

# The 2022 Town Report is Dedicated to William “Bill” Mellett *Friend of Woodstock*



Bill Mellett was a lifelong resident and public servant of Woodstock, “the little town he loved.” He grew up in Woodstock, attended the public schools, raised his family here and for the majority of his career worked as an employee of his home town. He loved plowing snow, helping those in need, and sought to make his home town the best it could be. He served with integrity and cared deeply for the town and community.

Bill began working for the town of Woodstock the day after Thanksgiving in 1965 and continued as a town employee until his retirement in 2011. In 1974, he became the Superintendent of Public Works and served in that role for 37 years. He oversaw the department from a two-man crew with one loader, one truck and one bulldozer to the fully equipped Public Works Department

we have today. Mostly, he enjoyed the people of the town with a soft spot for the elderly. It was not uncommon to see Bill get out of his plow truck and shovel a walkway or gas tank for someone in need. They certainly appreciated Bill for doing such a kind act; so much so that they decided the only way they could repay him was to bake him some homemade goodies, which were always enjoyed by all. Bill also served as the cemetery sexton and continued that job after retirement. He supported many families through this difficult process.

Bill joined the fire department at the age of 16 and continued to serve for the next 63 years. In 1978 he became a Forest Fire Warden for the town. In 1985 he became the Chief of the fire department and served the next 28 years before retiring as Chief in 2013. Recently, Deputy Chief Tom Sabourn said this of Bill, “He laid the foundation to bring the department to where it is today. He was the start of upgrading apparatus and equipment. He wore many hats, one of them friend. Bill was Woodstock to its core.” Current Chief John Mackay goes on to state, “He made the department the best around, I hope every day I can come close to what he had done with the department. Some big shoes to fill for sure.”

Bill was known for his quick wit and ability to tell stories. His stories were filled with memories of growing up in Woodstock, years on the highway and fire departments, sugaring and his tractors. He had an incredible memory for details and carried with him so much history and valuable information about Woodstock and its people.

He loved music and that love benefited the town as well. He was instrumental in bringing the St Johnsbury Band to Woodstock's 4th of July celebration for the past 40+ years. He looked forward to their concert every year and befriended many of those in the band.

In the early years Bill was known for his love of maple sugaring. He and his family sugared for over 30 years. On those warm spring days when the sap was flowing Bill could be found in the sugar house. Many important discussions took place within those walls. He won the Carlisle trophy (given out by the NH Department of Agriculture) 4 times for the best syrup in NH.

Over time, Bill also became known as the man with all the red tractors. He loved those antique Farmall tractors (and a few others)—from restoring them, plowing, cutting hay to just taking them for a ride. They brought to him so much enjoyment. For almost 20 years he was instrumental in organizing the "I Love Old Tractors" show in his front field.

Another friend captured Bill so well when he wrote, "Bill was an amazing person. I'll miss his great stories and smile. Some people live their whole life and never really live a day. After hearing his stories, I think Bill lived each and every day to its fullest extent. Everyone who met Bill learned something from him. I'm grateful for having known him."



Bill wrote this song for Woodstock's 250th celebration. It captures his sentiment about "the little town he loved" and there was no place he would rather be. He would sing it often but never shared it publicly until this past summer for his sister, Doris', 80th birthday. Bill loved Woodstock "the little town that's best."



**BOSTON POST CANE**

**Selectmen Present Boston Post Cane to M. Dean Roth  
on his 96th birthday – April 13, 2022**



As anyone who knows him well can tell you, Dean grew up on a farm on the Kansas prairie. After going to schools in Omaha, Nebraska and Wheaton, Illinois, he finally came all the way East to Wenham, Massachusetts to attend Gordon-Conwell Seminary, and thus made his way to Woodstock as pastor of the Woodstock Baptist Church in 1958. Little did he know how much the Town of Woodstock would come to mean to him. This true flatlander was welcomed into people’s lives and homes, he enjoyed many a meal at their tables, played basketball with their kids, and soon had a family to replace his own which was so far away. In 1963, they gave him one of their own to be his bride, Doris Mellett.

For the next thirty years he served churches in other places, but Woodstock was always the anchoring place, not only for him and Doris, but for all of their 4 children. And so, in 1994, at 68 years old, he retired and they moved back to town to live in

the house Doris grew up in. Now this town is special to another whole generation of grandchildren as well. This summer will be 24 years "back home", the longest he has ever lived anywhere. He is still enjoying tending his orchard of about 60 fruit trees, his large gardens, a flock of chickens, and serving wherever he can in town and the churches of the area. He is so thankful that God led him to this little town in the White Mountains and its people.



## ***A History of The Boston Post Cane***

In 1909, a circulation-boosting campaign launched by Boston Post publisher Edwin Grozier started a tradition that is still being followed throughout New England.

Mr. Grozier came into possession of 700 walking canes, which were made of black ivory and tipped with 24-carat rolled gold heads. Mr. Grozier had the canes mailed out to 700 towns throughout New England (with the exception of Connecticut, where the Post did not circulate), and the selectmen of each town were entrusted with the task of awarding the cane to their town's eldest male citizen, to be passed upon his death to his successor. On the head of each cane was stamped, "The Boston Post Cane," and, "To the oldest resident of Woodstock."

The Post wrote that the men who held the canes would "present an interesting Galaxy of the vigor and longevity of New England manhood." With each presentation of the canes, the Post would run a story and photograph of the recipient, in hopes that the man's friends and fellow townspeople would buy the newspaper. The stories usually consisted of an interview with the recipient, in which he would attribute his longevity to either abstention from alcohol and tobacco, or daily use of them. The first man to receive a Boston Post cane was Solomon Talbot, age 95, of Sharon, Massachusetts.

In 1930 the rules governing passage of the cane were expanded to include women. The publicity stunt that brought about the cane passing tradition apparently didn't work, as production of the Post ceased in 1956. According to research conducted by Eleanor Burns of Dorchester, Mass., most of the Boston Post canes are still being passed along as originally intended. Some have vanished over the years, either lost in closets or attics, taken out of New England when families moved, burned in fires, or buried with the holders. Mrs. Burns has made a hobby of keeping up on the locations of the canes, and has been able to find 400 of them. In two instances, the families refused to give the canes up, and in one or two other cases, Mrs. Burns believes the present cane is a substitute. Her research does prove, however, that most New England towns are still carrying on the tradition of passing along the Boston Post Canes according to Mr. Grozier's wishes.

*-- Information in this history derived from Newspaper Row, copyright 1987 by Herbert Kenny.*

*For further information on the Boston Post Cane, you may wish to read "The Granite State's, Boston Post Canes, A New England Tradition" by Barbara Staples.*

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## 2022 TOWN OFFICERS

### **State Representative**

Jerry Stringham

### **Selectmen**

R. Gil Rand – 2023

Charyl Reardon – 2024

Scott Rice – 2025

### **Administrator**

Judy Welch

### **Administrative Assistant**

Cheryl Bourassa

### **Assessing Clerk**

Cathy Riley

### **Welfare Officers**

Charyl Reardon

Judy Welch

### **Town Clerk**

Judy Welch – 2024

Cheryl Bourassa, *Deputy*

### **Ballot Clerks**

Constance Chesebrough

Emily Clark

Faith Desjardins

Stanley Freeman

Sherry Hoover

Kimberly Pickering

Maureen Polimeno

Margaret “Peggy” Rice

Melissa Sabourn

Kara Sellingham

Tara Tower

Roberta Vigneault

Dakema Welch

### **Tax Collector**

Melissa Sabourn – (*Resigned May 2022*)

Cheryl Bourassa\* – 2023

Judy Welch, *Deputy*

### **Town Treasurer**

Eleanor Harvey – 2024

### **Moderator**

D. Kenneth Chapman – 2024

John Polimeno, *Assistant*

### **Supervisors of the Checklist**

Barbara Avery – 2024

Helen Jones – 2026

Diane Tardif – 2028

Faith Desjardins\* – *Assistant*

### **Fire Department**

John MacKay, *Chief* – 2023

Fred Englert, *Deputy Chief*

Thomas Sabourn, *Deputy Chief*

Tyler Clark, *Captain*

Zachary Vigneault, *Captain*

Shawn Woods, *Captain*

Kevin Masse, *Lieutenant*

Ryan Baker

Lauren Bennett

Garrett Corbeil

Michael Donahue Jr.

Matthew Dutilly

Joshua Hartshorn

Robert Harvey

Tyler Jones

Jason Kelley

Daniel LaPointe

Aaron MacAuley

Andrew MacDonald

William Mellett

Dylan Russell

David Tomaso

Justin Vance

**Police Department**

Kevin Millar, *Chief*  
Seth Learned, *Sergeant*  
Elizabeth Scrafford, *Corporal*  
Ethan Recco, *Detective*  
Luis Arias, *Patrolman*  
Seth Hoynoski, *Patrolman*  
Ryan Gilcoine, *Part-Time Patrolman*  
Ryan Jarvis, *Part-Time Patrolman*

**Health Officer**

Kevin Millar

**Emergency Management Director**

Kevin Millar

**Dog Officer**

Police Department

**Public Works**

Michael Welch, *Superintendent*  
Michael Donahue Jr.  
Tyler Jones – (*Resigned September 2022*)  
Clifford Ayotte – *Part-time*  
Steve Welch – *Part-time*

**Town Buildings**

Robert Harvey, *Janitorial*  
Estela Welch, *Janitorial*

**Building Inspector**

Robert Stahler

**Library**

Wendy Pelletier, *Librarian*  
Barbara Avery, *Library Aide*  
Ishpreet Burman, *Library Aide*  
Jessica George, *Library Aide* –  
(*Resigned January 2022*)

**Library Trustees**

Paula Houde – 2023  
Judith S. Boyle – 2024  
C. Jacqueline Champy – 2025

**Trustees of Trust Funds**

Kara Sellingham – 2023  
Helen Jones – 2024  
Kim Dunham – 2025

**Cemetery Trustees**

Clifford Ayotte \* – 2023  
Donna Thompson – 2023  
Susan Young – 2024

**Budget Committee**

Emily Clark – 2023  
Roberta Vigneault – 2023  
Helen Jones – 2024  
Hanna Kinne – 2024 (*Resigned July 2022*)  
Faith Desjardins\* – 2023  
Stephen Tower – 2025  
Kara Sellingham – 2025  
Charyl Reardon, *Select Board Member*

**Planning Board**

Patrick Griffin\* – 2023  
G.P. "Jerry" Miserandino\* – 2023  
Bonnie Ham – 2023  
Robert McAfee – 2023  
Diane Tardif – 2024  
Margaret LaBarge – 2025  
Hanna Kinne – 2025 (*Resigned July 2022*)  
Christina Payne, *Alternate*  
Scott Rice, *Select Board Member*  
Cathy Riley, *Secretary*

**Conservation Commission**

Kristen Durocher  
James Chesebrough  
R. Gil Rand, *Select Board Member*  
(Vacant)

**Floodplain Board of Adjustments**

James Chesebrough\* – 2023  
(Vacant) – 2023  
Kristen Durocher – 2024

\* Appointments made in 2022

**MINUTES OF TOWN MEETING  
WOODSTOCK, NEW HAMPSHIRE  
MARCH 8, 2022**

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Moderator D. Kenneth Chapman called the meeting to order at 10:00 am. A motion was made by Ruth Ballmer to dispense with the reading of the entire warrant and to open the polls, seconded by Sherry Hoover – unanimous affirmative vote. Polls were closed at 6:00 pm.

The Business Meeting was called to order at 7:12 p.m. The Moderator welcomed everyone to the meeting.

***The Moderator explained the rules of the meeting***

1. All cell phones must be shut off;
2. Speakers must stand and identify themselves;
3. Only registered voters may speak and vote;
4. Anyone, not a registered voter wishing to address an issue may do so only with the permission of the Moderator;
5. Motions for reconsideration must be made immediately after the vote is announced on the article;
6. The Moderator’s rules can be challenged or overruled by the voters.

So moved by Sherry Hoover, seconded by Gil Rand  
Unanimous affirmative vote to accept rules.

**Article 01 CHOOSE TOWN OFFICERS**

**To choose all necessary Town Officers for the year ensuing: 1 Selectman, 1 Moderator, 1 Supervisor of the Checklist, 1 Fire Chief, 1 Library Trustee, 2 Trustee of Trust Funds, 1 Cemetery Trustee, 3 Budget Committee, 4 Planning Board, 2 Floodplain Board of Adjustments.**

**Selectman for One Year (*vote for one*)**

Scott Rice 164

**Moderator for Two Years (*vote for one*)**

D. Kenneth Chapman 165

**Supervisor of the Checklist for Six Years (*vote for one*)**

Diane R. Tardif 162

**Fire Chief for One Year (*vote for one*)**

John MacKay 161  
Thomas Sabourn 9

**Library Trustee for Three Years (*vote for one*)**

C. Jacqueline Champy 167

**Trustee of Trust Funds for One Year (vote for one)**

Kara Sellingham 169

**Trustee of Trust Funds for Three Years (vote for one)**

Kimberly Dunham 164

**Cemetery Trustee for Three Years (vote for one) – no one elected**

**Budget Committee for One Year (vote for one)**

Hanna K. Kinne 153

**Budget Committee for Three Years (vote for two)**

Kara Sellingham 155

Stephen Tower 146

**Planning Board for Two Years (vote for two)**

Diane R. Tardif 147

Dakema Welch 8

**Planning Board for Three Years (vote for two)**

Hanna K. Kinne 141

Margaret LaBarge 128

**Floodplain Board of Adjustment for One Year (vote for one) – no one elected**

**Floodplain Board of Adjustment for Three Years (vote for one) – no one elected**

**Article 02 OPERATING BUDGET**

To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of Four Million One Hundred Thirty-Four Thousand Two Hundred Nineteen Dollars (\$4,134,219) for the operating budget. This amount does not include any articles voted separately. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by Ruth Ballmer, seconded by Dottie Stahler

No discussion on Article 2

Unanimous affirmative vote to accept Article 2.

**Article 03 WATER DEPARTMENT RESTRICTED FUND BALANCE**

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) to replace the water system well pumps with VFD Flow meters, and to fund this appropriation by authorizing the withdrawal of One Hundred Thousand Dollars (\$100,000) from the Water Department Restricted Fund Balance as of December 31, 2021. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required).

So moved by Sherry Hoover, seconded by Margaret LaBarge

Brief discussion on Article 3

Unanimous affirmative vote to accept Article 3.

**Article 04 COMMUNITY CENTER**

**To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the existing Community Center Capital Reserve Fund previously established. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).**

So moved by Ruth Ballmer, seconded by Paul Bankosky  
Brief discussion on Article 4  
Unanimous affirmative vote to accept Article 4.

**Article 05 REVALUATION**

**To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to be placed in the existing Revaluation Capital Reserve Fund, previously established, under the provision of RSA 35:1, to meet our constitutional and statutory requirement that assessments are full and true, which revaluation must occur at least as often as every fifth year. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required).**

So moved by Faith Desjardins, seconded by John Partridge  
Brief discussion on Article 5  
Unanimous affirmative vote to accept Article 5.

**Article 06 PAVING**

**To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the existing Paving Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required).**

So moved by Robert McAfee, seconded by Marti Talbot  
Brief discussion on Article 6  
Unanimous affirmative vote to accept Article 6.

**Article 07 HIGHWAY BLOCK GRANT**

**To see if the Town will vote to raise and appropriate the sum of Twenty-Three Thousand One Hundred Sixty-Seven Dollars (\$23,167), which is the anticipated grant amount this year, to be placed in a Highway Block Grant Capital Reserve Fund, previously established, under the provision of RSA 35:1, for the purpose of any maintenance, repair and/or improvement to Class V roads in town. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required).**

So moved by Susan Young, seconded by Sharon Holt  
No discussion on Article 7  
Unanimous affirmative vote to accept Article 7.

**Article 08 TOWN BUILDING MAINTENANCE**

**To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the existing Town Building Maintenance Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required).**

So moved by Jeff Long, seconded by Margaret LaBarge

No discussion on Article 8

Unanimous affirmative vote to accept Article 8.

**Article 09 FIRE DEPARTMENT EQUIPMENT**

**To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) to be placed in the existing Fire Department Equipment Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required).**

So moved by Constance Chesebrough, seconded by Sally Nicoll

No discussion on Article 9

Unanimous affirmative vote to accept Article 9.

**Article 10 FIRE TRUCK**

**To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be placed in the existing Fire Truck Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required).**

So moved by Shawn Woods, seconded by Doris Roth

No discussion on Article 10

Unanimous affirmative vote with opposition to accept Article 10.

**Article 11 LIBRARY COMPUTER EQUIP EXP TRUST**

**To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000) to be placed in the existing Library Computer Equipment Expendable Trust Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required).**

So moved by Barbara Avery, seconded by Ruth Ballmer

No discussion on Article 11

Unanimous affirmative vote to accept Article 11.

**Article 12 SOLID WASTE FACILITY IMPROVEMENT**

**To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) to be placed in the existing Solid Waste Facility Improvement Capital Reserve Fund previously established. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).**

So moved by Susan Young, seconded by Thomas Sabourn

Brief discussion on Article 12

Unanimous affirmative vote to accept Article 12.

### **Article 13 HIGHWAY MAINTENANCE**

**To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the existing Highway Maintenance Capital Reserve Fund previously established. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).**

So moved by Sharon Holt, seconded by Melinda Gordon

No discussion on Article 13

Unanimous affirmative vote to accept Article 13.

### **Article 14 HIGHWAY HEAVY DUTY**

**To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be placed in the existing Highway Heavy Duty Equipment Capital Reserve Fund previously established. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).**

So moved by Dottie Stahler, seconded by Jerry Stringham

No discussion on Article 14

Unanimous affirmative vote to accept Article 14.

### **Article 15 SEWER DEPARTMENT**

**To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be placed in the existing Sewer Department Capital Reserve Fund previously established. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).**

So moved by John Partridge, seconded by Dave Anderson

No discussion on Article 15

Unanimous affirmative vote with opposition to accept Article 15.

### **Article 16 WATER DEPARTMENT**

**To see if the Town will vote to raise and appropriate the sum of One Hundred Twenty Thousand Dollars (\$120,000) to be placed in the existing Water Department Capital Reserve Fund previously established. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).**

So moved by Kara Sellingham, seconded by John Partridge

No discussion on Article 16

Unanimous affirmative vote to accept Article 16.

### **Article 17 RECORD PRESERVATION**

**To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be placed in the existing Record Preservation Capital Reserve Fund previously established. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).**

So moved by Thomas Sabourn, seconded by Dakema Welch

Brief discussion on Article 17

Unanimous affirmative vote to accept Article 17.

**Article 18 POLICE DEPARTMENT EQUIPMENT**

**To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the existing Police Department Equipment Capital Reserve Fund previously established. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).**

So moved by Shawn Woods, seconded by Jim Crispen

No discussion on Article 18

Unanimous affirmative vote to accept Article 18.

**Article 19 REGULATION OF NOISE ORDINANCE**

**Are you in favor of amending the ordinance regulating noise to remove Section IV, Examples of Prohibited Noise?**

James Chesebrough motioned to change the order of discussion and vote on Article 19 prior to acting on Article 3. John Patridge seconded this motion and the vote was unanimous affirmative.

So moved by Marti Talbot, seconded by John Partridge

Lengthy discussion was held on Article 19.

Sherry Hoover moved to amend Article 19 to read:

Are you in favor of amending Section IV of the Regulation of Noise Ordinance, Examples of Prohibited Noise to read as follows:

Remove the following language from "All noises shall be presumptively prohibited through outside this standard" and add a timeframe to Section IV (A) of 10:30pm to 6:00am, seconded by James Chesebrough

Unanimous affirmative vote with opposition to defeat amendment to Article 19.

The Moderator received a request for a secret ballot signed by six registered voters.

Article 19 accepted (80 Yes Votes -25 No Votes)

Jay Polimeno motioned to restrict reconsideration on Articles 2 and 19, seconded by Susan Young.

Unanimous affirmative vote to restrict reconsideration on Articles 2 and 19.

**Article 20 ADOPT SOLAR EXEMPTION**

**To see if the town will vote to adopt the provisions of RSA 72:61-64 inclusively, which provides an optional property tax exemption from the property's assessed value for property tax purposes, for persons owning real property which is equipped with a solar energy system intended for use at the immediate site. A "solar energy system" means a system which utilizes solar energy to heat or cool the interior of a building or to heat water for use in a building and which includes one or more collectors and a storage container; a system which provides electricity for a building by the use of photovoltaic panels; or a system which utilizes solar energy to produce electricity for a building and includes all photovoltaics, inverters, and storage. Should this article pass, persons owning real property**



**which is equipped with a solar energy system shall be entitled to an exemption of 100% of the assessed value of the system equipment under these statutes. (Majority vote required).**

So moved by John Partridge, seconded by Kristen Durocher  
Lengthy discussion on Article 20  
Article 20 defeated – hand count taken (28 Yes Votes - 42 No Votes)

#### **Article 21 ESTABLISH OR AMEND FEES PURSUANT TO RSA 41:9-a**

**To see if the Town will vote to authorize the Board of Selectmen to establish or amend fees, pursuant to RSA 41:9-a. If this article passes, the Selectmen, without further vote of the Town, may establish or amend fees or charges for the following purposes: The issuance of any license or permit which is part of a regulatory program which has been established by vote of the town; and the use or occupancy of any public revenue-producing facility, the establishment of which has been authorized by vote of the town. Such fees or charges shall not exceed, in the case of licenses or permits, an amount reasonably calculated to cover the Town's regulatory, administrative and enforcement costs. Prior to the establishment or amendment of any such fees, the Selectmen shall hold a public hearing, notice for which shall be given at least 7 days prior to the hearing by posting in 2 public places in the town and by publication in a newspaper of general circulation in the Town. The notice shall include the proposed schedule of fees. (Majority vote required).**

So moved by Hanna Kinne, seconded by Sharon Holt  
Brief discussion on Article 21  
Unanimous affirmative vote to accept Article 21.

#### **Article 22 BUILDING PERMIT FEES**

**In the event Article 21 fails, to see if the town will vote to increase the Building Permit fee from \$25.00 to \$50.00. (Majority vote required).**

Moderator passed over – No vote taken - Article 21 passed

#### **Article 23 BUILDING HEIGHT ORDINANCE**

**Are you in favor of amending the Building Height Ordinance to increase the maximum height from 26 feet to the primary eaves, to 32 feet to the primary eaves as measured from the average finished grade of all exterior walls; to increase the maximum height above ground level for the floor of any occupied space from 26 feet to 30 feet; to limit buildings to no more than 3 floors used as occupiable space; and to provide that the board of selectmen may waive the ordinance if equal measures of life safety have been provided and a waiver would not be contrary to the spirit of the master plan.**

So moved by James Young, seconded by James Partridge  
Brief discussion on Article 23  
Unanimous affirmative vote with opposition to accept Article 23.

Sherry Hoover motioned to restrict reconsideration on Articles 3 thru 23,  
seconded by Margaret LaBarge.

Unanimous affirmative vote to restrict reconsideration on Article 3 thru 23.

**Article 24 ANY OTHER BUSINESS**

**To transact any other business that may legally come before the meeting.**

Ken recognized the marriages, births, and deaths listed in the Town Report.

Ken recognized the dedication of the Town Report. Ken shared that Juliette was the last holder of the Boston Post Cane and passed away at 102 years of age.

Charyl recognized and expressed thanks to Cynthia Thomas for 13 years of dedicated service to the Supervisors of the Checklist, Kippy Ayotte for 17 years of dedicated service to the Public Works Department, and Ruth Ballmer for 19 years of dedicated service to the library.

Charyl pointed out that this was the Moderator, Ken Chapman 47th Town Meeting.

Bonnie Ham recognized Patrick Griffin for his years of dedicated service to the Planning Board.

Paul Rand would like consideration given to the speed limit on Main Street. Paul feels the current 30mph speed limit is unsafe and should be reduced to 20 -25mph.

Sherry Hoover encouraged people to attend the annual Lincoln-Woodstock Cooperative School District Meeting on Thursday, March 24th.

With no further business to conduct, a motion to adjourn the 2022 Town Meeting was made by Shawn Woods and seconded by Gil Rand, unanimous affirmative vote. Town Meeting adjourned at 9:45 p.m.

I hereby certify that the above return of minutes for the annual Woodstock Town Meeting of March 8, 2022 is true to the best of my knowledge.

Respectfully Submitted,

Judy Welch  
*Town Clerk*

## TOWN OF WOODSTOCK DIRECTORY

|  |                               |                       |
|--|-------------------------------|-----------------------|
| <b>POLICE, FIRE, AMBULANCE - EMERGENCY</b>     |                               | <b>911</b>            |
| <b>NH POISON CONTROL CENTER</b>                |                               | <b>1-800-562-8236</b> |
| Selectmen                                      | admin@woodstocknh.org         | 745-8752              |
| Administator                                   | admin@woodstocknh.org         | 745-8752              |
| Assessing                                      | assessing@woodstocknh.org     | 745-9233              |
| Town Clerk                                     | townclerk@woodstocknh.org     | 745-8752              |
| Town Office - FAX                              |                               | 745-2393              |
| Tax Collector                                  | taxcollector@woodstocknh.org  | 745-8752              |
| Police Department -<br>Non-Emergency           | k.millar@woodstocknh.org      | 745-8700              |
| Police Department - FAX                        |                               | 745-2085              |
| Fire Department -<br>Non-Emergency             | wfd@woodstocknh.org           | 745-3521              |
| Public Works Department                        | publicworks@woodstocknh.org   | 745-8783              |
| Moosilauke Public Library                      | moosilpl@woodstocknh.org      | 745-9971              |
| Community Center/Food Pantry                   | communitycenter@lincolnnh.org | 745-8958              |
| Senior Center                                  |                               | 745-4705              |
| Kancamagus Recreation Office                   | recreation@lincolnnh.org      | 745-8673              |
| Kancamagus Recreation Area                     |                               | 745-2831              |
| Solid Waste Facility                           | lwsolidwaste@lincolnnh.org    | 745-6626              |
| Lin-Wood Medical Center                        |                               | 745-8136              |
| Western White Mountains<br>Chamber of Commerce | kim@westernwhitemtns.com      | 745-6621              |
| Lin-Wood Cooperative School                    |                               | 745-2214              |
| Welfare Office                                 | admin@woodstocknh.org         | 745-8752              |

### HOURS OPEN TO THE PUBLIC

|                           |  |                  |
|---------------------------|--|------------------|
| Selectmen's Office        | Monday - Friday                          | 8:00am - 4:00pm  |
| Town Clerk's Office       | Monday - Friday                          | 8:00am - 3:30pm  |
| Tax Collector's Office    | Monday - Friday                          | 8:00am - 3:30pm  |
| Public Works Department   | Monday - Friday                          | 6:30am - 3:00pm  |
| Moosilauke Public Library | Monday & Thursday                        | 9:00am - 7:00pm  |
|                           | Tuesday                                  | 10:00am - 2:00pm |
|                           | Friday & Saturday                        | 9:00am - 5:00pm  |
| Solid Waste Facility      | Everyday but Wednesday                   | 8:30am - 4:30pm  |
| Recreation Department     | Monday - Friday                          | 8:00am - 3:00pm  |
| Food Pantry               | Tuesdays                                 | 10:30am - 1:30pm |
|                           | By Appointment Only -<br>Monday - Friday | 10:00am - 2:00pm |

**[WWW.WOODSTOCKNH.ORG](http://WWW.WOODSTOCKNH.ORG)**



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**Woodstock**  
**Summary Inventory of Valuation**

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

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

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

| Assessor            |  |
|---------------------|--|
| CINDY PERKINS (CNP) |  |

| Municipal Officials |                           |           |
|---------------------|---------------------------|-----------|
| Name                | Position                  | Signature |
| Charyl Reardon      | Chairperson, Select Board |           |
| R. Gil Rand         | Selectperson              |           |
| Scott Rice          | Selectperson              |           |

| Preparer       |              |                       |
|----------------|--------------|-----------------------|
| Name           | Phone        | Email                 |
| Judy Welch<br> | 603-745-8752 | admin@woodstocknh.org |

Preparer's Signature



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| <b>Land Value Only</b>        |  | <b>Acres</b>         | <b>Valuation</b>     |                      |
|-------------------------------|--|----------------------|----------------------|----------------------|
| 1A                            | Current Use RSA 79-A   | 4,213.61             | \$138,741            |                      |
| 1B                            | Conservation Restriction Assessment RSA 79-B   | 0.00                 | \$0                  |                      |
| 1C                            | Discretionary Easements RSA 79-C   | 0.00                 | \$0                  |                      |
| 1D                            | Discretionary Preservation Easements RSA 79-D  | 0.00                 | \$0                  |                      |
| 1E                            | Taxation of Land Under Farm Structures RSA 79-F                                      | 0.00                 | \$0                  |                      |
| 1F                            | Residential Land   | 2,415.43             | \$51,475,410         |                      |
| 1G                            | Commercial/Industrial Land   | 976.11               | \$12,248,210         |                      |
| <b>1H</b>                     | <b>Total of Taxable Land</b>   | <b>7,605.15</b>      | <b>\$63,862,361</b>  |                      |
| 1I                            | Tax Exempt and Non-Taxable Land  | 28,921.24            | \$8,729,100          |                      |
| <b>Buildings Value Only</b>   |  | <b>Structures</b>    | <b>Valuation</b>     |                      |
| 2A                            | Residential  | 0                    | \$191,614,660        |                      |
| 2B                            | Manufactured Housing RSA 674:31  | 0                    | \$5,749,650          |                      |
| 2C                            | Commercial/Industrial  | 0                    | \$21,628,200         |                      |
| 2D                            | Discretionary Preservation Easements RSA 79-D  | 0                    | \$0                  |                      |
| 2E                            | Taxation of Farm Structures RSA 79-F   | 0                    | \$0                  |                      |
| <b>2F</b>                     | <b>Total of Taxable Buildings</b>  | <b>0</b>             | <b>\$218,992,510</b> |                      |
| 2G                            | Tax Exempt and Non-Taxable Buildings   | 0                    | \$8,487,590          |                      |
| <b>Utilities &amp; Timber</b> |  |                      | <b>Valuation</b>     |                      |
| 3A                            | Utilities  |                      | \$7,250,300          |                      |
| 3B                            | Other Utilities  |                      | \$0                  |                      |
| 4                             | Mature Wood and Timber RSA 79:5  |                      | \$0                  |                      |
| <b>5</b>                      | <b>Valuation before Exemption</b>  |                      | <b>\$290,105,171</b> |                      |
| <b>Exemptions</b>             |  | <b>Total Granted</b> | <b>Valuation</b>     |                      |
| 6                             | Certain Disabled Veterans RSA 72:36-a  | 0                    | \$0                  |                      |
| 7                             | Improvements to Assist the Deaf RSA 72:38-b V  | 0                    | \$0                  |                      |
| 8                             | Improvements to Assist Persons with Disabilities RSA 72:37-a                         | 0                    | \$0                  |                      |
| 9                             | School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV                               | 0                    | \$0                  |                      |
| 10A                           | Non-Utility Water & Air Pollution Control Exemption RSA 72:12                        | 0                    | \$0                  |                      |
| 10B                           | Utility Water & Air Pollution Control Exemption RSA 72:12-a                          | 0                    | \$0                  |                      |
| <b>11</b>                     | <b>Modified Assessed Value of All Properties</b>                                     |                      | <b>\$290,105,171</b> |                      |
| <b>Optional Exemptions</b>    |  | <b>Amount Per</b>    | <b>Total</b>         | <b>Valuation</b>     |
| 12                            | Blind Exemption RSA 72:37  | \$15,000             | 1                    | \$15,000             |
| 13                            | Elderly Exemption RSA 72:39-a,b  | \$0                  | 9                    | \$619,720            |
| 14                            | Deaf Exemption RSA 72:38-b   | \$0                  | 0                    | \$0                  |
| 15                            | Disabled Exemption RSA 72:37-b   | \$0                  | 0                    | \$0                  |
| 16                            | Wood Heating Energy Systems Exemption RSA 72:70                                      | \$0                  | 0                    | \$0                  |
| 17                            | Solar Energy Systems Exemption RSA 72:62   | \$0                  | 0                    | \$0                  |
| 18                            | Wind Powered Energy Systems Exemption RSA 72:66                                      | \$0                  | 0                    | \$0                  |
| 19                            | Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23                           | \$0                  | 0                    | \$0                  |
| 19A                           | Electric Energy Storage Systems RSA 72:85  | \$0                  | 0                    | \$0                  |
| 19B                           | Renewable Generation Facilities & Electric Energy Systems                            | \$0                  | 0                    | \$0                  |
| <b>20</b>                     | <b>Total Dollar Amount of Exemptions</b>   |                      |                      | <b>\$634,720</b>     |
| <b>21A</b>                    | <b>Net Valuation</b>   |                      |                      | <b>\$289,470,451</b> |
| <b>21B</b>                    | <b>Less TIF Retained Value</b>   |                      |                      | <b>\$0</b>           |
| <b>21C</b>                    | <b>Net Valuation Adjusted to Remove TIF Retained Value</b>                           |                      |                      | <b>\$289,470,451</b> |
| <b>21D</b>                    | <b>Less Commercial/Industrial Construction Exemption</b>                             |                      |                      | <b>\$0</b>           |
| <b>21E</b>                    | <b>Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction</b> |                      |                      | <b>\$289,470,451</b> |
| <b>22</b>                     | <b>Less Utilities</b>  |                      |                      | <b>\$7,250,300</b>   |
| <b>23A</b>                    | <b>Net Valuation without Utilities</b>   |                      |                      | <b>\$282,220,151</b> |
| <b>23B</b>                    | <b>Net Valuation without Utilities, Adjusted to Remove TIF Retained Value</b>        |                      |                      | <b>\$282,220,151</b> |



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**Utility Value Appraiser**

GEORGE SANSOUCY

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

| <b>Electric Company Name</b> | <b>Distr.</b>      | <b>Distr. (Other)</b> | <b>Gen.</b> | <b>Trans.</b>      | <b>Valuation</b>   |
|------------------------------|--------------------|-----------------------|-------------|--------------------|--------------------|
| NEW HAMPSHIRE ELECTRIC COOP  | \$3,560,700        | \$441,600             | \$0         | \$0                | \$4,002,300        |
| PSNH DBA EVERSOURCE ENERGY   | \$1,042,700        | \$0                   | \$0         | \$2,205,300        | \$3,248,000        |
|                              | <b>\$4,603,400</b> | <b>\$441,600</b>      | <b>\$0</b>  | <b>\$2,205,300</b> | <b>\$7,250,300</b> |



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| Veteran's Tax Credits                                       | Limits  | Number    | Est. Tax Credits |
|---|---------|-----------|------------------|
| Veterans' Tax Credit RSA 72:28                              | \$500   | 56        | \$27,750         |
| Surviving Spouse RSA 72:29-a                                | \$2,000 | 0         | \$0              |
| Tax Credit for Service-Connected Total Disability RSA 72:35 | \$2,000 | 8         | \$16,000         |
| All Veterans Tax Credit RSA 72:28-b                         | \$500   | 7         | \$3,500          |
| Combat Service Tax Credit RSA 72:28-c                       | \$0     | 0         | \$0              |
|   |         | <b>71</b> | <b>\$47,250</b>  |

**Deaf & Disabled Exemption Report**

| Deaf Income Limits |  | Deaf Asset Limits |  |
|--------------------|--|-------------------|--|
| Single             |  | Single            |  |
| Married            |  | Married           |  |

| Disabled Income Limits |  | Disabled Asset Limits |  |
|------------------------|--|-----------------------|--|
| Single                 |  | Single                |  |
| Married                |  | Married               |  |

**Elderly Exemption Report**

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

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

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

| Age   | Number | Amount   | Maximum   | Total     |
|-------|--------|----------|-----------|-----------|
| 65-74 | 2      | \$40,000 | \$80,000  | \$80,000  |
| 75-79 | 1      | \$60,000 | \$60,000  | \$60,000  |
| 80+   | 6      | \$80,000 | \$480,000 | \$479,720 |
|       | 9      |          | \$620,000 | \$619,720 |

| Income Limits |          |
|---------------|----------|
| Single        | \$30,000 |
| Married       | \$40,000 |

| Asset Limits |          |
|--------------|----------|
| Single       | \$75,000 |
| Married      | \$75,000 |

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

Granted/Adopted? No Properties:

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

Granted/Adopted? No Properties:

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

Granted/Adopted? No Structures:

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

Granted/Adopted? No Properties:

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

Granted/Adopted? No Properties:

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

Granted/Adopted? No Properties:

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

Total Exemption Granted:

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

Granted/Adopted? No Properties:

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

Current Assessed Value:



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| <b>Current Use RSA 79-A</b>             | <b>Total Acres</b> | <b>Valuation</b> |
|---|--------------------|------------------|
| Farm Land                               | 54.18              | \$12,240         |
| Forest Land                             | 1,973.31           | \$87,602         |
| Forest Land with Documented Stewardship | 1,969.23           | \$35,368         |
| Unproductive Land                       | 200.59             | \$3,287          |
| Wet Land                                | 16.30              | \$244            |
|   | <b>4,213.61</b>    | <b>\$138,741</b> |

**Other Current Use Statistics**

|  |                 |          |
|--|-----------------|----------|
| Total Number of Acres Receiving 20% Rec. Adjustment                    | <b>Acres:</b>   | 2,773.99 |
| Total Number of Acres Removed from Current Use During Current Tax Year | <b>Acres:</b>   | 1.95     |
| Total Number of Owners in Current Use                                  | <b>Owners:</b>  | 42       |
| Total Number of Parcels in Current Use                                 | <b>Parcels:</b> | 55       |

**Land Use Change Tax**

|   |                          |                       |
|---|--------------------------|-----------------------|
| Gross Monies Received for Calendar Year |                          |                       |
| Conservation Allocation                 | <b>Percentage:</b> 0.00% | <b>Dollar Amount:</b> |
| Monies to Conservation Fund             |                          |                       |
| Monies to General Fund                  |                          |                       |

| <b>Conservation Restriction Assessment Report RSA 79-B</b> | <b>Acres</b> | <b>Valuation</b> |
|--|--------------|------------------|
| Farm Land  | 0.00         | \$0              |
| Forest Land  | 0.00         | \$0              |
| Forest Land with Documented Stewardship                    | 0.00         | \$0              |
| Unproductive Land  | 0.00         | \$0              |
| Wet Land   | 0.00         | \$0              |
|  | <b>0.00</b>  | <b>\$0</b>       |

**Other Conservation Restriction Assessment Statistics**

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





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

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

| Discretionary Preservation Easements RSA 79-D |            |       |                |                     |
|---|------------|-------|----------------|---------------------|
| Owners  | Structures | Acres | Land Valuation | Structure Valuation |
|   |            |       |                |                     |

