u>Treasurer (1 year) Vote for one</u>	
Cindy Kudlik	79	Margaret "Peg" Emslie	156
Brian Fellers	28	Dorothy Campbell	219
Ed Grinley	121	<u>Library Trustee (3 years) Vote for one</u>	
Nicholas Hamilton	1	Jim Griffin	290
Merle Kenyon	158	<u>Budget Committee (3 years) Vote for one</u>	
<u>Cemetery Trustee (3 years) Vote for one</u>		Pamela Curran	279
Michele R. Norris	251	<u>Planning Board (3 years) Vote for two</u>	
<u>Trustee of the Trust Funds (3 years) Vote for one</u>		Maureen O'Reilly	187
Joseph A. Brown	170	Rosalie Babiarz	88
Angus Gorman - write-in	149	Jay Boucher	81
		Frank Neufell	205

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 \$1,023,681. Should this article be defeated, the default budget shall be \$1,019,224, 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	48,925
Elections/Town Clerk	33,911
Financial Administration	38,861
Reappraisal of Property	47,880
Legal Expense	15,000
FICA & Medicare	24,000
Planning Board	375
General Government Buildings	44,469
Cemeteries	7,700
Insurance	84,482
Advertising/Regional Dues	1,500
Contingency	2,000
Subtotal	\$349,103

Public Safety

Police	137,393
Ambulance	16,000
Fire Department	22,156
Emergency Management	100
Forest Fire Warden	1,000
Subtotal	\$176,649

Highway and Streets

Highway and Streets	355,215
Street Lights	3,000
Subtotal	\$358,215

Solid Waste**\$89,005****Health and Welfare**

Health Agencies	\$8,964
Health Officer	0
Public Assistance	20,000
Subtotal	\$28,964

Culture and Recreation

Parks & Recreation	\$2,700
Library	14,045
Patriotic Purposes	300
Subtotal	\$17,045

Debt Service

Tax Anticipation Note (TAN)	\$4,700
-----------------------------	----------------

Operating Budget Total**\$1,023,681**

YES: 255	NO: 111
-----------------	----------------

3) To see if the town will vote to authorize the selectmen to enter into a 6 year municipal lease-purchase agreement in the amount of \$175,511 for the purpose of leasing a fully equipped 2015 International 7600 6X4 dump truck with plow and sander, and to raise and appropriate the sum of thirty-two thousand one hundred eighty-six dollars (\$32,186) for the first year's payment for that purpose. The remaining yearly payments to come from the Highway Operating Budget. This lease agreement contains an escape clause. (Majority vote required)

The Selectmen recommend this article/the Budget Committee recommends this article. **Yes: 236** No: 147

4) To see if the Town will vote to raise and appropriate the sum of forty thousand dollars (\$40,000) to be added to the previously established Bridge Capital Reserve Fund.

The Selectmen recommend this article/the Budget Committee recommends this article. **Yes: 249** No:138

5) To see if the town will vote to raise and appropriate the sum of forty thousand dollars (\$40,000) for the purpose of placing ledge pack on town dirt roads. (Majority vote required).

The Selectmen recommend this article/the Budget Committee recommends this article. **Yes: 272** No: 112

6) To see if the town will vote to raise and appropriate the sum of forty thousand dollars (\$40,000) for the purpose of paving town roads. (Majority vote required)

The Selectmen recommend this article/the Budget Committee recommends this article. **Yes: 243** No: 142

7) To see if the Town will vote to expand the purposes of the existing Recycling Center Revolving Fund so that the funds may be utilized to offset all of the costs of the Recycling Center, including operating expenses, purchasing equipment, or any other expense associated with the Recycling Center. **Yes: 257 No: 119**

8) Should article #2, the proposed operating budget for 2015, fail to pass, then to see if the Town will vote to raise and appropriate the sum of two thousand four hundred eighty dollars (\$2,480) coming from the library fiduciary fund to be added to the default budget of the library. That sum being omitted from the 2014 operating budget because of a clerical error. This article will have no impact on taxation. **Yes: 280 No: 98**

9) To see if the Town will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be added to the previously established Library Capital Reserve Fund.
The Selectmen recommend this article / the Budget Committee recommends this article. **Yes: 238 No: 142**

10) To see if the Town will vote to raise and appropriate the sum of five thousand dollars (\$5,000) to be added to the previously established Police Vehicle Capital Reserve Fund.
The Selectmen recommend this article / the Budget Committee recommends this article. **Yes: 237 No: 146**

11) To see if the Town will vote to raise and appropriate the sum of five thousand dollars (\$5,000) for the purpose of restoration of the Town's historical records. (Majority vote required).
The Selectmen recommend this article / the Budget Committee recommends this article. **Yes: 237 No: 146**

12) Resolved that the State of New Hampshire provide a comprehensive meaningful system of funding for State Education needs. To see if the Town will vote to ask our governor and our state legislators to reform state funding for education with that reform to be directed to significant reduction of property taxes. The record vote approving this article shall be transmitted by written notice from the Select Board to the governor and state legislators informing them of the instructions from their constituents within 30 days of the vote.
Yes: 196 No: 176

13) Shall the Town vote to adopt RSA 34:16 allowing municipalities to pay for investment services from capital reserve funds, if approved at town meeting, instead of including such fees in the annual town budget, to be paid by the town. If approved, such authority shall remain in effect until rescinded by the governing body. No vote by the governing body to rescind such authority shall occur within 5 years of the original adoption of such article. Any professional fees incurred shall be reported in the annual report of the trustees of trust funds as expenditures out of capital reserve funds. Passage of this article will not appropriate any new tax revenue and is self funded from earnings.
The Selectmen recommend this article. **Yes: 234 No: 141**

14) To see if the Town will vote to prohibit all parking along Grafton Pond Road, to erect a total of up to a dozen signs in proximity to the dam in both directions which clearly display the ordinance and penalty, to distribute warning tickets and photo-document first offenses, and to authorize official Police, Fire, Ambulance, or Highway departments to order towing at owner's expense for repeat offenders or excessively unsafe first offenses. Grafton Pond Road, which is owned and maintained by the town, starts at the Enfield border, goes past Grafton Pond dam, and ends at the 3-way intersection with Kinsman Highway and Hardy Hill Road. This article is intended to reduce the current severe overuse issue at Grafton Pond, and to ensure there is a safe and reliable passage for residents and emergency vehicles. ***(By Petition)*** **Yes: 181 No: 203**

15) To see if the town will vote to have the Town of Grafton allow registered four wheelers to travel the roads of Grafton. ***(By Petition)*** **Yes: 131 No: 254**

16) To see if the town will vote to have all meeting minutes recorded and transcribed by a reputable outside source. (This is to avoid confusion when minutes are needed for court.) ***(By Petition)*** **Yes: 88 No: 284**

- 17) To see if the Town will vote to instruct the Chief of Police to not prosecute any matter relating to the use or possession of cannabis (marijuana) in compliance with Article IX and Article XIII of the United States Constitution. *(By Petition)* Yes: 93 No: 288
The Selectmen do not recommend this article.
- 18) To see if the Town will vote to instruct the Select Board and the Budget Committee to reduce the operating budget by ten percent for the next three years. *(By Petition)* Yes: 91 No: 295
The Selectmen do not recommend this article.
- 19) To see if the Town will vote to establish an ordinance to discourage or otherwise prevent fraud and abuse of office at the local level. This ordinance requires any Town official found to have committed fraud, which includes the falsification of public documents, to be removed from office forthwith. *(By Petition)* Yes: 141 No: 241
The Selectmen do not recommend this article.
- 20) To see if the Town will vote to preclude the Town from paying the personal legal expenses and personal medical expenses of any Town official. *(By Petition)* Yes: 91 No: 291
The Selectmen do not recommend this article.
- 21) To see if the Town will vote to preclude immediate family members from serving on any Town board concurrently. *(By Petition)* Yes: 106 No: 276
The Selectmen do not recommend this article.
- 22) To see if the Town will vote to require all funding for the Grafton Public Library to be on a voluntary basis (no use of taxation). *(By Petition)* Yes: 92 No: 294
The Selectmen do not recommend this article.
- 23) To see if the Town will vote notwithstanding Warrant Article #2, to set the operating budget for Public Safety: Police at \$10,000. *(By Petition)* Yes: 56 No: 326
The Selectmen do not recommend this article / The Budget Committee does not recommend this article.
- 24) To see if the Town will vote to preclude any Town official and the use of any Town funds to cooperate with the National Security Agency (NSA). *(By Petition)* Yes: 73 No: 301
The Selectmen do not recommend this article.
- 25) To see if the Town will vote to preclude the Town from accepting any Federal military equipment in the future and to require the immediate sale at public auction of any military equipment previously received. *(By Petition)* Yes: 59 No: 316
The Selectmen do not recommend this article.
- 26) To see if the Town will vote to preclude any Town official and the use of any Town funds to cooperate in any Civil Forfeiture in violation of any rights enumerated or reserved by the people in either the United States Constitution or the New Hampshire Constitution. *(By Petition)* Yes: 64 No: 304
The Selectmen do not recommend this article.
- 27) To see if the Town will vote to preclude members of the Select Board (Selectmen) or Budget Committee from receiving payments from any accounts payable account of the Town of Grafton, in which they have voted to fund. *(By Petition)* Yes: 83 No: 289
The Selectmen do not recommend this article.