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

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

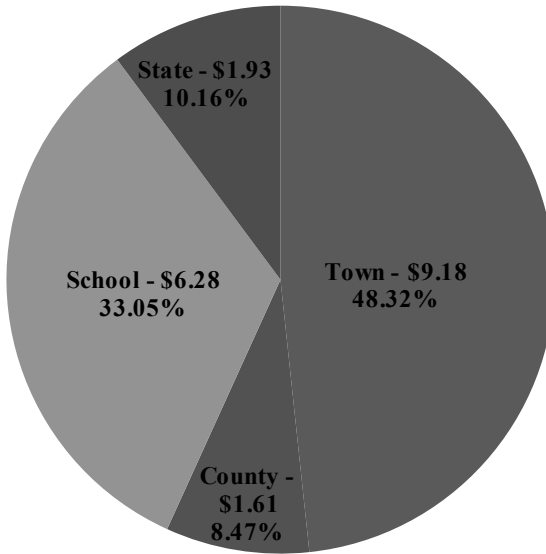
| Revenues Received from Payments in Lieu of Tax   | Revenue     | Acres     |
|--|-------------|-----------|
| State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357 |             | 62.00     |
| White Mountain National Forest only, account 3186  | \$83,583.00 | 28,450.00 |

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

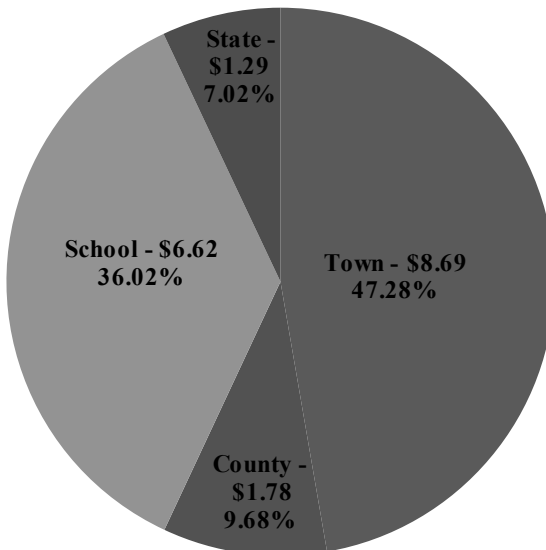
| Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186) | Amount          |
|--|-----------------|
| Hubbard Brook Research Foundation                                | \$1,000         |
| SNHS Management Corp - Estimated Amount - Received in December   | \$15,901        |
|  | <b>\$16,901</b> |

**Notes**

## Total 2021 Tax Rate \$19.00 per thousand



## Total 2022 Tax Rate \$18.38 per thousand



## VETERANS' CREDITS 2022

|                                |        |                             |                 |
|--------------------------------|--------|-----------------------------|-----------------|
| Adams Trustee, Daniel F.       | \$500  | LeClerc, Roland             | \$500           |
| Albrecht, Mary                 | \$500  | Leombruno Trustee, John R.  | \$500           |
| Aranyosi, Mary Ann             | \$250  | Lessard, Lucien D.          | \$500           |
| Avery Trustee, Dalton          | \$500  | Martell, Edwin              | \$2000          |
| Ayotte, Donald                 | \$500  | Martin, Steven              | \$500           |
| Barisano Trustee, Richard      | \$500  | McAfee, Robert F.           | \$500           |
| Beaudin, Brian                 | \$500  | McDonald Trustee, John      | \$2000          |
| Bujeaud, Yvette                | \$500  | McGahan, David J.           | \$500           |
| Bureau, Dominique              | \$500  | McIntyre, Gregory S.        | \$500           |
| Bureau, George W.              | \$500  | Miserandino Trustee, Gerard | \$2000          |
| Burhoe, David                  | \$500  | Mulleavey, Arlene           | \$500           |
| Burrows, Ronald                | \$500  | Nicoll, Dorris              | \$500           |
| Conn, Barbara                  | \$500  | Payne, John A.              | \$500           |
| Cooper, Gloria                 | \$500  | Peck, Walter C.             | \$500           |
| Couto Trustee, Richard L.      | \$500  | Perron Trustee, Urania M.   | \$500           |
| Crispen, James                 | \$500  | Perry Trustee, William J.   | \$500           |
| Daigle Trustee, Christopher    | \$500  | Pierce Trustee, Roy D.      | \$500           |
| Demers Trustee, Dennis         | \$500  | Rand, Paul F.               | \$500           |
| Denis, Leon R.                 | \$500  | Rand III, Richard G.        | \$500           |
| Ehrman, George                 | \$500  | Rannacher, Sandra           | \$500           |
| Fadden, Mary                   | \$2000 | Rich Trustee, Arthur C.     | \$500           |
| Fiasconaro Trustee, Francis    | \$2000 | Roussell Trustee, David A.  | \$500           |
| Frame, Noel                    | \$500  | Sherbinski, Thomas          | \$2000          |
| Georgia, Robert                | \$500  | Silva, James                | \$500           |
| Gingras, Paul                  | \$500  | Sokolski Trustee, Paul      | \$500           |
| Greenwood Trustee, Carroll E.  | \$2000 | Stinnett, Danny J.          | \$500           |
| Harrington Trustee, Charles E. | \$500  | Thompson, David A.          | \$500           |
| Harrington, Larry              | \$500  | Thompson, Peter J.          | \$500           |
| Hogan Trustee, James           | \$500  | Vance Sr., Larry            | \$500           |
| Hollingsworth, George          | \$500  | Welch, Steven               | \$500           |
| Holtzman, Ernest               | \$500  | Wiggett, Edward             | \$500           |
| Hoover, Guy W.                 | \$500  | Wishart, Charles            | \$2000          |
| Ingalls, Jeffrey               | \$500  | Winslow, James A.           | \$500           |
| Jones Trustee, James H.        | \$500  | Worthington, Robert W.      | \$500           |
| Jones, Rockland                | \$500  | Wyre, Donna                 | \$500           |
| Latham, Artemas                | \$500  | <b>TOTAL CREDIT</b>         | <b>\$47,250</b> |

**2022 INVENTORY OF TOWN PROPERTY**

| MAP/LOT               | LOCATION DESCRIPTION              | ACRES | BUILDING VALUE | LAND VALUE   | TOTAL ASSESSED VALUE |
|-----------------------|-----------------------------------|-------|----------------|--------------|----------------------|
| 101-007-000-000-00000 | MAIN STREET                       | 3.80  | \$0.00         | \$58,400.00  | \$58,400.00          |
| 101-008-000-000-00000 | MAIN STREET                       | 1.00  | \$0.00         | \$2,300.00   | \$2,300.00           |
| 103-002-000-000-00000 | SUNDANCE ROAD                     | 1.49  | \$0.00         | \$51,100.00  | \$51,100.00          |
| 105-001-000-000-00000 | 165 LOST RIVER ROAD               | 2.14  | \$427,860.00   | \$85,900.00  | \$513,760.00         |
| 105-019-000-000-00000 | LOST RIVER ROAD                   | 0.49  | \$0.00         | \$44,800.00  | \$44,800.00          |
| 105-094-BG0-000-00000 | 91 LOST RIVER ROAD - PUMP STATION | 0.00  | \$600.00       | \$0.00       | \$600.00             |
| 105-108-000-000-00000 | LOST RIVER ROAD - CEMETERY        | 0.21  | \$0.00         | \$0.00       | \$0.00               |
| 106-059-000-000-00000 | MAIN STREET                       | 0.24  | \$1,880.00     | \$96,300.00  | \$98,180.00          |
| 106-066-000-000-00000 | 1 WAYSIDE ROAD                    | 1.55  | \$20,000.00    | \$119,700.00 | \$139,700.00         |
| 106-099-000-000-00000 | TOWN COMMON                       | 0.27  | \$4,430.00     | \$32,300.00  | \$36,730.00          |
| 106-101-000-000-00000 | LOST RIVER ROAD                   | 0.58  | \$0.00         | \$46,000.00  | \$46,000.00          |
| 106-102-000-000-00000 | 17 LOST RIVER ROAD                | 0.08  | \$52,700.00    | \$61,700.00  | \$114,400.00         |
| 107-006-000-000-00000 | PROFILE DRIVE - COMMON LAND       | 1.40  | \$0.00         | \$0.00       | \$0.00               |
| 107-012-000-000-00000 | 24 KANCAMAGUS HWY.                | 0.56  | \$64,940.00    | \$89,200.00  | \$154,140.00         |
| 107-027-000-000-00000 | 6 MAIN STREET                     | 1.90  | \$319,100.00   | \$99,700.00  | \$418,800.00         |
| 107-030-000-000-00000 | EASTSIDE ROAD (OFF)               | 0.90  | \$0.00         | \$2,700.00   | \$2,700.00           |
| 110-006-000-000-00000 | 39 OLD DUMP ROAD                  | 38.00 | \$1,827,110.00 | \$194,700.00 | \$2,021,810.00       |
| 110-024-000-000-00000 | DANIEL WEBSTER HWY.               | 0.10  | \$0.00         | \$600.00     | \$600.00             |
| 110-033-000-000-00000 | PARKER LEDGE ROAD - CEMETERY      | 0.43  | \$0.00         | \$0.00       | \$0.00               |
| 111-001-000-000-00000 | EASTSIDE ROAD - CEMETERY          | 3.37  | \$0.00         | \$0.00       | \$0.00               |
| 115-004-000-000-00000 | 459 DANIEL WEBSTER HWY.           | 5.15  | \$180,150.00   | \$109,500.00 | \$289,650.00         |

| MAP/LOT               | LOCATION DESCRIPTION           | ACRES         | BUILDING VALUE        | LAND VALUE            | TOTAL ASSESSED VALUE  |
|-----------------------|--------------------------------|---------------|-----------------------|-----------------------|-----------------------|
| 118-009-000-000-00000 | TRIPOLI ROAD                   | 0.71          | \$0.00                | \$23,800.00           | \$23,800.00           |
| 121-022-000-000-00000 | DANIEL WEBSTER HWY. - CEMETERY | 6.10          | \$0.00                | \$0.00                | \$0.00                |
| 121-023-000-000-00000 | 924 DANIEL WEBSTER HWY.        | 0.30          | \$73,400.00           | \$62,600.00           | \$136,000.00          |
| 122-002-000-000-00000 | FIRE STATION ROAD              | 0.64          | \$0.00                | \$46,700.00           | \$46,700.00           |
| 122-003-000-000-00000 | 8 FIRE STATION ROAD            | 0.80          | \$70,100.00           | \$93,200.00           | \$163,300.00          |
| 122-004-000-000-00000 | OFF EMERSON ROAD               | 0.11          | \$0.00                | \$300.00              | \$300.00              |
| 122-006-000-000-00000 | EASTSIDE ROAD                  | 2.50          | \$0.00                | \$25,200.00           | \$25,200.00           |
| 122-011-000-000-00000 | SOUTH STATION ROAD             | 0.08          | \$0.00                | \$14,000.00           | \$14,000.00           |
| 122-013-000-000-00000 | SOUTH STATION ROAD             | 0.27          | \$0.00                | \$20,200.00           | \$20,200.00           |
| 122-027-000-000-00000 | 9 LILAC STREET                 | 0.20          | \$0.00                | \$34,900.00           | \$34,900.00           |
| 122-034-000-000-00000 | DANIEL WEBSTER HWY.            | 0.15          | \$0.00                | \$18,300.00           | \$18,300.00           |
| 123-008-000-000-00000 | 31 WELL ROAD                   | 4.50          | \$91,600.00           | \$102,700.00          | \$194,300.00          |
| 125-015-000-000-00000 | THORNTON GORE ROAD             | 0.50          | \$0.00                | \$22,500.00           | \$22,500.00           |
| 202-001-000-000-00000 | CLARK FARM ROAD                | 28.00         | \$394,330.00          | \$79,700.00           | \$474,030.00          |
| 209-001-000-000-00000 | LOST RIVER ROAD                | 0.76          | \$0.00                | \$3,800.00            | \$3,800.00            |
| 214-002-000-000-00000 | MOUNT CILLEY ROAD [OFF]        | 2.50          | \$0.00                | \$7,500.00            | \$7,500.00            |
| 216-001-000-000-00000 | TRIPOLI ROAD                   | 111.00        | \$0.00                | \$177,000.00          | \$177,000.00          |
| 220-001-000-000-00000 | DANIEL WEBSTER HWY [OFF]       | 146.00        | \$0.00                | \$88,100.00           | \$88,100.00           |
| 220-002-000-000-00000 | DANIEL WEBSTER HWY [OFF]       | 3.60          | \$0.00                | \$8,100.00            | \$8,100.00            |
| 224-011-000-000-00000 | LADY SLIPPER ROAD              | 1.40          | \$0.00                | \$4,200.00            | \$4,200.00            |
| <b>TOTAL</b>          |                                | <b>373.78</b> | <b>\$3,528,200.00</b> | <b>\$1,927,700.00</b> | <b>\$5,455,900.00</b> |

**TOWN CLERK'S REPORT**  
**January 1, 2022 to December 31, 2022**

**Receipts January 1, 2022 to December 31, 2022**

|   |              |
|---|--------------|
| Motor Vehicle Registrations             | \$320,823.90 |
| Municipal Agent Fees                    | \$6,486.25   |
| Town Clerk Fees                         | \$4,762.00   |
| Due to State Motor Vehicles             | \$111,536.86 |
| Election & Registration                 | \$379.00     |
| Vital Records                           | \$965.00     |
| Due to State Vital Records              | \$1,430.00   |
| Dog Licenses                            | \$1,284.00   |
| Due to State Dog Licenses               | \$596.00     |
| OHRV                                    | \$584.00     |
| Due to State OHRV                       | \$14,366.00  |
| Hunting & Fishing Licenses              | \$24.00      |
| Due to State Hunting & Fishing Licenses | \$730.50     |
| Online Fees                             | \$534.00     |
| Replace Bad Check                       | \$0.00       |
|   | <hr/>        |
|   | \$464,501.51 |

**Remittances to Treasurer January 1, 2022 to December 31, 2022**

|   |              |
|---|--------------|
| Motor Vehicle Registrations             | \$320,823.90 |
| Municipal Agent Fees                    | \$6,486.25   |
| Town Clerk Fees                         | \$4,762.00   |
| Due to State Motor Vehicles             | \$111,536.86 |
| Election & Registration                 | \$379.00     |
| Vital Records                           | \$965.00     |
| Due to State Vital Records              | \$1,430.00   |
| Dog Licenses                            | \$1,284.00   |
| Due to State Dog Licenses               | \$596.00     |
| OHRV                                    | \$584.00     |
| Due to State OHRV                       | \$14,366.00  |
| Hunting & Fishing Licenses              | \$24.00      |
| Due to State Hunting & Fishing Licenses | \$730.50     |
| Online Fees                             | \$534.00     |
| Replace Bad Check                       | \$0.00       |
|   | <hr/>        |
|   | \$464,501.51 |

Respectfully Submitted,

Judy Welch  
*Town Clerk*

2023

# DOG LICENSES

## ARE NOW AVAILABLE FOR PURCHASE

### Yearly Fees

|                           |         |
|---------------------------|---------|
| Male or Female Dog        | \$ 9.00 |
| Neutered or Spayed Dog    | \$ 6.50 |
| Seniors 65 & Over 1st Dog | \$ 2.00 |

*A charge of \$1 for each month if fees are not paid before June 1, 2023*

For your convenience, you can license online at [www.woodstocknh.org](http://www.woodstocknh.org) or mail a copy of your prior year's license to the Town Clerk's Office with the appropriate fee, proof of rabies, and stamped self-addressed envelope.

For more information or if you have questions please contact, Judy Welch, Town Clerk at [townclerk@woodstocknh.org](mailto:townclerk@woodstocknh.org) or 745-8752 .



STATE LAW RSA 466:13 Forfeiture. - Whoever is the owner or keeper of a dog and who fails to license or renew the dog license pursuant to RSA 466:1 shall forfeit \$25 to the town or city clerk of the municipality in which the dog is kept. If the forfeiture is not made to the town or city clerk within 15 calendar days of the notice of forfeiture, the case may be disposed of in a district court as a violation with a fine not to exceed \$50, notwithstanding the provisions of RSA 651:2, IV. A forfeiture shall not relieve the owner or keeper of the requirement of proper licensing of the dog as required by RSA 466:1. Any forfeitures collected under this section may be retained by the city or town for the administration and enforcement of this chapter.



MS-61

| Debits                              |         |                              |       |               |       |            |       |            |
|-------------------------------------|---------|------------------------------|-------|---------------|-------|------------|-------|------------|
| Uncollected Taxes Beginning of Year | Account | Levy for Year of this Report | Year: | 2021          | Year: | 2020       | Year: | 2019       |
| Property Taxes                      | 3110    |                              | Year: | \$241,268.93  |       | \$1,356.63 |       | \$3,807.00 |
| Resident Taxes                      | 3180    |                              |       |               |       |            |       |            |
| Land Use Change Taxes               | 3120    |                              |       |               |       |            |       |            |
| Yield Taxes                         | 3185    |                              |       | \$46.26       |       |            |       |            |
| Excavation Tax                      | 3187    |                              |       |               |       |            |       |            |
| Other Taxes                         | 3189    |                              |       | \$34,480.71   |       | (\$225.58) |       | \$19.16    |
| Property Tax Credit Balance         |         |                              |       |               |       |            |       |            |
| Other Tax or Charges Credit Balance |         |                              |       | (\$23,987.44) |       |            |       |            |

| Taxes Committed This Year | Account | Levy for Year of this Report | 2021         | Prior Levies |
|---------------------------|---------|------------------------------|--------------|--------------|
| Property Taxes            | 3110    | \$5,267,953.00               |              |              |
| Resident Taxes            | 3180    |                              |              |              |
| Land Use Change Taxes     | 3120    |                              |              |              |
| Yield Taxes               | 3185    | \$112.34                     |              |              |
| Excavation Tax            | 3187    | \$200.00                     |              |              |
| Other Taxes               | 3189    |                              |              |              |
| Utilities                 |         | \$688,850.41                 | \$287,498.45 |              |

| Overpayment Refunds                        | Account | Levy for Year of this Report | 2021                | 2020              | 2019              |
|--|---------|------------------------------|---------------------|-------------------|-------------------|
| Property Taxes                             | 3110    | \$3,125.78                   | \$1,638.00          |                   |                   |
| Resident Taxes                             | 3180    |                              |                     |                   |                   |
| Land Use Change Taxes                      | 3120    |                              |                     |                   |                   |
| Yield Taxes                                | 3185    |                              |                     |                   |                   |
| Excavation Tax                             | 3187    |                              |                     |                   |                   |
|  |         |                              |                     |                   |                   |
| Interest and Penalties on Delinquent Taxes | 3190    | \$3,986.58                   | \$13,803.27         | \$139.40          | \$0.26            |
| Interest and Penalties on Resident Taxes   | 3190    |                              |                     |                   |                   |
| <b>Total Debits</b>                        |         | <b>\$5,964,228.11</b>        | <b>\$554,748.18</b> | <b>\$1,270.45</b> | <b>\$3,826.42</b> |





**New Hampshire**  
 Department of  
 Revenue Administration

**MS-61**

| <b>Credits</b>                      |                                     |                     |             |             |
|-------------------------------------|-------------------------------------|---------------------|-------------|-------------|
| <b>Remitted to Treasurer</b>        | <b>Levy for Year of this Report</b> | <b>Prior Levies</b> |             |             |
|                                     |                                     | <b>2021</b>         | <b>2020</b> | <b>2019</b> |
| Property Taxes                      | \$4,930,147.99                      | \$143,999.80        | \$1,346.75  |             |
| Resident Taxes                      |                                     |                     |             |             |
| Land Use Change Taxes               |                                     |                     |             |             |
| Yield Taxes                         |                                     | \$46.26             |             |             |
| Interest (Include Lien Conversion)  | \$3,986.58                          | \$13,803.27         | \$139.40    | \$0.26      |
| Penalties                           |                                     |                     |             |             |
| Excavation Tax                      | \$200.00                            |                     |             |             |
| Other Taxes                         |                                     |                     |             |             |
| Conversion to Lien (Principal Only) |                                     | \$92,686.81         |             |             |
| Utilities                           | \$582,780.93                        | \$244,061.10        | (\$228.00)  | \$0.16      |
| Discounts Allowed                   |                                     |                     |             |             |

| <b>Abatements Made</b> | <b>Levy for Year of this Report</b> | <b>Prior Levies</b> |             |             |
|------------------------|-------------------------------------|---------------------|-------------|-------------|
|                        |                                     | <b>2021</b>         | <b>2020</b> | <b>2019</b> |
| Property Taxes         | \$5,083.80                          | \$1,544.00          |             |             |
| Resident Taxes         |                                     |                     |             |             |
| Land Use Change Taxes  |                                     |                     |             |             |
| Yield Taxes            |                                     |                     |             |             |
| Excavation Tax         |                                     |                     |             |             |
| Other Taxes            |                                     |                     |             |             |
| Utilities              | \$66.23                             | \$58,575.00         |             |             |
| Current Levy Deeded    |                                     |                     |             |             |



*New Hampshire*  
 Department of  
 Revenue Administration

**MS-61**

| Uncollected Taxes - End of Year # 1080 | Levy for Year<br>of this Report | Prior Levies        |                   |                   |
|--|---------------------------------|---------------------|-------------------|-------------------|
|  |                                 | 2021                | 2020              | 2019              |
| Property Taxes                         | \$349,070.55                    | \$33.20             | \$9.88            | \$3,807.00        |
| Resident Taxes                         |                                 |                     |                   |                   |
| Land Use Change Taxes                  |                                 |                     |                   |                   |
| Yield Taxes                            | \$112.34                        |                     |                   |                   |
| Excavation Tax                         |                                 |                     |                   |                   |
| Other Taxes                            | \$107,850.59                    | \$15.58             | \$2.42            | \$19.00           |
| Property Tax Credit Balance            | (\$13,223.56)                   | (\$16.84)           |                   |                   |
| Other Tax or Charges Credit Balance    | (\$1,847.34)                    |                     |                   |                   |
| <b>Total Credits</b>                   | <b>\$5,964,228.11</b>           | <b>\$554,748.18</b> | <b>\$1,270.45</b> | <b>\$3,826.42</b> |

| For DRA Use Only                                    |                     |
|---|---------------------|
| Total Uncollected Taxes (Account #1080 - All Years) | <b>\$445,832.82</b> |
| Total Unredeemed Liens (Account #1110 - All Years)  | <b>\$160,957.80</b> |



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**Lien Summary**

**Summary of Debits**

|   | Last Year's Levy | Prior Levies (Please Specify Years) |                    |                     |
|---|------------------|-------------------------------------|--------------------|---------------------|
|   |                  | Year: 2021                          | Year: 2020         | Year: 2019..        |
| Unredeemed Liens Balance - Beginning of Year      |                  | \$75,227.45                         | \$117,768.75       |                     |
| Liens Executed During Fiscal Year                 | \$99,286.25      |                                     |                    |                     |
| Interest & Costs Collected (After Lien Execution) | \$1,792.85       | \$6,900.96                          | \$19,607.62        |                     |
|   |                  |                                     |                    |                     |
| <b>Total Debits</b>                               | <b>\$0.00</b>    | <b>\$101,079.10</b>                 | <b>\$82,128.41</b> | <b>\$137,376.37</b> |

**Summary of Credits**

|   | Last Year's Levy | Prior Levies        |                    |                     |
|---|------------------|---------------------|--------------------|---------------------|
|   |                  | 2021                | 2020               | 2019..              |
| Redemptions   |                  | \$25,563.33         | \$30,123.07        | \$71,434.58         |
|   |                  |                     |                    |                     |
| Interest & Costs Collected (After Lien Execution) #3190 | \$1,792.85       | \$6,900.96          | \$19,607.62        |                     |
|   |                  |                     |                    |                     |
| Abatements of Unredeemed Liens                          |                  |                     | \$1,085.70         | \$3,117.97          |
| Liens Deeded to Municipality                            |                  |                     |                    |                     |
| Unredeemed Liens Balance - End of Year #1110            |                  | \$73,722.92         | \$44,018.68        | \$43,216.20         |
| <b>Total Credits</b>                                    | <b>\$0.00</b>    | <b>\$101,079.10</b> | <b>\$82,128.41</b> | <b>\$137,376.37</b> |

**For DRA Use Only**

|   |                     |
|---|---------------------|
| Total Uncollected Taxes (Account #1080 - All Years) | <b>\$445,832.82</b> |
| Total Unredeemed Liens (Account #1110 - All Years)  | <b>\$160,957.80</b> |

**TAX COLLECTOR'S REPORT**  
**WATER RENT**  
**December 31, 2022**

**Uncollected Taxes**

| <b>Beginning of Year</b> | <b>2022</b> | <b>2021...</b> |
|--------------------------|-------------|----------------|
| Water Taxes              |             | \$ 23,052.85   |
| Interest                 |             |                |
| Other - Credits          |             | -              |

**Taxes Committed this Year**

|                |              |              |
|----------------|--------------|--------------|
| Water Taxes    | \$353,429.07 | \$161,696.98 |
| Interest/Costs | \$ 1,050.49  | \$ 1,175.91  |
| Other          |              |              |

**Overpayment**

|             |   |   |
|-------------|---|---|
| Water Taxes | - | - |
| Interest    |   |   |
| Refunds     | - | - |

**TOTAL DEBITS** \$354,479.56 \$185,925.74

**Remitted to Treasurer**

|                                |              |              |
|--------------------------------|--------------|--------------|
| Water Taxes                    | \$301,565.53 | \$154,822.23 |
| Interest/Costs                 | \$ 1,050.49  | \$ 1,175.91  |
| Conversion to Lien (Principal) |              |              |
| Other                          |              |              |

**Abatements**

|       |          |              |
|-------|----------|--------------|
| Water | \$ 31.23 | \$ 29,320.00 |
|-------|----------|--------------|

**Uncollected**

|         |              |            |
|---------|--------------|------------|
| Water   | \$ 52,918.28 | \$ 19.00   |
| Other   |              |            |
| Credits | \$ 1,085.97  | \$ (16.84) |

**TOTAL CREDITS** \$356,651.50 \$185,320.30

Cheryl Bourassa  
*Tax Collector*

**TAX COLLECTOR'S REPORT**  
**SEWER RENT**  
**December 31, 2022**

|                                  |                     |                     |
|----------------------------------|---------------------|---------------------|
| <b>Uncollected Taxes</b>         |                     |                     |
| <b>Beginning of Year</b>         | <b>2022</b>         | <b>2021...</b>      |
| Sewer Taxes                      |                     | \$ 11,458.34        |
| Interest                         |                     |                     |
| Credits                          |                     | \$ (234.38)         |
| <b>Taxes Committed this Year</b> |                     |                     |
| Sewer Taxes                      | \$335,421.34        | \$125,801.47        |
| Interest                         | \$ 725.93           | \$ 520.63           |
| Other                            |                     |                     |
| <b>Overpayment</b>               | -                   | -                   |
| Sewer Taxes                      |                     |                     |
| Interest                         |                     |                     |
| <b>Refunds</b>                   | -                   | -                   |
| Sewer                            |                     |                     |
| <b>TOTAL DEBITS</b>              | <u>\$336,147.27</u> | <u>\$137,546.06</u> |
| <b>Remitted to Treasurer</b>     |                     |                     |
| Sewer Taxes                      | \$281,215.40        | \$107,736.69        |
| Interest                         | \$ 725.93           | \$ 520.63           |
| Conversion to Lien (Principal)   |                     |                     |
| Other                            |                     |                     |
| <b>Abatements</b>                |                     |                     |
| Sewer                            | \$ 35.00            | \$ 29,255.00        |
| <b>Uncollected</b>               |                     |                     |
| Sewer                            | \$ 54,932.31        | \$ 18.00            |
| Interest                         |                     |                     |
| Credits                          | \$ (761.37)         |                     |
| <b>TOTAL CREDITS</b>             | <u>\$336,147.27</u> | <u>\$137,530.32</u> |

Cheryl Bourassa  
*Tax Collector*

**TREASURER'S REPORT  
GENERAL FUND YEAR ENDING  
December 31, 2022**

|  |                        |
|--|------------------------|
| Cash in Hand of Treasurer, Jan. 1, 2022  | \$ 2,792,628.55        |
| Receipts in 2022                         | <u>\$13,343,073.67</u> |
| Total                                    | \$16,135,702.22        |
| Less Payments in 2022                    | <u>\$13,213,268.72</u> |
| Cash in Hand of Treasurer, Dec. 31, 2022 | \$ 2,922,433.50        |

Respectfully Submitted,

Eleanor Harvey  
*Town Treasurer*

**CAPITAL RESERVE ACCOUNTS**  
**Year Ended December 31, 2022**

The Woodstock Trustees of the Trust Funds managed 23 Capital Reserve/  
 Trust Fund Accounts in 2022.

The December 31st balances are as follows...

|                                   |                       |
|-----------------------------------|-----------------------|
| Cemetery Improvement              | \$48,855.22           |
| Cemetery Maintenance              | \$9,900.07            |
| Community Center Improvements     | \$10,005.82           |
| Fadden Fountain                   | \$2,586.89            |
| Fire Department Equipment         | \$12,201.97           |
| Fire Truck                        | \$204,152.28          |
| Haughey Memorial Trust Fund       | \$8,372.55            |
| Highway Block Grant               | \$203,718.96          |
| Highway Heavy Duty                | \$248,409.90          |
| Highway Maintenance               | \$223,102.44          |
| Library Computer Expendable Trust | \$15,628.66           |
| Main Street Revitalization        | \$30,486.01           |
| Paving                            | \$100,548.46          |
| Perpetual Care                    | \$7,408.98            |
| Police Equipment                  | \$922.92              |
| Record Preservation               | \$836.29              |
| Revaluation                       | \$101,172.97          |
| Retirement Expendable Trust       | \$3,229.43            |
| Sewer Dept. Capital Improvement   | \$155,823.66          |
| Solid Waste Facility Improvement  | \$27,351.76           |
| Town Building Maintenance         | \$236,123.93          |
| Water Department                  | \$188,869.22          |
| Woodstock Firefighters Fund       | \$37,627.13           |
|                                   | <u>\$1,877,335.52</u> |

Respectfully Submitted,

Kim Dunham  
 Helen Jones  
 Kara Sellingham  
*Trustees of Trust Funds*

**SUMMARY OF RECEIPTS**  
**Year Ended December 31, 2022**

**Revenue From Taxes**

|                            |                |
|----------------------------|----------------|
| Property Taxes             | \$5,144,951.29 |
| Tax Liens Redeemed         | \$127,120.98   |
| Yield Taxes                | \$46.26        |
| Interest Received on Taxes | \$42,535.98    |
| Land Use Change Tax        | \$0.00         |
| Gravel Tax                 | \$200.00       |
| Water Rent                 | \$456,387.75   |
| Water Rent Interest        | \$2,276.41     |
| Sewer Rent                 | \$388,717.71   |
| Sewer Interest             | \$1,271.56     |

**TOTAL TAXES** **\$6,163,507.94**

**Licenses, Permits & Fees**

|  |              |
|--|--------------|
| 2022 Motor Vehicle                         | \$320,823.90 |
| 2022 Dog Licenses                          | \$1,284.00   |
| 2022 Due to State Dog Licenses             | \$596.00     |
| 2022 Town Clerk Fees                       | \$4,762.00   |
| 2022 Municipal Agent Fees                  | \$6,486.25   |
| 2022 Due to State Motor Vehicles           | \$111,536.86 |
| Election & Registration                    | \$379.00     |
| Building Permits                           | \$2,125.00   |
| Parking Tickets                            | \$1,000.00   |
| Tipping Fees                               | \$50,201.67  |
| Recycling Fees                             | \$19,224.96  |
| Community Center/Recreation                | \$32,697.71  |
| 2022 Hunting & Fishing Income              | \$24.00      |
| 2022 Due to State Hunting & Fishing Income | \$730.50     |
| 2022 OHRV Income                           | \$584.00     |
| 2022 Due to State OHRV Income              | \$14,366.00  |
| 2022 Vital Records                         | \$965.00     |
| 2022 Due to State Vital Records            | \$1,430.00   |

**TOTAL LICENSES, PERMITS & FEES** **\$569,216.85**

**Federal Government**

|                          |              |
|--------------------------|--------------|
| Payment in Lieu of Taxes | \$117,135.72 |
| Other Grants             | \$71,450.70  |

**TOTAL FEDERAL GOVERNMENT** **\$188,586.42**

**From State**

|                     |              |
|---------------------|--------------|
| Fire Grants         | \$1,400.00   |
| Sewer Grants        | \$1,640.00   |
| Room & Meals Income | \$126,340.65 |



|   |                       |
|---|-----------------------|
| Railroad Fund                                       | \$2,599.36            |
| HealthTrust Reimbursement                           | \$0.00                |
| Highway Block Grant                                 | \$54,641.76           |
| Municipal Aid                                       | \$0.00                |
| Water Pollution                                     | \$20,883.00           |
| <b>TOTAL FROM STATE</b>                             | <b>\$207,504.77</b>   |
| <b>Income From Departments</b>                      |                       |
| Financial Administration                            | \$6,098.75            |
| Pistol Permits                                      | \$0.00                |
| Planning Board                                      | \$785.60              |
| Library Income                                      | \$176.50              |
| Library Grant - Programs                            | \$0.00                |
| Police Department                                   | \$367.00              |
| Police Department - Road Detail Cruiser             | \$8,640.00            |
| Police Department - Special Detail Officer          | \$16,060.00           |
| Highway Income                                      | \$729.00              |
| Sewer Department Income                             | \$1,397.00            |
| Water Department Income                             | \$2,887.50            |
| <b>TOTAL INCOME FROM DEPARTMENTS</b>                | <b>\$37,141.35</b>    |
| <b>Miscellaneous Sources</b>                        |                       |
| Due to Employee Retirement - Special Details        | \$55.27               |
| Due to Police Employee Share Medi - Special Details | \$232.87              |
| Due to Police Employee Share FICA - Special Details | \$995.72              |
| Due to Police Retirement - Special Details          | \$5,441.10            |
| Interest on Deposit                                 | \$24,786.41           |
| Replace Bad Checks                                  | \$201.50              |
| UC Returns  | \$45.00               |
| Sale of Town Property                               | \$7,100.00            |
| Franchise-Cable TV                                  | \$10,734.90           |
| Water Tap Fees                                      | \$3,323.40            |
| Sewer Tap Fees                                      | \$4,439.00            |
| Plymouth District Court                             | \$1,800.00            |
| Anna Prints   | \$0.00                |
| Main Street Revitalization                          | \$2,400.00            |
| Online Log Fee                                      | \$1,984.50            |
| Other Misc. Revenue                                 | \$14,255.46           |
| Proceeds Long Term Bond/Highway Garage              | \$480,000.00          |
| <b>TOTAL MISCELLANEOUS</b>                          | <b>\$557,795.13</b>   |
| <b>GRAND TOTAL REVENUES 2022</b>                    | <b>\$7,723,752.46</b> |

## DETAILED SUMMARY OF PAYMENTS

### Year Ended December 31, 2022

| Acct. No.                     | Purpose of Appropriation          | Actual Expenditures |
|-------------------------------|-----------------------------------|---------------------|
| <b>General Government</b>     |                                   |                     |
| 4130-39                       | Executive                         | \$144,893.53        |
| 4140-49                       | Election, Reg. & Vital Statistics | \$32,771.47         |
| 4150-51                       | Financial Administration          | \$167,888.54        |
| 4153                          | Legal Expense                     | \$28,204.69         |
| 4155-59                       | Personnel Administration          | \$466,654.04        |
| 4191-93                       | Planning & Zoning                 | \$2,736.77          |
| 4194                          | General Government Bldg.          | \$101,561.21        |
| 4195                          | Cemeteries                        | \$15,244.57         |
| 4196                          | Insurance                         | \$37,431.20         |
| 4197                          | Advertising & Reg. Assoc.         | \$750.00            |
| 4199                          | Other General Government          | \$0.00              |
| <b>Public Safety</b>          |                                   |                     |
| 4210-14                       | Police                            | \$662,001.57        |
| 4215-19                       | Amulance                          | \$75,000.00         |
| 4220-29                       | Fire                              | \$85,334.34         |
| 4240-49                       | Building Inspection               | \$33.41             |
| 4290-98                       | Emergency Management              | \$4,894.00          |
| 4299                          | Other (inc. Communications)       | \$21,879.18         |
| <b>Highways &amp; Streets</b> |                                   |                     |
| 4312                          | Highways & Streets                | \$162,697.24        |
| 4316                          | Street Lighting                   | \$29,875.67         |
| 4319                          | Other                             | \$0.00              |
| <b>Sanitation</b>             |                                   |                     |
| 4324                          | Solid Waste Disposal              | \$247,026.59        |
| 4326                          | Sewage Collection & Disposal      | \$419,558.47        |
| 4332                          | Water Distribution & Treatment    | \$345,240.37        |
| <b>Health &amp; Welfare</b>   |                                   |                     |
| 4411                          | Health Admin. Operating           | \$80.00             |
| 4414                          | Pest Control                      | \$1,500.00          |
| 4415-19                       | Health Agencies & Hospitals       | \$4,250.00          |
| 4441-42                       | Adm. & Direct Assistance          | \$3,600.00          |
| 4445-49                       | Vendor Payments & Other           | \$14,975.00         |

|                                 |                                |                       |
|---------------------------------|--------------------------------|-----------------------|
| <b>Culture &amp; Recreation</b> |                                |                       |
| 4520-29                         | Parks & Recreation             | \$31,279.81           |
| 4550-59                         | Library                        | \$63,472.66           |
| 4583                            | Patriotic Purposes             | \$11,800.00           |
| 4589                            | Other Culture & Recreation     | \$262,131.81          |
| <b>Conservation</b>             |                                |                       |
| 4611-12                         | Adm. & Purch of Nat. Resources | \$397.00              |
| <b>Economic Development</b>     |                                |                       |
| 4651-59                         | Common/Flowers                 | \$2,200.50            |
| <b>Debt Service</b>             |                                |                       |
| 4711                            | Princ.-Long Term Bonds & Notes | \$33,107.11           |
| 4721                            | Int.-Long Term Bonds & Notes   | \$12,492.75           |
| 4723                            | Int.-Tax Anticipation Notes    | \$0.00                |
| <b>Capital Outlay</b>           |                                |                       |
| 4902                            | Machinery, Vehicles, Equipment | \$16,713.85           |
| 4903                            | Buildings                      | \$480,000.00          |
| 4909                            | Improvements Other than Bldgs. | \$54,207.00           |
| <b>Operating Transfers Out</b>  |                                |                       |
| 4915                            | To Capital Reserve Fund        | \$416,641.76          |
|                                 | Other Governments              | \$0.00                |
| <b>TOTAL EXPENSES 2022</b>      |                                | <b>\$4,460,526.11</b> |

## TOWN OFFICIALS AND EMPLOYEE SALARIES 2022

|                         |                             |              |
|-------------------------|-----------------------------|--------------|
| Arias, Luis A.          | Police Department*          | \$64,313.90  |
| Avery, Barbara D.       | Library Assistant           | \$13,312.52  |
|                         | Supervisor of the Checklist |              |
| Ayotte, Clifford A.     | Public Works Department     | \$662.50     |
| Baker, Ryan P.          | Fire Department             | \$292.96     |
| Bennett, Lauren C.      | Fire Department             | \$384.51     |
| Bourassa, Cheryl        | Administrative Assistant    | \$52,941.87  |
|                         | Deputy Town Clerk           |              |
|                         | Tax Collector               |              |
| Burman, Ishpreet        | Library Assistant           | \$5,264.04   |
| Chapman, D. Kenneth     | Moderator                   | \$877.50     |
| Chesebrough, Constance  | Ballot Clerk                | \$390.00     |
| Clark, Emily N.         | Ballot Clerk                | \$60.00      |
| Clark, Tyler W.         | Fire Department             | \$327.36     |
| Corbeil, Garrett K.     | Fire Department             | \$855.95     |
| Desjardins, Faith C.    | Ballot Clerk                | \$840.00     |
| Donahue Jr., Michael J. | Public Works Department*    | \$52,608.86  |
|                         | Fire Department             |              |
| Dunham, Kimberly L.     | Trustee of Trust Funds      | \$566.67     |
| Dutilly, Matthew S.     | Fire Department             | \$476.06     |
| Englert, Fred           | Fire Department             | \$2,088.41   |
| Freeman, Stanley        | Ballot Clerk                | \$615.00     |
| George, Jessica M.      | Library Assistant           | \$897.00     |
| Gilcoine, Ryan B.       | Part-Time Police Department | \$4,366.00   |
| Hartshorn, Joshua W.    | Fire Department             | \$36.62      |
| Harvey, Eleanor K.      | Treasurer                   | \$6,004.00   |
| Harvey, Robert J.       | Custodian                   | \$1,016.51   |
|                         | Fire Department             |              |
| Hoover, Sherry L.       | Ballot Clerk                | \$195.00     |
| Hoynoski, Seth M.       | Police Department*          | \$70,709.29  |
| Jones, Helen            | Trustee of Trust Funds      | \$1,249.17   |
|                         | Supervisor of the Checklist |              |
| Jones, Tyler            | Public Works Department*    | \$35,067.21  |
| Kelley, Jason S.        | Fire Department             | \$695.78     |
| Lapointe, Daniel A.     | Fire Department             | \$614.83     |
| Learned, Seth I.        | Police Department*          | \$95,319.86  |
| MacAuley, Aaron P.      | Fire Department             | \$292.96     |
| MacDonald, Andrew E.    | Fire Department             | \$1,830.60   |
| MacKay, John            | Fire Department             | \$9,179.66   |
| Masse, Kevin R.         | Fire Department             | \$4,357.98   |
| Mellet, William R.      | Fire Department             | \$36.62      |
| Millar, Kevin D.        | Police Department*          | \$123,270.82 |
| Pelletier, Wendy L.     | Librarian                   | \$32,474.35  |

|                         |                             |             |
|-------------------------|-----------------------------|-------------|
| Pickering, Kimberly A.  | Ballot Clerk                | \$30.00     |
| Polimeno, John          | Assistant Moderator         | \$802.50    |
| Polimeno, Maureen       | Ballot Clerk                | \$427.50    |
| Rand, Richard G.        | Selectperson                | \$1,659.84  |
| Reardon, Charyl         | Selectperson                | \$4,800.00  |
| Recco, Ethan A.         | Police Department*          | \$67,749.14 |
| Rice, Margaret O.       | Ballot Clerk                | \$210.00    |
| Rice, Scott G.          | Selectperson                | \$1,659.84  |
| Riley, Catherine A.     | Assessing Clerk             | \$5,622.67  |
|                         | Planning Board Secretary    |             |
| Russell, Dylan M.       | Fire Department             | \$549.10    |
| Sabourn, Melissa        | Tax Collector               | \$8,452.15  |
|                         | Ballot Clerk                |             |
| Sabourn, Thomas         | Fire Department             | \$4,262.94  |
| Scrafford, Elizabeth J. | Police Department*          | \$93,623.97 |
| Sellingham, Kara L.     | Trustee of Trust Funds      | \$626.67    |
|                         | Ballot Clerk                |             |
| Stahler, Robert B.      | Building Inspector          | \$272.00    |
| Thomas, Cynthia         | Supervisor of the Checklist | \$165.00    |
| Tomaso, David B.        | Fire Department             | \$1,171.84  |
| Tower, Tara             | Ballot Clerk                | \$30.00     |
| Vance, Justin           | Fire Department             | \$4,321.16  |
| Vigneault, Roberta F.   | Ballot Clerk                | \$30.00     |
| Vigneault, Zachary F.   | Fire Department             | \$286.44    |
| Welch, Dakema           | Ballot Clerk                | \$30.00     |
| Welch, Estela A.        | Custodian                   | \$10,678.04 |
| Welch, Judy L.          | Administrator*              | \$75,098.72 |
|                         | Welfare Officer             |             |
|                         | Town Clerk                  |             |
|                         | Deputy Tax Collector        |             |
| Welch, Michael D.       | Public Works Department*    | \$80,315.78 |
| Welch, Steven           | Public Works Department     | \$8,100.00  |
| Wiggett, Edward         | Public Works Department     | \$72.12     |
| Woods, Shawn M.         | Fire Department             | \$3,866.94  |

*\*Includes Overtime*

## SELECTMEN'S 2022 ANNUAL REPORT

On behalf of so many who do so much for our community, we are pleased to submit this Board of Selectmen's report for 2022. Over this past year the Board, as well as staff and volunteers, have been involved in a variety of undertakings. It is through the dedication and passion of all those associated with the town that we have been able to accomplish many things. We extend our heartfelt appreciation for everybody's commitment and, while we cannot cover all that has been achieved, we welcome the opportunity to share some of the more notable accomplishments that took place this past year.

### Accomplishments in 2022:

- As a community we continued to move forward from the effects of the pandemic and the presence of COVID-19 and have become more accustomed to the new and necessary ways to go about our everyday lives.
- The Town's departments and the Selectmen have worked hard to keep the town's portion of your property tax bills feasible. The town's portion of the 2022 tax rate is \$8.69, the lowest it has been since 2017. The total tax rate of \$18.38 is at its lowest since prior to 2015. Department Heads are responsible with their budgets, making their best efforts to return money to the Town when possible and this year 3.5% of the 2022 budget will be returned to our general fund.
- Our Town Moderator, Ken Chapman; Town Clerk, Judy Welch; election staff, and volunteers successfully planned, ran, and guided us through the September State Primary Election and the November General Election with significant new and returning voter turnout. As one of only three towns in the State of New Hampshire selected to test new Election Voting Equipment in November, we are very proud of everyone's hard work and patience that day to make the operation seamless and a success.
- In July 2022, the Public Works department began moving into their new headquarters at 459 Daniel Webster Highway (the old Avery Construction building/property). We thank the residents of Woodstock again for their overwhelming support of this purchase back in 2021.
- Additionally, the Public Works department discovered two major water leaks (one which was repaired, and the other was shut off at the valve). We are most appreciative of our Highway Department for their diligence in keeping our roads open and safe and properties looking fantastic. We are so very fortunate to have them.
- Selectmen Rice, Public Works Director Mike, Administrator Judy, and the Town's Water and Wastewater vendors have been working on several Water and Wastewater infrastructure projects, including but not limited to Asset Management plans and Energy Efficiency Audits which have been/will be funded through grants.
- Our Fire Rescue Department continues to recruit, train, and develop its members to offer critical services to the Town of Woodstock. You will see on the 2023 Warrant (Article 3), the WFD and Selectmen are requesting the community's consent to purchase a new 3000 Gallon Tanker Truck for better response to various types of calls for service as the community continues to grow and requests for service increase.
- We are grateful for the service of our Police Department and Chief Millar's steady leadership during what has been a period of staffing shortage and turnover. We continue to work with the Chief on expanding our capabilities and additional staffing to meet the demands of current calls for service and our community's needs.

- The Planning Board continues to focus on longer-term planning projects, including updates to the Master Plan and Town land-use ordinances. Residents will find on the 2023 Warrant (Article 32) a request from the Planning Board and Selectmen to approve an amendment to the State's current Floodplain Ordinance which we normally adopt.
- The Moosilauke Public Library re-introduced many of the services and activities they offered pre-Covid for residents, including but not limited to Story Time, Movie Nights, and a few new activities for Tweens and Teens. We are lucky to have such an enthusiastic Library staff and trustees who are invested in providing a great benefit to our residents and youth.

Our Departments, Budget Committee, and Board do their best to develop and put forth a responsible budget and warrant which addresses the town's needs in a fiscally responsible manner. On the 2023 Town Warrant there are a couple of Articles we would like to include some additional information for your consideration:

- Article 2: This Article seeks the permission of the residents to change the term of the Tax Collector from 3 years to 1 year beginning in March of 2024. This Article, and its approval, is necessary in order for Article 28 to be considered. (We apologize for the complexity of this Article, but it is written this way because of State statute that requires it this way).
- Article 30 and 31: These two Articles seek to change how the Tax Collector and Town Treasurer positions are filled. Many towns across the State have adopted similar Articles because these two positions in the Town have significant financial responsibilities. With the support of the current Tax Collector and Town Treasurer, the Selectmen consider these Articles to be an added protection to the Town in the future as it provides the opportunity to qualify candidates to be sure they are fiscally experienced and dependable. This would also give the Town the opportunity to perform a background check on candidates.
- Article 6: In January of 2023, we were successful in selling the Old Highway Garage and Old Fire Station (along Rt. 112). This Article is seeking permission to establish a Highway Garage Capital Reserve Fund to deposit the proceeds of these sales. These funds will be used on an annual basis to offset the payment of the new Highway Garage.
- Article 28 & 29: The All and Optional Veterans Tax Credit articles must be passed so that all current Veterans can maintain their current credit status. The Legislature expanded the eligibility to include more potential Veterans, but re-adoption of the full statute is necessary to enable currently approved Veterans to maintain their status.

As with each year, we will face new challenges and we will experience new victories and we will do it as a community. The continuing work and commitment to the Town of Woodstock by our employees, volunteers, and residents plays a vital role in making Woodstock the truly special place it is. We urge each of you to continue the sense of community and civility that is needed to keep Woodstock special! Thank you to all who strive to provide the very best service to the citizens and visitors to the town and to voters and residents for their support.

Respectfully Submitted,

R. Gil Rand  
Charyl Reardon  
Scott Rice



## **NORTH COUNTRY COUNCIL**

**161 Main Street • Littleton, NH 03561 • 603.444.6303**  
**info@nccouncil.org • www.nccouncil.org**

### **2022 ANNUAL REPORT**

North Country Council Regional Planning Commission and Economic Development District is one of nine regional planning commissions in New Hampshire established by RSA 36:46. The Commission's region consists of serving 50 communities and 25 unincorporated places in the northern third of New Hampshire. The Council serves in an advisory role to local governments in order to promote coordinated planning, orderly growth, efficient land use, transportation access, and environmental protection. The Council's professional staff provides transportation, land use, economic development, community, and environmental planning services; geographic information services (GIS); data collection and analysis; grant writing; grant administration; facilitation; and project management.

In 2022 North Country Council undertook the following activities in the region:

- Coordinated the regional Transportation Advisory Committee (TAC) and held five (5) meetings to discuss regional transportation issues and identify priority projects for funding opportunities.
- Represented the region's transportation needs in the Ten-Year Plan process, including managing the project solicitation process, providing technical assistance to applicants, scoring and prioritizing projects, and promoting public input opportunities to the region's communities.
- Secured an on-call engineering firm to support submitting projects for the Ten-Year Plan process and for other regional projects needing conceptual design.
- Continued efforts to update the Regional Transportation Plan, which identifies the important transportation corridors in the region and presents the needs, opportunities, and recommendations to improve the region's system.
- Supported the work of two (2) Regional Coordinating Councils (Carroll County and Grafton-Coos) to promote the coordination of transportation services for the region's residents and institutions, including facilitating



fourteen (14) meetings, updated bylaws, assisted with the submittal of applications to the CDC COVID Disparity grant program, and worked closely with the new regional mobility managers to improve coordination and services.

- Supported the work of the North Country Scenic Byways Council (NCSBC) to steward and promote the region's scenic and cultural byways, including facilitation NCSBC meetings and submitted an application for Federal funding of a regional byways project.
- Participated in statewide efforts such as the Statewide Bicycle and Pedestrian Plan, Alternative Transportation Planning, and the Complete Streets Advisory Committee and provided input about major statewide processes that benefit our regional communities.
- Conducted over 150 traffic counts throughout the region for the New Hampshire DOT and local communities through the regional Transportation Data Collection Program.
- Worked to develop the Surface Management System (RSMS) data collection and forecasting program to inventory the condition of local roadways and forecast infrastructure budgeting needs for municipalities over the medium and long term.
- Community Profile Map Viewer was created to explore the region through demographic data. Each community profile provides information on population, housing, income, workforce, transportation, and more for every municipality in the region.
- Coordinated six (6) North Country Comprehensive Economic Development Strategy Committee meetings (CEDS) for the Economic Development District. The meetings focused on connecting resources in the region, learning about innovative strategies for improved economic prosperity, and sharing regional information. The Committee reviewed and placed 3 projects on the CEDS Project Priority List.
- Completed the North Country Rising Plan and Business Resource Roadmap with feedback from businesses and employers throughout the region, which provides goals, strategies, and solutions for a collaborative approach to economic and community resilience.
- Facilitated collaborative sessions with the food and agriculture industry in an effort to host the first North Country Food and Agriculture Summit, bringing together industry leaders from around the region to discuss food equity, access, training for the next generation of farmers, and the opportunity to develop a North Country Food Council.

- Continued to implement the Regional Brownfields Program through funding from the United States Environmental Protection Agency (EPA).
- Continued to assist the Northern Border Regional Commission (NBRC) & State of NH Bureau of Economic Affairs (BEA) in providing development assistance to potential and awarded grantees. In 2022 the Council provided pre-project development coaching to over 45 NBRC grantees and potential grantees.
- Provided mapping and data services to communities throughout the region in support of project development and funding opportunities.
- Responded to multiple requests for reviews of Development of Regional Impact, prepared comments corresponded with state and local officials.
- Provided technical support to communities relating to municipal land use regulations, best practices, planning opportunities, and changes to state land use statutes.
- Supported four (4) small working groups of employers and housing professionals in identifying and exploring opportunities for employer-assisted housing solutions in the region.
- Partnered with NH Office of Planning and Development and all NH Regional Planning Commissions to complete simultaneous Regional Housing Needs Assessments, which document current conditions and forecast housing needs across communities and the region over the coming 20 years.
- Continued to assist Coos County with the Coos County Broadband Committee, as well as providing technical support to the Carroll County Broadband Committee.
- Collaborated with other Regional Planning Commissions through the NH Association of Regional Planning Commissions and Director meetings in Concord.
- Supported efforts and attended the NH Planners Conference and NH Municipal Association Conference.
- Bulk ordered and distributed New Hampshire Planning and Land Use Regulation books to local land use boards (estimated savings of \$75.00 per book).



# North Country Home Health & Hospice Agency

## 2022 ANNUAL REPORT

North Country Home Health & Hospice Agency provides quality services that include Hospice, Home Health, Palliative, and Long-term care. Within these services we also provide nursing, rehabilitation, activities of daily living support, social services, and homemaking in 51 towns. Our territory spans all of Coos County and Grafton County as we now provide services to residents in Plymouth, NH and surrounding towns. **In 2022, for the Town of Woodstock, we provided 372 Home Health visits and 216 visits for Hospice care.**

Hospice Care focuses on quality of life and provides support to the patient and their caregivers in achieving their goals and wishes. Our compassionate team, made up of physicians, advanced nurse practitioners, nurses, social workers, home health aides, spiritual counselors, therapists and volunteers, work with the patient to achieve their goal. Services provided to the patient and their caregivers include management of pain and symptoms, assisting patients with the emotional, spiritual and psychosocial aspects of dying, and provides needed medications, medical equipment and medical supplies. Also included is family/ caregiver education on the provision of care and short-term inpatient treatment for management of symptoms that cannot be managed in the home environment or is needed for caregiver respite. Bereavement counseling for surviving family members and friends is also provided. An individual electing hospice care is not giving up on living, rather, making the decision to focus on quality of life. Hospice care provides a high level of quality medical care with a different focus from the traditional medical model.

Home Health Care is critical to serving the growing health care needs of this community. Our skilled clinical team can monitor health problems and provide disease management within the comfort of the home setting, which helps prevent more costly health care such as hospitalization and long-term institutional care.

Long-Term Care provides home health aide, homemaking and companion services to those who are unable to perform essential activities of daily living such as bathing, dressing, meal preparation and household tasks independently. The primary reason for these services is to support individuals who have physical, medical, or mental limitations and cannot perform these basic needs any longer on their own. These services play a critical role in assisting the elderly and disabled to remain in their own homes and to avoid re-admissions to the hospital and to prevent long-term institutionalization.

Our Palliative Care Program is a new program that started as a pilot in 2019. The program started with 5 patients and has grown to now include 110 active patients. Our Palliative Care program is primarily home based; meaning, that our APRN/Nurses and Social Workers visit, patients in their homes to discuss their serious illness, advanced care planning, goals and wishes and most of all - what is important to them. The target patient is anyone with a serious illness, it does not have to be terminal like Hospice requires. The scope of patients is broad and we have found that Palliative Care services are much needed, especially in our service territories. NCHHHA provides Home Health services to patients that are recovering from an illness and are expected to get better and we provide Hospice services to patients with a terminal illness; but there is a gap in between these two programs and Palliative Care provides a bridge for the patients that have a serious illness, but are not ready for Hospice services yet.

North Country Home Health & Hospice Agency and our Board of Directors are extremely grateful to the Town of Woodstock for its continued support of our agency. This allows us to fulfill our mission to provide services to all individuals regardless of their ability to pay. North Country Home Health & Hospice Agency is committed to providing services in Town of Woodstock to support clients and their families to remain in the comfort of their homes, in a safe and supportive environment, and to improve overall health outcomes in the community.

Respectfully,



Tiffany Haynes, *President & CEO*

## **HEALTH OFFICER 2022 ANNUAL REPORT**

Two thousand twenty-two was another quiet year with little to report but for an instance of “bed bugs”. By the time the complaint reached our office, the business had already taken appropriate action to mitigate and resolve the matter.

Please keep the Health Officer in mind should a concern arise. We are happy to assist and educate when requested. The only requirement is that concerns must be submitted in writing to the attention of the Health Officer.

Finally, substance abuse continues to be a focus and an on-going problem for the Town of Woodstock and the State of New Hampshire.

Today there are programs and resources to assist you or your family in recovery. If you or someone you know needs help, please contact our office by telephone at (603) 745-8700, or appear in person at the Woodstock Police Department so we can connect you with the most appropriate resources.

Respectfully,

Kevin D. Millar  
*Health Officer*



## **American Red Cross** Northern New England Region

### **2022 ANNUAL REPORT**

As we look ahead to the new year, we take a moment to reflect on our profound gratitude to the municipal partners who help us deliver our lifesaving mission in our community. With your support, we are able to ensure the health, safety, and preparedness of our friends and neighbors throughout Northern New England.

Last year, our staff and volunteer workforce provided an array of services throughout the region:

- We made over **576 homes safer** by installing smoke detectors and educating families about fire safety and prevention through our Home Fire Campaign.
- Trained **34,765 people** in first aid, CPR, and water safety skills. (training data for county level)
- We collected over **132,000 units of blood**. Hospitals throughout Northern New England depend on the American Red Cross for these collections.
- In our region, over **3,900** service members, veterans, and their families received supportive services through our Service to the Armed Forces department.

Your American Red Cross remains committed to providing relief and support. We do this with the help of our incredible volunteers and donors, including you, our friends in Woodstock. *This year, we respectfully request a municipal appropriation of **\$750.00**.* These funds will directly benefit individuals and families right here in our region, who benefit from our unique services at no cost.

For more information about the work we've been doing in your area, please refer to the attached Service Delivery sheet for Grafton County. If you have any questions, please call us at 1-800-464-6692 or [supportnne@redcross.org](mailto:supportnne@redcross.org).

Warmly,

A handwritten signature in cursive script that reads "Lauren Jordan".

Lauren Jordan

Development Coordinator



**American Red Cross**  
Northern New England Region

**Grafton County Service Delivery**  
**July 1, 2021 - June 30, 2022**

**Disaster Response**

In the past year, the American Red Cross has responded to **10 disaster cases** in **Grafton County**, providing assistance to **21 individuals**. Most commonly, these incidents were home fires. Red Cross workers were on the scene to provide food, clothing, lodging, emotional support, and more to families during their hours of greatest need. Our teams also provide Mass Care to first responders. Things like food, water, and warm drinks strengthen the brave people of your local Fire and Police Departments as they answer the call to keep your residents safe.

| Town/City | Disaster Events | Individuals |
|-----------|-----------------|-------------|
| Ashland   | 1               | 3           |
| Bath      | 1               | 1           |
| Bristol   | 1               | 2           |
| Canaan    | 1               | 2           |
| Enfield   | 1               | 3           |
| Haverhill | 1               | 4           |
| Landaff   | 1               | 2           |
| Littleton | 1               | 1           |
| Monroe    | 1               | 1           |
| Piermont  | 1               | 2           |

**Home Fire Campaign**

Last year, Red Cross staff and volunteers worked throughout **Grafton County** to educate residents on fire, safety and preparedness. We made **11 homes safer** by helping families develop emergency evacuation plans.

**Blood Drives**

We collected **3,452 pints** of life-saving blood at **113 drives** in Coös County.



**Training Services**

Last year, **1,374 Grafton County residents** were taught a variety of important lifesaving skills such as First Aid, CPR, Babysitting Skills and Water Safety.



**Service to the Armed Forces**

We proudly assisted **58 of Grafton County's Service Members, veterans and their families** by providing emergency communications and other services, including counseling and financial assistance.

**Volunteer Services**

Grafton County is home to **27 American Red Cross Volunteers**. We have volunteers from all walks of life, who are trained and empowered to respond to disasters in the middle of the night, to teach safety courses, to help at our many blood drives, and so much more. The American Red Cross is proud that 90% of its staff is made up of volunteers; they are truly the heart and soul of our organization.





## 2022 ANNUAL REPORT

The Western White Mountains community - including **you, our staff, and the Board of Directors** - has always known that we're much stronger when we work together. The Chamber staff and Board of Directors would like to **thank you** for your continued investment in the region, as we work to connect businesses and people to create a thriving community.

We are excited to kick off another productive year for our Chamber. The Chamber is committed to: **sharing business resources** with all community members; **stimulating the local economy** by spotlighting area businesses and promoting area activities and attractions; **advocating for businesses** by maintaining relationships with local, state, and federal elected officials; and **connecting the community** through sharing of local events, business updates, state guidelines and business financial and education resources.

We were proud to continue our special events in 2022 - our annual Labor Day Rubber Ducky Regatta. The Regatta takes place in the town of Woodstock and is one that locals and visitors rally around year after year. This fun family-friendly event supports our scholarship fund, which is awarded each year to a graduating Lin-Wood High School senior.

**This is YOUR AREA CHAMBER!** You can help make this a stronger community and destination. We invite you to join us at our Chamber events, help promote the Chamber and other area events, participate in committee meetings, and share your input so we can serve you (and the community) better.

It is a pleasure to work with the town of Woodstock and we hope the Chamber's relationship with its businesses and residents continues to grow and strengthen for many years to come.

Sincerely,

Kim Pickering  
*Executive Director*



**northcountry** *at Jean's*  
**CENTER FOR THE ARTS** **PLAYHOUSE**

PO Box 1060, Papermill Drive, Lincoln, NH  
[www.jeansplayhouse.com](http://www.jeansplayhouse.com) - 603-745-6032

## 2022 ANNUAL REPORT

This past year - the 10th anniversary for our 2012 building - marked 37 years since the founders first brought live summertime entertainment to the region. We since expanded not only our performance Season, but also the variety of entertainment since a first summer of children's shows. Our produced professional resident summer theatre added top presenting acts from comedians to bands and special artists, holiday show, and ski film.

In 2022, our children's/family IMPACT theatre toured eight locations this summer, from our home stage to Concord, Laconia, Lancaster, and other venues in between. With local partnering sponsors, we added a fall Concert series; and for two October weekends unveiled a multi-faceted Halloween experience we plan to grow into a destination attraction.

We continue to work within our communities to rebuild and return strong; not only to pre-pandemic conditions but to embrace new audiences. Our 2022 was strong due in great part to audience return and the continued support of businesses and municipalities like the Town of Woodstock.

Attendees from our Lincoln-Woodstock neighbors remains strong, and benefit from our resident rate Friday night tickets all summer long. The recreation program returned at a reduced rate admission exclusive to that program. We continued to make our facility and grounds available to groups on a sliding fee scale or for free, and support other endeavors with donated ticket gifts. *All of that is only possible because of the outstanding support of our nonprofit mission as the heart of performance here in the White Mountains: an attraction for visitors and residents alike.*

In 2022, unearned revenues saw a slight increase a result of the overall improvement in the region; heartening, but modest. Our earned income rose appreciably compared to prior years, surpassing 2019 and 2018 figures. But so did our expenses: everyone can attest to the unforeseen rise in goods, services, and labor that far exceeded any expectations. It remains a balancing act to deliver programming that remains affordable and accessible to all. *Arts organizations and non-profits will continue to be challenged by economic shifts, which is why the support we receive is essential and appreciated if we are to remain a vital attraction to and benefit for the people of our region.*

*Continued thanks from our Board of Trustees, Administration, and our audiences for supporting NCCA at Jean's Playhouse.*



*Our Vision Statement: The Bridge Project takes a stand for what is possible: Possible for the Lincoln-Woodstock community, possible for our neighbors, and possible for ourselves. This program isn't about changing lives for people, but about providing the tools and support that empower people to change themselves and their choices for the better.*

**Mailing: PO Box 598 • North Woodstock, New Hampshire 03262**  
**Business: 603-348-4009 • Email: [tracy@thebridgeprojectnh.org](mailto:tracy@thebridgeprojectnh.org)**

## **2022 ANNUAL REPORT**

WOW, here we are going into our 6th year and we seem to keep growing and helping more and more people in our community. Tracy Shamberger, the Executive Director and Life Coach continues to run The Bridge Project and sharing her experience, strength and hope to as many as she can. Stephanie Narrow our Administrative Assistant who has now been with the Bridge Project just over a year has really brought all our programs to the next level.

The Virago girls and Zanoba boys mentoring program continue to grow and we have been able to get more volunteers that help impact these amazing programs. Along with the mentoring programs, Steph has implemented a new A.S.P. (After School Program) which allows any student 5th grade and up to meet at the Bridge Project one day a week where they form peer to peer support groups, learn self-care, teach positive self-image, how to be a good friend, how to feel our feelings without destructive behaviors, talk about mental illness and the list goes on. Hearing these young students talk about different issues with each other instead of hiding them or burying them somewhere else has been one of the most amazing experiences, not only for us but the kids as well.

The Bridge Project continues to be a non-profit organization that is privately funded and not state run which allows us to assist where we see fit and help those who want to help themselves. We are teaching people to find the resources and help them navigate through that process rather than giving just a hand out to solve that immediate problem. We know that there are always underlying causes that need to be addressed and worked on and we are grateful we are able to be there for those that need and want to better themselves.

As we continue to BRIDGE the gaps between our clientele and the resources needed for a positive life change, we want to make sure that we are THANKING our amazing community. Our work is not able to happen without the generous supports from our community and the people that continue to give back.

Thank you again for all your support.

Tracy Shamberger, Stephanie Narrow, and our amazing board members.

Rory Parnell, Michael Parnell, Jay Polimeno, Marcus Corey, Roberta Vigneault, Peggy Rice, Drew Lindow, Molly Rice-Norby, Margaret LaBarge

*"Alone, we can do so little; together, we can do so much" – Helen Keller.*



**BRIDGE HOUSE Shelter & Veterans Services**  
**260 Highland St., Plymouth, NH 03264**

*THANK YOU FOR MAKING THESE SERVICES POSSIBLE*  
*Bridge House always prioritizes for Grafton County*  
*residents & veterans*

## **BRIDGE REPORT 2022**

Bridge House saved Grafton County municipalities thousands by remaining open, even increasing its services, during Covid.

BH assists with rent, utilities, car repairs, and prescription meds thus saving money for, and reducing the burden on, Grafton County welfare departments.

BH purchases one-way transportation fares enabling folks not from New Hampshire to return to their states of origin.

BH is the only shelter with a welfare officer on-site thereby eliminating costly duplication of services.

BH increased its insurance coverage allowing “rough sleeping” former military members to be accompanied by their four-legged sidekicks to the shelter.

BH functions as a NURSING HOME which includes addressing ADL’s such as individualized food preparation, assisting with mobility challenges to bathrooms, kitchens, driving and accompanying people to surgical, medical, dental appointments etc.

BH created a Hospice Room currently occupied by a 90-year-old Korean War Vet.

BH utilizes diversion to other shelters when calls are received from folks NOT from Grafton County - Veterans are the only exception.

BH opened thrift shops to meet community needs as well as operational expenses of the shelter.

BH pays a support person - the safety net - to meet daily with high-risk Veterans at Boulder Point’s 30-apartment facility.

BH is the only shelter in NH providing a county-wide Outreach/Prevention specialist supporting housing stability thus preventing homelessness.

BH received the General Protzmann Award for outstanding services to Veterans and their families.



# TRI-COUNTY COMMUNITY ACTION

Serving Coös, Carroll & Grafton Counties since 1965

*Helping People. Changing Lives.*

30 Exchange Street, Berlin NH 03570 | P: 603-752-7001 | [www.tccap.org](http://www.tccap.org)

***Tri-County Community Action Program provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals.***

## 2022 ANNUAL REPORT

Tri-County CAP is a Family of Programs, serving families in Coos, Carroll, and Grafton Counties. We are dedicated to improving the lives and well-being of New Hampshire's individuals, families, and communities. We provide opportunities and supports for people to learn and grow in self-sufficiency and to get involved in helping their neighbors and improving the conditions in their communities. We seek to eliminate the root causes of poverty through the development of programs that allow low-income individuals the opportunity to meaningfully participate in the State and National economy and the social fabric of their communities through programs that address: Education; Emergency Support; Economic Development; Food Self Sufficiency; Marshalling of Local Resources; and Transportation.

Tri-County Community Action Program provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals. Annually we serve more than 20,000 individuals that reside over 4,455 sq. miles of Northern New Hampshire. TCCAP and our 15 service programs provide services to all residents of Coos, Carroll, and Grafton County's requesting and needing support. During our Fiscal Year 2022 we served a Total of 112 Woodstock Clients valuing \$130,686 in services provide.

Tri-County Community Action Program thanks all communities and counties that we serve for their financial support of the programs, so that we may be able to continue to provide services to our community families in need.

Respectfully,  
Amy A. Goyette, *NCRI*  
*Strategic Initiatives and Projects Director*  
*Tri County Community Action Program, Inc.*  
603-732-2063



**University of New Hampshire**  
Cooperative Extension

## 2022 ANNUAL REPORT

The mission of UNH Cooperative Extension is to strengthen people and communities in New Hampshire by providing trusted knowledge, practical education and cooperative solutions, working in collaboration with county, state and federal government. Some examples of how Extension has been working towards this mission in Grafton County are summarized below in a few highlights of the past year.

Through the Nutrition Connections program, guidance on building raised garden beds, seeds, and nutrition lessons were provided to residents at a housing location who built raised beds for its tenants. In addition, recipe cards, and vegetables grown by Master Gardeners were provided so participants could apply lessons they learned in class. Master Gardeners were also involved in several community gardens that resulted in donations to food pantries.

Food and Agriculture staff conducted the second year of its cucumber variety trial in the high tunnel at the county complex. The trial looks to find marketable varieties while also monitoring yields and pest and disease resistance. Over 800 pounds of cucumbers from the trial were donated.

The Jumpstart to Farm Food Safety program continues to assist farmers in Maine and New Hampshire. This joint initiative aids fruit and vegetable farmers with farm food safety planning and offers them the chance to work individually with an Extension educator, trained in produce safety.

As part of a Building Community Resilience grant, Community and Economic Development staff worked with Mascoma and Greater Haverhill communities, providing technical support and training to build partnerships, identify needs, and develop a more resilient future.

Members of our Natural Resources team secured a Wildfire Risk Reduction grant for a fire management plan and prescribed fire projects at the Grafton County property. This will include education and training for local fire departments, forest rangers, DOC residents, natural resource professionals, and the public.

4-H youth from several counties took part in the Bunny Basics workshop in March, learning about the care of rabbits and how to exhibit them at a show. Many participants went on to demonstrate their knowledge at the Pint-size Pet Showcase at the North Haverhill Fair.

Please visit our website, [extension.unh.edu](https://extension.unh.edu) for more information on programs and upcoming events.

Respectfully Submitted,

Donna Lee, *UNH Extension, Grafton County Office Administrator*

## **EMERGENCY MANAGEMENT 2022 ANNUAL REPORT**

This year the Town of Woodstock incurred minor damage from Winter Storm Elliot. Our Town Hall lost shingles which caused a water leak and damage to interior sheetrock.

The majority of our year was spent on weather related conference calls and watching river levels to be sure flooding wouldn't become an issue.

In September I met with representatives from the National Weather Service. I spoke with their hydrologist and assisted in evaluating flood risks on the Pemigewasset River. We discussed problem areas and look forward to any future mitigation projects which may come from their evaluation.

With regard to equipment, three new Zoll AEDs were purchased through the Linwood Ambulance Company and made available to first responders. Shortly thereafter, a number of cardiac emergencies were reported and the new equipment was immediately put into action, with great success.

As always, we encourage residents to follow these simple steps to help be further prepared in the event of an emergency:

1. Have a Family Emergency Plan.
2. Create an Emergency Contact List for each family member to have on hand.
3. Gather an Emergency Supply Kit (minimum of 3 days of supplies/food/water).

Respectfully,

Kevin D. Millar  
*Emergency Management Director*



258 Highland Street · PO Box 855 · Plymouth, NH 03264 · 1-855-654-3200

*Let's go!*

## 2022 ANNUAL REPORT

Transport Central is a 501 (c) (3) agency operating in Plymouth, NH, for the purpose of providing rides to qualified people that have no other means to get to a doctor's appointment or to seek medical treatment. A qualified person is either 60 years old or greater, disabled, or a veteran not otherwise served. Since its inception in 2013, Transport Central has been providing this service for any qualified person in our 19-town catchment area. In the last eight years, Transport Central has provided just over 22,000 rides, while our volunteer drivers have exceeded 1.5 million miles providing trips to citizens in need.

Another service offered by Transport Central is mobility management, where we work with the elderly and disabled clients to help solve their overall transportation issues. This ranges from assisting them to reschedule their appointments, to finding alternative rides for them, and helping them understand how to utilize hospital and agency staff and services more effectively.

Transport Central does not receive sufficient state and federal funds to survive, so we must rely on grants from healthcare providers and town contributions to allow us to do our work.

In FY 2022, Transport Central provided 3,543 rides to qualified people in our catchment area, with a total of 117,567 miles that our volunteers traveled to get everyone to their medical appointments.

For the Town of Woodstock, Transport Central provided 62 rides for 5 people for a total of 4,180 total miles, which accounted for medical trips to and from appointments at Concord Hospital, Spear Memorial, Dartmouth Hospital, and other medical offices.

Sincerely,

A handwritten signature in black ink that reads 'William R. Bolton, Jr.'.

William R. Bolton, Jr., *Executive Director*

STATE OF NEW HAMPSHIRE  
Executive Council

JOSEPH D. KENNEY  
EXECUTIVE COUNCILOR  
DISTRICT ONE



State House Room 207  
107 North Main Street  
Concord, NH 03301  
(603) 271-3632

## 2022 Year-End Report from Councilor Joe Kenney

The year of 2022 brought forward a strong economy and a transition back to normalcy from the previous COVID-19 years. State government, as in the private sector, has noticed a strong demand for workforce, housing, and childcare. Additionally, there have been strong trends in the state with the growth of Airbnb to support a growing travel and tourism industry. Furthermore, the state has witnessed a growing homelessness population.

During and after the pandemic, the state of New Hampshire received millions of dollars from the federal government in the form of CARES Act and ARPA funding. In response to this, the State of New Hampshire Governor's Office for Emergency Relief and Recovery (GOFERR) was created to distribute funds under various programs: Local Restaurant Infrastructure Investment Program; County Emergency Equipment Program; NH Emergency Rental Assistance Program; Local Fiscal Recovery Fund Program; County Nursing Home Infrastructure Program; and the NH Homeowners Assistance Fund.

Other initiatives included federal and state funding for broadband in underserved or not served areas of the state. The initial award of \$50 million went to NH Electric Cooperative to build out broadband in the rural areas of NH. A second round will be awarded in 2023. The Governor's office put forward a \$20 million initiative to create grants for community center projects around the state which will be administered through the Community Development Finance Authority. The Department of Environmental Services received over \$200 million in ARPA funding to support water and sewage projects around the state in the form of grants and low interest loans.

Additionally, the GOFFER team put forward a \$100 million InvestNH Capital Grant Program to assist in gap funding for workforce and affordable housing projects and to assist local municipalities with local grants to support zoning and planning board technical assistance. Through the efforts of GOFFER and federal funding, the state was able to purchase the Hampstead Hospital as a children's inpatient psychiatric facility, a critical need in our state. Lastly, through GOFFER, the state was able to negotiate a contract with Easterseals NH for \$23 million to build a veteran's campus in Franklin to support veterans with mental health, substance misuse treatment and respite beds for short term stays.

Between January to December 2022, the Executive Council conducted 10 separate public hearings concerning the nominations of five Circuit Court judges, one Superior Court judge and four state Commissioners. The Council approved a new Banking Commissioner; new Commissioner of Transportation; new Acting Commissioner of Health and Human Services; and a previous Commissioner of Agriculture. The Council approved the confirmation of a new Director of Motor Vehicle for the Department of Safety; new Director of the Division of Aeronautics under the Department of Transportation; new Director of Homeland Security and Emergency Management under the Department of Safety; and new Director of the Child Advocate Office. Three other state Commissioners were reappointed and confirmed at the Departments of Labor, Environmental Services and Natural and Cultural Resources.

The total contract items approved were approximately 2,669 to include late items during 23 meetings. Of the 322 confirmations to serve on board and commissions, 62 were from District 1. On September 7th, the District 1 on the road meeting was held on top of Mount Washington inside the Sherman Adams building.



The Governor's Advisory Commission on Intermodal Transportation (GACIT) had completed its work in 2021, and the NH Legislature and Governor approved of its findings in 2022. GACIT directed \$242 million in additional new federal funds for bridges (\$22 million total/\$45 million per year) and electric vehicles charging (\$17 million) as part of the IJA. Fifteen percent (\$6.75 million annually) of the bridge funds will be allocated to the municipal bridge program, and the remainder, to existing bridge projects to free up funds that have greater spending flexibility. Contact William Watson at NHDOT for any additional details at (603)-271-3344.

As stated in the past, I have made economic development my top priority along with mental health and drug prevention, treatment, and recovery programs. In 2022, the state sold the Route 25 Rest Stop to the Town of Rumney, it continues to work on the transfer of 7 acres to the City Lebanon at Westboro Yard for recreational purposes, it acquired \$55 million of federal funding to upgrade the state's fish hatcheries, and as always, the state continues work on retention and recruitment of old and new businesses.

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

My office is open to receive state constitutions, council maps, etc. I periodically email my weekly schedule and Wrap Up Newsletter. If you would like to be included on this list, contact me at [joseph.d.kenney@nh.gov](mailto:joseph.d.kenney@nh.gov). I also have an internship program for college students. My office number is (603) 271-3632. As a reminder, due to redistricting my District has taken me out of Sullivan County and most of Grafton County and pushed me to northern Strafford County. Nonetheless, I am always available to old friends. Please stay in touch.