28) To see if the Town will begin the process of withdrawing from the Mascoma Valley Regional School District, in accordance with the process outlined in RSA 195:25. This article does not constitute a vote on whether the Town will leave the District, but solely acts to establish a study to determine the impact on both the Town and the District, such that voters in a future year may make an informed choice on this issue. **(By Petition)**
Yes: 92 No: 281

The Selectmen do not recommend this article.

29) To see if the Town will vote to withdraw from the multi-town agreement between the Towns of; Canaan, Enfield, Grafton, Hanover, Lyme, and Orford to share prosecutorial legal services. **(By Petition)**

The Selectmen do not recommend this article. Yes: 63 No: 313

30) To see if the Town will vote to instruct State Representatives; Steven Darrow, Robert Hull and Jeffrey Shackett to propose legislation to lower the amount of interest charged on delinquent property tax amount to be on par with the current prime interest rate. **(By Petition)**
Yes: 100 No: 271

The Selectmen do not recommend this article.

31) To see if the Town will vote to instruct State Representative; Steven Darrow, Robert Hull and Jeffrey Shackett to propose legislation to repeal the licensing of dogs. **(By Petition)**
Yes: 63 No: 312

The Selectmen do not recommend this article.

32) To see if the Town will vote to preclude the Select Board (Selectmen) from placing any opinion of any Warrant Article on the Warrant, except for Warrants that appropriate funds or are otherwise required by RSA:3, VI. **(By Petition)**
Yes: 81 No: 292

The Selectmen do not recommend this article.

33) To see if the Town will vote to preclude members of the Select Board (Selectmen) or their immediate family members from bidding on or purchasing properties owned by the Town of Grafton. **(By Petition)**

The Selectmen do not recommend this article. Yes: 104 No: 273

34) To see if the Town will vote to preclude members of the Select Board (Selectmen) or Budget Committee of their immediate family members from bidding on contracts offered by the Town of Grafton. **(By Petition)**

The Selectmen do not recommend this article. Yes:101 No:272

35) To see if the Town will vote to instruct the Chief of Police to not prosecute any crime in which the victim is not a natural person. **(By Petition)**
Yes: 36 No: 338

The Selectmen do not recommend this article.

36) To see if the Town will vote to require the Supervisors of the Checklist to register to vote, any qualified individual, at the deliberative session who wishes to do so. **(By Petition)**
Yes: 71 No: 303

The Selectmen do not recommend this article.

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

Stephen Darrow

Sean Frost

Leon Dugan



Deliberative Session Minutes



Town of Grafton
Deliberative Minutes
Saturday, February 7, 2015

Moderator Susan Frost opened the meeting at approximately 9:08am at the Millbrook Christian Church.

Town officials present: Susan Frost, Moderator, Selectmen Steve Darrow, Leon Dugan and Sean Frost, Budget Committee members Ed Grinley, Scott Smith and Catherine Mulholland, Dorothy Campbell, Treasurer, Supervisors of the Checklist Marguerite Conley, George Curran and Jeff Weiss and Town Clerk Bonnie Haubrich.

Moderator Frost led the body with the Pledge of Allegiance. She then read a list of those residents who had passed away in 2014 and asked for a moment of silence. Moderator Frost then presented a small rose bush to Louise Gallup for her contributions to Grafton and stated that Louise represented the "Spirit of Grafton."

Frost then asked for a show of hands to identify nonvoters. She asked all nonvoters to move to the reserved seats in the front rows. Neil Alexander asked for a point of order regarding that request and stated that it made more sense to have nonvoters take a seat in the back since they did not have voting cards and could not vote on issues. Moderator Frost declined his request noting that it is important to protect the integrity of the votes. Alexander then made a motion to have a Moderator Pro-tem appointed due to Moderator Frost's inability last year to control the Deliberative Session and her incompetency. Jeremy Olson seconded the motion and asked for a review of RSA 30:3. Moderator Frost refused the motion.

Moderator Frost then introduced Amy Caruso, Valley News and John Koziol, Manchester Union Leader and went on to announce the rules for the session. Frost then explained the SB2 process.

Debbie Clough then asked Moderator Frost if she was going to take a vote to allow nonvoters to speak on issues. Frost asked Merle Kenyon, Elaina Bergamini and Deb Clough to be counters for the day. Brian Fellers stated that since Merle Kenyon was a candidate for 2015 as Selectmen he should not be allowed to count as he might be biased. Frost appointed Ken Cushing in place of Merle Kenyon. Moderator Frost polled the house. Ayes: 47; Nays: 35 Vote passed.

Chan Chou, a nonvoter, asked the Moderator to reconsider her request to have nonvoters sit in the front. He noted that he would not interfere with voting and that he wished to move about the room(s) throughout the day. Frost explained that he was free to go out in the lobby and about but when within the meeting he would need to sit in the front row.

Brewster Gove noted that the School Deliberative meeting took place last week and that the moderator did not have to verbalize every issue and that the meeting had moved right along. He asked that the same happen today, noting that everyone wanted to be done in less than 11 hours this year.

Cody Dugan made a motion to waive reading Articles # 3 through 36. Seconded by Susan Jukosky. Bob Constantine asked for clarification to ensure that this did not intend to skip over Articles. Moderator Frost explained that all Articles would be read but as they were discussed. This was just to save time. Ayes: 62; Nays: 5 Vote passed.

Article #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 \$1,023,681. Should this article be defeated, the default budget shall be \$1,019,224, 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.

Motion to discuss by Joe Brown. Seconded by Jeremy Olson. **Jeremy Olson made a motion to go line by line. Seconded by Cindy Kudlik.**

Angus Gorman noted that the town officials (Budget Committee and Selectmen) had done a good job, spending countless hours meeting and researching what the needs of the Town are and that we should respect the work they had done and asked that the voters be allowed to vote it as is. Cindy Kudlik noted that there had been some changes in the figures since the public hearing and that she wished to know what those changes were and why. Catherine Mulholland stated that during the mathematical calculations an error had been made and that no real changes had been made. Adam Franz stated that it was such a small discrepancy and that if people were really interested in how the Budget Committee had come up with the figures they should have attended the Budget Committee meetings. Karen Meyers stated that this was just a blatant move to stall the meeting. She also stated that the bottom line is the only figure that really counts as the Selectboard had the authority to move funds around and that the voters simply vote on the bottom line. John Connell noted that not everyone can attend the meetings and further stated that he did not want to delay the meeting any more than anyone else did. Jeremy Olson stated that he had 3 reasons to go line by line; (1) might want to hear the logistics, (2) what changes the Budget Committee made to which departments and (3) and that the Selectboard has permission to move monies. Elaina Bergamini asked that the meeting stay on topic and ask that people not duplicate what another has already said. Susan Jukosky noted that the body could ask questions without going line by line. Cindy Kudlik noted that she would be willing to go to the bottom line figure if she could hear why the figures had changed. **Brewster Gove moved the question. Seconded by Travis Anderson. Ayes: 70 Nays: 23 Vote passed.** Debbie Clough again noted that even if line by line the Selectboard have the authority to move the funds. Susan Jukosky stated that the question had been moved which disallowed further discussion. Moderator Frost stated that her rules stated that anyone already in line would have the opportunity to speak. Neil Alexander stated that anyone should have the opportunity to discuss and persuade his neighbors to change their minds. Discussion ensued regarding the need for speakers to speak at the microphone. Brian Fellers presented a request for a secret ballot signed by Richard Angell, Christopher Kairnes, Paul Vogt, Howard Boucher, Denise Smith, Brian Fellers and Neil Alexander. **Jeremy Olson made a motion to go line by line. Seconded by Cindy Kudlik. Ayes: 27 Nays 66 Vote failed.**

David Rienzo asked that the petitioners for a secret ballot be read aloud. Moderator Frost read the signatures. Moderator Frost also noted that there were 2 ballots which were torn in half instead of being marked but since it would not make a difference in the vote she was not going to revote the amendment. John Babiarcz complained that there were no writing instruments available and that there was no privacy noting that everyone was expected to mark their ballots in the open line. Frost stated that for future votes the Police Chief would monitor the voting process. Angus Gorman stated that the secret ballot process is a delay tactic. Moderator Frost stated that the constant Point of Orders impedes progress of the meeting. Neil Alexander stated that the law is the law and the people have a right to a secret ballot. Brewster Gove noted that the Moderator should recognize people at the microphone and that people are very confused as to what they are voting on. **Motion by Daniel Bergamini, "Motion to address budget at the bottom line." Seconded by David Rienzo.** Steve Kudlik asked the Budget Committee to speak on the monetary difference in what is on the Warrant and what was discussed at the public hearing. And also asked the Budget Committee to address the impact on taxes. Ed Grinley, Budget Committee Chairman, stated that the Clerk had made a mathematical error on the information presented at the public hearing. She transposed the numbers between the Selectboard recommendation and the