Serving you,

*Executive Councilor*  
Joe Kenney  
District 1

**JERRY STRINGHAM**  
**State Representative - Woodstock, Lincoln and Easton**

I am honored to be your State Representative in Concord as a member of the NH legislature. I also serve as a member of the Executive Committee of Grafton County Government.

I have two missions as State Representative in Concord. One is to represent the needs of our community to our county and state governments. My work in Concord involves helping you navigate the state offices to cut through red tape and advocate for laws to help benefit our community.

Secondly, I serve as one of 400 Granite State representatives writing and voting on Granite State laws. State Representatives propose or review legislation that may impact the services we receive from the state or taxes we pay. I serve as Clerk and a member of the House Finance Committee - Division 3, which writes the budget for the \$3 billion in health and human services spent per year in the State of New Hampshire.

As a member of the legislature, I will vote on the state budget and a variety of bills on such important issues as housing, education, constitutional amendments, gun rights and public safety, abortion and many other issues. The House Calendar is released every Friday morning on the House of Representatives website. If you have any questions or comments on pending legislation, please let me know your thoughts and concerns.

Our Grafton County services are valuable for our town. The County has an assisted living center, a county prison, the Sheriff's office, the Registry of Deeds and a farm. As an Executive Committee member of the Grafton County government (a second responsibility of elected state representatives), I review the budget requested in June of each year. This year, we are also addressing special appropriations available through COVID, universal internet access within the county and the private and public employee and housing shortages.

I am honored to be your Representative in Concord and in County Government. The best part is hearing your concerns and issues and advocating for you to resolve your problems.

If you have any issues, please feel free to reach out to me. Your questions and comments help make NH a great place to live, work and raise families.

Jerry M. Stringham  
603-239-2310  
Jerry@Jerrymstringham.com  
146 Deer Park Drive  
North Woodstock, NH 03262

## **2022 REPORT FROM THE WOODSTOCK REPRESENTATIVE TO THE PEMIGEWASSETT RIVER LOCAL ADVISORY COMMITTEE**

This past year, the Town of Woodstock Select Board appointed a representative to the Pemigewasset River Local Advisory Board (PRLAC). This committee oversees the Pemi corridor (one quarter mile on either side of the river) in the cities of Ashland, Bridgewater, Bristol, Campton, Franconia, Franklin, Hill, Holderness, New Hampton, Plymouth, Sanbornton, and Thornton. While outside the PRLAC Corridor, the Pemi is an important resource for the town of Woodstock, and participation by the town is important so that we have input and access to essential information regarding the river. The members of PRLAC act on behalf of the NH Department of Environmental Services (DES) to review and comment on state and local permits for activities impacting the corridor, and they communicate with municipalities and citizens regarding corridor management.

The 2022 PRLAC Annual Town Report is provided below. Questions regarding the report or the Commission may be addressed to the local representative, Jim Chesebrough through the town office at (603) 745-8752.

Respectfully Submitted,

Jim Chesebrough, Woodstock Representative  
Pemigewasset River Local Advisory Board



**FROM: Pemigewasset River Local Advisory Committee**  
**SUBJECT: 2022 Annual Town Report**

The Pemigewasset River Local Advisory Committee (PRLAC) is a member organization of appointed local representatives that oversees the Pemigewasset River corridor (one quarter mile on either side of the river) that traverses the municipalities of Ashland, Bridgewater, Bristol, Campton, Franconia, Franklin, Hill, Holderness, New Hampton, Plymouth, Sanbornton, and Thornton. The members of PRLAC act on behalf of the NH Department of Environmental Services (DES) to review and comment on state and local permits for activities impacting the corridor, and they communicate with municipalities and citizens regarding corridor management. The DES does not have adequate staff to visit most permit application sites in a timely fashion, and they have asked PRLAC as well as other Local Advisory Committees to perform this task for them. Our site visits collect data, make observations, and usually take photos of the sites of the proposed projects that will impact the Pemi corridor, and then we report our findings to DES, the developer, and the property owner. Although we ourselves don't have the authority to approve or deny an application, our observations influence the action that is taken by DES.

During 2022 PRLAC's membership remained in good shape, and we thank your town for providing knowledgeable and engaged representatives! We gained some new members this year, and were excited when we gained members from Woodstock and Lincoln. These towns are just outside the PRLAC Corridor, but still have essential information and input to aid PRLAC in our mission. We are grateful for their participation. Just a reminder that Select Boards of each of the PRLAC towns may appoint up to 3 members to the committee.

The Pemi is a Class B River, meaning that it has high aesthetic value and is acceptable for swimming and other recreational activities, fish habitat, and for use as a public water supply after treatment. Our mission is to do those things necessary to maintain the Pemi's Class B water quality status. Historically, the Pemi has had a wide variety of surface water problems, and PRLAC has had much experience in identifying potential water quality issues before they become a crisis and make suggestions for prevention and remediation.

One role of PRLAC is to investigate permit applications that were submitted to DES. Our permit investigations included such reviews as the removal and replacement of underground gas and diesel storage tanks in Plymouth and Franklin, the expansion of a campground in Thornton, culvert repairs in many locations, bridge maintenance, and development in Thornton. We also were able to identify a few shoreline violations. One major concern we are still working on is the clear-cut mowing along the river banks by the various utility companies. We are concerned that they are not leaving enough flora to keep the river banks stable, thus causing erosion. We are continuing to explore what options we have to control that process. Although not specific to a permit application, members did some research to the possibility of PFAS chemicals being manufactured and used in areas along the river corridor.

Many of the permit applications we received had to do with water withdrawals, primarily in Thornton. Right now the Pemigewasset River has 63 registered users and PRLAC has seen a large increase of withdrawal application this year. Our objective is to balance sensible environmental and economic goals while respecting the rights and desires of riparian property owners of the region as a whole. We wish to ensure that there is enough water to support aquatic life, fish consumption, drinking water supply after adequate treatment, swimming, boating, and wildlife.

One way we are looking to protect this goal is to have the Pemigewasset River be a part of the DES Instream Flow Program. The Instream Flow Program ensures that rivers continue to flow in spite of the uses and stresses that people put on them. The Instream Flow Program operates within the New Hampshire Rivers Management and Protection Program statute, Section 9-c (RSA 483:9-c) and in accordance with Administrative Rule Env-Wq 1900. Members attended a public hearing in November which will help determine if the Pemigewasset River will be chosen to be the next river to adopt this program. Here is the link for further information on this program: <https://www.des.nh.gov/water/rivers-and-lakes/instream-flow>

Another key role of PRLAC is its participation with the DES Volunteer River Assessment Program (VRAP), where PRLAC members tested water quality at 9 stations along the

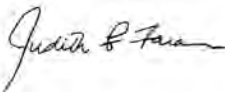
Pemigewasset and three tributaries that feed into the Pemi. Last year was the 21st year of regular water testing at these 9 stations, and we recognize what a benefit it is to have been able to rely on our volunteers to perform a 20-year longitudinal study of the Pemi River water quality parameters! Testing takes place from Bristol to Thornton and runs from April into September. VRAP tests are conducted for Dissolved Oxygen, pH, Turbidity, Specific Conductance, temperature, and chloride; all key elements in assessing overall river health. Additionally, after taking the previous year off due to COVID precautions, DES's lab was once again able to test for E coli, total phosphorus, and nitrogen at popular recreation sites on the river. Information on DES's rivers and lakes testing program along with the results of our annual testing are posted on the DES website: [www.des.nh.gov/water/rivers-and-lakes/river-and-lake-monitoring](http://www.des.nh.gov/water/rivers-and-lakes/river-and-lake-monitoring).

Under state law, one purpose of the Local Advisory Committee is to develop a corridor management plan which communities may adopt as an adjunct to their master plan, and report to NH DES and communities on the status of compliance to laws and regulations. Our management plan can be found here: <http://lakesrpc.org/PRLAC/files/PemiCorrMgmentPlan2013.final.pdf>. It is used to inform the public and serve as a resource for anyone, both citizen and someone interested in going forward with a project in the Pemi River corridor. During 2022 PRLAC was awarded a \$15,000 grant from NHDES for the updating of the management plan. This includes not only updating the data presented, but also identifying new concerns and eliminating those issues that are now resolved. This will be an ongoing process throughout 2022 and PRLAC welcomes all towns to submit their comment and concerns! Your participation in the process is most welcome.

PRLAC continues to benefit from the financial support we receive from the majority of the Pemi Corridor towns that we work most closely with. For that, we are very thankful! Your contribution goes directly towards protection of this key corridor resource. All corridor communities receive our monthly meeting agendas and minutes. PRLAC meets at 6:30 p.m. on the last Tuesday of the month from January through November. We have returned to in-person meetings, and will continue to do so if the safety of our members is assured. Details of the monthly meeting are posted through your Town, and all are encouraged to attend, and you can find out more information from reviewing the meeting minutes. The minutes of our meetings are available at our link: [www.lakesrpc.org/prlac/prlacmeetings.asp](http://www.lakesrpc.org/prlac/prlacmeetings.asp)

PRLAC continues to be a dedicated group of volunteers with a focus on keeping the Pemigewasset River healthy and cared for so that all of us can utilize its beauty and its natural resources.

Regards,



Judy Faran, *Chair PRLAC*

## **WOODSTOCK CONSERVATION COMMISSION 2022 ANNUAL REPORT**

The Woodstock Conservation Commission (WCC) is comprised of local conservation volunteers who work to study and protect natural resources. Most efforts involve protecting wetlands and preserving open spaces. The WCC works with the New Hampshire Department of Environmental Services (NHDES) to provide local comments on wetland and other land disturbance permits.

The Commission holds regularly scheduled meetings Every 4th Tuesday at 4:00 PM at the Town Office Building starting Jan 17, 2023. The public is encouraged to attend.

Meeting minutes, agendas, and announcements are posted on the Town's website: <https://www.woodstocknh.org/conservation-commission>

### **PERMITS, MITIGATION AND REPAIR PROJECTS**

The WCC has received notifications from NHDES regarding Permit Applications and Wetlands Mitigation. They have also received notices of various federal and state highway repair projects. The WCC reviewed the permits and notices and had no comments to the State.

### **BARRY 4-H CONSERVATION CAMPS**

This year, the WCC interviewed 14 students and selected two Lin-Wood Middle School students to receive \$600 scholarships to attend a week of educational learning activities at the Barry Conservation Camp, located in Berlin, New Hampshire. There were 14 students that applied; the WCC conducted interviews at the school. We extend our thanks to Ms. Rebecca Steeves, 7th & 8th grade Science Teacher at the Lin-Wood Public School, for her assistance with this project.

### **CONSERVATION EASEMENTS**

The WCC manages conservation land easements granted to the Town. To retain these easements, the Town and the WCC must meet any restrictions listed in the property deeds.

The WCC received a notification from town residents regarding the unauthorized development of the Merriam Woods Conservation Easement. This development was done without the permission or knowledge of the town or the WCC. Climbing organizations and individuals had installed permanent climbing equipment including anchors, bolts, and signs on the town-owned conservation property. They used public websites to solicit funds, distribute maps and information on over 150 climbing routes, and encouraged the development of Merriam Woods as a major climbing destination. These actions resulted in a marked increase of the use of the property by climbers, prompting concerns regarding litter, parking issues, and altering trails.

The deed for Merriam Woods does allow for recreational use of the land but prohibits the installation of permanent structures of any kind. The WCC, through the Town Select Board, sent letters to the Rumney Climbing Association (RCA), the climbing website Mountainproject.com, and other individuals in the climbing community, notifying them that they were in violation of the Use Limitations in the Warranty Deed of the property. In the letters, the town requested that all climbing equipment and signs be removed from the property and website information be adjusted to reflect the ownership of the property and restrictions.

Public meetings were held by the WCC with members of the town, the climbing community, and the RCA. The illegal signs were removed by climbers and the website was modified asking climbers to refrain from climbing in the area until the Town had worked through the citizens' concerns.

Several individual climbers volunteered their time for a day of clean up, removing all equipment except for fixed anchors, bolts, and tie offs. At the 2023 Woodstock Town Meeting the WCC has asked for input from the community on the removal of this equipment and the future of climbing at Merriam Woods.

The WCC has a goal to begin drafting a Management Plan for Merriam Woods and other Town-owned conservation lands by the 2023 Town Meeting. Once drafted, the Management Plans will be available for public review and comment.

Respectively Submitted,

*Woodstock Conservation Commission*

Kristen Durocher, *Chairperson*

Jim Chesebrough, *Secretary*

### **COMMISSION MEMBERS WANTED**

**The WCC is seeking individuals to fill a vacant seat on the Commission.**

**Interested people should contact**

**Kristen Durocher, Chair [kristen.durocher@gmail.com](mailto:kristen.durocher@gmail.com),**

**Jim Chesebrough [jchesebrough@keene.edu](mailto:jchesebrough@keene.edu), Secretary,**

**or the Town Office at (603) 745-8752.**

## REPORT OF FOREST FIRE WARDEN AND STATE FOREST RANGER

This year was another year where we observed wet weather in early spring followed by rapid drying and drought conditions which extended through the summer for much of the state. Drying conditions in early May led to large fire growth on numerous fires which required multiple days to extinguish and firefighter response from local, state, and federal agencies. Wildfire activity continued through the summer months where dry conditions led to more multi-day fires. Fires burned deep into the ground, requiring firefighters to establish water supplies and to spend days digging out all the hot spots.

This fall we had multiple fires started by the careless disposal of woodstove ashes. Before dumping your woodstove ashes, you should place them in a covered metal container until they are out cold. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at [www.firewise.org](http://www.firewise.org). Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

The long-lasting drought effects in Rockingham County are showing some minor signs of improvement but a good portion of Rockingham County remains in moderate drought and much of the state is still in the abnormally dry category. While the drought conditions have improved, we expect some areas of the state may still be experiencing abnormally dry or drought conditions this spring. For this reason, we ask everyone to remember Smokey's message about personal responsibility and follow his ABC's: **Always Be Careful with fire.** If you start a fire, put it out when you are done. **"Remember, Only You Can Prevent Wildfires!"**

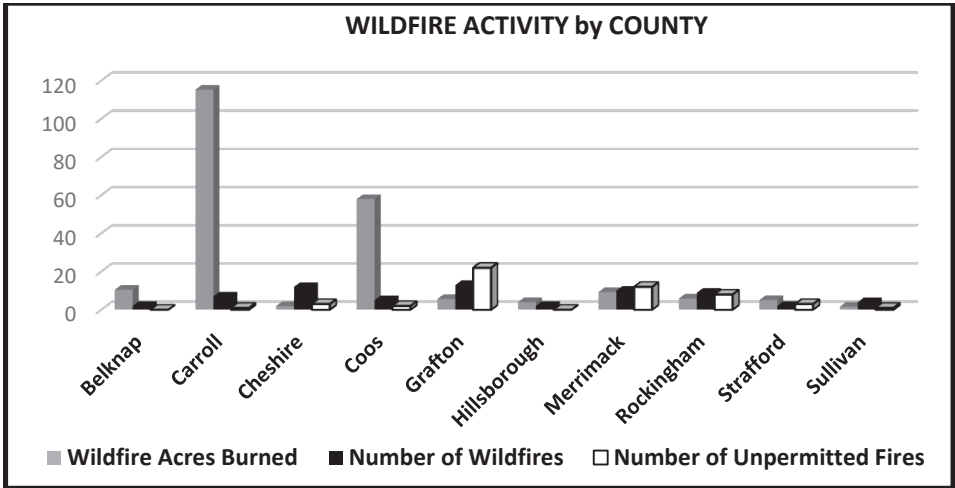
As we prepare for the 2023 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting [www.NHfirepermit.com](http://www.NHfirepermit.com). The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at [www.nh.gov/nhdf/](http://www.nh.gov/nhdf/). For up-to-date information, follow us on Twitter and Instagram: **@NHForestRangers**





## 2022 WILDLAND FIRE STATISTICS

(All fires reported as of December 01, 2022)



| Year | Number of Wildfires | Wildfire Acres Burned | Number of Unpermitted Fires* |
|------|---------------------|-----------------------|------------------------------|
| 2022 | 66                  | 217                   | 52                           |
| 2021 | 66                  | 86                    | 96                           |
| 2020 | 113                 | 89                    | 165                          |
| 2019 | 15                  | 23.5                  | 92                           |
| 2018 | 53                  | 46                    | 91                           |

\*Unpermitted fires which escape control are considered Wildfires.

| CAUSES OF FIRES REPORTED          |                          |              |                       |                       |         |              |  |         |       |                           |                         |
|-----------------------------------|--------------------------|--------------|-----------------------|-----------------------|---------|--------------|--|---------|-------|---------------------------|-------------------------|
| Railroad operations & maintenance | Firearm & explosives use | Undetermined | Recreation & ceremony | Debris & open burning | Natural | Other causes | Power generation, transmission, distribution | Smoking | Arson | Misuse of fire by a minor | Equipment & vehicle use |
| 1                                 | 3                        | 21           | 4                     | 60                    | 7       | 5            | 7  | 1       | 2     | 1                         | 3                       |

## WOODSTOCK FIRE DEPARTMENT 2022 ANNUAL REPORT

| <b>2022 CALLS FOR SERVICE</b> |     |
|-------------------------------|-----|
| ASSIST EMS .....              | 9   |
| CO ALARM .....                | 5   |
| CHIMNEY FIRE .....            | 7   |
| FALSE ALARM .....             | 6   |
| FIRE ALARM .....              | 35  |
| FLOODING .....                | 3   |
| HAZARDOUS MATERIALS .....     | 7   |
| MOTOR VEHICLE COLLISION ..... | 29  |
| MOTOR VEHICLE FIRE.....       | 5   |
| MUTUAL AID .....              | 19  |
| OUTSIDE FIRE .....            | 8   |
| RESCUE .....                  | 3   |
| SERVICE CALL .....            | 6   |
| STRUCTURE FIRE .....          | 5   |
| WIRES DOWN .....              | 9   |
| TOTAL.....                    | 156 |

Respectfully,  
John MacKay  
*Fire Chief*

## **POLICE DEPARTMENT 2022 ANNUAL REPORT**

Another exciting year is in the books for the Woodstock Police Department. Early in two thousand twenty-two we saw our ranks return to full staff with the addition of Officer Arias and Detective Recco.

Being fully staffed is a noteworthy achievement and a compliment to the Town in which we serve. At a time when many industries are struggling to hire and retain workers, a shortage of qualified law enforcement applicants is a real concern.

On April 22nd Officer Hoynoski graduated the 187th full-time Police Academy at Police Standard and Training in Concord. Three months later, he successfully completed a lengthy field training program. To say I am proud of this young officer is an understatement.

Officer Hoynoski was released from probation as our busy summer season descended upon us. It was at that same time we learned of multiple major Interstate projects which required numerous road details from State and local Law Enforcement.

The Woodstock Police Department was uniquely positioned with the resources required to meet those needs. Area agencies that could not spare the Officers called upon our staff to assist with detail assignments from as far away as Haverhill, New Hampshire.

Then, just as the leaves began to change, our Department was requested to assist in the filming of an IMAX Movie, commissioned by the Boston Museum of Science. The movie stars Boston Bombing survivor Adrienne Haslet and includes images of our town, at peak foliage. The finished product will be on display at the Boston Museum of Science as an immersive experience and I truly look forward to its release.

Once the leaves fell the tourism began to slow, it was time to focus on funding. We have applied for and received a Highway Safety Grant which totals \$19,800. This grant will fund additional patrols to focus on DWI Enforcement, Speed and Distracted Driving. These funds will allow us to double our presence in town and specifically target dangerous driving behaviors.

Next, we turned our attention to Body Worn Cameras and have applied for a grant which will offer a 50% match towards the purchase of the required equipment. Though expensive, we support the transparency and accountability that comes from such an initiative.

Finally, we ended our year in the most Woodstock way that we could; by participating in a number of programs surrounding the Holiday Season. This community is unmatched in its compassion and generosity. It's for these reasons, and many more, that I can say I am so proud to be a member of this community.

Respectfully Submitted,

Kevin D. Millar  
*Chief of Police*

| <b><u>Current Roster</u></b> | <b><u>Rank</u></b>  | <b><u>Year Appointed</u></b> |
|------------------------------|---------------------|------------------------------|
| Kevin D. Millar              | Chief               | 2010                         |
| Seth Learned                 | Sergeant            | 2016                         |
| Elizabeth Scrafford          | Corporal            | 2020                         |
| Seth Hoynoski                | Patrolman           | 2021                         |
| Ethan Recco                  | Detective           | 2022                         |
| Luis Arias                   | Patrolman           | 2022                         |
| Ryan Jarvis                  | Part-Time Patrolman | 2017                         |
| Ryan Gilcoine                | Part-Time Patrolman | 2020                         |

**Police Department Statistics**

Investigated 837 Incidents  
Effectuated 128 Arrests  
Conducted 1,268 Traffic Stops  
Issued 73 Motor Vehicle Citations  
Recorded 42 Motor Vehicle Accidents

**Police Department Statistics**

January 1st through December 31st

|                            | <b><u>2022</u></b> | <b><u>2021</u></b> | <b><u>2020</u></b> |
|----------------------------|--------------------|--------------------|--------------------|
| Abandoning a vehicle       | 0                  | 2                  | 0                  |
| Acts prohibited            | 0                  | 11                 | 15                 |
| Animal involved incidents  | 1                  | 36                 | 0                  |
| Arrests (total)            | 107                | 128                | 133                |
| Arson                      | 0                  | 0                  | 0                  |
| Assist another agency      | 3                  | 8                  | 6                  |
| Attempt to commit burglary | 0                  | 4                  | 0                  |
| Burglary                   | 5                  | 4                  | 4                  |
| Child abuse/neglect        | 6                  | 1                  | 0                  |
| Conduct after an accident  | 8                  | 11                 | 1                  |

|                                   | <b><u>2022</u></b> | <b><u>2021</u></b> | <b><u>2020</u></b> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Criminal mischief                 | 13                 | 14                 | 6                  |
| Criminal threatening              | 8                  | 6                  | 3                  |
| Criminal trespass                 | 23                 | 22                 | 34                 |
| Disorderly actions/conduct        | 19                 | 21                 | 17                 |
| Dog control law violation         | 10                 | 8                  | 10                 |
| Drug related incident             | 6                  | 23                 | 19                 |
| Fraud/forgery                     | 1                  | 19                 | 23                 |
| Harassment                        | 6                  | 4                  | 9                  |
| Homicide (incl. Negligent)        | 0                  | 0                  | 0                  |
| Issuing bad checks                | 2                  | 1                  | 1                  |
| Littering                         | 4                  | 4                  | 2                  |
| Liquor law violations             | 19                 | 45                 | 32                 |
| Motor vehicle accidents           | 49                 | 42                 | 32                 |
| Motor vehicle accident (fatality) | 0                  | 0                  | 0                  |
| Motor vehicle (DWI)               | 17                 | 16                 | 24                 |
| Motor vehicle citations           | 62                 | 73                 | 49                 |
| Motor vehicle warnings            | 1,195              | 837                | 285                |
| Motor vehicle theft               | 2                  | 0                  | 2                  |
| Operating after suspension        | 11                 | 12                 | 12                 |
| Parking tickets                   | 56                 | 38                 | 14                 |
| Pistol permits                    | 8                  | 7                  | 0                  |
| Possession of drugs in a MV       | 3                  | 3                  | 0                  |
| Receiving stolen property         | 2                  | 2                  | 0                  |
| Reckless/negligent operation      | 10                 | 13                 | 14                 |
| Resisting arrest or detention     | 3                  | 0                  | 3                  |
| Runaway juvenile                  | 0                  | 0                  | 0                  |
| Sexual assault 4 6 2              |                    |                    |                    |
| Simple assault                    | 10                 | 16                 | 4                  |
| Theft (all thefts)                | 15                 | 22                 | 18                 |
| Town ordinance                    | 56                 | 20                 | 11                 |
| Untimely/unattended death         | 4                  | 1                  | 2                  |

## **MOOSILAUKE PUBLIC LIBRARY 2022 ANNUAL REPORT**

Our Library offers bestselling books, STEM kits, puzzles, newspaper and magazine subscriptions, audiobook CD's and DVD movies. Patrons can download audiobooks, eBooks, and magazines free of charge with their library card. Public access computers, Wi-Fi, and printer/scanner/copier services are all available at the library.

This spring we welcomed Ishpreet Burman to the library staff. Ish has quickly become a wonderful addition to our library team. Stop in at the library to meet her if you haven't already.

The library now has a Friends Group! A group of community members came together to form The Friends of the Moosilauke Public Library! All are welcome to join. Contact the library for more information.

We kicked off the 2022 summer library program, Oceans of Possibilities, with a visit from Living Shores Aquarium. The programs held throughout the summer were a success! Weekly programs included visits from local individuals and organizations who provided many interesting topics related to oceans and waterways to the community through talks, demonstrations, games, activities and stories. A pirate party finale was the perfect way to celebrate the end of the program with crafts, games, and treats!

National Night Out was an enjoyable evening spent out in the community exchanging information and ideas.

It's always great fun to see all the kids and families in their Halloween costumes! This year we set up a trunk or treat alongside members of the Woodstock Fire Department and handed out treats to families in Woodstock.

During the holidays the library hosted family stories, and crafts for different age groups.

We invite you to join us for some of the programs we have planned for the new year. Ongoing programs to enjoy include, Story Time with Miss Ish, Genealogy and Local History Assistance with Barbara, and 1000 Books Before Kindergarten. Look for new programs such as tween/teen challenges, afternoon movies, and a variety of other activities. For more information about upcoming programs check out the library webpage and follow us on social media.

Current open hours are Monday 9:00 a.m. to 7:00 p.m., Tuesday 10:00 a.m. to 2:00 p.m., Thursday 9:00 a.m. to 7:00 p.m., Friday and Saturday 9:00 a.m. to 5:00 p.m. Any changes in library hours and programs will be posted on the library webpage, [www.woodstocknh.org/library](http://www.woodstocknh.org/library).

Thank you for your continued support!

Respectfully submitted,

Wendy Pelletier  
*Library Director*



***REPORT TO THE TOWN OF WOODSTOCK***  
***WATER SYSTEM OPERATIONS***

***2022***

***Submitted by***  
***Pennichuck Water Service Corporation***



## SUMMARY

This annual report is submitted pursuant to the Operation and Maintenance Services Contract, dated January 1, 2022 between the Town of Woodstock and Pennichuck Water Services Corporation (PWSC).

The report is a synopsis of the daily activities undertaken by the Pennichuck staff on behalf of the Town of Woodstock Water System. Supporting documentation for the various activities reported is available at PWSC's business office at 25 Walnut Street, Nashua, New Hampshire. The Town may inspect the water system and examine the operation and maintenance records at any reasonable time during the contract period.

Questions concerning any aspect of the report or requests for additional information may be directed to:

Donald L. Ware, PE  
Chief Operating Officer  
Pennichuck Water Service Company  
25 Walnut Street  
PO Box 428  
Nashua, New Hampshire 03061-0428  
Direct Line: (603)913-2330

The following staff members have assisted in the management and direction of the various aspects of the work and are also available to respond to questions and requests for additional information:

Donald L. Ware, Primary Operator  
Chad Call, Foreman/Operator  
Marissa Cutler, Senior Accounting Administrator

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## ***WATER SUPPLY OPERATIONS***

### **Facilities Description:**

The Woodstock Water Department provides domestic water and fire protection to approximately 990 service connections serving an estimated population of 2,465 people.

The water system is comprised of two gravel packed wells, associated piping, distribution system and an 830,000-gallon glass coated steel storage tank.

Gravel packed wells 1 and 2 are located off Route 175 in the south end of the distribution system. Gravel packed well 1 has a capacity of 450 gallons per minute (gpm) at a depth of 50 feet. This well was installed in 1964 and is used as the primary water source. The well is housed in a concrete block pump house that includes associated piping and chemical feed system. Potassium hydroxide is added for corrosion control. A pH analyzer is used to monitor the effectiveness of the chemical treatment. Bulk chemical storage is contained in a remote below ground 1,000 gallon tank. A chemical feed pump and injection tap are available for disinfection if needed. A propane powered generator provides backup power. This engine is exercised periodically.

Gravel packed well # 2 has an estimated capacity of 450 gpm at a depth of 50 feet. This well was installed in 1990. The well is housed in a concrete block pump house that includes associated piping and chemical feed system. Potassium hydroxide is also added to this well. A 1,000-gallon tank in a separated portion of the pump house provides bulk storage for this well with transfer to a day tank. No backup power is provided for this well. An emergency generator hookup is available at this well. Water system staff is notified of an alarm condition (low heat, power failure, low tank level and pump failure).

The distribution system is comprised primarily of ductile iron and unlined cast iron pipe ranging in size from 4 inches to 12 inches in diameter. The water system is fully metered with dual check backflow devices. The water system has only one pressure zone.

**Description of planned activities completed in 2022:**

PWSC's Operator visited each well station daily and performed the following tasks:

1. Visual inspection of building and equipment.
2. Record flow meter readings.
3. Inspect levels in purification material storage vessels.
4. Add additional chemicals as needed.
5. Inspect, clean and calibrate chemical feed pumps.
6. Inspect packings, bearings, make minor adjustments.
7. Clean the facility and note any items which need further work.

PWSC's Operator performed a visual inspection of the exterior of the Towns Water Storage tank and its surrounding grounds each week, except for weeks the site was not accessible due to winter conditions.

Any abnormalities in the operations of any of the facilities are immediately reported to the Primary Operator. The Operator will make an on-site investigation and take immediate action to resolve the situation. Any problems requiring emergency equipment replacement are reported to the Town of Woodstock contact for approval.

The next pages of the report contain the total monthly pumpage from the Town's two wells.

**WATER SUPPLY OPERATIONS***Continued*

Water Production (gallons):

| Month | Source      | 2018       | 2019       | 2020       | 2021       | 2022       |
|-------|-------------|------------|------------|------------|------------|------------|
| Jan.  | Well 1      | 5,827,311  | 8,546,640  | 9,123,604  | 2,669,214  | 13,071,033 |
|       | Well 2      | 6,129,980  | 5,022,164  | 4,973,070  | 11,322,635 | 833        |
|       | Total       | 11,957,291 | 13,568,804 | 14,096,674 | 13,991,849 | 13,071,866 |
|       | Average Day | 385,719    | 437,703    | 454,731    | 451,350    | 421,673    |
| Feb.  | Well 1      | 5,009,401  | 6,810,977  | 6,936,440  | 6,551,599  | 4,441,028  |
|       | Well 2      | 5,375,760  | 5,470,880  | 3,706,687  | 4,775,882  | 2,294,610  |
|       | Total       | 10,385,161 | 12,281,857 | 10,643,127 | 11,327,481 | 6,735,638  |
|       | Average Day | 370,899    | 438,638    | 367,004    | 404,553    | 240,558    |
| Mar.  | Well 1      | 7,864,795  | 6,124,807  | 7,432,235  | 6,137,627  | 3,437,592  |
|       | Well 2      | 5,054,330  | 5,096,100  | 3,214,423  | 5,516,043  | 3,917,520  |
|       | Total       | 12,919,125 | 11,220,907 | 10,646,658 | 11,653,670 | 7,355,112  |
|       | Average Day | 416,746    | 361,965    | 343,441    | 375,925    | 237,262    |
| April | Well 1      | 4,695,571  | 8,172,032  | 3,065,625  | 2,488,611  | 2,602,195  |
|       | Well 2      | 4,763,880  | 3,149,070  | 6,585,660  | 7,518,110  | 2,432,350  |
|       | Total       | 9,459,451  | 11,321,102 | 9,651,285  | 10,006,721 | 5,034,545  |
|       | Average Day | 315,315    | 377,370    | 321,710    | 333,557    | 167,818    |
| May   | Well 1      | 3,753,141  | 6,863,954  | 6,304,571  | 7,796,300  | 3,250,524  |
|       | Well 2      | 6,095,680  | 5,002,790  | 3,828,143  | 2,958,180  | 3,564,710  |
|       | Total       | 9,848,821  | 11,866,744 | 10,132,714 | 10,754,480 | 6,815,234  |
|       | Average Day | 317,703    | 382,798    | 326,862    | 346,919    | 219,847    |
| June  | Well 1      | 3,929,194  | 7,936,733  | 6,978,452  | 7,618,341  | 3,713,946  |
|       | Well 2      | 5,659,630  | 2,928,600  | 3,983,137  | 3,011,640  | 3,390,050  |
|       | Total       | 9,588,824  | 10,865,333 | 10,961,589 | 10,629,981 | 7,103,996  |
|       | Average Day | 319,627    | 362,177    | 365,387    | 354,333    | 236,800    |
| July  | Well 1      | 7,515,578  | *****      | 7,795,380  | 5,222,928  | 4,727,244  |
|       | Well 2      | 3,312,120  | *****      | 4,020,460  | 5,560,263  | 4,162,020  |
|       | Total       | 10,827,698 | *****      | 11,815,840 | 10,783,191 | 8,889,264  |
|       | Average Day | 349,281    | *****      | 381,156    | 347,845    | 286,751    |

**WATER SUPPLY OPERATIONS**  
*Continued*

Water Production (gallons):

| Month | Source      | 2018        | 2019        | 2020        | 2021        | 2022       |
|-------|-------------|-------------|-------------|-------------|-------------|------------|
| Aug.  | Well 1      | 6,220,095   | 2,741,663   | 7,355,557   | 5,911,263   | 6,916,938  |
|       | Well 2      | 4,862,770   | 3,816,690   | 4,158,000   | 5,157,587   | 25,800     |
|       | Total       | 11,082,865  | 6,558,353   | 11,513,557  | 11,068,850  | 6,942,738  |
|       | Average Day | 357,512     | 211,560     | 371,405     | 357,060     | 223,959    |
| Sept. | Well 1      | 5,154,196   | 6,667,970   | 4,300,854   | 6,381,488   | 6,031,140  |
|       | Well 2      | 4,617,357   | 2,295,310   | 5,806,590   | 2,615,010   | 358,110    |
|       | Total       | 9,771,553   | 8,963,280   | 10,107,444  | 8,996,498   | 6,389,250  |
|       | Average Day | 325,718     | 298,776     | 336,915     | 290,210     | 212,975    |
| Oct.  | Well 1      | 4,969,913   | 5,017,051   | 5,590,472   | 8,105,977   | 6,226,752  |
|       | Well 2      | 5,056,890   | 4,645,090   | 4,397,173   | 312,860     | 178,300    |
|       | Total       | 10,206,803  | 9,662,141   | 9,987,645   | 8,418,837   | 6,405,052  |
|       | Average Day | 323,445     | 311,682     | 322,182     | 271,575     | 206,615    |
| Nov.  | Well 1      | 4,777,015   | 4,807,285   | 5,858,125   | 8,702,533   | 6,110,187  |
|       | Well 2      | 4,216,020   | 4,549,730   | 3,540,017   | 0           | 169,300    |
|       | Total       | 8,993,035   | 9,357,015   | 9,398,142   | 8,702,533   | 6,279,487  |
|       | Average Day | 299,768     | 311,901     | 313,271     | 290,084     | 209,316    |
| Dec.  | Well 1      | 12,520,376  | 6,002,347   | 5,928,884   | 13,041,989  | 9,406,556  |
|       | Well 2      | 1,254,560   | 9,539,180   | 7,618,700   | 0           | 186,740    |
|       | Total       | 13,774,936  | 15,541,527  | 13,547,584  | 13,041,989  | 9,593,296  |
|       | Average Day | 444,353     | 501,340     | 437,019     | 420,709     | 309,461    |
| Total | Well 1      | 72,236,586  | 77,357,890  | 77,764,961  | 80,627,870  | 69,935,135 |
|       | Well 2      | 56,398,977  | 54,544,204  | 55,832,070  | 48,748,210  | 20,680,343 |
|       | Total       | 128,635,563 | 131,902,094 | 133,597,031 | 129,376,080 | 90,615,478 |
|       | Average Day | 352,426     | 361,376     | 366,019     | 354,455     | 247,753    |

(July 2019  
estimated)

## **WATER SUPPLY OPERATIONS**

*Continued*

### **Purification Materials:**

During 2022, PWSC's Operator monitored the addition of the 2,201 gallons of Potassium Hydroxide (KOH). KOH is used to adjust the raw water pH to a targeted level in the finished water to minimize the corrosivity of the water.

### **Water quality testing and analysis:**

PWSC's Operator collected bacteria samples at the three locations noted below from the Town's water distribution system once each month:

Lower Fire Station  
24 Kancamagus Hwy  
165 Lost River Road Breakroom Sink

The water samples were analyzed to confirm the absence of bacteria. Sample results were provided to the New Hampshire Department of Environmental Services (NHDES) Water Supply Engineering Bureau.

PWSC prepared the Town's 2022 Consumer Confidence Report as required by the NHDES. A copy of that report can be found attached to this annual report.

## ***DISTRIBUTION OPERATIONS***

PWSC's Operator performed the distribution activities listed below in accordance with the O&M Services Contract:

| <b>I. <u>Scheduled Work Completed</u></b> | <b>January 1, 2022<br/>Through<br/>December 31, 2022</b> | <b>Contractual<br/>Requirement</b> |
|---|--|------------------------------------|
| Gate Valve Inspections (187)              | 57   | 57 per year                        |
| Hydrant Inspection (95) – Wet             | 93   | Annually                           |
| Hydrant Inspection (95) – Dry             | 95   | Annually                           |
| Distribution System Flushing              | Spring Completed   | Annually                           |
| Hydrant Painting                          | 60   | 60 per year                        |

### **II. Annual Activity:**

PWSC is pleased to report a successful year of water works operations. We met our primary maintenance objectives and the combined effort of Town staff and PWSC employees has proven effective for fulfilling the system requirements with an emphasis on customer service.

Of the 57 completed gate inspections, six valves were not accessible to operate, two valves could not be located and one valve was inoperable. A list of the valves with a street location and the valve problem is noted in the table below.

| <b>Location</b>        | <b>Comments</b>               |
|------------------------|-------------------------------|
| Lost Valley Road       | Vac needed                    |
| Main Street            | Inoperable                    |
| Kancamagus Highway     | Could not locate              |
| Daniel Webster Highway | Under pavement                |
| South Station Road     | Under pavement                |
| Daniel Webster Highway | Under pavement                |
| Daniel Webster Highway | Could not locate              |
| Clark Farm Road        | Box needs to be dug and reset |
| Lost Valley Road       | Under pavement                |

PWSC is working with Town DPW staff to develop a plan and a cost to correct the valve problems noted above.

The Town applied for and received a grant to complete leak detection work of the Town's water distribution system in 2022. The leak detection work was completed and found 4 leaking services and a leak on a water main. All the leaks were repaired and the result of the leak repairs is apparent based on the fact that the pumpage from the wells in 2022 dropped over 110,000 gallons per day from the average well pumpage over the 4 years proceeding 2022.



**2023  
WARRANT  
AND  
BUDGET  
OF THE TOWN OF  
WOODSTOCK, NH**







**New Hampshire**  
Department of  
Revenue Administration

**2023**  
**WARRANT**

---

**Article 01 CHOOSE TOWN OFFICERS**

To choose all necessary Town Officers for the year ensuing: 1 Selectman, 1 Tax Collector, 1 Fire Chief, 1 Library Trustee, 1 Trustee of Trust Funds, 2 Cemetery Trustee, 3 Budget Committee, 4 Planning Board, 2 Floodplain Board of Adjustments.

Yes  No

---

**Article 02 TAX COLLECTOR TERM OF OFFICE**

Are you in favor of changing the term of the tax collector from three years to one year, beginning at the end of the current three-year term of the tax collector elected two years ago?" (Majority vote required.) (Ballot Vote)

Yes  No

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**Article 03 BULLDOG FOUTS BROTHER'S 3000 GALLON TANKER**

To see if the Town will vote to raise and appropriate the sum of Five Hundred Nine Thousand Two Hundred Eight Dollars (\$509,208) for the purchase of a Fire Department BullDog Fouts Brother's 3000 Gallon Tanker Truck and to authorize the withdrawal of Two Hundred Thousand Dollars (\$200,000) from the Fire Truck Capital Reserve Account created for that purpose, further to authorize the issuance of not more than Three Hundred Nine Thousand Two Hundred Eight Dollars (\$309,208) of bonds, notes, or lease agreements in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the Board of Selectmen to issue and negotiate such bonds, notes, or lease agreements and to determine the rate of interest thereon and to authorize the Selectmen to apply for, accept and expend any grants available for this purpose. Payments will begin in 2024. The Selectmen and Budget Committee recommend this appropriation. (3/5-Ballot vote required.) Polls must remain open for one hour.

Yes  No

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**Article 04 OPERATING BUDGET**

To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of Four Million Five Hundred Seventy-Five Thousand Nine Hundred Eighty-One Dollars (\$4,575,981) for the operating budget. This amount does not include any articles voted separately. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

Yes  No

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**Article 05 WATER DEPARTMENT RESTRICTED FUND BALANCE**

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) to be placed in the Water Department Capital Reserve Fund by authorizing the withdrawal of One Hundred Thousand Dollars (\$100,000) from the Water Department Restricted Fund Balance as of December 31, 2022. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

Yes  No



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**Article 06 ESTABLISH A HIGHWAY GARAGE CAPITAL RESERVE FUND**

To see if the Town will vote to establish a Highway Garage Capital Reserve Fund under the provision of RSA 35:1 for purposes of paying the bond approved in 2021 for the purchase of the new highway garage, and to raise and appropriate Four Hundred Sixty Thousand Dollars (\$460,000.00) to be placed in said fund, with the funds to come from the proceeds of the sale of properties at 17 Lost River Road (Tax Map 106, Lot 102) and 24 Kancamagus Highway (Tax Map 107, Lot 012), and further, to designate the Selectmen as agents. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

Yes  No

**Article 07 HIGHWAY GARAGE BOND PAYMENT**

To see if the Town will vote to raise and appropriate Thirty-Seven Thousand Eight Hundred Forty-One Dollars (\$37,841.00) for the highway garage bond payment with said funds to come from the proceeds of the sale of properties at 17 Lost River Road (Tax Map 106, Lot 102) and 24 Kancamagus Highway (Tax Map 107, Lot 012). If article 6 passes this article will be null and void. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

Yes  No

**Article 08 COMMUNITY CENTER**

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the existing Community Center Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

Yes  No

**Article 09 REVALUATION**

To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to be placed in the existing Revaluation Capital Reserve Fund, previously established, under the provision of RSA 35:1, to meet our constitutional and statutory requirement that assessments are full and true, which revaluation must occur at least as often as every fifth year. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

Yes  No

**Article 10 PAVING**

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be placed in the existing Paving Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

Yes  No



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**Article 11 HIGHWAY BLOCK GRANT**

To see if the Town will vote to raise and appropriate the sum of Twenty-Three Thousand One Hundred Sixty-Six Dollars (\$23,166), which is the anticipated grant amount this year, to be placed in a Highway Block Grant Capital Reserve Fund, previously established, under the provision of RSA 35:1, for the purpose of any maintenance, repair and/or improvement to Class V roads in town. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

Yes  No

**Article 12 TOWN BUILDING MAINTENANCE**

To see if the Town will vote to raise and appropriate the sum of Forty-Five Thousand Dollars (\$45,000) to be placed in the existing Town Building Maintenance Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

Yes  No

**Article 13 FIRE DEPARTMENT EQUIPMENT**

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be placed in the existing Fire Department Equipment Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

Yes  No

**Article 14 FIRE TRUCK**

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be placed in the existing Fire Truck Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

Yes  No

**Article 15 LIBRARY COMPUTER EQUIP EXP TRUST**

To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000) to be placed in the existing Library Computer Equipment Expendable Trust Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

Yes  No

**Article 16 MAIN STREET REVITALIZATION**

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the existing Main Street Revitalization Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

Yes  No

**Article 17 SOLID WASTE FACILITY IMPROVEMENT**

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be placed in the existing Solid Waste Facility Improvement Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

Yes  No



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**Article 18 HIGHWAY MAINTENANCE**

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be placed in the existing Highway Maintenance Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

Yes  No

**Article 19 HIGHWAY HEAVY DUTY**

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be placed in the existing Highway Heavy Duty Equipment Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

Yes  No

**Article 20 SEWER DEPARTMENT**

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be placed in the existing Sewer Department Capital Reserve Fund previously established, with said funds to come from the Sewer unassigned fund balance. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

Yes  No

**Article 21 WATER DEPARTMENT**

To see if the Town will vote to raise and appropriate the sum of One Hundred Twenty Thousand Dollars (\$120,000) to be placed in the existing Water Department Capital Reserve Fund previously established, with said funds to come from the Water unassigned fund balance. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

Yes  No

**Article 22 RECORD PRESERVATION**

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be placed in the existing Record Preservation Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

Yes  No

**Article 23 POLICE DEPARTMENT EQUIPMENT**

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) to be placed in the existing Police Department Equipment Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

Yes  No

**Article 24 CEMETERY MAINTENANCE**

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the existing Cemetery Maintenance Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

Yes  No



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**Article 25     DISTRIBUTING FUNDS RECEIVED/SALE CEMETERY LOTS**

To see if the Town will vote to establish a Sale of Cemetery Lots Expendable Trust Fund pursuant to RSA 31:19-a and, pursuant to RSA 289:2-a, vote to authorize funds received from the sale of cemetery lots to be deposited directly into this fund, to be used for the maintenance of cemeteries; and further, to name the Board of Selectmen as agents to expend from this fund. (Majority vote required.)

Yes      No

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**Article 26     BOARD OF SELECTMEN TO BUY/SELL LAND**

To see if the Town will vote to adopt RSA 41:14-a, to allow the Board of Selectmen to acquire or sell land, buildings, or both; provided, however, they shall submit any such proposed acquisition or sale to the Planning Board and to the Conservation Commission for review and recommendation by those bodies. Prior to the sale of any property, the Selectmen shall hold a public hearing, notice for which shall be given at least 14 days prior to the hearing. This article will remain in effect until rescinded by a majority vote. The Selectmen recommend this article. (Majority vote required.)

Yes      No

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**Article 27     AUTHORIZE SELECTMEN TO ACCEPT TRUSTS (RSA 31:19)**

To see if the Town will authorize the Board of Selectmen to accept, expend, and hold in trust gifts, legacies, and devises for any public purpose without further action by the town pursuant to RSA 31:19. This authority shall continue in effect until rescinded. The Selectmen and the Budget Committee recommend this article. (Majority vote required.)

Yes      No

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**Article 28     ALL VETERANS TAX CREDIT**

Shall the Town of Woodstock readopt the ALL VETERANS' TAX CREDIT in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal the same amount as the standard or optional veterans' tax credit voted by the Town of Woodstock under RSA 72:28? (Majority vote required.)

NOTE: This article is required because the legislature expanded the eligibility criteria for this credit to include individuals who have not yet been discharged from service in the armed forces.

Yes      No

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**Article 29     OPTIONAL VETERANS TAX CREDIT**

Shall the Town of Woodstock Readopt the OPTIONAL VETERANS' TAX CREDIT in accordance with RSA 72:28, II, for an annual tax credit on residential property of \$500? (Majority vote required)

NOTE: This article is required because the legislature expanded the eligibility criteria for this credit to include individuals who have not yet been discharged from service in the armed forces.

Yes      No





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**Article 30 APPOINTMENT OF A TAX COLLECTOR**

Are you in favor of discontinuing the elected office of the Tax Collector, and instead having the Tax Collector appointed by the Board of Selectmen? If this warrant article passes, the current Tax Collector will continue to hold office until March 12, 2024, at which point a Tax Collector will be appointed. If Article 2 fails, this article shall be null and void. The Selectmen recommend this article. (Majority vote required.)

Yes  No

**Article 31 APPOINTMENT OF A TOWN TREASURER**

Are you in favor of discontinuing the elected office of Treasurer, and instead having the Treasurer appointed by the Board of Selectmen pursuant to RSA 669:17-d? If this warrant article passes, the current elected treasurer will continue to hold office until March 12, 2024, at which point a new Treasurer will be appointed. The Selectmen recommend this article. (Majority vote required.)

Yes  No

**Article 32 FLOODPLAIN ORDINANCE**

Are you in favor of amending the Town of Woodstock Floodplain Ordinance as proposed by the planning board as follows: adopt various changes required by the Federal Emergency Management Agency to, update and clarify references to the flood insurance study maps; clarify the applicability of various provisions, change references to "NGVD" to "mean sea level", change references to "100-year flood" to "base flood elevation" and add a definition of "base flood elevation"; and to update the definition of "substantial improvement." (Majority vote required.)

Yes  No

**Article 33 MERRIAM WOODS CONSERVATION LAND**

To see whether the town wishes to allow climbing safety bolts installed without the prior authorization of the Town on the Merriam Woods Conservation Land (a/k/a Russell Craggs) to remain in place or be cut off. This property is managed by the Conservation Commission, and therefore any vote on this article will be non-binding. (Majority vote required.)

Yes  No

**Article 34 ANY OTHER BUSINESS**

To transact any other business that may legally come before the meeting.

Yes  No



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Proposed Budget  
Woodstock

For the period beginning January 1, 2023 and ending December 31, 2023  
Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 8, 2023

BUDGET COMMITTEE CERTIFICATION

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

| Name              | Position                   | Signature                |
|-------------------|----------------------------|--------------------------|
| Roberta Vigneault | Chair                      | <i>Roberta Vigneault</i> |
| Emily Clark       | Secretary                  | <i>Emily Clark</i>       |
| Faith Desjardins  | Member                     | <i>Faith Desjardins</i>  |
| Helen Jones       | Member                     | <i>Helen Jones</i>       |
| Kara Sellingham   | Member                     | <i>Kara Sellingham</i>   |
| Stephen Tower     | Member                     | <i>Stephen Tower</i>     |
| Charyl Reardon    | Selectmen's Representative | <i>Charyl Reardon</i>    |
|                   |                            |                          |
|                   |                            |                          |
|                   |                            |                          |
|                   |                            |                          |
|                   |                            |                          |
|                   |                            |                          |

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

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



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**Appropriations**

| Account                        | Purpose                                      | Article | Actual Expenditures for period ending 12/31/2022 | Appropriations for period ending 12/31/2022 | Selectmen's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended) | Selectmen's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended) |
|--------------------------------|--|---------|--|---|---|---|--|--|
| <b>General Government</b>      |  |         |  |   |   |   |  |  |
| 4130-4139                      | Executive                                    | 04      | \$144,894  | \$160,954                                   | \$177,680   | \$0   | \$177,680  | \$0  |
| 4140-4149                      | Election, Registration, and Vital Statistics | 04      | \$32,771   | \$48,820                                    | \$45,906  | \$0   | \$45,906   | \$0  |
| 4150-4151                      | Financial Administration                     | 04      | \$167,889  | \$195,940                                   | \$207,665   | \$0   | \$207,665  | \$0  |
| 4152                           | Revaluation of Property                      |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4153                           | Legal Expense                                | 04      | \$28,205   | \$36,000                                    | \$37,000  | \$0   | \$37,000   | \$0  |
| 4155-4159                      | Personnel Administration                     | 04      | \$466,654  | \$692,721                                   | \$764,564   | \$0   | \$764,564  | \$0  |
| 4191-4193                      | Planning and Zoning                          | 04      | \$2,737  | \$10,000                                    | \$9,000   | \$0   | \$9,000  | \$0  |
| 4194                           | General Government Buildings                 | 04      | \$101,561  | \$114,140                                   | \$125,571   | \$0   | \$125,571  | \$0  |
| 4195                           | Cemeteries                                   | 04      | \$15,245   | \$25,960                                    | \$27,435  | \$0   | \$27,435   | \$0  |
| 4196                           | Insurance                                    | 04      | \$37,431   | \$46,675                                    | \$50,876  | \$0   | \$50,876   | \$0  |
| 4197                           | Advertising and Regional Association         | 04      | \$750  | \$950                                       | \$975   | \$0   | \$975  | \$0  |
| 4199                           | Other General Government                     | 04      | \$0  | \$13,500                                    | \$13,500  | \$0   | \$13,500   | \$0  |
|                                |  |         | <b>\$998,137</b>                                 | <b>\$1,345,660</b>                          | <b>\$1,460,172</b>  | <b>\$0</b>  | <b>\$1,460,172</b>   | <b>\$0</b>   |
|                                |  |         | <b>General Government Subtotal</b>               |   |   |   |  |  |
| <b>Public Safety</b>           |  |         |  |   |   |   |  |  |
| 4210-4214                      | Police                                       | 04      | \$662,002  | \$685,467                                   | \$791,624   | \$0   | \$791,624  | \$0  |
| 4215-4219                      | Ambulance                                    | 04      | \$75,000   | \$75,000                                    | \$125,000   | \$0   | \$125,000  | \$0  |
| 4220-4229                      | Fire   | 04      | \$85,334   | \$82,500                                    | \$96,000  | \$0   | \$96,000   | \$0  |
| 4240-4249                      | Building Inspection                          | 04      | \$33   | \$10,200                                    | \$10,200  | \$0   | \$10,200   | \$0  |
| 4290-4298                      | Emergency Management                         | 04      | \$4,894  | \$8,200                                     | \$8,200   | \$0   | \$8,200  | \$0  |
| 4299                           | Other (Including Communications)             | 04      | \$21,879   | \$27,500                                    | \$30,500  | \$0   | \$30,500   | \$0  |
|                                |  |         | <b>\$849,142</b>                                 | <b>\$868,867</b>                            | <b>\$1,061,524</b>  | <b>\$0</b>  | <b>\$1,061,524</b>   | <b>\$0</b>   |
|                                |  |         | <b>Public Safety Subtotal</b>                    |   |   |   |  |  |
| <b>Airport/Aviation Center</b> |  |         |  |   |   |   |  |  |
| 4301-4309                      | Airport Operations                           |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
|                                |  |         | <b>\$0</b>                                       | <b>\$0</b>                                  | <b>\$0</b>  | <b>\$0</b>  | <b>\$0</b>   | <b>\$0</b>   |
|                                |  |         | <b>Airport/Aviation Center Subtotal</b>          |   |   |   |  |  |



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Appropriations

| Account                                 | Purpose                                 | Article  | Actual Expenditures for period ending 12/31/2022 | Appropriations for period ending 12/31/2022 | Selectmen's Appropriations for period ending 12/31/2023 (Recommended) | Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended) |
|---|---|--|--|---|---|---|--|--|
| <b>Highways and Streets</b>             |   |  |  |   |   |   |  |  |
| 4311                                    | Administration                          |  | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4312                                    | Highways and Streets                    | 04   | \$162,697  | \$237,404                                   | \$248,800   | \$0   | \$248,800  | \$0  |
| 4313                                    | Bridges                                 |  | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4316                                    | Street Lighting                         | 04   | \$29,876   | \$28,750                                    | \$31,200  | \$0   | \$31,200   | \$0  |
| 4319                                    | Other                                   |  | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
|   |   | <b>Highways and Streets Subtotal</b>             | <b>\$192,573</b>                                 | <b>\$266,154</b>                            | <b>\$280,000</b>  | <b>\$0</b>  | <b>\$280,000</b>   | <b>\$0</b>   |
| <b>Sanitation</b>                       |   |  |  |   |   |   |  |  |
| 4321                                    | Administration                          |  | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4323                                    | Solid Waste Collection                  |  | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4324                                    | Solid Waste Disposal                    | 04   | \$247,027  | \$253,355                                   | \$299,770   | \$0   | \$299,770  | \$0  |
| 4325                                    | Solid Waste Cleanup                     |  | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4326-4329                               | Sewage Collection, Disposal and Other   |  | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
|   |   | <b>Sanitation Subtotal</b>                       | <b>\$247,027</b>                                 | <b>\$253,355</b>                            | <b>\$299,770</b>  | <b>\$0</b>  | <b>\$299,770</b>   | <b>\$0</b>   |
| <b>Water Distribution and Treatment</b> |   |  |  |   |   |   |  |  |
| 4331                                    | Administration                          |  | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4332                                    | Water Services                          |  | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4335-4339                               | Water Treatment, Conservation and Other |  | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
|   |   | <b>Water Distribution and Treatment Subtotal</b> | <b>\$0</b>                                       | <b>\$0</b>                                  | <b>\$0</b>  | <b>\$0</b>  | <b>\$0</b>   | <b>\$0</b>   |
| <b>Electric</b>                         |   |  |  |   |   |   |  |  |
| 4351-4352                               | Administration and Generation           |  | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4353                                    | Purchase Costs                          |  | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4354                                    | Electric Equipment Maintenance          |  | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4359                                    | Other Electric Costs                    |  | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
|   |   | <b>Electric Subtotal</b>                         | <b>\$0</b>                                       | <b>\$0</b>                                  | <b>\$0</b>  | <b>\$0</b>  | <b>\$0</b>   | <b>\$0</b>   |



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**Appropriations**

| Account                             | Purpose  | Article | Actual Expenditures for period ending 12/31/2022 | Appropriations for period ending 12/31/2022 | Selectmen's Appropriations for period ending 12/31/2023 (Recommended) | Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended) |
|-------------------------------------|--|---------|--|---|---|---|--|--|
| <b>Health</b>                       |  |         |  |   |   |   |  |  |
| 4411                                | Administration                                     | 04      | \$80   | \$600                                       | \$600   | \$0   | \$0  | \$0  |
| 4414                                | Pest Control                                       | 04      | \$1,500  | \$1,650                                     | \$1,650   | \$0   | \$1,650  | \$0  |
| 4415-4419                           | Health Agencies, Hospitals, and Other              | 04      | \$4,250  | \$4,250                                     | \$4,250   | \$0   | \$4,250  | \$0  |
|                                     | <b>Health Subtotal</b>                             |         | <b>\$5,830</b>                                   | <b>\$6,350</b>                              | <b>\$6,500</b>  | <b>\$0</b>  | <b>\$6,500</b>   | <b>\$0</b>   |
| <b>Welfare</b>                      |  |         |  |   |   |   |  |  |
| 4441-4442                           | Administration and Direct Assistance               | 04      | \$3,600  | \$22,500                                    | \$23,000  | \$0   | \$23,000   | \$0  |
| 4444                                | Intergovernmental Welfare Payments                 |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4445-4449                           | Vendor Payments and Other                          | 04      | \$14,975   | \$14,975                                    | \$15,718  | \$0   | \$15,718   | \$0  |
|                                     | <b>Welfare Subtotal</b>                            |         | <b>\$18,575</b>                                  | <b>\$37,475</b>                             | <b>\$38,718</b>   | <b>\$0</b>  | <b>\$38,718</b>  | <b>\$0</b>   |
| <b>Culture and Recreation</b>       |  |         |  |   |   |   |  |  |
| 4520-4529                           | Parks and Recreation                               | 04      | \$31,280   | \$46,429                                    | \$48,665  | \$0   | \$48,665   | \$0  |
| 4550-4559                           | Library  | 04      | \$63,473   | \$77,200                                    | \$82,500  | \$0   | \$82,500   | \$0  |
| 4583                                | Patriotic Purposes                                 | 04      | \$11,800   | \$16,300                                    | \$17,800  | \$0   | \$17,800   | \$0  |
| 4589                                | Other Culture and Recreation                       | 04      | \$262,132  | \$292,638                                   | \$316,220   | \$0   | \$316,220  | \$0  |
|                                     | <b>Culture and Recreation Subtotal</b>             |         | <b>\$368,685</b>                                 | <b>\$432,567</b>                            | <b>\$465,185</b>  | <b>\$0</b>  | <b>\$465,185</b>   | <b>\$0</b>   |
| <b>Conservation and Development</b> |  |         |  |   |   |   |  |  |
| 4611-4612                           | Administration and Purchasing of Natural Resources | 04      | \$397  | \$1,680                                     | \$2,480   | \$0   | \$2,480  | \$0  |
| 4619                                | Other Conservation                                 |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4631-4632                           | Redevelopment and Housing                          |         | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| 4651-4659                           | Economic Development                               | 04      | \$2,201  | \$2,500                                     | \$3,000   | \$0   | \$3,000  | \$0  |
|                                     | <b>Conservation and Development Subtotal</b>       |         | <b>\$2,598</b>                                   | <b>\$4,180</b>                              | <b>\$5,480</b>  | <b>\$0</b>  | <b>\$5,480</b>   | <b>\$0</b>   |



New Hampshire  
Department of  
Revenue Administration

2023  
MS-737

Appropriations

| Account                        | Purpose                                      | Article | Actual Expenditures for period ending 12/31/2022 | Appropriations for period ending 12/31/2022 | Selectment's Appropriations for period ending 12/31/2023 (Recommended) | Selectment's Appropriations for period ending 12/31/2023 (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended) |
|--------------------------------|--|---------|--|---|--|--|--|--|
| <b>Debt Service</b>            |  |         |  |   |  |  |  |  |
| 4711                           | Long Term Bonds and Notes - Principal        | 04      | \$33,107   | \$31,911                                    | \$34,273   | \$0  | \$34,273   | \$0  |
| 4721                           | Long Term Bonds and Notes - Interest         | 04      | \$12,493   | \$18,115                                    | \$2,549  | \$0  | \$2,549  | \$0  |
| 4723                           | Tax Anticipation Notes - Interest            | 04      | \$0  | \$5,000                                     | \$5,000  | \$0  | \$5,000  | \$0  |
| 4790-4799                      | Other Debt Services                          |         | \$0  | \$0   | \$0  | \$0  | \$0  | \$0  |
|                                | <b>Debt Service Subtotal</b>                 |         | <b>\$45,600</b>                                  | <b>\$55,026</b>                             | <b>\$41,822</b>  | <b>\$0</b>   | <b>\$41,822</b>  | <b>\$0</b>   |
| <b>Capital Outlay</b>          |  |         |  |   |  |  |  |  |
| 4901                           | Land   |         | \$0  | \$0   | \$0  | \$0  | \$0  | \$0  |
| 4902                           | Machinery, Vehicles, and Equipment           | 04      | \$16,714   | \$7,000                                     | \$62,917   | \$0  | \$62,917   | \$0  |
| 4903                           | Buildings                                    |         | \$480,000  | \$0   | \$0  | \$0  | \$0  | \$0  |
| 4909                           | Improvements Other than Buildings            | 04      | \$54,207   | \$0   | \$35,000   | \$0  | \$35,000   | \$0  |
|                                | <b>Capital Outlay Subtotal</b>               |         | <b>\$550,921</b>                                 | <b>\$67,000</b>                             | <b>\$97,917</b>  | <b>\$0</b>   | <b>\$97,917</b>  | <b>\$0</b>   |
| <b>Operating Transfers Out</b> |  |         |  |   |  |  |  |  |
| 4912                           | To Special Revenue Fund                      |         | \$0  | \$0   | \$0  | \$0  | \$0  | \$0  |
| 4913                           | To Capital Projects Fund                     |         | \$0  | \$0   | \$0  | \$0  | \$0  | \$0  |
| 4914A                          | To Proprietary Fund - Airport                |         | \$0  | \$0   | \$0  | \$0  | \$0  | \$0  |
| 4914E                          | To Proprietary Fund - Electric               |         | \$0  | \$0   | \$0  | \$0  | \$0  | \$0  |
| 4914S                          | To Proprietary Fund - Sewer                  | 04      | \$419,558  | \$422,023                                   | \$439,157  | \$0  | \$439,157  | \$0  |
| 4914W                          | To Proprietary Fund - Water                  | 04      | \$345,240  | \$475,562                                   | \$379,736  | \$0  | \$379,736  | \$0  |
| 4918                           | To Non-Expendable Trust Funds                |         | \$0  | \$0   | \$0  | \$0  | \$0  | \$0  |
| 4919                           | To Agency Funds                              |         | \$0  | \$0   | \$0  | \$0  | \$0  | \$0  |
|                                | <b>Operating Transfers Out Subtotal</b>      |         | <b>\$764,798</b>                                 | <b>\$897,585</b>                            | <b>\$818,893</b>   | <b>\$0</b>   | <b>\$818,893</b>   | <b>\$0</b>   |
|                                | <b>Total Operating Budget Appropriations</b> |         | <b>\$4,043,886</b>                               | <b>\$4,234,219</b>                          | <b>\$4,575,981</b>   | <b>\$0</b>   | <b>\$4,575,981</b>   | <b>\$0</b>   |



Special Warrant Articles

| Account | Purpose                            | Article   | Selectmen's<br>Appropriations for<br>12/31/2023<br>(Recommended) | Selectmen's<br>Appropriations for<br>12/31/2023<br>(Not Recommended) | Budget<br>Committee's<br>Appropriations for<br>12/31/2023<br>(Recommended) | Budget<br>Committee's<br>Appropriations for<br>12/31/2023<br>(Not Recommended) |
|---------|------------------------------------|---|--|--|--|--|
| 4915    | To Capital Reserve Fund            |   | \$0  | \$0  | \$0  | \$0  |
| 4916    | To Expendable Trust Fund           |   | \$0  | \$0  | \$0  | \$0  |
| 4917    | To Health Maintenance Trust Funds  |   | \$0  | \$0  | \$0  | \$0  |
| 4902    | Machinery, Vehicles, and Equipment | 03  | \$509,208  | \$0  | \$509,208  | \$0  |
|         |                                    | <i>Purpose: BULLDOG FOUTS BROTHERS 3000 GALLON TANKER</i>       |  |  |  |  |
| 4915    | To Capital Reserve Fund            | 05  | \$100,000  | \$0  | \$100,000  | \$0  |
|         |                                    | <i>Purpose: WATER DEPARTMENT RESTRICTED FUND BALANCE</i>        |  |  |  |  |
| 4915    | To Capital Reserve Fund            | 06  | \$460,000  | \$0  | \$460,000  | \$0  |
|         |                                    | <i>Purpose: ESTABLISH A HIGHWAY GARAGE CAPITAL RESERVE FUND</i> |  |  |  |  |
| 4915    | To Capital Reserve Fund            | 08  | \$5,000  | \$0  | \$5,000  | \$0  |
|         |                                    | <i>Purpose: COMMUNITY CENTER</i>                                |  |  |  |  |
| 4915    | To Capital Reserve Fund            | 09  | \$25,000   | \$0  | \$25,000   | \$0  |
|         |                                    | <i>Purpose: REVALUATION</i>                                     |  |  |  |  |
| 4915    | To Capital Reserve Fund            | 10  | \$20,000   | \$0  | \$20,000   | \$0  |
|         |                                    | <i>Purpose: PAVING</i>  |  |  |  |  |
| 4915    | To Capital Reserve Fund            | 11  | \$23,166   | \$0  | \$23,166   | \$0  |
|         |                                    | <i>Purpose: HIGHWAY BLOCK GRANT</i>                             |  |  |  |  |
| 4915    | To Capital Reserve Fund            | 12  | \$45,000   | \$0  | \$45,000   | \$0  |
|         |                                    | <i>Purpose: TOWN BUILDING MAINTENANCE</i>                       |  |  |  |  |
| 4915    | To Capital Reserve Fund            | 13  | \$20,000   | \$0  | \$20,000   | \$0  |
|         |                                    | <i>Purpose: FIRE DEPARTMENT EQUIPMENT</i>                       |  |  |  |  |
| 4915    | To Capital Reserve Fund            | 14  | \$50,000   | \$0  | \$50,000   | \$0  |
|         |                                    | <i>Purpose: FIRE TRUCK</i>                                      |  |  |  |  |
| 4915    | To Capital Reserve Fund            | 16  | \$5,000  | \$0  | \$5,000  | \$0  |
|         |                                    | <i>Purpose: MAIN STREET REVITALIZATION</i>                      |  |  |  |  |
| 4915    | To Capital Reserve Fund            | 17  | \$10,000   | \$0  | \$10,000   | \$0  |
|         |                                    | <i>Purpose: SOLID WASTE FACILITY IMPROVEMENT</i>                |  |  |  |  |
| 4915    | To Capital Reserve Fund            | 18  | \$50,000   | \$0  | \$50,000   | \$0  |
|         |                                    | <i>Purpose: HIGHWAY MAINTENANCE</i>                             |  |  |  |  |



Special Warrant Articles

|  |                                      |  |  |                    |            |                    |            |
|--|--------------------------------------|--|--|--------------------|------------|--------------------|------------|
| 4915                                   | To Capital Reserve Fund              | 19   |  | \$50,000           | \$0        | \$50,000           | \$0        |
|  |                                      | <i>Purpose: HIGHWAY HEAVY DUTY</i>               |  |                    |            |                    |            |
| 4915                                   | To Capital Reserve Fund              | 20   |  | \$50,000           | \$0        | \$50,000           | \$0        |
|  |                                      | <i>Purpose: SEWER DEPARTMENT</i>                 |  |                    |            |                    |            |
| 4915                                   | To Capital Reserve Fund              | 21   |  | \$120,000          | \$0        | \$120,000          | \$0        |
|  |                                      | <i>Purpose: WATER DEPARTMENT</i>                 |  |                    |            |                    |            |
| 4915                                   | To Capital Reserve Fund              | 22   |  | \$10,000           | \$0        | \$10,000           | \$0        |
|  |                                      | <i>Purpose: RECORD PRESERVATION</i>              |  |                    |            |                    |            |
| 4915                                   | To Capital Reserve Fund              | 23   |  | \$15,000           | \$0        | \$15,000           | \$0        |
|  |                                      | <i>Purpose: POLICE DEPARTMENT EQUIPMENT</i>      |  |                    |            |                    |            |
| 4915                                   | To Capital Reserve Fund              | 24   |  | \$5,000            | \$0        | \$5,000            | \$0        |
|  |                                      | <i>Purpose: CEMETERY MAINTENANCE</i>             |  |                    |            |                    |            |
| 4916                                   | To Expendable Trusts/Fiduciary Funds | 15   |  | \$2,000            | \$0        | \$2,000            | \$0        |
|  |                                      | <i>Purpose: LIBRARY COMPUTER EQUIP EXP TRUST</i> |  |                    |            |                    |            |
| <b>Total Proposed Special Articles</b> |                                      |  |  | <b>\$1,574,374</b> | <b>\$0</b> | <b>\$1,574,374</b> | <b>\$0</b> |





**New Hampshire**  
 Department of  
 Revenue Administration

**2023**  
**MS-737**

**Individual Warrant Articles**

| Account                                   | Purpose                                     | Article | Selectmen's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended) | Selectmen's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended) |
|---|---|---------|---|---|--|--|
| 4711                                      | Long Term Bonds and Notes - Principal       | 07      | \$21,300  | \$0   | \$21,300   | \$0  |
|   | <i>Purpose: HIGHWAY GARAGE BOND PAYMENT</i> |         |   |   |  |  |
| 4721                                      | Long Term Bonds and Notes - Interest        | 07      | \$16,541  | \$0   | \$16,541   | \$0  |
|   | <i>Purpose: HIGHWAY GARAGE BOND PAYMENT</i> |         |   |   |  |  |
| <b>Total Proposed Individual Articles</b> |   |         | <b>\$37,841</b>   | <b>\$0</b>  | <b>\$37,841</b>  | <b>\$0</b>   |

New Hampshire  
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Revenue Administration



2023  
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Revenues

| Account                                     | Source                                      | Article | Actual Revenues for<br>period ending<br>12/31/2022 | Selectmen's<br>Estimated Revenues for<br>period ending 12/31/2023 | Budget Committee's<br>Estimated Revenues for<br>period ending 12/31/2023 |
|---|---|---------|--|---|--|
| <b>Taxes</b>                                |   |         |  |   |  |
| 3120  | Land Use Change Tax - General Fund          |         | \$0  | \$0   | \$0  |
| 3180  | Resident Tax                                |         | \$0  | \$0   | \$0  |
| 3185  | Yield Tax                                   | 04      | \$46   | \$100   | \$100  |
| 3186  | Payment in Lieu of Taxes                    | 04      | \$117,136  | \$117,000   | \$117,000  |
| 3187  | Excavation Tax                              | 04      | \$200  | \$200   | \$200  |
| 3189  | Other Taxes                                 |         | \$0  | \$0   | \$0  |
| 3190  | Interest and Penalties on Delinquent Taxes  | 04      | \$42,536   | \$42,000  | \$42,000   |
| 9991  | Inventory Penalties                         |         | \$0  | \$0   | \$0  |
| <b>Taxes Subtotal</b>                       |   |         | <b>\$159,918</b>                                   | <b>\$159,300</b>  | <b>\$159,300</b>   |
| <b>Licenses, Permits, and Fees</b>          |   |         |  |   |  |
| 3210  | Business Licenses and Permits               |         | \$0  | \$0   | \$0  |
| 3220  | Motor Vehicle Permit Fees                   | 04      | \$332,072  | \$332,000   | \$332,000  |
| 3230  | Building Permits                            | 04      | \$2,125  | \$2,100   | \$2,100  |
| 3290  | Other Licenses, Permits, and Fees           | 04      | \$15,172   | \$15,000  | \$15,000   |
| 3311-3319                                   | From Federal Government                     |         | \$0  | \$0   | \$0  |
| <b>Licenses, Permits, and Fees Subtotal</b> |   |         | <b>\$349,369</b>                                   | <b>\$349,100</b>  | <b>\$349,100</b>   |
| <b>State Sources</b>                        |   |         |  |   |  |
| 3351  | Municipal Aid/Shared Revenues               |         | \$0  | \$0   | \$0  |
| 3352  | Meals and Rooms Tax Distribution            | 04      | \$126,341  | \$126,000   | \$126,000  |
| 3353  | Highway Block Grant                         | 11      | \$54,642   | \$23,166  | \$23,166   |
| 3354  | Water Pollution Grant                       | 04      | \$20,883   | \$20,190  | \$20,190   |
| 3355  | Housing and Community Development           |         | \$0  | \$0   | \$0  |
| 3356  | State and Federal Forest Land Reimbursement |         | \$0  | \$0   | \$0  |
| 3357  | Flood Control Reimbursement                 |         | \$0  | \$0   | \$0  |
| 3359  | Other (Including Railroad Tax)              | 04      | \$2,599  | \$2,600   | \$2,600  |
| 3379  | From Other Governments                      | 04      | \$175,020  | \$93,332  | \$93,332   |
| <b>State Sources Subtotal</b>               |   |         | <b>\$379,485</b>                                   | <b>\$265,288</b>  | <b>\$265,288</b>   |



**New Hampshire**  
 Department of  
 Revenue Administration

**2023**  
**MS-737**

**Revenues**

| Account Source                                   | Article    | Actual Revenues for period ending 12/31/2022 | Selectmen's Estimated Revenues for period ending 12/31/2023 | Budget Committee's Estimated Revenues for period ending 12/31/2023 |
|--|------------|--|---|--|
| <b>Charges for Services</b>                      |            |  |   |  |
| 3401-3406 Income from Departments                | 04         | \$34,657                                     | \$7,500   | \$7,500  |
| 3409 Other Charges                               |            | \$0  | \$0   | \$0  |
| <b>Charges for Services Subtotal</b>             |            | <b>\$34,657</b>                              | <b>\$7,500</b>  | <b>\$7,500</b>   |
| <b>Miscellaneous Revenues</b>                    |            |  |   |  |
| 3501 Sale of Municipal Property                  | 04, 06, 07 | \$7,100                                      | \$498,441   | \$498,441  |
| 3502 Interest on Investments                     | 04         | \$24,786                                     | \$25,000  | \$25,000   |
| 3503-3509 Other                                  | 04         | \$18,530                                     | \$5,000   | \$5,000  |
| <b>Miscellaneous Revenues Subtotal</b>           |            | <b>\$50,416</b>                              | <b>\$528,441</b>  | <b>\$528,441</b>   |
| <b>Interfund Operating Transfers In</b>          |            |  |   |  |
| 3912 From Special Revenue Funds                  |            | \$0  | \$0   | \$0  |
| 3913 From Capital Projects Funds                 |            | \$0  | \$0   | \$0  |
| 3914A From Enterprise Funds: Airport (Offset)    |            | \$0  | \$0   | \$0  |
| 3914E From Enterprise Funds: Electric (Offset)   |            | \$0  | \$0   | \$0  |
| 3914O From Enterprise Funds: Other (Offset)      |            | \$0  | \$0   | \$0  |
| 3914S From Enterprise Funds: Sewer (Offset)      | 04, 20     | \$397,465                                    | \$489,157   | \$489,157  |
| 3914W From Enterprise Funds: Water (Offset)      | 04, 05, 21 | \$564,875                                    | \$599,736   | \$599,736  |
| 3915 From Capital Reserve Funds                  | 03         | \$0  | \$200,000   | \$200,000  |
| 3916 From Trust and Fiduciary Funds              |            | \$0  | \$0   | \$0  |
| 3917 From Conservation Funds                     |            | \$0  | \$0   | \$0  |
| <b>Interfund Operating Transfers In Subtotal</b> |            | <b>\$962,340</b>                             | <b>\$1,288,893</b>  | <b>\$1,288,893</b>   |
| <b>Other Financing Sources</b>                   |            |  |   |  |
| 3934 Proceeds from Long Term Bonds and Notes     | 03         | \$480,000                                    | \$309,208   | \$309,208  |
| 9998 Amount Voted from Fund Balance              |            | \$0  | \$0   | \$0  |
| 9999 Fund Balance to Reduce Taxes                | 04         | \$350,000                                    | \$350,000   | \$350,000  |
| <b>Other Financing Sources Subtotal</b>          |            | <b>\$830,000</b>                             | <b>\$659,208</b>  | <b>\$659,208</b>   |
| <b>Total Estimated Revenues and Credits</b>      |            | <b>\$2,766,185</b>                           | <b>\$3,257,730</b>  | <b>\$3,257,730</b>   |



New Hampshire  
Department of  
Revenue Administration

2023  
MS-737

Budget Summary

| Item  | Prior Year<br>Adopted Budget | Selectmen's<br>Period ending<br>12/31/2023<br>(Recommended) | Budget Committee's<br>Period ending<br>12/31/2023<br>(Recommended) |
|---|------------------------------|---|--|
| Operating Budget Appropriations               | \$4,134,219                  | \$4,575,981   | \$4,575,981  |
| Special Warrant Articles                      | \$485,167                    | \$1,574,374   | \$1,574,374  |
| Individual Warrant Articles                   | \$0                          | \$37,841  | \$37,841   |
| Total Appropriations                          | \$4,619,386                  | \$6,188,196   | \$6,188,196  |
| Less Amount of Estimated Revenues & Credits   | \$2,005,135                  | \$3,257,730   | \$3,257,730  |
| <b>Estimated Amount of Taxes to be Raised</b> | <b>\$2,614,251</b>           | <b>\$2,930,466</b>  | <b>\$2,930,466</b>   |



Supplemental Schedule

|   |                    |
|---|--------------------|
| <b>1. Total Recommended by Budget Committee</b>   | <b>\$6,188,196</b> |
| <b>Less Exclusions:</b>   |                    |
| 2. Principal: Long-Term Bonds & Notes   | \$123,105          |
| 3. Interest: Long-Term Bonds & Notes  | \$22,682           |
| 4. Capital outlays funded from Long-Term Bonds & Notes  | \$309,208          |
| 5. Mandatory Assessments  | \$0                |
| 6. Total Exclusions ( <i>Sum of Lines 2 through 5 above</i> )                                       | \$454,995          |
| <b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>                                  | <b>\$5,733,201</b> |
| 8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )                               | \$573,320          |
| <b>Collective Bargaining Cost Items:</b>  |                    |
| 9. Recommended Cost Items (Prior to Meeting)  | \$0                |
| 10. Voted Cost Items (Voted at Meeting)   | \$0                |
| 11. Amount voted over recommended amount (Difference of Lines 9 and 10)                             | \$0                |
| <b>12. Bond Override (RSA 32:18-a), Amount Voted</b>  | <b>\$0</b>         |
| <b>Maximum Allowable Appropriations Voted at Meeting:<br/>(Line 1 + Line 8 + Line 11 + Line 12)</b> |                    |
|   | <b>\$6,761,516</b> |









**2023 Consumer Confidence Report**  
**Woodstock Water Department**  
 PWS # 257120

**What is a Consumer Confidence Report?**

The Consumer Confidence Report (CCR) details the quality of your drinking water, where it comes from, and where you can get more information. This annual report documents all detected primary and secondary drinking water parameters and compares them too there respective standards known as Maximum Contaminant Levels (MCLs).