Budget Committee. Steve Kudlik asked why the revenue estimation is down from last year. Steve Darrow stated he could not speak to that as he did not have the information with him. Sue Smith stated that the difference in revenues is due to the fact that the Town had a tax auction last year and there are no anticipated revenues for that at this time as it is too early to know if there will be a tax sale. Steve noted that with the 2015 budget proposal there would be a 24 cent/\$1000 increase to the taxpayers. Susan Jukosky thanked the meeting for the civil questions and discussion and noted that a calm has come over the room. **Amendment by Brian Fellers to read, "I make a motion to cut the general government to \$300,000." Seconded by Jeremy Olson.** Moderator Frost refused the amendment as she declared that it was a duplicate of line by line, which had failed. Jeremy Olson argued that it was not a mirror of the line by line motion. Elaina Bergamini reminded the Moderator that Daniel Bergamini's motion was still on the floor. Neil Alexander stated that the meeting was unclear as to what they are voting on. Jeremy Olson declared that he had presented a motion to go line by line, not bottom line and that these tactics were why at the beginning of the meeting some of the voters tried to have the Moderator replaced. Christopher Kairnes stated that Brian Fellers should have made a motion to amend. Neil Alexander asked if it was the Moderator's role to come up with a vote for the legislative body. Bonnie Haubrich reminded the voters that ultimately the Selectmen have the authority to move funds around. Joe Brown stated that although it was not appropriate to go department by department Brian Fellers should be able to present his amendment to decrease the budget. Dan Bergamini asked that the Moderator act on his motion. **David Rienzo made a motion to move the question. Seconded by Brewster Gove. Ayes: 80 Nays: 31 Motion passed.**

Brewster Gove asked the Moderator why the vote required a 2/3 vote. Moderator Frost noted that a motion to move requires 2/3 by law. **Motion to address budget at the bottom line by Dan Bergamini. Seconded by David Rienzo. Ayes: 79 Nays: 20 Motion passed.** Amendment by Brian Fellers to read, **"I move to amend budget reduced by 20% to \$818,945." Seconded by Bob Constantine.** A request for a secret ballot was presented by Brian Fellers with 7 signatures. Susan Jukosky asked that they withdraw their request for a secret ballot accusing them of delay tactics. Jeremy Olson stated that the Moderator had stated that we should not question others motivation. Joe Brown stated that it is the Moderator's role to limit or remove disruptions. Neil Alexander reminded everyone that not everyone wants to openly discuss their preferences and that a secret ballot promotes voters' rights. Moderator Frost stated that when she took the role of Moderator she knew there would be emotional times for her to contend with but that she felt that there was an opportunity for the townspeople to work together. Amendment by Brian Fellers to read, **"I move to amend budget reduced by 20% to \$818,945." Seconded by Bob Constantine. Ayes: 29 Nays: 67 Vote failed.** David Rienzo moved the question. Seconded by Dan Bergamini. Jeremy Olson reminded the Moderator that her rules stated that if, in line, the people could speak on the issue. **Move the question: Ayes: 73 Nays: 27 Vote passed.** Jeremy Olson attempted to present an amendment. Neil Alexander stated that he had approached the Moderator prior to moving the question and she had agreed to accept his motion. He asked if she was breaking her word and her own rule. The Moderator replied that she was. Jeremy Olson asked the Moderator to clarify the rules. Moderator Frost stated that a Point of Order takes precedent. Motion to limit reconsideration by David Rienzo and seconded by Daniel Bergamini. Jeremy Olson asked if Article #2 was still on the floor for discussion. Frost stated that she would not take any future amendments on Article #2. Elaina Bergamini asked if the Moderator should change her rule allowing further discussion on an article after a "move" was made due to the confusion that it is causing. Neil Alexander asked to speak. Brian Fellers accused David Rienzo of moving up in line to make his motion. **Motion to limit reconsideration by David Rienzo and seconded by Daniel Bergamini. Ayes: 74 Nays: 22 Vote passed.** Susan asked the body if they would like to overrule her rule of allowing people, in line, speaking after a "move the question." Neil Alexander asked for a Point of Order. Moderator Frost refused to recognize Mr. Alexander referencing it as a disruption. **Frost took a vote of the body to disallow speakers to speak after a "move the question." Ayes: 74 Nays: 22 Vote passed.**

Article #3

To see if the town will vote to authorize the selectmen to enter into a 6 year municipal lease-purchase agreement in the amount of \$175,511 for the purpose of leasing a fully equipped 2015 International 7600 6X4

dump truck with plow and sander, and to raise and appropriate the sum of thirty-two thousand one hundred eighty-six dollars (\$32,186) for the first year's payment for that purpose. The remaining yearly payments to come from the Highway Operating Budget. This lease agreement contains an escape clause. (Majority vote required)

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

Steven Darrow stated that there were not adequate funds in the Capital Reserve to cover this expense. He stated that the Town needs a new truck as one of our present trucks will not pass inspection. Angus Gorman stated that the next few Articles were supported both by the Selectmen and the Budget Committee and moved the question. Seconded by Sean Frost. Joe Brown asked for a Point of Order. Moderator Frost declined the Point of Order. **Motion to move the question. Ayes: 66 Nays: 22 Vote passed.** Motion to Limit Reconsideration by Brewster Gove. Seconded by David Rienzo. Joe Brown noted that his Point of Order addressed the need to have discussion. Susan Jukosky stated that there had been opportunity for discussion but that no one was standing at microphone. Merle Kenyon asked the Moderator to declare a recess. Bob Constantine had put in a request for a secret ballot but withdrew it at this time. All signers agreed to withdraw. John Babiarz asked the Selectmen to explain the escape clause. Steve stated that if future funds are not allocated the lease is terminated. Babiarz asked if the future funds would be within the operating budget for the Highway Department. Darrow answered in the affirmative. **Motion to Limit Reconsideration by Brewster Gove. Seconded by David Rienzo. Ayes: 64 Nays: 21 Vote passed.**

Article #4

To see if the Town will vote to raise and appropriate the sum of forty thousand dollars (\$40,000) to be added to the previously established Bridge Capital Reserve Fund. *The Selectmen recommend this article/the Budget Committee recommends this article.*

Motion to discuss by Steve Darrow. Seconded by Ed Grinley.

Steve Darrow explained that there are 2 bridges that are "red listed"; Prescott Hill Road (2017) with an approximate cost of \$65,000 and Wild Meadow Road (2019) at a cost of \$368,000. Ed stated that the Budget Committee was in agreement with this appropriation. He noted that when it comes time the Town needs to have enough money to cover the costs. Bob Constantine asked if the funds in that Capital Reserve Account could only be used for that purpose. Steve responded in the affirmative. Motion to Limit Reconsideration. Passed by a show of hands.

Article #5

To see if the town will vote to raise and appropriate the sum of forty thousand dollars (\$40,000) for the purpose of placing ledge pack on town dirt roads. (Majority vote required).

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

Motion to discuss by Steve Darrow. Seconded by Merle Kenyon. Ed Grinley, on behalf of the Budget Committee, stated that the Road Agent had indicated that this would be the last year for this warrant article request as all of the roads should be addressed with ledge pack. Jeremy Olson questioned why these articles state "majority vote required." Ed noted that items over \$100,000 require a 2/3 vote. **Motion to Limit Reconsideration by Bonnie Haubrich. Seconded by Merle Kenyon. Motion passed by a hand vote.**

Article #6

To see if the town will vote to raise and appropriate the sum of forty thousand dollars (\$40,000) for the purpose of paving town roads. (Majority vote required)

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

Motion to discuss by Neil Alexander. Seconded by Cindy Kudlik. Steve Darrow stated that these funds would be used to repair/repave the existing paved roads in Town and it is not meant to pave any new roads. Joe Brown asked which roads would be repaired/repaved. Darrow stated that the Board does not usually divulge

that information. He stated that the monies are worthy of spending regardless of where in Town. John Babiarz noted that for years he has been requesting money be spent on the parking lot at the Fire and Ambulance Station and the Selectmen's Office complex and that it may be too late to just patch what exists. Adam Franz asked what number of paved roads do we have versus unpaved? Christopher Kairnes asked if Riddle Hill Road was one of these roads. Darrow stated that there are approximately 10 miles of paved roads in Grafton and that Riddle Hill was probably one of the roads being earmarked to repair. Leon stated that Riddle Hill needs to be finished with a top coat since there had already been quite a bit of repair/restoration in the past few years. Brewster Gove asked if we get funds back from the State of New Hampshire for our paved roads. Leon stated that those funds cover all roads, not just paved roads. Brewster stated that the Road Agent does a good job and needs to have the authority to choose which roads are addressed when it comes time to repair/repave. **Motion to Limit Reconsideration by Merle Kenyon and seconded by Sean Frost. Motion passed by hand vote.**

Article #7

To see if the Town will vote to expand the purposes of the existing Recycling Center Revolving Fund so that the funds may be utilized to offset all of the costs of the Recycling Center, including operating expenses, purchasing equipment, or any other expense associated with the Recycling Center.

Motion to discuss by David Rienzo. Seconded by Angus Gorman. Sean Frost stated that currently the Revolving Account can only be used for recycling purposes and the intent is to utilize some of these monies to offset the operating budget for the Recycling Center. Bob Constantine asked if this would include salaries and wages and if an increase would it allow for increase or decrease. Sean answered it could pay salaries and wages. Leon Dugan stated that presently it does not allow to purchase equipment and this would be included in the future. Bob Constantine asked if it would give the Town more latitude. Leon asked if he was insinuating the Town goes to pay per bag? Sean stated that the Town does not expect an increase and that the Board would like to restructure what we have. Ed stated that the Budget Committee took into consideration the revenues to reduce the budget request. David Rienzo asked if this would reduce oversight. Sean stated that all expenditures must be signed off by the Selectboard. He noted that the Highway Department members are being trained to cross cover for when the Highway Department is slow. Joe Brown asked how much money is in that account at present. Steve Darrow responded it is approximately \$40,000. **Motion to Limit Reconsideration by Bonnie Haubrich. Seconded by Merle Kenyon. Motion passed by hand vote.**

Article #8

Should article #2, the proposed operating budget for 2015, fail to pass, then to see if the Town will vote to raise and appropriate the sum of two thousand four hundred eighty dollars (\$2,480) coming from the library fiduciary fund to be added to the default budget of the library. That sum being omitted from the 2014 operating budget because of a clerical error. This article will have no impact on taxation.

Motion to discuss by Joe Brown. Seconded by Merle Kenyon. Ed noted that the Budget Committee agreed to this expenditure as the state went to a new form and because of the need to go with gross budgeting the monies had been accidentally omitted. Steve Darrow noted this would replace the monies that the Library had to use from their Trustee funds. Angus Gorman thanked everyone for the pleasantries since the lunch break. **Motion to Limit Reconsideration by Merle Kenyon. Seconded by Brewster Gove. Motion passed by a show of hands.**

Article #9

To see if the Town will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be added to the previously established Library Capital Reserve Fund.

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

Motion to discuss by Cindy Kudlik. Seconded by Merle Kenyon. Steve Darrow noted that these funds would be put aside for the long-range plan. At the present location they cannot add a septic or a well. He noted that

the Town had been a recipient of a very large donation and these monies would be vital to the future plan. Jeremy Olson asked if the monies would be used for the present building or a new building. Steve stated that the Library Trustees are working on different proposals. Adam Franz stated that the Library Trustees have published a proposal on the website should people like to become familiar with it. Joe Brown asked if any expenditure would come before the voters prior to removing the money. Steve Darrow affirmed that would be the case. Brewster Gove stated that due to the present Library's historical value he would like to ensure that the present building be moved to a new location and incorporated into the plan. Steve Darrow stated that a resident, Chester Gray had purchased land on Library Road and generously donated it to the Town. Moderator Frost asked for Mr. Gray to identify himself and the voters gave him a round of applause. **Motion to Limit Reconsideration by Brewster Gove and seconded by Merle Kenyon. Motion passed by a show of hands.**

Article #10

To see if the Town will vote to raise and appropriate the sum of five thousand dollars (\$5,000) to be added to the previously established Police Vehicle Capital Reserve Fund.

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

Motion to discuss by Cindy Kudlik and seconded by Cindy Drouin. Steve Darrow noted that this is a savings account towards a new police cruiser when it is time to purchase one. He noted that the cost for a new equipped cruiser is approximately \$30,000 and that the Capital Reserve has less than \$20,000 at present. Neil Alexander asked if there are any laws requiring markings and stated that our newest cruiser is not marked. Ed Grinley said there are no laws that require it to be marked and that it is merely an added expenditure. Adam Franz asked what the life expectancy is for our cruisers. Police Chief Poitras stated that an average is 100,000 miles and that Grafton traditionally stretches it another 33%. He also noted that at present the cost is approximately \$38,000. John Connell said he had been told that it costs more for a black cruiser versus a white cruiser and asked why we did not purchase the cheaper vehicle. Chief Poitras stated that our new cruiser was to cost more but he had gotten a deal for one year newer, which was black due to another town ordering it and not taking it. Sean Frost stated that although our vehicles show mileage it is understood that due to the need to leave them running during a response they vehicle has an additional 2 or 3 times more hours on the engine. Christopher Kairnes questioned if a purchasing agent from Connecticut has approached the Selectboard offering a much cheaper vehicle and that the Board had refused to entertain the purchase. Sean Frost stated that the Board had not been approached by any purchasing agent. **Motion to Limit Reconsideration by Merle Kenyon and seconded by Cindy Drouin. Motion passed by show of hands.**

Article #11

To see if the Town will vote to raise and appropriate the sum of five thousand dollars (\$5,000) for the purpose of restoration of the Town's historical records. (Majority vote required).

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

Motion to discuss by Joe Brown. Seconded by Merle Kenyon. Steve Darrow stated that many of the Town records are in poor shape and this is part of the restoration project. Ed Grinley asked that Bonnie Haubrich speak to the issue. Bonnie explained that the restoration project began in 1995 with the restoration of 5 books. She said the project went dormant until 2011 when she applied for a Moose Grant in the amount of \$10,000 (the most you can request) and was awarded \$9,973. This restored 7 books. She applied for a Moose Grant again this year in the amount of \$10,000 and was awarded another \$9,910 which will restore 4 books. Adam Franz asked what value this restoration project has. Bonnie explained that these books tell the story of Grafton, its past and present. The books contain births, deaths, marriages, tax records, Town meetings, Selectmen's decisions, etc. The books date back to the 1700s and many of them are missing covers, losing the print and tearing. Bonnie stated that the mere fact that they hold Grafton's history they are priceless. She noted that there are approximately 40 more books in her possession at this time which should be preserved, but approximately 17 more in very tender condition. **Motion to Limit Reconsideration by Brewster and seconded by Cindy Drouin. Motion passed by a show of hands.**

Article #12

Resolved that the State of New Hampshire provide a comprehensive meaningful system of funding for State Education needs. To see if the Town will vote to ask our governor and our state legislators to reform state funding for education with that reform to be directed to significant reduction of property taxes. The record vote approving this article shall be transmitted by written notice from the Select Board to the governor and state legislators informing them of the instructions from their constituents within 30 days of the vote.

Motion to discuss by Cindy Kudlik and seconded by Merle Kenyon. Steve Darrow noted that the Selectboard had been asked by another Town to put this article on the Warrant regarding school funding to take the onus off the property owner. Jeremy Olson asked if the Selectmen had written the Article. Steve Darrow stated that a Selectman of Webster had asked the Board to include it. **Motion to limit reconsideration by Angus Gorman and seconded by Christopher Kairnes. Motion passed by show of hands.**

Article #13

Shall the Town vote to adopt RSA 34:16 allowing municipalities to pay for investment services from capital reserve funds, if approved at town meeting, instead of including such fees in the annual town budget, to be paid by the town. If approved, such authority shall remain in effect until rescinded by the governing body. No vote by the governing body to rescind such authority shall occur within 5 years of the original adoption of such article. Any professional fees incurred shall be reported in the annual report of the trustees of trust funds as expenditures out of capital reserve funds. Passage of this article will not appropriate any new tax revenue and is self-funded from earnings.

The Selectmen recommend this article.

Neil Alexander asked for a Point of Order. He asked why the Selectmen had not been consistent with their "recommendations" noting that Article #12 did not contain a recommendation. Steve stated that the Selectboard and the Budget Committee agree that the Trustees of the Trust Funds are in charge of investments. Ed Grinley stated that the Budget Committee only puts recommendations of money Articles. John Connell stated that all Articles should have the Selectmen's recommendation. Steve stated that it was an oversight and that in the future they will ensure that it appears. Jim Griffin asked how this Article affects all funds or just Capital Reserve funds. Catherine Mulholland stated that in the past Capital Reserve accounts have not been allowed to take fees out for investments; that these fees have been coming out of the General Fund. This would allow the fees to come from the Capital Reserve funds. She noted that with the bond manager at the lowest point we are still coming out ahead with our investments. Jeremy Olson stated that he is one of the Trustees of the Trust Funds and that this type of management has been more profitable and they are required to invest in "safe" bonds. Jim Griffin stated that if the fees are to come from the Capital Reserve funds the funds will have to be made up in other ways. **Motion to Limit Reconsideration by Sean Frost and seconded by Christopher Kairnes. Motion passed by a show of hands.**

Article #14

To see if the Town will vote to prohibit all parking along Grafton Pond Road, to erect a total of up to a dozen signs in proximity to the dam in both directions which clearly display the ordinance and penalty, to distribute warning tickets and photo-document first offenses, and to authorize official Police, Fire, Ambulance, or Highway departments to order towing at owner's expense for repeat offenders or excessively unsafe first offenses. Grafton Pond Road, which is owned and maintained by the town, starts at the Enfield border, goes past Grafton Pond dam, and ends at the 3-way intersection with Kinsman Highway and Hardy Hill Road. This article is intended to reduce the current severe overuse issue at Grafton Pond, and to ensure there is a safe and reliable passage for residents and emergency vehicles. ***(By Petition)***

Motion to discuss by Joe Brown and seconded by Christopher Kairnes. Angus Gorman presented this Article, being the author of it. He noted that he is the closest year round resident to the Grafton Pond boat landing. He stated that there can be upwards of 50 people at the boat landing on a summer day and the parking creates

hazards; including the impossible passage of emergency vehicles. He said that he is not encouraging widening the road, which could only create additional traffic. He noted that the pond is overused. The state addresses parking according to low expectation of usage due to the remote location but it is widely used by the Upper Valley and out-of-staters. Cindy Kudlik asked who would pay for the parking signs and enforce the no parking ban. Steve Darrow stated that the Town presently owns a number of signs. He further stated that the signs might cut down much of the problem of enforcing. Sharon Duffy asked if there could be fees for parking. Ed Grinley responded that any such fee would have to go to the State and not stay in Grafton. John Connell expressed his concern that it may be “selective” enforcement. Much discussion ensued regarding restricting parking on one side only, enlarging the parking lot and parking further down in Enfield. Angus suggested he would be willing to put “tickets” on windshields and it may not require a law enforcement agent. Jeremy Olson suggested we would be scaring people away from spending money in Grafton and asked if the Town knows what the State rules are. Sean Frost stated that legal counsel indicated that the Selectboard has sole authority over roads. Cindy Mogan asked if we could establish a parking lot somewhere else. Sean noted that the surrounding area is privately owned. Angus noted that this was not his sole idea that he shared the concerns of other land owners and State agencies. **Motion to move the question by Sean Frost and seconded by Scott Smith. Motion to Limit Reconsideration by Sean Frost and seconded by Christopher Kairnes. Motion passed by a show of hands.**