**NOW IT COMES WITH A LIST OF INGREDIENTS.**



**The sources of drinking water** (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

**Contaminants that may be present** in source water include:

**Microbial contaminants**, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.

**Inorganic contaminants**, such as salts and metals, which can be naturally occurring or result from urban storm water runoff, industrial or domestic wastewater discharges, oil and gas production, mining or farming.

**Pesticides and herbicides**, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.

**Organic chemical contaminants**, including per- and polyfluoroalkyl substances, synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production,

**Radioactive contaminants**, which can be naturally occurring or be the result of oil and gas production and mining activities.

**In order to ensure that tap water is safe to drink**, EPA prescribe regulations which limit the amounts of certain contaminants in water provided by public water systems. The US Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water which must provide the same protection for public health.

**What is the source of my drinking water?**

Woodstock Water Department obtains its water from two gravel packed wells that alternated every week. Well 1 located 1,000 feet west of Route 175 is 77 feet deep and yields 400 gallons per minute (gpm). Well 2 located 200 feet southeast of Well 1 is 76 feet deep and yields 400 gpm.

Treatment consists of Sodium Hydroxide (NaOH) for corrosion control. The average daily use in 2020 is 365,000 gallons per day.

**Why are contaminants in my water?** Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

**Do I need to take special precautions?** Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. EPA/CDC guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the Safe Drinking Water Hotline at 1-800-426-4791.

**Source Water Assessment Summary**

NHDES prepared drinking water source assessment reports for all public water systems between 2000 and 2003 in an effort to assess the vulnerability of each of the state's public water supply sources. Included in the report is a map of each source water protection area, a list of potential and known contamination sources, and a summary of available protection options. The results of the assessment prepared on 8/7/200 are noted above.

| Source Name | Low | Med | High |
|-------------|-----|-----|------|
| Well 1      | 8   | 2   | 2    |
| Well 2      | 8   | 2   | 2    |

**Note:** Due to the time when the assessments were completed, some of the ratings might be different if updated to reflect current information. The complete Assessment Report is available for review. For more information, call Matt Day at 800-553-5191 or visit the NHDES website.

**How can I get involved?** For more information about your drinking water, please contact the Board of Selectmen at (603)745-8752. The Board Meeting Schedule is posted at the Town Office, 165 Lost River Road. Feel free to contact us with any questions.

**Violations:** We are pleased to report that your drinking water meets or exceeds all federal and state requirements.

**Drinking Water Contaminants:**

**Lead:** If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. This water system is responsible for high quality drinking water but cannot control the variety of materials used in your plumbing components. **When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing cold water from your tap for at least 30 seconds before using water for drinking or cooking.** Do not use hot water for drinking and cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline at 1-800-426-4791 or at [US.EPA.Basic](http://US.EPA.Basic) Information about [Lead in Drinking Water](http://Lead in Drinking Water).

**Abbreviations**

- NA:** Not Applicable
- ND:** Not Detectable at testing limits
- pCi/L:** picoCurie per Liter
- ppb:** parts per billion
- ppm:** parts per million
- RAA:** Running Annual Average
- 90<sup>th</sup> Percentile** – Out of every 10 homes sampled, 9 were at or below this level

**Definitions**

**Ambient Groundwater Quality Standard or AGQS:** The maximum concentration levels for contaminants in groundwater that are established under RSA 485-C, the Groundwater Protection Act.

**Action Level or AL:** The concentration of a contaminant which, if exceeded, triggers treatment or other requirements which a water system must follow.

**Level II Assessment:** A very detailed study of the water system to identify potential problems and determine, if possible, why an E. coli MCL violation has occurred and/or why total coliform bacteria have been found in our water system on multiple occasions.

**Maximum Contaminant Level or MCL:** The highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs as feasible using the best available treatment technology.

**Maximum Contaminant Level Goal or MCLG:** The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.

**Treatment Technique or TT:** A required process intended to reduce the level of a contaminant in drinking water.

**2022 Data**

|              | Date    | 90th Percentile | Action Level | MCLG | # of Sites Sampled | # Sites Above Action Level | Violation Yes/No | Typical Source of Contaminant  |  |
|--------------|---------|-----------------|--------------|------|--------------------|----------------------------|------------------|--|--|
|              |         |                 |              |      |                    |                            |                  | MCL  | MCLG   |
| Lead (ppb)   | 2/24/21 | 1               | 15           | 0    | 10                 | 0                          | No               | Corrosion of household plumbing systems, erosion of natural deposits                                   | Corrosion of household plumbing systems, erosion of natural deposits                                   |
| Copper (ppm) | 2/24/21 | 0.04            | 1.3          | 1.3  | 10                 | 0                          | No               | Corrosion of household plumbing systems, erosion of natural deposits; leaching from wood preservatives | Corrosion of household plumbing systems, erosion of natural deposits; leaching from wood preservatives |

| Inorganic Contaminants | Date     | Highest Detect | Range Detected | MCL | MCLG | Violation Yes/No | Typical Source of Contaminant   |   |
|------------------------|----------|----------------|----------------|-----|------|------------------|---|---|
|                        |          |                |                |     |      |                  | MCL   | MCLG  |
| Arsenic (ppb)          | 10/21/21 | 1.1            | ND -1.1        | 5   | 0    | No               | Erosion of natural deposits; runoff from orchards; run from glass and electronics production waste                                  | Erosion of natural deposits; runoff from orchards; run from glass and electronics production waste                                  |
| Barium (ppm)           | 10/21/21 | 0.0091         | 0.0081-0.0091  | 2   | 2    | No               | Discharge of drilling wastes; discharge from metal refineries; erosion of the natural deposits                                      | Discharge of drilling wastes; discharge from metal refineries; erosion of the natural deposits                                      |
| Beryllium (ppb)        | 10/21/21 | 1.0            | ND -1.0        | 4   | 4    | No               | Discharge from metal refineries and coal-burning factories; discharge from electrical, aerospace, and defense industries            | Discharge from metal refineries and coal-burning factories; discharge from electrical, aerospace, and defense industries            |
| Cadmium (ppb)          | 10/21/21 | 1.3            | ND - 1.3       | 5   | 5    | No               | Corrosion of galvanized pipes; erosion of natural deposits; discharge from metal refineries; runoff from waste batteries and paints | Corrosion of galvanized pipes; erosion of natural deposits; discharge from metal refineries; runoff from waste batteries and paints |
| Nitrate (ppm)          | 10/13/22 | 0.39           | 0.37 - 0.39    | 10  | 10   | No               | Runoff from fertilize use; leaching from septic tanks, sewage; erosion of natural deposits  | Runoff from fertilize use; leaching from septic tanks, sewage; erosion of natural deposits  |

**Radiological Contaminants**

|                          |          |         |              |   |   |    |                             |
|--------------------------|----------|---------|--------------|---|---|----|-----------------------------|
| Radium 226 & 228 (pCi/L) | 10/26/20 | 2.0±0.4 | ND - 2.0±0.4 | 5 | 0 | No | Erosion of natural deposits |
|--------------------------|----------|---------|--------------|---|---|----|-----------------------------|

**Secondary Maximum Contaminant Level or SMCL:** They identify acceptable concentrations of contaminants which cause unpleasant tastes, odors, or colors in the water

| Secondary MCLs (SMCL) | Date     | Level Detected  | Treatment technique | A.L. SMCL or AGQS | Specific contaminant criteria and reason for monitoring  |  |
|-----------------------|----------|-----------------|---------------------|-------------------|--|--|
| Chloride (ppm)        | 10/11/21 | 55 - 64         | NA                  | 250               | Wastewater, road salt, water softeners, corrosion  |  |
| Hardness (ppm)        | 10/11/21 | 9.0 - 10.7      | NA                  | NA                | Geological   |  |
| Iron (ppm)            | 10/11/21 | ND - 0.16       | NA                  | 0.30              | Geological   |  |
| Manganese (ppm)       | 10/11/21 | 0.0013 - 0.045  | NA                  | 0.05              | Geological   |  |
| Nickel (ppm)          | 10/11/21 | ND - 0.0014     | NA                  | 0.01              | Geological; electroplating, battery production, ceramics   |  |
| pH (SU)               | 10/11/21 | 5.82 - 5.73     | NA                  | 6.5-8.5           | Precipitation and geology  |  |
| Sodium (ppm)          | 10/11/21 | 31.0 - 35.8     | NA                  | 100-250           | Road salt, septic systems (salt from water softeners) We are required to regularly sample for sodium |  |
| Sulfate (ppm)         | 10/11/21 | 5 - 5           | NA                  | 250               | Naturally occurring  |  |
| Zinc (ppm)            | 10/11/21 | 0.0053 - 0.0057 | NA                  | 5                 | Galvanized pipes   |  |

**ASSESSMENTS**

| During the past year we were required to conduct Assessment(s) | Number of assessments completed in the reporting year | Number of corrective actions required | Number of corrective actions completed | Specific contaminant criteria and reason for monitoring  |
|--|---|---------------------------------------|--|--|
| Level II   | 8/19/22<br>11/2/22                                    | 2                                     | 2                                      | Coliforms are bacteria that are naturally present in the environment and are used as an indicator that other, potentially harmful, waterborne pathogens may be present or that a potential pathway exists through which contamination may enter the drinking water distribution system. We found coliforms indicating the need to look for potential problems in water treatment or distribution. When this occurs, we are required to conduct assessment(s) to identify problems and to correct any problems that were found during these assessments.<br>Chlorinated the water tank. |

## **LINCOLN-WOODSTOCK SOLID WASTE FACILITY 2022 ANNUAL REPORT**

This was another busy year at the facility. We processed 758.13 tons of construction and demolition material. This is up 33 tons from last year. We processed 155.37 tons of plastic and glass. We are now separating out the aluminum so we can collect the revenue. This is down 30 tons from last year. We would ask everyone to please recycle, as it keeps this material out of the solid waste stream. We processed 990.48 tons of municipal solid waste. This is down 53.53 tons from last year.

The change we made last year in how we handle scrap steel is working very well. We recycled 171.69 tons of light iron this year. We bailed 134.6 tons of cardboard this year. This alone brought in a revenue of \$15,011.60.

We held our bi-annual Household Hazardous Waste day this year. This was very successful, as we processed 112 units. Our next event will take place in 2024. We would like to thank all who participated.

We were unable to get a paving contractor to finish the paving around the facility this summer. We will try and make this happen in the late spring/early summer of 2023. This is difficult to schedule as it needs to happen on the only day we are closed during the week. We may need to allow the contractor to do some prep work during business hours. If this is the case, I would ask for your patients as we have this work completed.

I would like to thank John, Russ, Larry, Joe, and Scott for the excellent service they provide to the community at the facility. I would also like to thank the residents of Lincoln and Woodstock for their support.

Respectfully Submitted,

Nate Hadaway  
*Director of Public Works*  
*Town of Lincoln*

## **WOODSTOCK PLANNING BOARD 2022 ANNUAL REPORT**

Dear Voters of Woodstock,

2022 was an eventful year with considerable turnover on the Board and renewed focus on reviewing most of the Board's ordinances. Subcommittees were formed. We hired a part time secretary, Cathy Riley! Thank you members Margaret LaBarge and Hanna Kinne for your support in the interim.

The Woodstock Planning Board reviewed and approved a boundary line adjustment, and a lot merger, completed its earth excavation site inspections, negotiated for the completion of a subdivision road, and addressed questions raised concerning earth excavation, proposed projects, and other topics.

Further amendments to the Earth Excavation Ordinance were adopted. You can find this and all our ordinances on the Town's site.

Revisions to the Town's Flood Plain Ordinance will be before you for vote at the Annual Town Meeting in March. There revisions are proposed to assure Woodstock remains in compliance with FEMA's requirements for our town to qualify for property owners to be eligible to obtain flood insurance for their properties within the flood plain.

The Board has nearly completed a new draft of the Town's Subdivision Ordinance and will hold a hearing on it soon. Hearing notices are posted on the town website. The Master Plan is currently under review. A listening session on our "Visions for the Future" was held in December. Opportunities for input before final draft will continue over the next few months to assure the plan accurately reflects the citizens' desires for the future of Woodstock and we invite you to bring forward your ideas. The Master Plan is an important document that is the Board's "guide" as it deliberates on proposals brought forward. It serves as a "road map" as to where we as a community hope to be now as well as into the future taking into consideration where we are and have been, available resources, and the needs of our municipality. Please consider participating in this process by communicating with us and/or attending listening sessions and meetings in person or on zoom.

Goals for 2023 include maintaining good communications and relationships with citizens, applicants, and interested parties listening to input received as we deliberate on all topics under our jurisdiction that potentially affect our collective future. Please continue to participate. It is the best way for the Board to know what is on your mind. We welcome and need your suggestions as we all move forward into the future.

Sincerely,

Bonnie Ham, *Chair*

## **PUBLIC WORKS DEPARTMENT 2022 ANNUAL REPORT**



2022 made for a rather busy but exciting year for the Public Works Department!

The crew worked to replace three culverts and repave the top of Russell Farm Road. We replaced a very poor culvert on Thornton Gore Road and repaved from Sellingham Hill to the Town line. The Town Office and Police Department also saw much-needed renovations, including repaving the parking lot and repairing the entrance. Six-hundred feet of sidewalk along South Main Street was also repaved, leaving only three-hundred feet left to finish the project.

The upgrades to the Wastewater Treatment Plant are still ongoing. We have added heat pumps and Variable Frequency Drives (“VFD”). VFDs allow us to run large electric motors at slower speeds, saving significant energy. We are also working on upgrading the wells to use less electricity. This involves switching to propane heat, upgrading the pump controls, and adding VFDs. This project should be completed in 2023.

This year we were able to locate and repair two major water main leaks, one on Bell Street and the other on Kancamagus Highway. The water main on the Kancamagus Highway has been temporarily turned off as it is not needed at this time. Additionally, we repaired two curb stops, one on Daniel Webster Highway and one on Lost Valley.

In Soldiers Park, we removed some dead or unhealthy trees, evicting at least four flying squirrels that had made a home out of the rotted center of a large tree. A large section of the park was graded and re-loamed to promote healthier grass growth. Additionally, new lilac shrubs were planted in the park.

This year, the cemetery received much more attention due to welcoming Steve Welch back to our crew part-time. The cemetery was greatly improved through moss removal, grass treatments, road repairs, and straightening stones. We have plans to do much more in the coming year as well.

The crew would like to thank Dalton and Sandy Avery for selling the Town the land and building necessary to relocate the Public Works Department. We have been hard at work cleaning out our old garage and the old fire station in order to make

the move to our new location. We are still organizing and adjusting to the much larger space but are excited and grateful to be working out of our new shop.

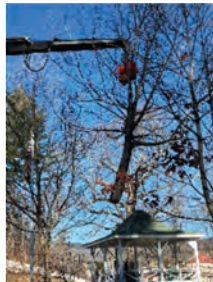
I want to take a moment to thank Michael Donahue Jr. for his dedicated service and excellent work ethic. I would also like to extend my gratitude to Steve Welch and Kippy Ayotte for stepping up this year to help our shortstaffed crew during large storms and projects.

The Public Works Department would also like to express our sadness in the passing of Bill Mellett. Bill served our community for many years and, even in retirement, was the “go-to guy” for our department. Bill was always available to answer questions and help our department with whatever we needed. We will greatly miss Bill and extend our deepest sympathies to his family.

I want to close with a “thank you” to the residents who continue to allow us to use their property for snow removal during the winter months and to the community for their continued support. Please reach out to us with any questions or concerns. We are here to serve the community!

Respectfully Submitted,

Mike Welch  
*Director, Public Works*  
publicworks@woodstocknh.org  
(603) 348-8783





# LINCOLN-WOODSTOCK RECREATION DEPARTMENT 2022 ANNUAL REPORT



## 2022 Year in Review:

**Program Highlights:** Every year the Lincoln Woodstock Recreation Department strives to offer many diverse program choices to meet a broad range of ages and interests. We are grateful to our staff and coaches for working with us to offer youth basketball, the after-school program, T-ball, Softball and Baseball, Adventure Camp, Kanc Kamp, fall youth soccer, and the Kanc Ski Area. 2022 events were the: Kanc-a-thon, Big Air Event, 1st annual Rail Jam, Cardboard Box Race, Kanc Kid's Races, Kanc Pre-Ski Lessons, Kanc Carvers, Freestyle lessons, and February School Vacation Week daily events at the Kanc Ski Area, the Youth Fishing Derby, the Memorial Day Yard Sale map event, the "Bicycle Week" bike-a-thon, and the Just-4-Kids Shopping event.

**8th Annual Community Fest Event:** The 8th annual Community Fest Event included: A Glow 5k, The Lin-Wood Friends of Recreation's Annual Memorial Golf Tournament, the Town of Woodstock's band concert at Solder's Park, the pancake breakfast, and the community kickball game. Due to declining attendance, we have decided to run this event every 5 years. Look for more information in years to come!

**Story Walk Along the Pemigewasset Trail:** The LWRD continued to partner with the Lincoln Public Library to post a story walk along the Pemigewasset trail, (from the entrance to Forest Ridge Road to the entrance to Loon Mtn.). The pages of the storybook were spaced out along the walk, and many families walked this trail and enjoyed outdoor time together. Every week for seven weeks the pages were changed to a new story, and the story title was posted on our social media pages. Many families commented that they enjoyed this, and we plan to continue this, with new stories each summer.

**Riverfront Park Project:** In 2022 we were selected as a brownfields funding site by the EPA, and they conducted the site assessment work at no charge to the Town of Lincoln. We've been working with DES to determine how the necessary site modifications can be completed in a manner that works best for them, as well as our project's site design. We are hopeful that the project will be ready to move forward by the spring of 2023.

**Father Roger Bilodeau Community Center Building:** In 2022 the garage/storage building received a new garage door and new solar lighting. In the main building we purchased a new commercial gas range for the kitchen, had 2 new windows installed in one of the Childcare classrooms, had a new entry door keypad installed, a new office copier, and new entryway rugs.

**Lincoln-Woodstock Community Garden:** Had boxes rebuilt by Rotary's Interact club, and memorial shrubs planted.

**The Kanc Recreation & Ski Area:** This year thanks to the Lincoln Public Works crew we doubled the size of our parking lot area and relocated the sledding hill. We also purchased a new snowmobile for the Kanc Ski Employee's use, installed a new top safety gate for skier safety, purchased and installed a new scoreboard for the baseball season, purchased new

radios for summer camp and ski area employee use, purchased new soccer nets for the 2023 season, purchased a new ticket scanner for use in the colder temps at the Kanc Ski Area, and purchased 2 new pickleball nets.

**Lincoln-Woodstock Community Ballfield:** A new solar light was added to the memorial flagpole, and new bases were installed in the softball field. This fall a field assessment and soil study were conducted, for recommended improvements to be completed during 2023.

**Lin-Wood Food Pantry:** The Community members and businesses generously supported the Lin-Wood Food Pantry in 2022! Thank you to the many local businesses and residents that donate to the Food Pantry throughout the year! This was a year of high need, and we appreciate all of your donations.

**Youth Sports Highlights:** LWRD's 3rd-4th Grade and 5th & 6th Grade soccer teams won both the Haverhill Tournament and the Halloween Cup tournament in 2022! A photo of both teams after the Halloween cup win is at the end of this article. The 3rd & 4th-grade team's trophy and cup are in the Lin-Wood Elm school trophy case, and the 5th & 6th-grade team's trophy and cup are in the Lin-Wood Middle/ High School trophy case! There was a 2-Town emergency vehicle & player parade to honor these teams! Congrats again coaches and players!!

**Linwood Friends of Recreation:** 2022 officers: President - Charyl Reardon; Vice-President - Heather Krill; Treasurer - Tammy Ham; Secretary – Kara Sellingham. In the fall of 2022 Heather Krill stepped down, and Deb Woodman was elected to fill the VP position. This group coordinates and staffs many fundraising and community events throughout the year. This year we held the Kanc-a-thon, Community Wide Yard Sale event (hybrid/ map style), the Youth Fishing Derby, The Memorial Golf Tournament, the Halloween Candy Drive, and the Just for Kids Shopping event. They also held a Bike-a-Thon as part of the "Bicycle Week Event", and helped with the LinWood Skate Park's fundraising. If you are interested in becoming involved with the Friends of Recreation, check out their Facebook page "Linwood Friends of Recreation" or "@FriendsofLinWoodRec". All of their event registrations are online at: [linwood.recdesk.com](http://linwood.recdesk.com).

If you would like to find out more about the Lincoln-Woodstock Recreation Department please visit <http://www.lincolnnh.org/recreation> or LIKE US on FACEBOOK "[Lincoln-Woodstock Recreation-Department](#)" or [@LincolnWoodstockRecDept](#).

**Special Thanks:** The LWRD has a great staff of people that truly care about our community! I'm so thankful to all of them and their willingness to work hard to make sure that we could continue to offer quality programming! The LWRD is grateful for the support of the Lincoln and Woodstock Boards of Selectmen, the Linwood Friends of Recreation, and our numerous dedicated volunteers, community organizations, and businesses who support us with many hours of volunteerism and enthusiasm. On behalf of the Lincoln-Woodstock Recreation Department and the Towns of Lincoln and Woodstock, we sincerely thank all of you for your commitment to recreation and our community!

Respectfully Submitted,

Tara Tower, CPRP  
*LWRD Recreation Director*







## GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

10 Campbell Street • P.O. Box 433 • Lebanon, NH 03766  
Phone: 603-448-4897 • Fax: 603-448-3906  
[www.gcsc.org](http://www.gcsc.org)

### ANNUAL REPORT 2022

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

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

From October 1, 2021 through September 30, 2022 168 older residents of Woodstock were served by one or more of GCSCC's programs offered through Linwood Senior Services and 11 were served through ServiceLink.

- Older adults from Woodstock enjoyed 5,269 meals prepared by GCSCC employees and volunteers.
- GCSCC employees completed 205 wellness calls with homebound Woodstock residents.
- Woodstock residents received assistance with problems, crises or issues of long-term care through six visits with a trained outreach worker and 95 contacts with ServiceLink.
- Woodstock residents participated in 130 health, education or social activities.
- Woodstock residents were transported to medical and other appointments on 24 occasions.

The cost to provide GCSCC services for Woodstock residents in 2021-22 was \$73,466.72.

Such services can be critical to elderly individuals who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty, saving tax dollars that would otherwise be expended for nursing home care. The services 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 GCSCC become even more critical. *Woodstock's population over age 60 has increased by 57.6% over the past 20 years, according to US Census data from 1990 to 2010.*

GCSCC would very much appreciate Woodstock's support for our programs that enhance the independence and dignity of older adults and adults with disabilities. GCSCC enables our community members to meet the challenges of aging, while remaining in the security and comfort of their own communities and homes.

Kathleen Vasconcelos, *Executive Director*

**Grafton County Senior Citizens Council, Inc.**

**Statistics for the Town of Woodstock  
October 1, 2021 to September 30, 2022**

During the fiscal year, GCSCC served 168 Woodstock residents (of 316 residents over 60, 2010 U.S. Census)

| <u>Services</u>  | <u>Type of Service</u> | <u>Units of Service</u> | <u>x</u> | <u>Unit (1) Cost</u> | = | <u>Total Cost of Service</u> |
|------------------|------------------------|-------------------------|----------|----------------------|---|------------------------------|
| Nutrition        | Meals                  | 5,269                   | X        | \$ 11.16             |   | \$58,802.04                  |
| Social Services  | Contacts               | 211                     | X        | 39.17                |   | 8,264.87                     |
| Service Link     | Contacts               | 95                      | X        | 39.17                |   | 3,721.15                     |
| Activities       |                        | 130                     | X        | 15.77                |   | 2,050.10                     |
| Transportation   | Rides                  | 24                      | X        | 26.19                |   | 628.56                       |
| Volunteers:      |                        | 10                      |          |                      |   |                              |
| Volunteer Hours: |                        | 292                     |          |                      |   |                              |

|   |             |
|---|-------------|
| GCSCC cost to provide services for Woodstock residents only | \$73,466.72 |
| Request for Senior Services for 2023                        | 5,500.00    |

**NOTE:**

1. Unit cost from GCSCC Statement of Revenue and Expenses for October 1, 2021 to September 30, 2022
2. Services were funded by Federal and State programs 52%; Local government appropriations 11%; Client donations 4%; Charitable contributions 14%; Grants and contracts 15%; Other 4%.



## **LINWOOD AMBULANCE**

12 Profile Drive • PO Box 26

Woodstock, NH 03262

603-745-3904 Voice • 603-745-7737 Fax

[www.linwoodambulance.org](http://www.linwoodambulance.org)

*A non-profit serving the Towns of Lincoln and Woodstock, NH*

*All donations are tax deductible*



## **2022 ANNUAL REPORT**

***53 years of service for the volunteers of Linwood Ambulance  
to the towns of Woodstock and Lincoln***

2022 - the pandemic continues. Linwood Ambulance continues to meet the challenges and stress of working in the high-risk environment of an airborne infectious disease. Our 44 volunteers continue to bravely respond to all calls for service protected by N95 masks and new multi variant vaccinations. We have only had a single case of a provider getting COVID-19 on the job despite providing emergency medical care to COVID positive patients more than weekly. Our volunteer providers have stepped up to the increased cleaning, infection control procedures, and training.

Our call volume in 2022 again surpassed all previous service records but the number of calls for evaluation and care on scene without transport to a hospital were also up. This type of call is unreimbursed care provided by Linwood Ambulance as a service to the community and is hitting our budget hard. We also continue to see increasing simultaneous calls requiring two or all three ambulances to be crewed and responding simultaneously to different calls. Our off-duty local volunteers drop whatever they are doing, at all hours, and respond to the emergency needs of our neighbors and visitors.

For every season thing there is a time. Several of our long-time providers are stepping back and no longer covering shifts or have gone on to other adventures. We will miss having them around. There are several new members this year and several that have progressed from EMT to AEMT and two in school to become paramedics. We welcome these new providers.

We now have two 2021 ambulances, one of which is four-wheel drive, and a 2017 ambulance.

Our community education section is still providing Cardiopulmonary Resuscitation (CPR) and Stop the Bleed training to various groups and businesses as part of our Heart Safe Community project. This project has been benefiting the community for over 15 years by placing and maintaining automated defibrillators (AEDs) and providing CPR training since 2005! We have 70 AEDs around the two towns. CPR and the use of public access AEDs are credited with saving the life of 92,000 people in the United States every year. Linwood Ambulance spends about \$5000.00 each year maintaining these lifesaving defibrillators. Some of these AEDs are at the end of their service life. If you are interested in getting an AED for your businesses or home or need to replace one at the end of its

life, please call us. We get AEDs for you at a reduced state bid price. Shortly with the help of the Lincoln and Woodstock Rotary we are placing 8 outdoor secure AED boxes in the community at gathering points to allow 24 hour a day a AED access.

We thank the two towns for continuing to support the ambulance through designated money for the small (well below minimum wage) stipend we pay the on-duty crew for shift coverage. Linwood Ambulance can only continue to exist by this subsidy and our fundraising and grants. We thank all who have supported us financially this year.

Your skilled, Nationally Registered and state licensed emergency medical providers are:

|                      |                    |                          |
|----------------------|--------------------|--------------------------|
| David Aibel          | Megan Gaites       | Amy Snyder               |
| Laura Aibel          | Darlene Goodbout   | AJ Sousa                 |
| Ethan Baker          | Erica Haase        | Jeffrey Spielberg        |
| Jamie Bariteau       | Sarah Houghton     | Bonnie Stevens           |
| Jean-Miguel Bariteau | A. Dale Hutchinson | Billy Sullivan           |
| Ryan Barron          | Dave Kraus         | Marti Talbot             |
| Lizzie Bullard       | Bill Mead          | Ben Thibault             |
| Jon Bouffard         | Marshall Miller    | Justin Walsh             |
| Ken Chapman          | Donna Martel       | Lauren Weden             |
| Tyler Clark          | Max Nordhausen     | Jim Winslow              |
| Jane Durning         | Pete Nordhausen    | Robert Wetherell         |
| Matthew Dutilly      | Todd Robinson      | Shawn Woods              |
| Katlin Donoghue      | Britta Robinson    | Lisa Kelley-Zolot        |
| Kara Field           | Betsy Scafford     | In Memoriam: Steve Bomba |
| Andrew Formalarie    | Christine Shaw     |                          |

***Board of Trustees:***

|                                       |                  |                                  |
|---------------------------------------|------------------|----------------------------------|
| Meg Haase - <i>President</i>          | Ron Beard        | Paula Strickon                   |
| Stephen Tower - <i>Vice President</i> | Faith Desjardins | Deb Woodman                      |
| Helen Jones - <i>Treasurer</i>        | Jennifer Franz   | Rodney Felgate - <i>Emeritus</i> |
| Ivan Strickon - <i>Secretary</i>      | Scott Rice       | Ken Chapman - <i>Emeritus</i>    |
|                                       | Tom Sabourn      |                                  |

Please be safe and keep your loved ones safe by wearing an effective tight fitting face mask over your mouth and nose and by keeping your distance from those that don't. **Please get fully vaccinated against SARS-COV-2.**

On behalf of our Board of Trustees and all our skill medical providers listed above, **thank you for your support** of your emergency medical service in the great endeavor of neighbors helping neighbors. Along with the police and fire departments and emergency telecommunicators we are part of your **essential** emergency response when you need to dial 911 for assistance.

David Tauber  
*Chief*



**AMMONOOSUC COMMUNITY HEALTH SERVICES, INC.**

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**MAIN OFFICE**

25 Mt. Eustis Road  
Littleton, NH 03561  
P (603) 444-2464  
F (603) 444-5209

**ACHS-Dental**

25 Mt. Eustis Road  
Littleton, NH 03561  
P (603) 444-8112  
F (603) 444-0846

**ACHS-Woodsville**

79 Swiftwater Road  
Woodsville, NH 03785  
P (603) 747-3740  
F (603) 747-0416

**ACHS-Whitefield**

14 King Square  
Whitefield, NH 03598  
P (603) 837-2333  
F (603) 837-9790

**ACHS-Franconia**

1095 Profile Road, Suite B  
Franconia, NH 03580  
P (603) 823-7078  
F (603) 823-5460

**ACHS-Warren**

333 NH Route 25  
Warren, NH 03279  
P (603) 764-5704  
F (603) 764-5705

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[www.ammonoosuc.org](http://www.ammonoosuc.org)

Dear Selectboard and Voters:

Ammonoosuc Community Health Services Inc. (ACHS) is requesting an appropriation in the amount of **\$500 (Five Hundred dollars)** from the town of Woodstock for 2023. This investment will help us continue to provide high quality, affordable healthcare to our **78 Woodstock patients** and to reach more residents in need.

Since the pandemic began, ACHS has been operating non-stop with our dedicated team of health care professionals. We've been on the frontlines providing vaccinations, screenings, preventative and follow up care as well as providing behavioral health for residents of all ages - vitally important in these uncertain times. While the ACHS-dental center has been forced to close due to persistent staffing shortages and fluctuations in dental funding, we stand committed to providing affordable dental options. We continue to advocate at the state and national level for affordable dental services in our region and offer a referral voucher program with dentists throughout the state for our patients in need. Your continued investment in ACHS helps us provide **comprehensive primary preventive health care to anyone, regardless of their ability to pay - whether we are in a pandemic or not.**

Support from the **Town of Woodstock** is extremely important in our continued efforts to provide affordable health care services to your residents, and to those in the 26 area rural towns in our service area. ACHS' s sliding fee scale for payment of services ensures patients in need will still get affordable health care in a timely manner.

**ACHS Services Provided**

- Infectious Disease Vaccines, Testing and Treatment
- Primary Preventive Medical Care - Family Practice - Prenatal Care through Geriatrics
- Behavioral Healthcare - Counseling, Substance Misuse Disorder Assistance - In-school K-12 services
- 340B Low-Cost Prescription Drug Program
- Patient Navigation and Dental Referral & Voucher Program
- Breast & Cervical Cancer Screening Program

- Low-Cost Vision Plan - Discounted Eye Exam and Glasses for those who qualify
- Financial Services - Sliding Fee Payment Scale for eligible patients

**ACHS Statistics - 2022**

- Number of Unduplicated Clients Served: **Medical** 9,275, **Dental** 427, **Behavioral** 838
- Number of Visits: **Medical** 29,921, **Dental** 663, **Behavioral** 6,840
- Client/Payor Mix: 17.8% **Medicaid**, 33.3% **Medicare**, 5.2% **Uninsured**, 43.7% **Insured**
- Value of discounts provided in our Prescription Assistance Program: \$233,345
- Value of discounted health care services (Sliding-Fee) provided to our patients: \$512,713 total; Medical & Behavioral Health \$381,414, Dental \$81,037, Pharmacy \$50,262

**Town Statistics- Woodstock**

Total # of Patients - **78**  
Total # of Medicaid Patients - **9**  
Total # of Medicare Patients - **21**  
Total# of Self-Paying Patients - **9**  
Total# of Sliding Fee Scale Patients - **1**

We appreciate your continued support. Be mindful, be active, and be well.