Article #15

To see if the town will vote to have the Town of Grafton allow registered four wheelers to travel the roads of Grafton. (*By Petition*)

Motion to discuss by Cindy Kudlik and seconded by Jeremy Olson. Christopher Kairnes stated that although he does not own a 4-wheeler he saw no problem unless a person is doing damage. Daniel Moore stated that he drives a large truck and he prefers 4-wheelers not darting out in front of him. Ed Grinley noted that the sponsor of the Article was not present to speak on it. He further stated that the Town of Colebrook does not allow 4-wheelers on all roads, only 2 small access roads that lead to trails. Adam Franz stated that as long as they are legally registered he saw no problem. Jeremy Olson stated that these vehicles would fall into the same category as Smart Cars, mopeds and bicycles. Debbie Clough stated that she would be surprised if the State of New Hampshire does not already have rules in place for 4-wheelers. Steve Darrow noted that legal counsel states that this Article if passed is advisory only. Jeremy Olson asked the Selectboard should this Article pass would the Selectmen then ignore the voters? Steve Darrow responded, yes. **Motion to Limit Reconsideration by Sean and seconded by Christopher Kairnes.**

Cindy Kudlik asked the Moderator to adjourn for a break. Seconded by Bob Constantine. Moderator Frost asked the body to get through to Article #20 and then she would declare a break. All agreed and the motion was withdrawn.

Article #16

To see if the town will vote to have all meeting minutes recorded and transcribed by a reputable outside source. (This is to avoid confusion when minutes are needed for court.) (*By Petition*).

Motion to discuss by Jeremy Olson and seconded by Amy Jacques. Steve Darrow noted that the Board appreciated the professional and efficient minute takers presently taking minutes and that this would be a very costly endeavor. John Connell asked if this would be opening the door to a large cost to the Town. Does it mean all boards; all minutes? Jeremy Olson asked where the cost would come from. Steve Darrow agreed that it would be very costly. He stated that the author of the petition was not present to speak on it and that the law suit was not “hatched up yet.” David Rienzo noted that the cost for a professional transcriber would be mind boggling – thousands of dollars. Sharon Duffy asked if the meetings could be video recorded. Sean Frost noted that legal counsel has determined this Article as advisory only.

Amendment presented by Neil Alexander and seconded by Christopher Kairnes to read, “To see if the town will vote that the Town record electronically meetings and make them available to 91-A requests. (This is to avoid confusion when minutes are needed for court.) (*By Petition*).”

Much more discussion ensued including the non-public records, the fact that the Town does not own a recording system (and the expense of such); someone to set up this system, practicality of such an expense. John Babiarz reminded voters of the changes of media sources over the years (8 tracks, CDs, DVDs, etc.). Sean noted that the Administrative Assistant would be responsible to copy these records for 91As and the work it would create. Joe Brown agreed that meetings should be recorded but that if it is important everyone can attend the meetings. Cindy Kudlik noted that she attends most Selectmen’s meetings and posts the video she records on her website and her website could be utilized if the Town wishes. Neil Alexander cautioned that some departments (accusing the Ambulance Department) of destroying records which were incredibly important. **Amendment #16 (1) failed by show of hands.**

Article #17

To see if the Town will vote to instruct the Chief of Police to not prosecute any matter relating to the use or possession of cannabis (marijuana). (*By Petition*)

The Selectmen do not recommend this article.

Motion to discuss by Bob Constantine and seconded by Christopher Kairnes. Bob Constantine presented an amendment which read, “To see if the Town will vote to instruct the Police Chief to not prosecute any matter relating to the use or possession of cannabis (marijuana) in compliance with Article IX and Article XIII of the United States Constitution.” Bob Constantine spoke on the amendment. **Ayes: 31 Nays: 29 Vote passed.**

Motion to Limit Reconsideration by Christopher Kairnes and seconded by Elaina Bergamini. Motion passed by a show of hands.

Motion to Limit Reconsideration on Warrant Article #16 by Sean Frost and seconded by Steve Darrow. Motion passed by a show of hands.

Article #18

To see if the Town will vote to instruct the Select Board and the Budget Committee to reduce the operating budget by ten percent for the next three years. (*By Petition*)

The selectmen do not recommend this article.

Motion to discuss by Cindy Kudlik and seconded by Laurie Dacier. Joe Brown made a motion to remove the Selectmen’s recommendation on Article #18 and seconded by Jeremy Olson. Sean Frost stated that the state law requires recommendation on monetary and special articles and allows discretion of the Board to place it on other articles. Joe Brown said he had spoken to the DRA, Attorney General’s Office and the Secretary of State’s Office and they did not agree. Sean said that the Selectboard had also spoken with those same offices and were told that the question should be referred to legal counsel. Adam Franz asked if the legal counsel was rendering such an opinion for financial gain. Sean stated that it is not the Selectmen’s job to interpret laws and that the Selectboard has done its job and the Town has paid someone for these legal opinions. Thomas Ploszaj asked if the state challenges our legal decision who pays the cost. Sean responded that the taxpayers would pay. Tom asked if legal counsel has insurance to cover the costs. Steve said that in the past, if they had made a bad call, they waived their fees. Discussion continued regarding the opinion. Sean stated that no one was interested in listening to law suits and suing and that the Selectmen had all taken oaths to represent the voters. **Motion to remove the Selectmen’s recommendation on Article #18. Ayes: 20 Nays: 45 Motion failed.**

Amendment presented by John Bagley which read, “To see if the Town will vote to instruct the Selectboard and the Budget Committee to reduce the operating budget by 0% for the next 3 years.” John stated that the

budget is plenty sparse as presented and that our officials do a good job in managing the Town's funds. Bob Constantine presented a request for a secret ballot at this time. Joe Brown, John Connell, Steve Kudlik, Bob Constantine argued that this amendment changed the intent of the Article. Daniel Bergamini noted that this Article is advisory only and not enforceable, therefore not to spend a lot of time on it. Neil Alexander asked the Selectmen if the original Article passed would the Selectboard be in favor of it. Steve Darrow commented that it is always the intent of the Selectboard to keep the taxes as low as possible. John Bagley withdrew his amendment. Bob Constantine and cosigners withdrew their request for a secret ballot. Brewster Gove noted that petitioner should be present if requesting a secret ballot. **Motion to Limit Reconsideration by Sean Frost and seconded by Steve Darrow. Motion passed by a show of hands.**

Article #19

To see if the Town will vote to establish an ordinance to discourage or otherwise prevent fraud and abuse of office at the local level. The title of this ordinance shall be "Fraud Remediation Ordinance for Small Towns" (F.R.O.S.T.). This ordinance requires any Town official found to have committed fraud, which includes the falsification of public documents, to be removed from office forthwith. *(By Petition)*

The Selectmen do not recommend this article.

Motion to discuss by Joe Brown and seconded by Jeremy Olson. Jay Boucher stated that he is opposed to fraud and invited anyone to step up if they are in favor of fraud. Amendment to Article #19, which read, "To see if the Town will vote to establish an ordinance to discourage or otherwise prevent fraud and abuse of office at the local level. This ordinance requires any Town official found to have committed fraud, which includes the falsification of public documents, to be removed from office forthwith," by Elaina Bergamini and seconded by Dan Moore. Jeremy Olson argued that it would change the intent of the Article. John Babiarcz stated that he was shocked that there are State and Federal laws against such things and further stated that the Article was ridiculous. Debbie Clough stated that this was an embarrassment to the Town. Bob Constantine said that people were missing the point and asked if the Selectmen concur. Sean responded that "silence is the higher road to resolution." Steve Darrow stated that this was an Article to bust someone's chops. **Vote on Amendment to Article #19. Ayes: 49 Nays: 14. Vote passed. Motion to Limit Reconsideration by Sean Frost. Seconded by Elaina Bergamini. Ayes: 53 Nays: 12 Vote passed.**

Article #20

To see if the Town will vote to preclude the Town from paying the personal legal expenses and personal medical expenses of any Town official. *(By Petition)*

The Selectmen do not recommend this article.

Motion to discuss by Cindy Kudlik and seconded by Steve Kudlik. Steve Kudlik asked if this included ambulance and fire officials. Steve Darrow stated that according to legal counsel this Article is advisory only. Sean Frost added that RSA 39:101 states that it is the Town's responsibility to cover Town officials while performing their duties. **Motion to Limit Reconsideration by Russell Poitras and seconded by Dan Bergamini. Motion passed by a show of hands.**

Article #21

To see if the Town will vote to preclude immediate family members from serving on any Town board concurrently. *(By Petition)*

The Selectmen do not recommend this article.