Edward D. Shanshala II, MSHSA, MEd  
*Chief Executive Officer*

Ivy Pearson  
*ACHS Board President*

**EMERGENCY ONE, INC.**  
**Town of Woodstock - Fire Truck-E-One Typhoon Custom Pumper Truck**  
**5-Year Debt Payment Schedule**

| <b>Debt Year</b> | <b>Period Ending</b> | <b>Principal Outstanding</b> | <b>Principal</b>    | <b>Rate</b> | <b>Interest</b>    | <b>Total Payment</b> | <b>Fiscal Year Total Payment</b> |
|------------------|----------------------|------------------------------|---------------------|-------------|--------------------|----------------------|----------------------------------|
| 1                | 7/15/2020            | \$165,482.90                 | \$30,772.98         | 3.650%      | \$6,047.81         | \$36,820.79          | \$36,820.79                      |
| 2                | 7/15/2021            | \$134,709.92                 | \$31,907.13         | 3.650%      | \$4,913.66         | \$36,820.79          | \$36,820.79                      |
| 3                | 7/15/2022            | \$102,802.79                 | \$33,065.48         | 3.650%      | \$3,755.31         | \$36,820.79          | \$36,820.79                      |
| 4                | 7/15/2023            | \$69,737.31                  | \$34,272.37         | 3.650%      | \$2,548.42         | \$36,820.79          | \$36,820.79                      |
| 5                | 7/15/2024            | \$35,464.94                  | \$35,464.94         | 3.650%      | \$1,299.13         | \$36,764.07          | \$36,764.07                      |
| <b>Total</b>     |                      |                              | <b>\$165,482.90</b> |             | <b>\$18,564.33</b> | <b>\$184,047.23</b>  | <b>\$184,047.23</b>              |



**State Revolving Loan Fund  
2003 Town of Woodstock-Clarifier  
20-Year Debt Payment Schedule**

| Debt<br>Year  | Period<br>Ending | Principal             | Rate  | Interest            |                     | Fiscal Year<br>Total Payment |
|---------------|------------------|-----------------------|-------|---------------------|---------------------|------------------------------|
|               |                  |                       |       | Admin Fee 1.0000%   | On Loan 2.7040%     |                              |
| 1             | 01/01/04         | \$52,703.22           | 7.50% | \$6,321.15          | \$17,092.39         | \$76,116.76                  |
| 2             | 01/01/05         | \$52,703.19           | 7.50% | \$10,013.61         | \$27,076.79         | \$89,793.59                  |
| 3             | 01/01/06         | \$52,703.19           | 7.50% | \$9,486.57          | \$25,651.70         | \$87,841.46                  |
| 4             | 01/01/07         | \$52,703.19           | 7.50% | \$8,959.54          | \$24,226.60         | \$85,889.33                  |
| 5             | 01/01/08         | \$52,703.19           | 7.50% | \$8,432.51          | \$22,801.51         | \$83,937.21                  |
| 6             | 01/01/09         | \$52,703.19           | 7.50% | \$7,905.48          | \$21,376.41         | \$81,985.08                  |
| 7             | 01/01/10         | \$52,703.19           | 7.50% | \$7,378.45          | \$19,951.32         | \$80,032.96                  |
| 8             | 01/01/11         | \$52,703.19           | 7.50% | \$6,851.41          | \$18,526.23         | \$78,080.83                  |
| 9             | 01/01/12         | \$52,703.19           | 7.50% | \$6,324.38          | \$17,101.13         | \$76,128.70                  |
| 10            | 01/01/13         | \$52,703.19           | 7.50% | \$5,797.35          | \$15,676.04         | \$74,176.58                  |
| 11            | 01/01/14         | \$52,703.19           | 7.50% | \$5,270.32          | \$14,250.94         | \$72,224.45                  |
| 12            | 01/01/15         | \$52,703.19           | 7.50% | \$4,743.29          | \$12,825.85         | \$70,272.33                  |
| 13            | 01/01/16         | \$52,703.19           | 7.50% | \$4,216.26          | \$11,400.75         | \$68,320.20                  |
| 14            | 01/01/17         | \$52,703.19           | 7.50% | \$3,689.22          | \$9,975.66          | \$66,368.07                  |
| 15            | 01/01/18         | \$52,703.19           | 7.50% | \$3,162.19          | \$8,550.57          | \$64,415.95                  |
| 16            | 01/01/19         | \$52,703.19           | 7.50% | \$2,635.16          | \$7,125.47          | \$62,463.82                  |
| 17            | 01/01/20         | \$52,703.19           | 7.50% | \$2,108.13          | \$5,700.38          | \$60,511.70                  |
| 18            | 01/01/21         | \$52,703.19           | 7.50% | \$1,581.10          | \$4,275.28          | \$58,559.57                  |
| 19            | 01/01/22         | \$52,703.19           | 7.50% | \$1,054.06          | \$2,850.19          | \$56,607.44                  |
| 20            | 01/01/23         | \$52,703.19           | 7.50% | \$527.03            | \$1,425.09          | \$54,655.31                  |
| <b>Totals</b> |                  | <b>\$1,054,063.83</b> |       | <b>\$106,457.21</b> | <b>\$287,860.30</b> | <b>\$1,448,381.34</b>        |

**State Revolving Loan Fund  
2005 Town of Woodstock-Lost River Road Sewer Line  
20-Year Debt Payment Schedule**

| Debt Year     | Period Ending | Principal           | Rate    | Interest           |                    | Fiscal Year Total Payment |
|---------------|---------------|---------------------|---------|--------------------|--------------------|---------------------------|
|               |               |                     |         | Admin Fee 1.00000% | On Loan 2.68800%   |                           |
| 1             | 01/01/06      | \$14,829.10         | 0.03688 | \$2,603.33         | \$6,997.75         | \$24,430.18               |
| 2             | 01/01/07      | \$14,829.10         | 0.03688 | \$2,817.53         | \$7,573.51         | \$25,220.14               |
| 3             | 01/01/08      | \$14,829.10         | 0.03688 | \$2,669.23         | \$7,174.91         | \$24,673.24               |
| 4             | 01/01/09      | \$14,829.10         | 0.03688 | \$2,520.95         | \$6,776.30         | \$24,126.35               |
| 5             | 01/01/10      | \$14,829.10         | 0.03688 | \$2,372.65         | \$6,377.70         | \$23,579.45               |
| 6             | 01/01/11      | \$14,829.09         | 0.03688 | \$2,224.36         | \$5,979.09         | \$23,032.54               |
| 7             | 01/01/12      | \$14,829.09         | 0.03688 | \$2,076.07         | \$5,580.48         | \$22,485.64               |
| 8             | 01/01/13      | \$14,829.09         | 0.03688 | \$1,927.78         | \$5,181.88         | \$21,938.75               |
| 9             | 01/01/14      | \$14,829.09         | 0.03688 | \$1,779.49         | \$4,783.27         | \$21,391.85               |
| 10            | 01/01/15      | \$14,829.09         | 0.03688 | \$1,631.20         | \$4,384.67         | \$20,844.96               |
| 11            | 01/01/16      | \$14,829.09         | 0.03688 | \$1,482.91         | \$3,986.06         | \$20,298.06               |
| 12            | 01/01/17      | \$14,829.09         | 0.03688 | \$1,334.62         | \$3,587.45         | \$19,751.16               |
| 13            | 01/01/18      | \$14,829.09         | 0.03688 | \$1,186.33         | \$3,188.85         | \$19,204.27               |
| 14            | 01/01/19      | \$14,829.09         | 0.03688 | \$1,038.04         | \$2,790.24         | \$18,657.37               |
| 15            | 01/01/20      | \$14,829.09         | 0.03688 | \$889.75           | \$2,391.64         | \$18,110.48               |
| 16            | 01/01/21      | \$14,829.09         | 0.03688 | \$741.45           | \$1,993.03         | \$17,563.57               |
| 17            | 01/01/22      | \$14,829.09         | 0.03688 | \$593.16           | \$1,594.42         | \$17,016.67               |
| 18            | 01/01/23      | \$14,829.09         | 0.03688 | \$444.87           | \$1,195.82         | \$16,469.78               |
| 19            | 01/01/24      | \$14,829.09         | 0.03688 | \$296.58           | \$797.21           | \$15,922.88               |
| 20            | 01/01/25      | \$14,829.09         | 0.03688 | \$148.29           | \$398.61           | \$15,375.99               |
| <b>Totals</b> |               | <b>\$296,581.85</b> |         | <b>\$30,778.59</b> | <b>\$82,732.89</b> | <b>\$410,093.33</b>       |

**New Hampshire Municipal Bond Bank 2022  
2022 Town of Woodstock-Highway Garage - 459 Daniel Webster Highway  
20-Year Debt Payment Schedule**

| <b>Debt Year</b> | <b>Period Ending</b> | <b>Principal Outstanding</b> | <b>Principal</b> | <b>Rate</b> | <b>Interest</b> | <b>Total Payment*</b> | <b>Calendar Year</b> | <b>Outstanding Interest</b> |
|------------------|----------------------|------------------------------|------------------|-------------|-----------------|-----------------------|----------------------|-----------------------------|
| 1                | 08/15/22             | \$425,600.00                 | \$21,300.00      | 5.100%      | \$8,779.07      | \$8,779.07            | \$8,779.07           | \$145,040.30                |
| 2                | 02/15/23             |                              |                  |             | 8,541.80        | 29,841.80             |                      | 136,498.50                  |
|                  | 08/15/23             |                              |                  |             | 7,998.65        | 7,998.65              | 37,840.45            | 128,499.85                  |
| 2                | 02/15/24             | 404,300.00                   | 21,300.00        | 5.100%      | 7,998.65        | 29,298.65             |                      | 120,501.20                  |
|                  | 08/15/24             |                              |                  |             | 7,455.50        | 7,455.50              | 36,754.15            | 113,045.70                  |
| 3                | 02/15/25             | 383,000.00                   | 21,300.00        | 5.100%      | 7,455.50        | 28,755.50             |                      | 105,590.20                  |
|                  | 08/15/25             |                              |                  |             | 6,912.35        | 6,912.35              | 35,667.85            | 98,677.85                   |
| 4                | 02/15/26             | 361,700.00                   | 21,300.00        | 5.100%      | 6,912.35        | 28,212.35             |                      | 91,765.50                   |
|                  | 08/15/26             |                              |                  |             | 6,369.20        | 6,369.20              | 34,581.55            | 85,396.30                   |
| 5                | 02/15/27             | 340,400.00                   | 21,300.00        | 5.100%      | 6,369.20        | 27,669.20             |                      | 79,027.10                   |
|                  | 08/15/27             |                              |                  |             | 5,826.05        | 5,826.05              | 33,495.25            | 73,201.05                   |
| 6                | 02/15/28             | 319,100.00                   | 21,300.00        | 5.100%      | 5,826.05        | 27,126.05             |                      | 67,375.00                   |
|                  | 08/15/28             |                              |                  |             | 5,282.90        | 5,282.90              | 32,408.95            | 62,092.10                   |
| 7                | 02/15/29             | 297,800.00                   | 21,300.00        | 5.100%      | 5,282.90        | 26,582.90             |                      | 56,809.20                   |
|                  | 08/15/29             |                              |                  |             | 4,739.75        | 4,739.75              | 31,322.65            | 52,069.45                   |
| 8                | 02/15/30             | 276,500.00                   | 21,300.00        | 5.100%      | 4,739.75        | 26,039.75             |                      | 47,329.70                   |
|                  | 08/15/30             |                              |                  |             | 4,196.60        | 4,196.60              | 30,236.35            | 43,133.10                   |
| 9                | 02/15/31             | 255,200.00                   | 21,300.00        | 5.100%      | 4,196.60        | 25,496.60             |                      | 38,936.50                   |
|                  | 08/15/31             |                              |                  |             | 3,653.45        | 3,653.45              | 29,150.05            | 35,283.05                   |

| Debt Year     | Period Ending | Principal Outstanding | Principal           | Rate   | Interest            | Total Payment*      | Calendar Year       | Outstanding Interest |
|---------------|---------------|-----------------------|---------------------|--------|---------------------|---------------------|---------------------|----------------------|
| 10            | 02/15/32      | 233,900.00            | 21,300.00           | 4.100% | 3,653.45            | 24,953.45           |                     | 31,629.60            |
|               | 08/15/32      |                       |                     |        | 3,216.80            | 3,216.80            | 28,170.25           | 28,412.80            |
| 11            | 02/15/33      | 212,600.00            | 21,300.00           | 4.100% | 3,216.80            | 24,516.80           |                     | 25,196.00            |
|               | 08/15/33      |                       |                     |        | 2,780.15            | 2,780.15            | 27,296.95           | 22,415.85            |
| 12            | 02/15/34      | 191,300.00            | 21,300.00           | 4.100% | 2,780.15            | 24,080.15           |                     | 19,635.70            |
|               | 08/15/34      |                       |                     |        | 2,343.50            | 2,343.50            | 26,423.65           | 17,292.20            |
| 13            | 02/15/35      | 170,000.00            | 21,300.00           | 3.100% | 2,343.50            | 23,643.50           |                     | 14,948.70            |
|               | 08/15/35      |                       |                     |        | 2,013.35            | 2,013.35            | 25,656.85           | 12,935.35            |
| 14            | 02/15/36      | 148,700.00            | 21,300.00           | 3.100% | 2,013.35            | 23,313.35           |                     | 10,922.00            |
|               | 08/15/36      |                       |                     |        | 1,683.20            | 1,683.20            | 24,996.55           | 9,238.80             |
| 15            | 02/15/37      | 127,400.00            | 21,300.00           | 3.100% | 1,683.20            | 22,983.20           |                     | 7,555.60             |
|               | 08/15/37      |                       |                     |        | 1,353.05            | 1,353.05            | 24,336.25           | 6,202.55             |
| 16            | 02/15/38      | 106,100.00            | 21,300.00           | 3.100% | 1,353.05            | 22,653.05           |                     | 4,849.50             |
|               | 08/15/38      |                       |                     |        | 1,022.90            | 1,022.90            | 23,675.95           | 3,826.60             |
| 17            | 02/15/39      | 84,800.00             | 21,200.00           | 3.100% | 1,022.90            | 22,222.90           |                     | 2,803.70             |
|               | 08/15/39      |                       |                     |        | 694.30              | 694.30              | 22,917.20           | 2,109.40             |
| 18            | 02/15/40      | 63,600.00             | 21,200.00           | 2.100% | 694.30              | 21,894.30           |                     | 1,415.10             |
|               | 08/15/40      |                       |                     |        | 471.70              | 471.70              | 22,366.00           | 943.40               |
| 19            | 02/15/41      | 42,400.00             | 21,200.00           | 2.225% | 471.70              | 21,671.70           |                     | 471.70               |
|               | 08/15/41      |                       |                     |        | 235.85              | 235.85              | 21,907.55           | 235.85               |
| 20            | 02/15/42      | 21,200.00             | 21,200.00           | 2.225% | 235.85              | 21,435.85           |                     | (0.00)               |
| <b>TOTALS</b> |               |                       | <b>\$425,600.00</b> |        | <b>\$153,819.37</b> | <b>\$579,419.37</b> | <b>\$579,419.37</b> |                      |

\*Debt service payments are due 30 days prior to the payment date per sections four and five of the loan agreement.

**TOWN OF WOODSTOCK,  
NEW HAMPSHIRE**

**ANNUAL FINANCIAL REPORT**

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

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

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**PLODZIK & SANDERSON**

*Professional Association/Certified Public Accountants*

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## **INDEPENDENT AUDITOR'S REPORT**

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

### **Report on the Financial Statements**

#### ***Adverse and Unmodified Opinions***

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

#### **Summary of Opinions**

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

#### ***Adverse Opinion on Governmental Activities***

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the accompanying financial statements do not present fairly the financial position of the governmental activities of the Town of Woodstock as of December 31, 2021, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Unmodified Opinions***

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of each major fund and aggregate remaining fund information of the Town of Woodstock as of December 31, 2021, and the respective changes in financial position and the respective budgetary comparisons for the general, water, and sewer funds, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Basis for Adverse Opinion on Governmental Activities***

As discussed in Note 15-B to the financial statements, management has not recorded the long-term costs of retirement health care costs and obligations for other postemployment benefits for the single employer plan in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.

**Responsibilities of Management for the Financial Statements**

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

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



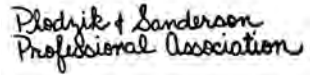
information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

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

February 1, 2023  
Concord, New Hampshire



Plodzik & Sanderson  
Professional Association

***BASIC FINANCIAL STATEMENTS***

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

|  | <b>Governmental<br/>Activities</b> |
|--|------------------------------------|
| <b>ASSETS</b>                                    |                                    |
| Cash and cash equivalents                        | \$ 4,554,431                       |
| Investments                                      | 10,643                             |
| Taxes receivables (net)                          | 289,613                            |
| Account receivables                              | 92,773                             |
| Intergovernmental receivable                     | 57,306                             |
| Capital assets:                                  |                                    |
| Land and construction in progress                | 983,174                            |
| Other capital assets, net of depreciation        | 8,001,500                          |
| Total assets                                     | <u>\$13,989,440</u>                |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>            |                                    |
| Amounts related to pensions                      | 385,081                            |
| Amounts related to other postemployment benefits | 6,913                              |
| Total deferred outflows of resources             | <u>\$ 391,994</u>                  |
| <b>LIABILITIES</b>                               |                                    |
| Accounts payable                                 | 113,406                            |
| Accrued salaries and benefits                    | 16,653                             |
| Accrued interest payable                         | 9,059                              |
| Intergovernmental payable                        | 1,194,040                          |
| Long-term liabilities:                           |                                    |
| Due within one year                              | 100,598                            |
| Due in more than one year                        | 1,956,235                          |
| Total liabilities                                | <u>\$ 3,389,991</u>                |
| <b>DEFERRED INFLOWS OF RESOURCES</b>             |                                    |
| Unavailable revenue - grants                     | 71,451                             |
| Amounts related to pensions                      | 462,476                            |
| Amounts related to other postemployment benefits | 2,022                              |
| Total deferred inflows of resources              | <u>\$ 535,949</u>                  |
| <b>NET POSITION</b>                              |                                    |
| Net investment in capital assets                 | 8,717,088                          |
| Restricted                                       | 7,402                              |
| Unrestricted                                     | 1,731,004                          |
| Total net position                               | <u>\$ 10,455,494</u>               |

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

**EXHIBIT B**  
**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**Statement of Activities**  
**For the Fiscal Year Ended December 31, 2021**

|                                  | <u>Expenses</u>    | <u>Program Revenues</u>     |   | <u>Net (Expense) Revenue and Change In Net Position</u> |
|----------------------------------|--------------------|-----------------------------|---|---|
|                                  |                    | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> |   |
| General government               | \$1,005,849        | \$ 1,818                    | \$ -                                      | \$(1,004,031)   |
| Public safety                    | 770,699            | 290                         | 2,380                                     | (768,029)   |
| Highways and streets             | 303,213            | -                           | 29,013                                    | (274,200)   |
| Sanitation                       | 765,228            | 125,702                     | 2,810                                     | (636,716)   |
| Water distribution and treatment | 379,779            | 285,272                     | -   | (94,507)  |
| Health                           | 5,066              | -                           | -   | (5,066)   |
| Welfare                          | 16,700             | -                           | -   | (16,700)  |
| Culture and recreation           | 388,670            | -                           | -   | (388,670)   |
| Conservation                     | 2,416              | -                           | -   | (2,416)   |
| Interest on long-term debt       | 33,779             | -                           | -   | (33,779)  |
| Total governmental activities    | <u>\$3,671,399</u> | <u>\$413,082</u>            | <u>\$34,203</u>                           | <u>\$(3,224,114)</u>                                    |

General revenues:

|  |                     |
|--|---------------------|
| Taxes:   |                     |
| Property   | \$ 2,773,842        |
| Other  | 1,104               |
| Motor vehicle permit fees                                    | 339,934             |
| Licenses and other fees                                      | 104,898             |
| Grants and contributions not restricted to specific programs | 111,814             |
| Unrestricted investment earnings                             | 7,522               |
| Miscellaneous  | 59,329              |
| Total general revenues                                       | <u>\$ 3,398,443</u> |
| Change in net position                                       | 174,329             |
| Net position, beginning                                      | 10,281,165          |
| Net position, ending   | <u>\$10,455,494</u> |

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

**EXHIBIT C-1**  
**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**Governmental Funds**  
**Balance Sheet**  
**December 31, 2021**

|   | <u>General</u>     | <u>Water<br/>Department</u> | <u>Sewer<br/>Department</u> | <u>Other<br/>Govm'tal<br/>Funds</u> | <u>Total<br/>Govm'tal<br/>Funds</u> |
|---|--------------------|-----------------------------|-----------------------------|-------------------------------------|-------------------------------------|
| <b>ASSETS</b>   |                    |                             |                             |                                     |                                     |
| Cash and cash equivalents   | \$3,651,588        | \$766,499                   | \$128,942                   | \$7,402                             | \$4,554,431                         |
| Receivables, net of allowance for uncollectible:                    |                    |                             |                             |                                     |                                     |
| Taxes   | 439,613            | -                           | -                           | -                                   | 439,613                             |
| Accounts  | 58,262             | 23,053                      | 11,458                      | -                                   | 92,773                              |
| Interfund receivable  | 740,844            | -                           | -                           | -                                   | 740,844                             |
| Prepaid items   | -                  | 459,691                     | -                           | -                                   | 459,691                             |
| Restricted assets:  |                    |                             |                             |                                     |                                     |
| Investments   | -                  | -                           | -                           | 10,643                              | 10,643                              |
| Total assets  | <u>\$4,890,307</u> | <u>\$1,249,243</u>          | <u>\$140,400</u>            | <u>\$18,045</u>                     | <u>\$6,297,995</u>                  |
| <b>LIABILITIES</b>  |                    |                             |                             |                                     |                                     |
| Accounts payable  | 108,586            | 1,400                       | 3,420                       | -                                   | 113,406                             |
| Accrued salaries and benefits                                       | 16,653             | -                           | -                           | -                                   | 16,653                              |
| Intergovernmental payable   | 1,194,040          | -                           | -                           | -                                   | 1,194,040                           |
| Interfund payable   | -                  | -                           | 740,844                     | -                                   | 740,844                             |
| Total liabilities   | <u>\$1,319,279</u> | <u>\$ 1,400</u>             | <u>\$744,264</u>            | <u>\$ -</u>                         | <u>\$2,064,943</u>                  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                |                    |                             |                             |                                     |                                     |
| Unavailable revenue - Property taxes                                | 168,255            | -                           | -                           | -                                   | 168,255                             |
| Unavailable revenue - grants and donations                          | 71,451             | -                           | -                           | -                                   | 71,451                              |
| Total deferred inflows of resources                                 | <u>\$ 239,706</u>  | <u>\$ -</u>                 | <u>\$ -</u>                 | <u>\$ -</u>                         | <u>\$ 239,706</u>                   |
| <b>FUND BALANCES (DEFICIT)</b>                                      |                    |                             |                             |                                     |                                     |
| Nonspendable  | -                  | 459,691                     | -                           | 6,175                               | 465,866                             |
| Restricted  | -                  | 788,152                     | -                           | 1,227                               | 789,379                             |
| Committed   | 1,405,015          | -                           | -                           | 10,643                              | 1,415,658                           |
| Assigned  | 107,054            | -                           | -                           | -                                   | 107,054                             |
| Unassigned (deficit)  | 1,819,253          | -                           | (603,864)                   | -                                   | 1,215,389                           |
| Total fund balances (deficit)                                       | <u>3,331,322</u>   | <u>1,247,843</u>            | <u>(603,864)</u>            | <u>18,045</u>                       | <u>3,993,346</u>                    |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$4,890,307</u> | <u>\$1,249,243</u>          | <u>\$140,400</u>            | <u>\$18,045</u>                     | <u>\$6,297,995</u>                  |

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

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

|   |                    |                     |
|---|--------------------|---------------------|
| Amounts reported for governmental activities in the Statement of Net Position are different because:  |                    |                     |
| Total fund balances of governmental funds (Exhibit C-1)   |                    | \$ 3,993,346        |
| Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.  |                    |                     |
| Cost  | \$ 17,299,561      |                     |
| Less accumulated depreciation   | <u>(8,314,887)</u> | 8,984,674           |
| Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the post-retirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the Statement of Net Position. |                    |                     |
| Deferred outflows of resources related to pensions  | \$ 385,081         |                     |
| Deferred inflows of resources related to pensions   | (462,476)          |                     |
| Deferred outflows of resources related to OPEB  | 6,913              |                     |
| Deferred inflows of resources related to OPEB   | <u>(2,022)</u>     | (72,504)            |
| Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.  |                    |                     |
| Receivables   | \$ (740,844)       |                     |
| Payables  | <u>740,844</u>     | -                   |
| Repayment of long-term liabilities not due until subsequent year are recorded in the governmental funds as prepaid items, but reduce the liability on the government-wide financial statements.   |                    |                     |
| Prepaid bond principal  |                    | (459,691)           |
| Long-term receivables are not due and receivable in the current period, therefore, are not reported in the funds.   |                    |                     |
| State aid to water pollutions projects  |                    | 57,306              |
| Property taxes not collected within 60 days of fiscal year-end are not available to pay for current period expenditures, and therefore are deferred in the governmental funds.  |                    |                     |
| Deferred property taxes   | \$ 168,255         |                     |
| Allowance for uncollectible taxes   | <u>(150,000)</u>   | 18,255              |
| Interest on long-term debt is not accrued in governmental funds.  |                    |                     |
| Accrued interest payable  |                    | (9,059)             |
| Long-term liabilities that are not due and payable in the current period, therefore, are not reported in the governmental funds.  |                    |                     |
| Bonds   | \$ 267,586         |                     |
| Compensated absences  | 127,827            |                     |
| Net pension liability   | 1,502,213          |                     |
| Other postemployment benefits   | <u>159,207</u>     | (2,056,833)         |
| Net position of governmental activities (Exhibit A)   |                    | <u>\$10,455,494</u> |

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

**EXHIBIT C-3**  
**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended December 31, 2021**

|  | <u>General</u>     | <u>Water<br/>Department</u> | <u>Sewer<br/>Department</u> | <u>Other<br/>Govm'tal<br/>Funds</u> | <u>Total<br/>Govm'tal<br/>Funds</u> |
|--|--------------------|-----------------------------|-----------------------------|-------------------------------------|-------------------------------------|
| <b>REVENUES</b>  |                    |                             |                             |                                     |                                     |
| Taxes  | \$2,878,699        | \$ -                        | \$ -                        | \$ -                                | \$2,878,699                         |
| Licenses and permits   | 346,270            | -                           | -                           | -                                   | 346,270                             |
| Intergovernmental  | 263,397            | 3,337                       | 21,577                      | -                                   | 288,311                             |
| Charges for services   | 12,879             | 279,626                     | 119,620                     | -                                   | 412,125                             |
| Miscellaneous  | 42,528             | 64                          | 239                         | 12                                  | 42,843                              |
| Total revenues   | <u>\$3,543,773</u> | <u>\$ 283,027</u>           | <u>\$ 141,436</u>           | <u>\$ 12</u>                        | <u>\$3,968,248</u>                  |
| <b>EXPENDITURES</b>  |                    |                             |                             |                                     |                                     |
| Current:   |                    |                             |                             |                                     |                                     |
| General government   | 1,009,822          | -                           | -                           | -                                   | 1,009,822                           |
| Public safety  | 741,031            | -                           | -                           | -                                   | 741,031                             |
| Highways and streets   | 230,592            | -                           | -                           | -                                   | 230,592                             |
| Water distribution and<br>treatment                          | -                  | 305,547                     | -                           | -                                   | 305,547                             |
| Sanitation   | 256,236            | -                           | 422,319                     | -                                   | 678,555                             |
| Health   | 5,066              | -                           | -                           | -                                   | 5,066                               |
| Welfare  | 16,700             | -                           | -                           | -                                   | 16,700                              |
| Culture and recreation                                       | 336,068            | -                           | -                           | -                                   | 336,068                             |
| Conservation   | 2,416              | -                           | -                           | -                                   | 2,416                               |
| Debt service:  |                    |                             |                             |                                     |                                     |
| Principal  | 31,908             | 50,000                      | 67,532                      | -                                   | 149,440                             |
| Interest   | 5,851              | 22,530                      | 8,591                       | -                                   | 36,972                              |
| Capital outlay   | 52,496             | -                           | -                           | -                                   | 52,496                              |
| Total expenditures   | <u>\$2,688,186</u> | <u>\$ 378,077</u>           | <u>\$ 498,442</u>           | <u>\$ -</u>                         | <u>\$3,564,705</u>                  |
| Excess (deficiency) of revenues<br>over (under) expenditures | 855,587            | (95,050)                    | (357,006)                   | 12                                  | 403,543                             |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                             |                             |                                     |                                     |
| Transfers in   | -                  | 60,513                      | 49,999                      | -                                   | 110,512                             |
| Transfers out  | (110,512)          | -                           | -                           | -                                   | (110,512)                           |
| Total other financing<br>sources (uses)                      | (110,512)          | 60,513                      | 49,999                      | -                                   | -                                   |
| Net change in fund balances<br>(deficit)                     | 745,075            | (34,537)                    | (307,007)                   | 12                                  | 403,543                             |
| Fund balances (deficit),<br>beginning                        | 2,586,247          | 1,282,380                   | (296,857)                   | 18,033                              | 3,589,803                           |
| Fund balances (deficit),<br>ending                           | <u>\$3,331,322</u> | <u>\$1,247,843</u>          | <u>\$(603,864)</u>          | <u>\$18,045</u>                     | <u>\$3,993,346</u>                  |

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

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

|  |                  |                  |
|--|------------------|------------------|
| Amounts reported for governmental activities in the Statement of Activities are different because:   |                  |                  |
| Net change in fund balances of governmental funds (Exhibit C-3)  |                  | \$ 403,543       |
| Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets.   |                  |                  |
| Depreciation expense exceeded capital outlay expenditures in the current year, as follows:   |                  |                  |
| Capitalized capital outlay   | \$ 63,117        |                  |
| Depreciation expense   | <u>(392,110)</u> | (328,993)        |
| Transfers in and out between governmental funds are eliminated on the Statement of Activities.   |                  |                  |
| Transfers in   | (110,512)        |                  |
| Transfers out  | <u>110,512</u>   | -                |
| Revenue in the Statement of Activities that does not provide current financial resources are not reported as revenue in the governmental funds.  |                  |                  |
| Change in deferred tax revenue   |                  | (103,753)        |
| The receipt of principal of long-term receivables provides current financial resources to governmental funds, but has no effect on net position.   |                  |                  |
| Receipt of state aid to water pollution projects   |                  | (18,767)         |
| Bond and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond and other debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position. |                  |                  |
| Repayment of bond principal  |                  | 149,440          |
| 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 accrued interest expense   | 3,193            |                  |
| Decrease in compensated absences payable   | 46,151           |                  |
| Net change in net pension liability, and deferred outflows and inflows of resources related to pensions  | 21,304           |                  |
| Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits  | <u>2,211</u>     |                  |
|  |                  | <u>72,859</u>    |
| Change in net position of governmental activities (Exhibit B)  |                  | <u>\$174,329</u> |

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



**EXHIBIT D-1**  
**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Fund**  
**For the Fiscal Year Ended December 31, 2021**

|  | <u>Budgeted Amounts</u>    |                         | <u>Actual</u>      | <u>Variance<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|--------------------|---|
|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> |                    |   |
| <b>REVENUES</b>  |                            |                         |                    |   |
| Taxes  | \$ 2,565,362               | \$ 2,565,362            | \$ 2,774,946       | \$ 209,584                                  |
| Licenses and permits   | 372,515                    | 372,515                 | 346,270            | (26,245)                                    |
| Intergovernmental  | 228,096                    | 228,096                 | 263,397            | 35,301                                      |
| Charges for services   | 6,894                      | 6,894                   | 12,879             | 5,985                                       |
| Miscellaneous  | 16,403                     | 16,403                  | 33,143             | 16,740                                      |
| Total revenues   | <u>\$3,189,270</u>         | <u>\$3,189,270</u>      | <u>\$3,430,635</u> | <u>\$241,365</u>                            |
| <b>EXPENDITURES</b>  |                            |                         |                    |   |
| Current:   |                            |                         |                    |   |
| General government   | 1,249,074                  | 1,249,074               | 934,882            | 314,192                                     |
| Public safety  | 804,170                    | 804,170                 | 723,599            | 80,571                                      |
| Highways and streets   | 256,270                    | 256,270                 | 181,060            | 75,210                                      |
| Sanitation   | 227,411                    | 227,411                 | 218,229            | 9,182                                       |
| Health   | 5,666                      | 5,666                   | 5,066              | 600   |
| Welfare  | 35,450                     | 35,450                  | 16,700             | 18,750                                      |
| Culture and recreation                                       | 418,478                    | 418,478                 | 338,479            | 79,999                                      |
| Conservation   | 4,180                      | 1,680                   | 2,416              | (736)                                       |
| Economic development   | 2,500                      | 2,500                   | -                  | 2,500                                       |
| Debt service:  |                            |                         |                    |   |
| Principal  | 31,911                     | 31,911                  | 31,908             | 3   |
| Interest   | 4,911                      | 9,911                   | 5,851              | 4,060                                       |
| Capital outlay   | 563,400                    | 563,400                 | 83,400             | 480,000                                     |
| Total expenditures   | <u>\$3,603,421</u>         | <u>\$3,605,921</u>      | <u>\$2,541,590</u> | <u>\$1,064,331</u>                          |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>(414,151)</u>           | <u>(416,651)</u>        | <u>889,045</u>     | <u>1,305,696</u>                            |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                            |                         |                    |   |
| Transfers in   | 480,000                    | -                       | 42,605             | 42,605                                      |
| Transfers out  | (413,349)                  | (413,349)               | (413,349)          | -   |
| Bond proceeds  | -                          | 480,000                 | -                  | (480,000)                                   |
| Total other financing sources<br>(uses)                      | <u>66,651</u>              | <u>66,651</u>           | <u>(370,744)</u>   | <u>(437,395)</u>                            |
| Net change in fund balances                                  | <u>\$ (347,500)</u>        | <u>\$ (350,000)</u>     | <u>518,301</u>     | <u>\$ 868,301</u>                           |
| Unassigned fund balance, beginning                           |                            |                         | <u>1,319,207</u>   |   |
| Unassigned fund balance, ending                              |                            |                         | <u>\$1,837,508</u> |   |

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

**EXHIBIT D-2**  
**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Water Department Fund**  
**For the Fiscal Year Ended December 31, 2021**

|                                  | <b>Original<br/>and Final<br/>Budget</b> | <b>Actual</b>      | <b>Variance<br/>Positive<br/>(Negative)</b> |
|----------------------------------|--|--------------------|---|
| <b>REVENUES</b>                  |  |                    |   |
| Intergovernmental                | \$ -                                     | \$ 3,337           | \$ 3,337                                    |
| Charges for services             | <u>437,884</u>                           | <u>279,626</u>     | <u>(158,258)</u>                            |
| Total revenues                   | <u>\$437,884</u>                         | <u>\$ 282,963</u>  | <u>\$(154,921)</u>                          |
| <b>EXPENDITURES</b>              |  |                    |   |
| Current:                         |  |                    |   |
| Water distribution and treatment | 360,044                                  | 305,547            | 54,497                                      |
| Debt service:                    |  |                    |   |
| Principal                        | 50,000                                   | 50,000             | -   |
| Interest                         | 17,840                                   | 22,530             | (4,690)                                     |
| Capital outlay                   | <u>10,000</u>                            | <u>-</u>           | <u>10,000</u>                               |
| Total expenditures               | <u>\$437,884</u>                         | <u>\$378,077</u>   | <u>\$ 59,807</u>                            |
| <b>OTHER FINANCING SOURCES</b>   |  |                    |   |
| Transfers in                     | -  | <u>89,830</u>      | <u>89,830</u>                               |
| Net change in fund balances      | <u>\$ -</u>                              | <u>(5,284)</u>     | <u>\$ (5,284)</u>                           |
| Fund balance, beginning          |  | <u>1,165,182</u>   |   |
| Fund balance, ending             |  | <u>\$1,159,898</u> |   |

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

**EXHIBIT D-3**  
**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Sewer Department Fund**  
**For the Fiscal Year Ended December 31, 2021**

|   | <b>Original<br/>and Final<br/>Budget</b> | <b>Actual</b>             | <b>Variance<br/>Positive<br/>(Negative)</b> |
|---|--|---------------------------|---|
| <b>REVENUES</b>                           |  |                           |   |
| Intergovernmental                         | \$ 21,577                                | \$ 21,577                 | \$ -  |
| Charges for services                      | 353,534                                  | 119,620                   | (233,914)                                   |
| Total revenues                            | <u>\$375,111</u>                         | <u>\$ 141,197</u>         | <u>\$(233,914)</u>                          |
| <b>EXPENDITURES</b>                       |  |                           |   |
| Current:                                  |  |                           |   |
| Sanitation                                | 298,988                                  | 304,269                   | (5,281)                                     |
| Debt service:                             |  |                           |   |
| Principal                                 | 67,532                                   | 67,532                    | -   |
| Interest                                  | 8,591                                    | 8,591                     | -   |
| Total expenditures                        | <u>\$375,111</u>                         | <u>\$ 380,392</u>         | <u>\$ (5,281)</u>                           |
| Deficiency of revenues under expenditures | <u>-</u>                                 | <u>(239,195)</u>          | <u>(239,195)</u>                            |
| <b>OTHER FINANCING SOURCES</b>            |  |                           |   |
| Transfers in                              | -  | 56,669                    | 56,669                                      |
| Net change in fund deficits               | <u>\$ -</u>                              | <u>(182,526)</u>          | <u>\$(182,526)</u>                          |
| Unassigned fund deficit, beginning        |  | <u>(528,703)</u>          |   |
| Unassigned fund deficit, ending           |  | <u><u>\$(711,229)</u></u> |   |

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

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

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|                              | <b>Private<br/>Purpose<br/>Trust Funds</b> | <b>Other<br/>Custodial<br/>Funds</b> |
|------------------------------|--|--------------------------------------|
| <b>ASSETS</b>                |  |                                      |
| Cash and cash equivalents    | \$11,198                                   | \$ 579,830                           |
| Intergovernmental receivable | <u>          -</u>                         | <u>1,082,542</u>                     |
| Total assets                 | <u>\$11,198</u>                            | <u>\$1,662,372</u>                   |
| <b>LIABILITIES</b>           |  |                                      |
| Intergovernmental payables:  |  |                                      |
| School district              | <u>          -</u>                         | <u>1,082,542</u>                     |
| <b>NET POSITION</b>          |  |                                      |
| Restricted                   | <u>\$11,198</u>                            | <u>\$ 579,830</u>                    |

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

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

|   | <b>Private<br/>Purpose<br/>Trust Funds</b> | <b>All<br/>Custodial<br/>Funds</b> |
|---|--|------------------------------------|
| <b>ADDITIONS</b>                        |  |                                    |
| Contributions                           | \$ 5,000                                   | \$ 284,000                         |
| Investment earnings                     | -  | 660                                |
| Change in fair market value             | (4,986)                                    | -                                  |
| Tax collections for other governments   | -  | <u>2,937,519</u>                   |
| Total additions                         | <u>\$ 14</u>                               | <u>\$3,222,179</u>                 |
| <b>DEDUCTIONS</b>                       |  |                                    |
| Administrative expenses                 | -  | 237,467                            |
| Payments of taxes to other governments  | -  | 2,822,957                          |
| Payments of motor vehicle fees to State | -  | <u>114,562</u>                     |
| Total deductions                        | -  | <u>3,174,986</u>                   |
| Net increase in fiduciary net position  | 14   | 47,193                             |
| Net position, beginning                 | <u>11,184</u>                              | <u>532,637</u>                     |
| Net position, ending                    | <u>\$11,198</u>                            | <u>\$ 579,830</u>                  |

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

**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**As of and For the Fiscal Year Ended**  
**December 31, 2021**

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*DETAILED NOTES ON ALL FUNDS*

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**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**As of and For the Fiscal Year Ended December 31, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

**1-A Reporting Entity**

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

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

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

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

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

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

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

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

**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**As of and For the Fiscal Year Ended December 31, 2021**

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

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

The Town reports the following major governmental funds:

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

**Water Fund** – accounts for the activities related to the operation of the water treatment plant, wells, and water system. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the water expendable trust funds are consolidated in the water fund.

**Sewer Fund** – accounts for the activities related to the operation of the sewer treatment plant, pumping station, and sewer lines. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the sewer expendable trust funds are consolidated in the sewer fund.

Additionally, the Town reports the following fund types:

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

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

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

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

The Town reports the following fiduciary funds:

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

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

**1-C Cash and Cash Equivalents**

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits, and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund’s portion of this pool is reflected on the combined financial statements under the caption “cash and cash equivalents.”

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



**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**As of and For the Fiscal Year Ended December 31, 2021**

banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

**1-D Investments**

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

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

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

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

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

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

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

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

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

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

**Investments in Certain External Investment Pools** – In accordance with GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, the Town held investments with the New Hampshire Public Deposit Investment Pool (NHPDIP) are categorized as Level 2. The NHPDIP measures all of its investments at amortized cost. There are no redemption restrictions and shares may be redeemed by the Town in accordance with the NHPDIP's Information Statement.

**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**As of and For the Fiscal Year Ended December 31, 2021**

**1-E Receivables**

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

**1-F Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements, and expenses/expenditures as the items are used. Under the full accrual basis of accounting used for the government-wide financial statements, prepayments of debt are recognized as they occurred (see Note 7).

**1-G Capital Assets**

Capital assets include property, plant, and equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), which are reported in the applicable governmental activities column in the government-wide financial statements. The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the Town as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are carried at historical cost or estimated historical cost. When the cost of the capital assets cannot be determined from available records, estimated historical cost is used. Donated capital assets received on or prior to June 15, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 15, 2015 are recorded at acquisition value.

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

|                                     | <u>Years</u> |
|-------------------------------------|--------------|
| <b>Capital Asset Classes:</b>       |              |
| Buildings and building improvements | 20-50        |
| Machinery, equipment, and vehicles  | 8-30         |
| Infrastructure                      | 20-100       |

**1-H Interfund Activities**

Interfund activities are reported as follows:

**Interfund Receivables and Payables** – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e., the current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

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

**1-I Property Taxes**

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year in accordance with RSA 76:15-a, *Semi-Annual Collection of Taxes in certain Towns and Cities*. Warrants for the year were issued on May 3, 2021 and November 2, 2021 and due on July 5, 2021 and December 14, 2021. Interest accrues at a rate of 8% on bills outstanding after the due date and 14% on tax liens outstanding. The Town placed a lien on all outstanding taxes from 2020 on June 29, 2021.

**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**As of and For the Fiscal Year Ended December 31, 2021**

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

The Town net assessed valuation as of April 1, 2021 utilized in the setting of the tax rate was as follows:

|                                     |                |
|-------------------------------------|----------------|
| For the New Hampshire education tax | \$ 281,062,715 |
| For all other taxes                 | \$ 289,143,815 |

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

|                        | <b>Per \$1,000<br/>of Assessed<br/>Valuation</b> | <b>Property<br/>Taxes<br/>Assessed</b> |
|------------------------|--|--|
| Municipal portion      | \$ 9.18  | \$2,655,179                            |
| School portion:        |  |  |
| State of New Hampshire | 1.93   | 543,448                                |
| Local                  | 6.28   | 1,814,394                              |
| County portion         | 1.61   | 465,115                                |
| Total                  | <u>\$19.00</u>                                   | <u>\$5,478,136</u>                     |

#### **1-J Accounts Payable**

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

#### **1-K Deferred Outflows/Inflows of Resources**

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

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

#### **1-L Long-term Obligations**

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

In the fund financial statements, governmental fund types recognize bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources.