Motion to discuss by Joe Brown and seconded by Laurie Dacier. Bob Constantine requested that the Moderator read Articles #22 through 36, vote the Article and close the meeting without discussion. Bonnie Haubrich responded that no Articles may be passed over and discussion has to take place before an Article can be voted on. Cindy Kudlik asked if this Article referenced any board. Bob Constantine said he read it to be on the same board. Moderator Frost stated that was not her interpretation. Jeremy Olson asked the Selectmen if

this Article was advisory only. Steve Darrow responded in the affirmative. **Motion to Limit Reconsideration by Joe Brown and seconded by Elaina Bergamini. Motion passed by a show of hands.**

Article #22

To see if the Town will vote to require all funding for the Grafton Public Library to be on a voluntary basis, (no use of taxation). *(By Petition)*

The Selectmen do not recommend this article.

Motion to discuss by Joe Brown and seconded by Steve Darrow. Steve noted that according to legal counsel this is not a legal Article. **Motion to Limit Reconsideration by Sean Frost and seconded by Leon Dugan. Motion passed by a show of hands.**

Article #23

To see if the Town will vote notwithstanding Warrant Article #2, to set the operating budget for Public Safety: Police at \$10,000. *(By Petition)*

The Selectmen do not recommend this article/the Budget Committee does not recommend this article.

Motion to discuss by Karen Meyers and seconded by Dan Moore. Steve noted that they had not received legal opinion from Town counsel, but that the Department of Revenue Administration says it would be non-binding. Russell Govern stated that these are foolish articles. To consider this when you need the Fire Department or the Ambulance and they did not/could not respond. Karen Meyers noted that “this group” wants to live in the Wild West and do not want any form of government. **Motion to Limit Reconsideration by Sean Frost and seconded by Jeremy Olson. Motion passed by a show of hands.**

Article #24

To see if the Town will vote to preclude any Town official and the use of any Town funds to cooperate with the National Security Agency (NSA). *(By Petition)*

The Selectmen do not recommend this article.

Motion to discuss by Bob Constantine and seconded by Jeremy Olson. Bob Constantine presented an amendment which read, “To see if the Town will vote to preclude any town official and the use of any town funds to cooperate with the National Security Agency (NSA) in violation of article IV of the United States Constitution and article #19 of the New Hampshire constitution.” Seconded by Neil Alexander. Sean Frost stated that it was legal opinion that if the Federal law says you must spend funds to cooperate you will spend funds to cooperate. Bob Constantine argues that laws that violate your constitutional right are not enforceable. **Vote on Amendment to #24: Ayes: 25 Nays: 32 Vote failed. Motion to Limit Reconsideration by Sean Frost and seconded by Steve Darrow.**

Article #25

To see if the Town will vote to preclude the Town from accepting any Federal military equipment in the future and to require the immediate sale at public auction of any military equipment previously received. *(By Petition)*

The Selectmen do not recommend this article.

Motion to discuss by Jeremy Olson and seconded by Neil Alexander. Steve Darrow noted that the Town has accepted RSA 31:95E which allows the Town to accept gifts. This could limit future expenses but the Town would not be required to sell any equipment it presently has. Adam Franz asked if the Town owned any such equipment. Sean Frost noted that the Town used to have an old police cruiser, but they no longer have it. John Babiarz noted that the Fire Department has a gasoline heater, which they have not used for years. Tom Ploszaj said that he was told that the Town might have received 2 high power rifles. Sean noted that if we had received them it would have been in the 80s. Dan Bergamini stated that he thought it was pretty shortsighted not to

accept some items, such as generators, graders, useful vehicles and it was not like accepting a tank. **Motion to Limit Reconsideration by Sean Frost and seconded by Leon Dugan. Ayes: 53 Nays: 3 Vote passed.**

Article #26

To see if the Town will vote to preclude any Town official and the use of any Town funds to cooperate in any Civil Forfeiture proceeding. **(By Petition)**

The Selectmen do not recommend this article.

Motion to discuss by Bob Constantine and seconded by Neil Alexander. Steve noted that legal opinion was that Federal law requires cooperation. Amendment presented by Bob Constantine and seconded by Neil Alexander which read, "To see if the Town will vote to preclude any town official and the use of any Town funds to cooperate in any civil forfeiture in violation of any rights enumerated or reserved by the people in either the United States Constitution or the New Hampshire Constitution." Bob Constantine stated that a person's right to due process is stripped without this protection. A vote on Amendment to Article #26 was then taken which showed Ayes: 20 and Nays: 22. **The vote was challenged by Bob Constantine and the vote was redone. Ayes: 22 Nays: 20 Vote passed. Motion to Limit Reconsideration by Sean Frost and seconded by John Babiarz. Motion passed by a show of hands.**

Article #27

To see if the Town will vote to preclude members of the Select Board (Selectmen) or Budget Committee from receiving payments from any accounts payable account of the Town of Grafton, in which they have voted to fund. **(By Petition)**

The Selectmen do not recommend this article.

Motion to discuss by Joe Brown and seconded by Cindy Kudlik. Joe Brown stated that this appears to be a nonfunctional Article and if passed, it does not make any sense. **Motion to Limit Reconsideration by Sean Frost and seconded by Leon Dugan.**

Article #28

To see if the Town will begin the process of withdrawing from the Mascoma Valley Regional School District, in accordance with the process outlined in RSA 195:25. This article does not constitute a vote on whether the Town will leave the District, but solely acts to establish a study to determine the impact on both the Town and the District, such that voters in a future year may make an informed choice on this issue. **(By Petition)**

The Selectmen do not recommend this article.

Tom Ploszaj asked if there was a legal opinion rendered on this matter. Steve Darrow commented that to withdraw from a school district there is a process and this is not the process. The School Board has to undertake the study. **Motion to Limit Reconsideration by Sean Frost and seconded by Leon Dugan.**

Article #29

To see if the Town will vote to withdraw from the multi-town agreement between the Towns of; Canaan, Enfield, Grafton, Hanover, Lyme, and Orford to share prosecutorial legal services, as the agreement has been breached because the legal services are not being performed by a NH Licensed Lawyer. **(By Petition)**

The Selectmen do not recommend this article.

Bob Constantine stated that the original bylaws for the Town agreed on a NH licensed attorney and the intent is to revert back to such. Steve Darrow noted that this Article is advisory only. Amendment to Article #29 which reads, "To see if the Town will vote to withdraw from the multi-town agreement between the Towns of; Canaan, Enfield, Grafton, Hanover, Lyme, and Orford to share prosecutorial legal services." Second by Sean Frost. **Amendment vote: Ayes: 30 Nays: 21 Vote passed. Motion to Limit Reconsideration by Sean Frost and seconded by Leon Dugan. Vote passed by show of hands.**

Article #30

To see if the Town will vote to instruct State Representatives: Steven Darrow, Robert Hull and Jeffrey Shackett to propose legislation to lower the amount of interest charged on delinquent property tax amount to be on par with the current prime interest rate. **(By Petition)**

The Selectmen do not recommend this article.

Jeremy Olson, James Reiher and Adam Franz spoke on the outrageous 18% interest rate for delinquent tax payers. Steve Darrow agreed it is a lot of money but noted it was advisory only. **Motion to Limit Reconsideration by Sean Frost and seconded by Leon Dugan. Motion passed by a show of hands.**

Article #31

To see if the Town will vote to instruct State Representative; Steven Darrow, Robert Hull and Jeffrey Shackett to propose legislation to repeal the licensing of dogs. **(By Petition)**

The Selectmen do not recommend this article.

Neil Alexander asked if the Board would support this Article. Steve noted that it is advisory only. Adam Franz asked the Town Clerk if there is a significant cost to registering dogs. She responded that it costs the Town fees to the Department of Agriculture and to the State of New Hampshire. She noted that last year she spent \$482.00 for certified letters for those delinquent owners. **Motion to Limit Reconsideration by Sean Frost and seconded by David Rienzo. Motion passed by show of hands.**

Article #32

To see if the Town will vote to preclude the Select Board (Selectmen) from placing any opinion of any Warrant Article on the Warrant. **(By Petition)**

The Selectmen do not recommend this article

Neil Alexander presented an amendment which read, "To see if the Town will vote to preclude the Selectboard (Selectmen) from placing any opinion on any warrant article on the warrant, except for warrants that appropriate funds or are otherwise required by RSA: 3:VI." Seconded by Steve Kudlik. Neil stated that the Town has the authority to rescind authority on recommendation placement on nonappropriated articles. Tom Ploszaj noted that he had been at a Selectmen's meeting where the Board discussed the fact that they did not like to put a recommendation on as it would bias the vote. Steve Darrow reminded the meeting once again that the law requires it on special articles, monetary articles and gives the Board permission to act as they wish on the others. Much discussion ensued regarding opinions on this matter. Sean Frost responded that the Selectmen are elected to perform certain duties and to guide the voters. Jeremy Olson again questioned why there had been no recommendation of Articles #14, 15 and 16 and Steve again replied that it was an oversight. **Vote on Amendment #32: Ayes: 36 Nays: 14. Motion to Limit Reconsideration by Sean Frost and seconded by Dan Moore. Motion passed by show of hands.**

Article #33

To see if the Town will vote to preclude members of the Select Board (Selectmen) or their immediate family members from bidding on or purchasing properties owned by the Town of Grafton. **(By Petition)**

The Selectmen do not recommend this article.

Bob Constantine stated that the Selectmen may have a difficult decision to work with a delinquent taxpayer versus deeding their property. Sean Frost noted that there has never been a time when the Selectboard has not worked with a delinquent taxpayer; if they have come forth to make a tax agreement, it has happened. **Motion to Limit Reconsideration by Sean Frost and seconded by Tom Warner. Motion passed by show of hands.**

Article #34

To see if the Town will vote to preclude members of the Select Board (Selectmen) or Budget Committee of their immediate family members from bidding on contracts offered by the Town of Grafton. (*By Petition*)

The selectmen do not recommend this article.

Bob Constantine stated that there could be a conflict of interest if a family member has a company and receives funds which directly benefit a Selectman (such as wife, husband, son, daughter, etc.). **Motion to Limit Reconsideration by Sean Frost and seconded by David Rienzo. Motion passed by show of hands.**

Article #35

To see if the Town will vote to instruct the Chief of Police to not prosecute any crime in which the victim is not a natural person. (*By Petition*)

The Selectmen do not recommend this article.

Dan Moore asked what a natural person was. John Babiarz responded that it would refer to a state entity or corporation. John Connell reminded everyone that the government sent off people to fight and die in crimes against the state. **Motion to Limit Reconsideration by Sean Frost and seconded by David Rienzo.**

Article #36

To see if the Town will vote to require the Supervisors of the Checklist to register to vote, any qualified individual, at the deliberative session who wishes to do so. (*By Petition*)

The Selectmen do not recommend this article.

Steve Darrow stated that the Supervisors of the Checklist must follow the State laws which limit where and when someone can register to vote. When asked, George Curran responded that Steve had articulated their opinion. Bob Constantine asked what happens if someone were to move into Town the day after a session. Jeremy asked for the exact wording that addresses this. Bob Constantine stated that it is not fair that someone cannot be part of the decision making at the Deliberative Session to build the Warrant. **Motion to Limit Reconsideration by Sean Frost and seconded by David Rienzo. Motion passed by show of hands.**

Motion to adjourn 7:15 p.m. by Joe Brown and seconded by Richard Angell.

2015 BUDGET

MS-737

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2015 to December 31, 2015

ACCT.#	Purpose of Appropriations (RSA 32:3,V)	Appropriations		Actual Expenditures	Selectmen's Appropriations		Budget Committee's Appropriations		
		Prior Year As Approved by DRA	Prior Year (Recommended)		Ensuing Fiscal Year (Not Recommended)	Ensuing Fiscal Year (Recommended)	Ensuing Fiscal Year (Not Recommended)	Ensuing Fiscal Year (Not Recommended)	
General Government									
4130-4139	Executive	49,000	47,731	49,000	48,925	75			
4140-4149	Election, Regular & Vital Statistics	32,583	28,073	33,939	33,911	28			
4150-4151	Financial Administration	39,130	34,405	41,681	38,861	2,820			
4152	Revaluation of Property	25,000	22,755	47,880	47,880				
4153	Legal Expense	15,000	17,388	15,000	15,000				
4155-4159	Personnel Administration	24,000	22,187	24,000	24,000				
4191-4193	Planning & Zoning	750	82	375	375				
4194	General Government Buildings	201,604	78,561	44,469	44,469				
4195	Cemeteries	8,000	6,444	7,700	7,700				
4196	Insurance	85,249	81,067	86,211	84,482	1,729			
4197	Advertising & Regional Assn.	1,500	1,492	1,500	1,500				
4199	Other General Government	5,000	0	2,000	2,000				
Public Safety									
4210-4214	Police	132,053	130,556	133,393	137,393				
4215-4219	Ambulance	14,280	13,879	35,492	16,000	19,492			
4220-4229	Fire	15,470	17,280	23,951	22,156	1,795			
4240-4249	Building Inspection								
4290-4298	Emergency Management	100	50	100	100				
4299	Other - Forest Warden	1,000	319	1,000	1,000				
Airport/Aviation Center									
4301-4309	Airport Operations								
Highways & Streets									
4311	Administration								
4312	Highways & Streets	427,800	342,570	355,215	355,215				
4313	Bridges								
4316	Street Lighting	2,700	3,031	3,000	3,000				
4319	Other								

ACCT.#	Purpose of Appropriations (RSA 32:3,V)	Appropriations		Actual		Selectmen's Appropriations		Budget Committee's Appropriations	
		Prior Year As	Prior Year	Expenditures	Enacting Fiscal Year	Enacting Fiscal Year	Enacting Fiscal Year	Enacting Fiscal Year	
		Approved by DRA	Prior Year	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
Sanitation									
4321	Administration								
4323	Solid Waste Collection	94,000	103,326		97,705		89,005		8,700
4324	Solid Waste Disposal								
4325	Solid Waste Clean-up								
4326-4329	Sewage Collection, Disposal, Other								
Water Distribution & Treatment									
4331	Administration								
4332	Water Services								
4335-4339	Water Treatment, Conservation, Other								
Electric									
4351-4352	Administration & Generation								
4353	Purchase Costs								
4354	Electric Equipment Maintenance								
4359	Other Electric Costs								
Health/Welfare									
4411	Administration/Welfare								
4414	Pest Control								
4415-4419	Health Agencies, Hospital & Other	10,000	8,964		8,964		8,964		
4441-4442	Administration & Direct Assistance	20,000	18,696		20,000		20,000		
4444	Intergovernmental Welfare Payments								
4445-4449	Vendor Payments & Other								
Culture & Recreation									
4520-4529	Parks & Recreation	2,400	2,388		2,700		2,700		
4550-4559	Library	8,315	10,395		13,545		14,045		
4583	Patriotic Purposes	300	185		300		300		
4589	Other Culture & Recreation								

ACCT.#	Purpose of Appropriations (RSA 32:3, V)	Appropriations		Actual		Selectmen's Appropriations		Budget Committee's Appropriations	
		Prior Year As	Prior Year	Expenditures	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	Ensuing Fiscal Year
		Approved by DRA		Prior Year	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	Ensuing Fiscal Year

Conservation

4611-4612	Admin. & Purchase of Nat. Resources								
4619	Other Conservation								
4631-4632	Redevelopment & Housing								
4651-4659	Economic Development								

Debt Service

4711	Principal - Long Term Bonds & Notes								
4721	Interest - Long Term Bonds & Notes								
4723	Interest on Tax Anticipation Notes	5,000			5,000		4,700		300
4790-4799	Other Debt Service								

Capital Outlay

4901	Land								
4902	Machinery, Vehicles & Equipment								
4903	Buildings								
4909	Improvements Other Than Buildings								

Operating Transfers Out

4912	To Special Revenue Fund								
4913	To Capital Projects Fund								
4914	To Enterprise Fund								
4918	To Nonexpendable Trust Funds								
4919	To Fiduciary Funds								

Operating Budget Total

		1,219,234	991,824	1,054,120	1,023,681	34,939
--	--	-----------	---------	-----------	-----------	--------

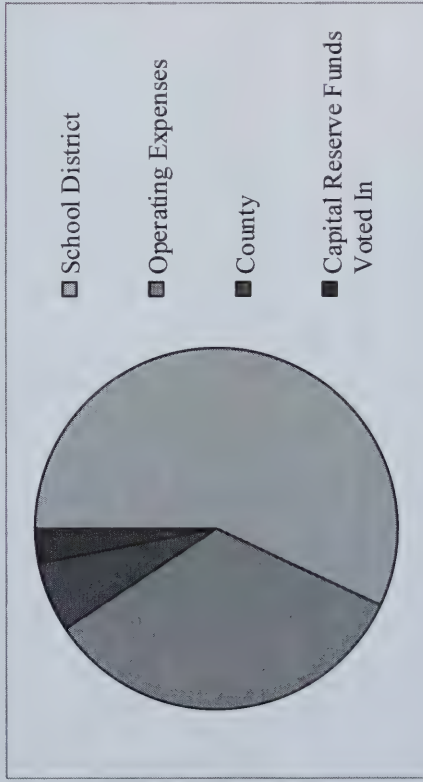
ACCT.#	Purpose of Appropriations (RSA 32:3,V)	Warrant	Appropriations Prior Year As	Actual Expenditures	Selectmen's Appropriations Ensiung Fiscal Year	Budget Committee's Appropriations Ensiung Fiscal Year
Special Warrant Articles						

<i>Special Warrant articles are defined in RSA 32:3, VI as appropriations 1) In petitioned warrant articles; 2) Appropriations raised by bonds or notes; 3) Appropriations to or from a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) An appropriation designated on the warrant as a special article or as a non-lapsing or nontransferable article.</i>						
4915	To Capital Reserve Fund-Bridges	4			40,000	40,000
4915	To Capital Reserve Fund-Library	9			15,000	15,000
4916	To Capital Reserve Fund-Police Vehicle	10			5,000	5,000
Special Articles Recommended					60,000	60,000

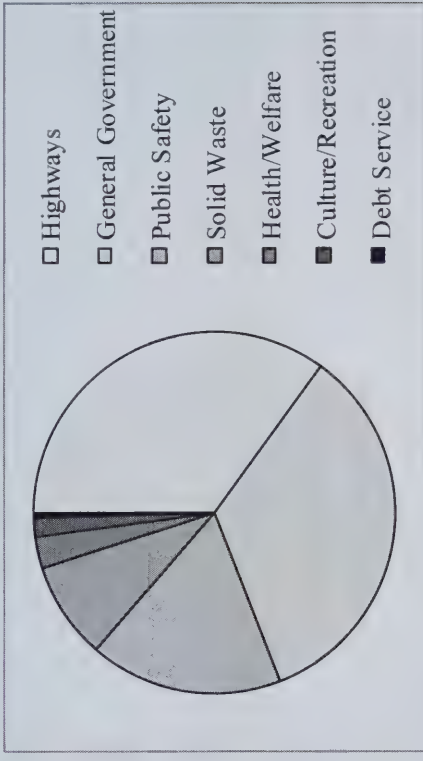
Individual Warrant Articles
Individual warrant articles are not the same as Special Warrant Articles. An example of an individual warrant articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

4140-4149	Election, Registration, & Vital Statistics	11			5,000	5,000
4312	Highways and Streets	6			40,000	40,000
4312	Highways and Streets	5			40,000	40,000
4550-4559	Library	8			2,480	2,480
4902	Machinery, Vehicles, and Equipment	3			32,186	32,186
Individual Articles Recommended					119,666	88,000

2014 Expenditures



2015 Budget



ACCT.#	Source of Revenue	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Taxes - General Fund	2		100	100
3180	Resident Taxes				
3185	Yield Taxes	2		7,500	7,500
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes			10,000	10,000
9991	Inventory Penalties	2			
3187	Excavation Tax (\$.02 per cubic yard)	2	150	100	100
Licenses, Permits, & Fees					
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees	2	172,683	150,000	150,000
3230	Building Permits	2	225	100	100
3290	Other Licenses, Permits & Fees	2	7,874	1,500	1,500
3311-2219	From Federal Government				
From State					
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution	2	65,326	55,000	55,000
3353	Highway Block Grant	2	129,246	120,000	120,000
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (including Railroad Tax)				
3379	From Other Governments				
Charges for Services					
3401-3406	Income from Departments				
3409	Other Charges				
Miscellaneous Revenue					
3501	Sale of Municipal Property	2	4,076	1,000	1,000
3502	Interest on Investments	2	243	200	200
3503-3509	Other				
Interfund Operating Transfers In					
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				
3914	From Enterprise Funds: <i>Sewer</i>				
3914	From Enterprise Funds: <i>Water</i>				
3914	From Enterprise Funds: <i>Electric</i>				
3914	From Enterprise Funds: <i>Airport</i>				
3915	From Capital Reserve Funds				
3916	From Trust & Fiduciary Funds	2,8	2,480	6,890	6,890
3917	Transfers from Conservation Funds				

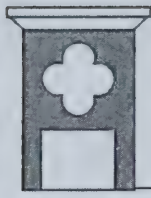
ACCT.#	Source of Revenue	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Other Financing Sources					
3934	Proceeds from Long Term Bonds & Notes				
9998	Amounts Voted from Fund Balance				
9999	Estimated Fund Balance to Reduce Taxes				
Operating Budget Total			382,303	352,390	352,390

BUDGET SUMMARY

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	1,006,383	1,054,120	1,023,681
Special Warrant Articles Recommended	386,378	60,000	60,000
Individual Warrant Articles Recommended	88,500	119,666	119,666
TOTAL Appropriations Recommended	1,481,261	1,233,786	1,203,347
Less Amount of Estimated Revenues & Credits	645,360	352,390	352,390
Estimated Amount of Taxes to be Raised	835,901	881,396	850,957

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

1. Total recommended by Budget Committee (from MS-737)	1,203,347
Less Exclusions:	
2. Principal: Long-Term Bonds and Notes	
3. Interest: Long-Term Bonds and Notes	
4. Capital outlays funded from Long-Term Bonds and Notes	
5. Mandatory Assessments	
6. Total Exclusions (Lines 2-5)	
7. Amount Recommended, Less Exclusions (Lines 1-6)	1,203,347
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	120,335
Collective Bargaining Cost Items	
9. Recommended Cost Items (Prior to Meeting)	
10. Voted Cost Items (Voted at Meeting)	
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	
Mandatory Water and Waste Treatment Facilities (RSA 32:21)	
12. Amount Recommended (Prior to Meeting)	
13. Amount Voted (Voted at Meeting)	
14. Amount voted over recommended amount (Difference of Lines 12 and 13)	
15. Bond Override (RSA 32:18-a), Amount Voted	
Maximum Allowable Appropriations Voted at Meeting	1,323,682



Vital Statistics



MARRIAGES

Person A's Name/Address	Person B's Name/Address	Town Issued	Place of Marriage	Date of Marriage
Dubuc, Forrest Grafton, NH	Woodman, Amy Grafton, NH	Grafton	Wilmot	7/25/2015
Robie, Roger Grafton, NH	White, Gretchen Grafton, NH	Grafton	Grafton	8/8/2015
Nelson, Nicholas B. Grafton, NH	Hobart, Amy M. Grafton, NH	Bristol	Pittsburg	8/15/2015
Dugan, Cody J. Grafton, NH	Albrecht, Rebecca A. Grafton, NH	Grafton	Pittsfield	8/28/2015
Coleman-Moncrieff, Railyn Grafton, NH	Roberge, Lauren Grafton, NH	Grafton	Grafton	9/12/2015
Gould, Brent R. Grafton, NH	Call, Molly E. Grafton, NH	Springfield	Springfield	9/19/2015
Rinella Jr., Edward A Grafton, NH	Gelinas, Lisa N. Grafton, NH	Enfield	Enfield	11/22/2015
Wallick, Judith Grafton, NH	Frothingham Jr., Henry Grafton, NH	Grafton	Hanover	12/12/2015

BIRTHS

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
Locke, Vincent Americo	2/1/2015	Lebanon, NH		Locke, Danyel
Stone, Eleanor Mae	3/4/2015	Lebanon, NH	Stone, Eric	Stone, Carolyn
LeBlanc, Jasmine Rayne	7/2/2015	Lebanon, NH	LeBlanc, Samuel	Stewart, Melissa
Sanville, Dominick Allen	8/7/2015	Lebanon, NH	Sanville, David	Sanville, Brittany
Belloir, Kendrick Earle	8/18/2015	Lebanon, NH	Belloir, Anthony	Belloir, Stephanie
Bagley, Elizabeth Ruth	8/20/2015	Lebanon, NH	Bagley, Timothy	Bagley, Vanessa
Rinella, Charlotte Anne	12/22/2015	Concord, NH	Rinella Jr., Edward	Rinella, Lisa

DEATHS

Decedent's Name	Date of Death	Place of Death	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
Schulz, Lisa	01/15/2015	Lebanon	Schulz Sr., Richard	Stoddard, Carol	N
Batchelder, Jean	11/03/2015	Concord	Williams, Samuel	Sousa, Florence	N
Reed, Fred	11/28/2015	Grafton	Reed, Fred	Alverina, Ethel	Y
Psota, Florence	12/28/2015	Grafton	Cathcart, Arthur	Guild, Helen	N

2015 MASCOMA VALLEY REGIONAL HIGH SCHOOL GRADUATES

Zackery Pequita	Brooke Pushee
Alexander White	Dakota Barton
Rease Judd	Naomie Kocurek
Ryan Paterson	Michaela Selinga
Eleanor Dacier*	Angela Murphy
Maggie Disbrow	Marriah Boucher
Samantha Olsen	

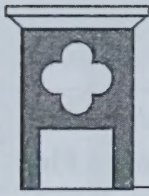
**Winner of Ladies Benevolent Society scholarship*

PUBLIC NOTICE

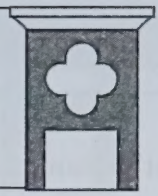
“Lots or parcels that were involuntarily merged prior to September 18, 2010 by a city, town, county, village district, or any other municipality, shall at the request of the owner, be restored to their pre-merger status and all zoning and tax maps shall be updated to identify the premerger boundaries of said lots or parcels as recorded at the appropriate registry of deeds.” RSA 206:5

The request must be submitted to the governing body prior to December 31, 2016

This notice is required to be published in the town’s 2011 through 2015 annual reports.



By the Numbers



\$581,552.15

Amount overseen by the Trustees of the Trust Funds

\$19,000

Amount paid to the town for recyclables, up from \$7,800 in 2014

42

Registered Horned Dorset sheep at Fruitcake Farm, where this year's dedication recipient – Marguerite Conley – lives and works. Also, 3 rams, 3 llamas, and 8 hens

342

Number of cardholders at the library

31

New cardholders in 2015

5

Little Lending Libraries, each in the shape of a Tardis, located throughout town



39.5

Mean commute of Graftonites, in minutes

Number of Articles on 2016's Warrant, down from 36 in 2015 and 30 in 2014

15

15.3%

Percent of Graftonites living below the poverty line

\$116,029,918

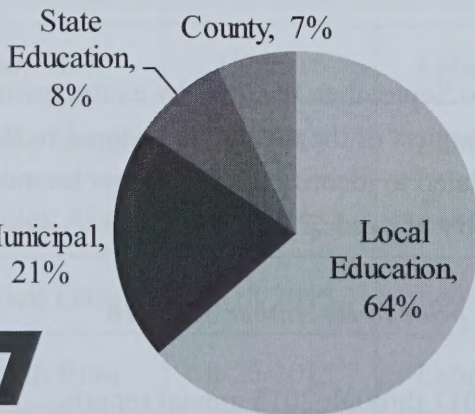
Total valuation of Grafton property

45.2

Median age of Graftonites (NH is 41.1)

1,939

Cars registered in town



Tax rate

27.17

2

Schools in NH awarded a Blue Ribbon of Excellence from the U.S. Department of Education



Canaan Elementary was one

30%

Percentage of students at Canaan Elementary who qualify for free or reduced lunch

13

Number of Mascoma graduates from Grafton