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, the Town utilizes the following classifications to categorize the financial transaction:

**Direct Placements** – financial transactions for the sale of bonds where the Town engages with a single buyer or limited number of buyers without a public offering.

**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**As of and For the Fiscal Year Ended December 31, 2021**

**1-M Compensated Absences**

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

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

**1-N Defined Benefit Pension Plan**

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

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

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

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

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

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

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

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

**Net investment in capital assets** – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

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

**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**As of and For the Fiscal Year Ended December 31, 2021**

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

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

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

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

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

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

**Unassigned** – Amounts that are available for any purpose. Positive amounts are reported only in the general fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by the offsetting of assigned fund balance amounts.

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.

The Board of Selectmen will maintain an appropriate level of unassigned fund balance using guidelines by the NH Government Finance Officers Association (GFOA) as follows:

- 5% to 15% of regular general fund operating revenues, or
- 8% to 17% of regular general fund operating expenditures.

**1-Q Use of Estimates**

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

**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**2-A Budgetary Information**

General governmental revenues and expenditures accounted for in budgetary funds are controlled by

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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 major general, water and sewer funds. Except as reconciled below, the budget was adopted on a basis consistent with U.S. generally accepted accounting principles (GAAP).

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

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

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2021, \$350,000 of the beginning general fund unassigned fund balance was applied for this purpose.

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

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

|   |              |
|---|--------------|
| Revenues and other financing sources:   |              |
| Per Exhibit D-1 (budgetary basis)   | \$ 3,473,240 |
| Adjustments:  |              |
| Basis differences:  |              |
| GASB Statement No. 54:  |              |
| To record miscellaneous income of the blended funds   | 9,385        |
| To eliminate transfers between blended funds  | (42,605)     |
| Change in deferred tax revenue relating to 60-day revenue recognition recognized as revenue on the GAAP basis, but not on the budgetary basis | 103,753      |
| Per Exhibit C-3 (GAAP basis)  | \$ 3,543,773 |
| Expenditures and other financing uses:  |              |
| Per Exhibit D-1 (budgetary basis)   | \$ 2,954,939 |
| Adjustments:  |              |
| Basis differences:  |              |
| Encumbrances, beginning   | 78,650       |
| Encumbrances, ending  | (107,054)    |
| GASB Statement No. 54:  |              |
| To record expenditures of the blended funds during the year   | 175,000      |
| To eliminate transfers between general and blended funds  | (355,954)    |
| To recognize transfer between blended library fund and capital project fund   | 53,117       |
| Per Exhibit C-3 (GAAP basis)  | \$ 2,798,698 |

*(continued)*

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*Budgetary reconciliations to GAAP basis (continued):*

|   |                  |
|---|------------------|
| Revenues and other financing sources:                       |                  |
| Per Exhibit D-2 (budgetary basis)                           | \$372,793        |
| Adjustments:  |                  |
| Basis differences:  |                  |
| GASB Statement No. 54:                                      |                  |
| To record miscellaneous income of the blended funds         | 64               |
| To eliminate transfers between blended funds                | (29,317)         |
| Per Exhibit C-3 (GAAP basis)                                | <u>\$343,540</u> |
| Revenues and other financing sources:                       |                  |
| Per Exhibit D-3 (budgetary basis)                           | \$197,866        |
| Adjustments:  |                  |
| Basis differences:  |                  |
| GASB Statement No. 54:                                      |                  |
| To record miscellaneous income of the blended funds         | 239              |
| To eliminate transfers between blended funds                | (6,670)          |
| Per Exhibit C-3 (GAAP basis)                                | <u>\$191,435</u> |
| Expenditures:   |                  |
| Per Exhibit D-3 (budgetary basis)                           | \$380,392        |
| Adjustments:  |                  |
| Basis differences:  |                  |
| GASB Statement No. 54:                                      |                  |
| To record expenditures of the blended funds during the year | 118,050          |
| Per Exhibit C-3 (GAAP basis)                                | <u>\$498,442</u> |

**2-C Deficit Fund Balances**

The sewer fund had a deficit fund balance of \$603,864 at December 31, 2021. This deficit is a result of current and past year's operations. The Town plans to revise its commercial billing rates to reflect usage and the deficit will be made up through this additional billing in subsequent years.

**DETAILED NOTES ON ALL FUNDS****NOTE 3 - CASH AND CASH EQUIVALENTS**

The Town's deposits are entirely covered by Federal Depository Insurance Corporation (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$5,145,459 and the bank balances totaled \$5,161,690. Petty cash totaled \$30.

## Cash and cash equivalents reconciliation:

|  |                    |
|--|--------------------|
| Cash per Statement of Net Position (Exhibit A)             | \$4,554,431        |
| Cash per Statement of Fiduciary Net Position (Exhibit E-1) | <u>591,028</u>     |
| Total cash and cash equivalents                            | <u>\$5,145,459</u> |

**NOTE 4 - INVESTMENTS**

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

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|  | <b>Valuation<br/>Measurement<br/>Method</b> | <b>Reported<br/>Balance</b> |
|--|---|-----------------------------|
| Investments carried at amortized cost: |   |                             |
| New Hampshire Public Deposit           |   |                             |
| Investment Pool                        | Level 2                                     | \$10,643                    |

**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 investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**NOTE 5 - TAXES RECEIVABLE**

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2021. The amount has been reduced by an allowance for an estimated uncollectible amount of \$150,000. Taxes receivable by year are as follows:

|   | <b>As reported on:</b> |                    |
|---|------------------------|--------------------|
|   | <b>Exhibit A</b>       | <b>Exhibit C-1</b> |
| Property:   |                        |                    |
| Levy of 2021                                      | \$241,269              | \$241,269          |
| Unredeemed (under tax lien):                      |                        |                    |
| Levy of 2020                                      | 76,596                 | 76,596             |
| Levy of 2019                                      | 50,748                 | 50,748             |
| Levies of 2018 and prior                          | 70,954                 | 70,954             |
| Yield   | 46                     | 46                 |
| Less: allowance for estimated uncollectible taxes | (150,000)*             | -                  |
| Net taxes receivable                              | \$289,613              | \$439,613          |

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

**NOTE 6 - OTHER RECEIVABLES**

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

**NOTE 7 - PREPAID ITEMS**

Prepaid items in the Water department at December 31, 2021 consisted of the following:

|                            | <b>Governmental<br/>Funds<br/>(Exhibit C-1)</b> |
|----------------------------|---|
| Prepaid Debt - Water Notes | \$459,691                                       |



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**NOTE 8 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2021 is as follows:

|   | <u>Balance,<br/>Beginning</u> | <u>Additions</u>   | <u>Deletions</u> | <u>Balance,<br/>Ending</u> |
|---|-------------------------------|--------------------|------------------|----------------------------|
| At cost:  |                               |                    |                  |                            |
| Not being depreciated:  |                               |                    |                  |                            |
| Land  | \$ 983,174                    | \$ -               | \$ -             | \$ 983,174                 |
| Being depreciated:  |                               |                    |                  |                            |
| Buildings   | 4,279,118                     | -                  | -                | 4,279,118                  |
| Equipment and vehicles  | 2,905,876                     | 63,117             | -                | 2,968,993                  |
| Infrastructure  | 9,068,276                     | -                  | -                | 9,068,276                  |
| Total capital assets being depreciated                        | <u>16,253,270</u>             | <u>63,117</u>      | <u>-</u>         | <u>16,316,387</u>          |
| Total all capital assets                                      | <u>17,236,444</u>             | <u>63,117</u>      | <u>-</u>         | <u>17,299,561</u>          |
| Less accumulated depreciation:                                |                               |                    |                  |                            |
| Buildings   | (2,269,290)                   | (89,974)           | -                | (2,359,264)                |
| Equipment and vehicles  | (1,394,721)                   | (161,809)          | -                | (1,556,530)                |
| Infrastructure  | (4,258,766)                   | (140,327)          | -                | (4,399,093)                |
| Total accumulated depreciation                                | <u>(7,922,777)</u>            | <u>(392,110)</u>   | <u>-</u>         | <u>(8,314,887)</u>         |
| Net book value, capital assets<br>being depreciated           | <u>8,330,493</u>              | <u>(328,993)</u>   | <u>-</u>         | <u>8,001,500</u>           |
| Net book value, all governmental<br>activities capital assets | <u>\$9,313,667</u>            | <u>\$(328,993)</u> | <u>\$ -</u>      | <u>\$8,984,674</u>         |

Depreciation expense was charged to functions of the Town based on their usage of the related assets. The amounts allocated to each function are as follows:

|                            |                   |
|----------------------------|-------------------|
| General government         | \$ 13,235         |
| Public safety              | 111,457           |
| Highways and streets       | 106,188           |
| Sanitation                 | 86,673            |
| Water                      | 74,232            |
| Culture and recreation     | 326               |
| Total depreciation expense | <u>\$ 392,110</u> |

**NOTE 9 – INTERFUND BALANCES AND TRANSFERS**

**Interfund Balances** - The composition of interfund balances as of December 31, 2021 is as follows:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u>    |
|------------------------|---------------------|------------------|
| General                | Sewer               | <u>\$740,844</u> |

The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

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

|                | <u>Transfers In:</u>  |                       |                  |
|----------------|-----------------------|-----------------------|------------------|
|                | <u>Water<br/>Fund</u> | <u>Sewer<br/>Fund</u> | <u>Total</u>     |
| Transfers out: |                       |                       |                  |
| General fund   | <u>\$60,513</u>       | <u>\$49,999</u>       | <u>\$110,512</u> |

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

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**NOTE 10 - IINTERGOVERNMENTAL PAYABLES**

Amounts due to other governments of \$1,194,040 at December 31, 2021 consist of the following:

|  | <b>Governmental<br/>Fund</b>     |
|--|----------------------------------|
|  | <b>General</b>                   |
| Property taxes due to the<br>Lincoln-Woodstock Cooperative School District | <u><sup>1</sup> \$ 1,194,040</u> |

<sup>1</sup> Property taxes due to the Lincoln-Woodstock Cooperative School District represent amounts collected by the Town that will be paid to the School District in incremental payments based upon an agreed schedule in the next calendar year.

**NOTE 11 - DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources of at December 31, 2021 consist of amounts related to pensions totaling \$385,081 and amounts related to OPEB totaling \$6,913. For further discussion on these amounts, see Note 14 and 15, respectively.

Deferred inflows of resources are as follows:

|   | <b>Government-<br/>wide</b> | <b>General<br/>Fund</b> |
|---|-----------------------------|-------------------------|
| Deferred property taxes not collected within<br>60 days of fiscal year-end        | \$ -                        | \$168,255               |
| Federal grant revenue collected in advance of<br>eligible expenditures being made | 71,451                      | 71,451                  |
| Amounts related to pensions, see Note 14  | 462,476                     | -                       |
| Amounts related to OPEB, see Note 15  | <u>2,022</u>                | -                       |
| Total deferred inflows of resources   | <u>\$535,949</u>            | <u>\$239,706</u>        |

**NOTE 12 - SHORT-TERM DEBT**

Changes in the Town's short-term operational borrowings during the year ended December 31, 2021 consisted of the following:

|                         | <b>Original<br/>Issue</b> | <b>Interest<br/>Rate</b> | <b>Balance<br/>January 1,<br/>2021</b> | <b>Additions</b> | <b>Deletions</b> | <b>Balance<br/>December 31,<br/>2021</b> |
|-------------------------|---------------------------|--------------------------|--|------------------|------------------|--|
| Governmental Activities |                           |                          |  |                  |                  |  |
| Tax anticipation note   | \$800,000                 | 1.10%                    | \$800,000                              | \$ -             | \$800,000        | \$ -                                     |

The purpose of the short-time borrowings was to provide for interim financing of general fund operations. The Town paid \$939.35 in interest on the short term debt during the year.

**NOTE 13 - LONG-TERM LIABILITIES**

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

|                                      | <b>Balance<br/>January 1,<br/>2021</b> | <b>Reductions</b>    | <b>Balance<br/>December 31,<br/>2021</b> | <b>Due Within<br/>One Year</b> | <b>Due in More<br/>Than One Year</b> |
|--------------------------------------|--|----------------------|--|--------------------------------|--------------------------------------|
| Bonds payable:                       |  |                      |  |                                |                                      |
| Direct placements                    | \$ 876,717                             | \$ (609,131)         | \$ 267,586                               | \$100,598                      | \$ 166,988                           |
| Compensated absences                 | 173,978                                | (46,151)             | 127,827                                  | -                              | 127,827                              |
| Net pension liability                | 2,053,385                              | (551,172)            | 1,502,213                                | -                              | 1,502,213                            |
| Net other postemployment<br>benefits | <u>166,730</u>                         | <u>(7,523)</u>       | <u>159,207</u>                           | <u>-</u>                       | <u>159,207</u>                       |
| Total long-term liabilities          | <u>\$3,270,810</u>                     | <u>\$(1,213,977)</u> | <u>\$2,056,833</u>                       | <u>\$100,598</u>               | <u>\$1,956,235</u>                   |

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Long-term bonds/notes are comprised of the following:

|                         | <u>Original<br/>Amount</u> | <u>Issue<br/>Date</u> | <u>Maturity<br/>Date</u> | <u>Interest<br/>Rate%</u> | <u>Outstanding at<br/>December 31,<br/>2021</u> | <u>Current<br/>Portion</u> |
|-------------------------|----------------------------|-----------------------|--------------------------|---------------------------|---|----------------------------|
| Bonds payable           |                            |                       |                          |                           |   |                            |
| Direct placements:      |                            |                       |                          |                           |   |                            |
| Clarifier               | \$1,054,064                | 2003                  | 2023                     | 7.50%                     | \$ 105,406                                      | \$ 52,703                  |
| Sewer Line Extension    | \$ 296,582                 | 2005                  | 2025                     | 3.68%                     | 59,318  | 14,829                     |
| Fire Pumper Truck       | \$ 193,370                 | 2018                  | 2024                     | 3.65%                     | 102,862   | 33,066                     |
| Total direct placements |                            |                       |                          |                           | <u>\$ 267,586</u>                               | <u>\$ 100,598</u>          |

The annual requirements to amortize all general obligation bonds/notes outstanding as of December 31, 2021, including interest payments, are as follows:

| <u>Fiscal Year Ending<br/>December 31,</u> | <u>Bonds - Direct Placements</u> |                 |                  |
|--|----------------------------------|-----------------|------------------|
|  | <u>Principal</u>                 | <u>Interest</u> | <u>Total</u>     |
| 2022                                       | \$100,598                        | \$ 9,846        | \$110,444        |
| 2023                                       | 101,805                          | 6,141           | 107,946          |
| 2024                                       | 50,353                           | 2,392           | 52,745           |
| 2025                                       | 14,830                           | 547             | 15,377           |
| Totals                                     | <u>\$267,586</u>                 | <u>\$18,926</u> | <u>\$286,512</u> |

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

**NOTE 14 - DEFINED BENEFIT PENSION PLAN**

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

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

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

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

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

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

**Contributions** - The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Group I (employee and teacher) members are required to contribute 7% of earnable compensation and Group II (police and fire) members contribute 11.55% and 11.80% respectively. For the period of January 1, 2021 to June 30, 2021, the Town contributed 24.77% for police, 26.43% for fire and 10.88% for other employees. For the period of July 1, 2021 to December 31, 2021 the Town contributed 30.67% for police, 29.78% for fire and 13.75% for other employees. The contribution requirement for the fiscal year 2021 was \$154,052, which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** - At December 31, 2021 the Town reported a liability of \$1,502,213 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2021, the Town's proportion was 0.03% which was the same as its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Town recognized pension expense of \$132,748. At December 31, 2021 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | <b>Deferred<br/>Outflows of<br/>Resources</b> | <b>Deferred<br/>Inflows of<br/>Resources</b> |
|---|---|--|
| Changes in proportion   | \$104,786                                     | \$ 26,615                                    |
| Changes in assumptions  | 156,898                                       | -  |
| Net difference between projected and actual investment earnings on pension plan investments | -   | 420,134                                      |
| Differences between expected and actual experience  | 42,064  | 15,727                                       |
| Contributions subsequent to the measurement date  | 81,333  | -  |
| Total   | <u>\$385,081</u>                              | <u>\$462,476</u>                             |

The \$81,333 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

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| <b>Fiscal Year Ending<br/>December 31,</b> |                    |
|--|--------------------|
| 2022                                       | \$ (21,390)        |
| 2023                                       | 1,865              |
| 2024                                       | (19,336)           |
| 2025                                       | (119,867)          |
| Thereafter                                 | -                  |
| Totals                                     | <u>\$(158,728)</u> |

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

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

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

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

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

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

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

**Discount Rate** - The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension

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Plan’s actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

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

| Actuarial<br>Valuation<br>Date | 1% Decrease<br>5.75% | Current Single<br>Rate Assumption<br>6.75% | 1% Increase<br>7.75% |
|--------------------------------|----------------------|--|----------------------|
| June 30, 2021                  | \$2,148,336          | \$1,502,213                                | \$963,240            |

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

**NOTE 15 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS**

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

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

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

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

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

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

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

**Contributions** – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2018, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB

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Plan based on fund balances. For the period of January 1, 2021 to June 30, 2021, the Town contributed 3.66% for police and fire, and 0.29% for other employees. For the period of July 1, 2021 to December 31, 2021, the Town contributed 3.21% for police and fire, and 0.31% for other employees. The contribution requirement for the fiscal year 2021 was \$15,639, which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** - At December 31, 2021, the Town reported a liability of \$159,207 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. The Town's proportion of the net OPEB liability was based on a projection of the Town's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2021, the Town's proportion was 0.04% which was the same as its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Town recognized OPEB expense of \$13,429. At December 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|  | <b>Deferred<br/>Outflows of<br/>Resources</b> | <b>Deferred<br/>Inflows of<br/>Resources</b> |
|--|---|--|
| Changes in proportion  | \$ 61   | \$ -   |
| Net difference between projected and actual investment earnings on OPEB plan investments | -   | 1,989  |
| Differences between expected and actual experience                                       | -   | 33   |
| Contributions subsequent to the measurement date   | <u>6,852</u>                                  | <u>-</u>                                     |
| Total  | <u>\$6,913</u>                                | <u>\$2,022</u>                               |

The \$6,852 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| <b>Fiscal Year Ending<br/>December 31,</b> |                   |
|--|-------------------|
| 2022                                       | \$ (427)          |
| 2023                                       | (418)             |
| 2024                                       | (468)             |
| 2025                                       | (648)             |
| Thereafter                                 | <u>-</u>          |
| Totals                                     | <u>\$ (1,961)</u> |

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

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

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

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

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

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

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

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

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

| <u>Actuarial Valuation Date</u> | <u>1% Decrease 5.75%</u> | <u>Current Single Rate Assumption 6.75%</u> | <u>1% Increase 7.75%</u> |
|---------------------------------|--------------------------|---|--------------------------|
| June 30, 2021                   | \$173,071                | \$159,207                                   | \$147,145                |

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

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

**15-B Town of Woodstock Retiree Health Benefit Program**

The Town provides postemployment benefit options for health care to eligible retirees, terminated employees, and their dependents in accordance with the provisions of various employment contracts.



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The benefit levels, employee contributions, and employer contributions are governed by the Town's contractual agreements. Expenses for the cost of providing health insurance for currently enrolled retirees are recognized in the general fund of the funds financial statements as payments are made.

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

**NOTE 16 - ENCUMBRANCES**

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2021 and are as follows:

|                        |                  |
|------------------------|------------------|
| General fund:          |                  |
| Culture and recreation | \$ 3,500         |
| Capital outlay         | 103,554          |
| Total encumbrances     | <u>\$107,054</u> |

**NOTE 17 - STATE AID TO WATER POLLUTION PROJECTS**

The Town is due to receive from the State of New Hampshire the following amounts in the form of state aid to water pollution projects:

| <u>Bonds Issued</u> | <u>Amount</u>   |
|---------------------|-----------------|
| C-676               | \$17,762        |
| C-688               | 39,544          |
| Total               | <u>\$57,306</u> |

Under New Hampshire RSA Chapter 486, the Town receives from the State of New Hampshire a percentage of the annual amortization charges on the original costs resulting from the acquisition and construction of sewage disposal facilities. At December 31, 2021 the Town is due to receive the following annual amounts to offset debt payments:

| <u>Fiscal Year Ending<br/>December 31,</u> | <u>Amount</u>   |
|--|-----------------|
| 2022                                       | \$18,767        |
| 2023                                       | 18,767          |
| 2024                                       | 9,886           |
| 2025                                       | 9,886           |
| Total                                      | <u>\$57,306</u> |

**NOTE 18 - GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUNDS NET POSITION**

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

|  | <u>Governmental<br/>Activities</u> | <u>Fiduciary<br/>Funds</u> |
|--|------------------------------------|----------------------------|
| Net investment in capital assets:      |                                    |                            |
| Net book value, all capital assets     | \$9,984,674                        | \$ -                       |
| Less:                                  |                                    |                            |
| General obligation bonds/note payable  | <u>(267,586)</u>                   | -                          |
| Total net investment in capital assets | <u>8,717,088</u>                   | -                          |

(Continued)

**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
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Governmental activities and fiduciary funds net position continued:

|                                      | <b>Governmental<br/>Activities</b> | <b>Fiduciary<br/>Funds</b> |
|--------------------------------------|------------------------------------|----------------------------|
| Restricted net position:             |                                    |                            |
| Perpetual care - nonexpendable       | 6,175                              | -                          |
| Perpetual care - expendable          | 1,227                              | -                          |
| Trust funds held for school district | -                                  | 591,028                    |
| Total restricted net position        | 7,402                              | 591,028                    |
| Unrestricted                         | 1,731,004                          | -                          |
| Total net position                   | \$10,455,494                       | \$591,028                  |

**NOTE 19 - GOVERNMENTAL FUND BALANCES**

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

|   | <b>General<br/>Fund</b> | <b>Water<br/>Department<br/>Fund</b> | <b>Sewer<br/>Department<br/>Fund</b> | <b>Nonmajor<br/>Funds</b> | <b>Total<br/>Govm'tal<br/>Funds</b> |
|---|-------------------------|--------------------------------------|--------------------------------------|---------------------------|-------------------------------------|
| <b>Nonspendable:</b>                          |                         |                                      |                                      |                           |                                     |
| Prepaid items                                 | \$ -                    | \$ 459,691                           | \$ -                                 | \$ -                      | \$ 459,691                          |
| Permanent fund -<br>principal balance         | -                       | -                                    | -                                    | 6,175                     | 6,175                               |
| Total nonspendable<br>fund balance            | -                       | 459,691                              | -                                    | 6,175                     | 465,866                             |
| <b>Restricted:</b>                            |                         |                                      |                                      |                           |                                     |
| Permanent - income balance                    | -                       | -                                    | -                                    | 1,227                     | 1,227                               |
| Water department                              | -                       | 788,152                              | -                                    | -                         | 788,152                             |
| Total restricted<br>fund balance              | -                       | 788,152                              | -                                    | 1,227                     | 789,379                             |
| <b>Committed:</b>                             |                         |                                      |                                      |                           |                                     |
| Expendable trusts                             | 1,405,015               | -                                    | -                                    | -                         | 1,405,015                           |
| Conservation/Land use                         | -                       | -                                    | -                                    | 10,643                    | 10,643                              |
| Total committed<br>fund balance               | 1,405,015               | -                                    | -                                    | 10,643                    | 1,415,658                           |
| <b>Assigned:</b>                              |                         |                                      |                                      |                           |                                     |
| Encumbrances                                  | 107,054                 | -                                    | -                                    | -                         | 107,054                             |
| <b>Unassigned (deficit)</b>                   | 1,819,253               | -                                    | (603,864)                            | -                         | 1,215,389                           |
| Total governmental<br>fund balances (deficit) | \$3,331,322             | \$1,247,843                          | \$(603,864)                          | \$18,045                  | \$3,993,346                         |

**NOTE 20 - RISK MANAGEMENT**

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

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2021 to December 31, 2021 by Primex<sup>3</sup>, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for

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that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex<sup>3</sup> to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In 2021 the Town paid \$41,051 and \$20,344 respectively, to Primex for property, liability and worker's compensation. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

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

**NOTE 21 - COVID-19**

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

The Town was allotted a total of \$163,556 in federal funding from the American Rescue Plan Act (ARPA) in 2021. A total of \$81,778 or 50% of the funding was received in 2021. The remainder is expected to be received in 2022. Eligible uses of these funds include pandemic response or its negative impacts, workforce/personnel, including payroll and hazard/premium pay, provision of government services to the extent of reduced revenue and necessary water, sewer and broadband investment. For the year ended December 31, 2021 the Town spent none of the funds received. The remaining funds are included in deferred inflows of resources until eligible expenditures have been made.

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

**NOTE 22 - 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 February 1, 2023, the date the December 31, 2021 financial statements were available to be issued, and an event occurred that requires recognition or disclosure:

At the March 8, 2022 annual Town meeting, Warrant Article No. 3 voted to raise and appropriate \$100,000 to replace the water system well pumps with VFD flow meters which will be funded from the Water Department fund balance as of December 31, 2021.

***REQUIRED SUPPLEMENTARY INFORMATION***

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

| <b>Fiscal year-end</b>   | <b>Dec. 31,<br/>2013</b> | <b>Dec. 31,<br/>2014</b> | <b>Dec. 31,<br/>2015</b> | <b>Dec. 31,<br/>2016</b> | <b>Dec. 31,<br/>2017</b> | <b>Dec. 31,<br/>2018</b> | <b>Dec. 31,<br/>2019</b> | <b>Dec. 31,<br/>2020</b> | <b>Dec. 31,<br/>2021</b> |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>Measurement date</b>  | <b>June 30,<br/>2013</b> | <b>June 30,<br/>2014</b> | <b>June 30,<br/>2015</b> | <b>June 30,<br/>2016</b> | <b>June 30,<br/>2017</b> | <b>June 30,<br/>2018</b> | <b>June 30,<br/>2019</b> | <b>June 30,<br/>2020</b> | <b>June 30,<br/>2021</b> |
| Town's proportion of the net pension liability   | 0.03%                    | 0.03%                    | 0.03%                    | 0.03%                    | 0.03%                    | 0.03%                    | 0.03%                    | 0.03%                    | 0.03%                    |
| Town's proportionate share of the net pension liability  | \$1,150,492              | \$1,050,671              | \$1,150,081              | \$1,695,983              | \$1,633,472              | \$1,475,819              | \$1,558,093              | \$2,053,385              | \$1,502,213              |
| Town's covered payroll   | \$ 836,190               | \$ 721,803               | \$ 513,670               | \$ 582,190               | \$ 623,829               | \$ 706,266               | \$ 738,854               | \$ 767,540               | \$ 794,865               |
| Town's proportionate share of the net pension liability as a percentage of its covered payroll | 137.59%                  | 145.56%                  | 223.89%                  | 291.31%                  | 261.85%                  | 208.96%                  | 210.88%                  | 267.53%                  | 188.99%                  |
| Plan fiduciary net position as a percentage of the total pension liability                     | 59.81%                   | 66.32%                   | 65.47%                   | 58.30%                   | 62.66%                   | 64.73%                   | 65.69%                   | 58.72%                   | 72.22%                   |

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

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

| <b>Fiscal year-end</b>  | <b>Dec. 31, 2013</b> | <b>Dec. 31, 2014</b> | <b>Dec. 31, 2015</b> | <b>Dec. 31, 2016</b> | <b>Dec. 31, 2017</b> | <b>Dec. 31, 2018</b> | <b>Dec. 31, 2019</b> | <b>Dec. 31, 2020</b> | <b>Dec. 31, 2021</b> |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Measurement date</b>   | <b>June 30, 2013</b> | <b>June 30, 2014</b> | <b>June 30, 2015</b> | <b>June 30, 2016</b> | <b>June 30, 2017</b> | <b>June 30, 2018</b> | <b>June 30, 2019</b> | <b>June 30, 2020</b> | <b>June 30, 2021</b> |
| Contractually required contribution                                   | \$ 66,470            | \$ 90,810            | \$ 97,396            | \$ 114,205           | \$ 121,678           | \$ 129,541           | \$ 140,919           | \$ 142,617           | \$ 154,052           |
| Contributions in relation to the contractually required contributions | (66,470)             | (90,810)             | (97,396)             | (114,205)            | (121,678)            | (129,541)            | (140,919)            | (142,617)            | (154,052)            |
| Contribution deficiency (excess)                                      | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Town's covered payroll  | \$836,190            | \$721,803            | \$513,670            | \$582,190            | \$623,829            | \$706,266            | \$738,854            | \$767,540            | \$723,233            |
| Contributions as a percentage of covered payroll                      | 7.95%                | 12.58%               | 18.96%               | 19.62%               | 19.51%               | 18.34%               | 19.07%               | 18.58%               | 21.30%               |

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

**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**Note to the Required Supplementary Information -**  
**Pension Liability**  
**For the Fiscal Year Ended December 31, 2021**

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

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

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

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

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

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

| <b>Fiscal year-end</b>  | <b>Dec. 31,<br/>2017</b> | <b>Dec. 31,<br/>2018</b> | <b>Dec. 31,<br/>2019</b> | <b>Dec. 31,<br/>2020</b> | <b>Dec. 31,<br/>2021</b> |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>Measurement date</b>   | <b>June 30,<br/>2017</b> | <b>June 30,<br/>2018</b> | <b>June 30,<br/>2019</b> | <b>June 30,<br/>2020</b> | <b>June 30,<br/>2021</b> |
| Town's proportion of the net OPEB liability   | 0.03%                    | 0.04%                    | 0.04%                    | 0.04%                    | 0.04%                    |
| Town's proportionate share of the net OPEB liability (asset)  | \$127,064                | \$176,884                | \$177,666                | \$166,730                | \$159,207                |
| Town's covered payroll  | \$623,829                | \$706,266                | \$764,066                | \$767,540                | \$794,865                |
| Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll | 20.37%                   | 25.04%                   | 23.25%                   | 21.72%                   | 20.03%                   |
| Plan fiduciary net position as a percentage of the total OPEB liability                             | 7.91%                    | 7.53%                    | 7.75%                    | 7.74%                    | 11.06%                   |

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



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

| <b>Fiscal year-end</b>   | <b>Dec. 31,<br/>2017</b> | <b>Dec. 31,<br/>2018</b> | <b>Dec. 31,<br/>2019</b> | <b>Dec. 31,<br/>2020</b> | <b>Dec. 31,<br/>2021</b> |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>Measurement date</b>  | <b>June 30,<br/>2017</b> | <b>June 30,<br/>2018</b> | <b>June 30,<br/>2019</b> | <b>June 30,<br/>2020</b> | <b>June 30,<br/>2021</b> |
| Contractually required contribution                                  | \$ 16,471                | \$ 17,089                | \$ 18,494                | \$ 17,681                | \$ 15,639                |
| Contributions in relation to the contractually required contribution | <u>(16,471)</u>          | <u>(17,089)</u>          | <u>(18,494)</u>          | <u>(17,681)</u>          | <u>(15,639)</u>          |
| Contribution deficiency (excess)                                     | <u>\$ -</u>              | <u>\$ -</u>              | <u>\$ -</u>              | <u>\$ -</u>              | <u>\$ -</u>              |
| Town's covered payroll   | <u>\$623,829</u>         | <u>\$706,266</u>         | <u>\$738,854</u>         | <u>\$767,540</u>         | <u>\$723,233</u>         |
| Contributions as a percentage of covered payroll                     | 2.64%                    | 2.42%                    | 2.50%                    | 2.30%                    | 2.16%                    |

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

**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**Note to the Required Supplementary Information -**  
**Other Postemployment Benefit Liability**  
**For the Fiscal Year Ended December 31, 2021**

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

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

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

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

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

***COMBINING AND INDIVIDUAL FUND SCHEDULES***

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

|   | <u>Estimated</u>   | <u>Actual</u>      | <b>Variance<br/>Positive<br/>(Negative)</b> |
|---|--------------------|--------------------|---|
| <b>Taxes:</b>   |                    |                    |   |
| Property  | \$2,406,041        | \$2,612,947        | \$206,906                                   |
| Yield   | 505                | 111                | (394)                                       |
| Excavation  | 937                | 927                | (10)  |
| Payment in lieu of taxes  | 97,869             | 98,492             | 623   |
| Interest and penalties on taxes   | 60,010             | 62,469             | 2,459                                       |
| Total from taxes  | <u>2,565,362</u>   | <u>2,774,946</u>   | <u>209,584</u>                              |
| <b>Licenses, permits, and fees:</b>   |                    |                    |   |
| Motor vehicle permit fees   | 340,650            | 339,934            | (716)                                       |
| Building permits  | 1,100              | 825                | (275)                                       |
| Other   | 30,765             | 5,511              | (25,254)                                    |
| Total from licenses, permits, and fees                                      | <u>372,515</u>     | <u>346,270</u>     | <u>(26,245)</u>                             |
| <b>Intergovernmental:</b>   |                    |                    |   |
| <b>State:</b>   |                    |                    |   |
| Shared revenues   | -                  | 24,008             | 24,008                                      |
| Meals and rooms distribution  | 101,487            | 101,487            | -   |
| Highway block grant   | 29,020             | 29,013             | (7)   |
| Other   | 97,589             | 108,889            | 11,300                                      |
| Total from intergovernmental  | <u>228,096</u>     | <u>263,397</u>     | <u>35,301</u>                               |
| <b>Charges for services:</b>  |                    |                    |   |
| Income from departments   | 6,894              | 12,879             | 5,985                                       |
| <b>Miscellaneous:</b>   |                    |                    |   |
| Sale of municipal property  | 7,677              | 7,977              | 300   |
| Interest on investments   | 4,300              | 5,517              | 1,217                                       |
| Other   | 4,426              | 19,649             | 15,223                                      |
| Total from miscellaneous  | <u>16,403</u>      | <u>33,143</u>      | <u>16,740</u>                               |
| <b>Other financing sources:</b>   |                    |                    |   |
| Transfers in  | -                  | 42,605             | 42,605                                      |
| Bond proceeds   | 480,000            | -                  | (480,000)                                   |
| Total other financing sources   | <u>480,000</u>     | <u>42,605</u>      | <u>(437,395)</u>                            |
| <b>Total revenues and other financing sources</b>                           | <u>3,669,270</u>   | <u>\$3,473,240</u> | <u>\$(196,030)</u>                          |
| <br>  |                    |                    |   |
| Unassigned fund balance used to reduce tax rate                             | <u>350,000</u>     |                    |   |
| <b>Total revenues, other financing sources,<br/>and use of fund balance</b> | <u>\$4,019,270</u> |                    |   |

See Independent Auditor's Report.

**SCHEDULE 2**  
**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**Major General Fund**  
**Schedule of Appropriations, Expenditures, and Encumbrances**  
**(Non-GAAP Budgetary Basis)**  
**For the Fiscal Year Ended December 31, 2021**

|  | Encumbered<br>from Prior<br>Year | Appropriations | Expenditures | Encumbered<br>to Subsequent<br>Year | Variance<br>Positive<br>(Negative) |
|--|----------------------------------|----------------|--------------|-------------------------------------|------------------------------------|
| Current:                                 |                                  |                |              |                                     |                                    |
| General government:                      |                                  |                |              |                                     |                                    |
| Executive                                | \$ -                             | \$ 139,966     | \$ 134,292   | \$ -                                | \$ 5,674                           |
| Election and registration                | -                                | 27,205         | 25,870       | -                                   | 1,335                              |
| Financial administration                 | -                                | 173,147        | 147,764      | -                                   | 25,383                             |
| Legal                                    | -                                | 39,000         | 30,064       | -                                   | 8,936                              |
| Personnel administration                 | -                                | 639,776        | 423,363      | -                                   | 216,413                            |
| Planning and zoning                      | -                                | 7,000          | 3,020        | -                                   | 3,980                              |
| General government buildings             | -                                | 98,760         | 69,353       | -                                   | 29,407                             |
| Cemeteries                               | -                                | 25,419         | 18,513       | -                                   | 6,906                              |
| Insurance, not otherwise<br>allocated    | -                                | 41,051         | 41,051       | -                                   | -                                  |
| Advertising and regional<br>associations | -                                | 750            | 750          | -                                   | -                                  |
| Other                                    | -                                | 57,000         | 40,842       | -                                   | 16,158                             |
| Total general government                 | -                                | 1,249,074      | 934,882      | -                                   | 314,192                            |
| Public safety:                           |                                  |                |              |                                     |                                    |
| Police                                   | -                                | 603,020        | 551,862      | -                                   | 51,158                             |
| Ambulance                                | -                                | 75,000         | 75,000       | -                                   | -                                  |
| Fire                                     | -                                | 80,500         | 70,275       | -                                   | 10,225                             |
| Building inspection                      | -                                | 9,950          | 290          | -                                   | 9,660                              |
| Emergency management                     | -                                | 8,200          | 4,886        | -                                   | 3,314                              |
| Other                                    | -                                | 27,500         | 21,286       | -                                   | 6,214                              |
| Total public safety                      | -                                | 804,170        | 723,599      | -                                   | 80,571                             |
| Highways and streets:                    |                                  |                |              |                                     |                                    |
| Highways and streets                     | 6,000                            | 233,270        | 165,023      | -                                   | 74,247                             |
| Street lighting                          | -                                | 23,000         | 22,037       | -                                   | 963                                |
| Total highways and streets               | 6,000                            | 256,270        | 187,060      | -                                   | 75,210                             |
| Sanitation:                              |                                  |                |              |                                     |                                    |
| Solid waste collection                   | -                                | 227,411        | 218,229      | -                                   | 9,182                              |
| Health:                                  |                                  |                |              |                                     |                                    |
| Administration                           | -                                | 600            | -            | -                                   | 600                                |
| Pest control                             | -                                | 1,500          | 1,500        | -                                   | -                                  |
| Health agencies                          | -                                | 3,566          | 3,566        | -                                   | -                                  |
| Total health                             | -                                | 5,666          | 5,066        | -                                   | 600                                |

Continued

See Independent Auditor's Report.

**SCHEDULE 2 (continued)**  
**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**Major General Fund**  
**Schedule of Appropriations, Expenditures, and Encumbrances**  
**(Non-GAAP Budgetary Basis)**  
**For the Fiscal Year Ended December 31, 2021**

|  | Encumbered<br>from Prior<br>Year | Appropriations | Expenditures | Encumbered<br>to Subsequent<br>Year | Variance<br>Positive<br>(Negative) |
|--|----------------------------------|----------------|--------------|-------------------------------------|------------------------------------|
| Welfare:   |                                  |                |              |                                     |                                    |
| Administration and direct assistance                                       | -                                | 22,500         | 3,750        | -                                   | 18,750                             |
| Vendor payments and other  | -                                | 12,950         | 12,950       | -                                   | -                                  |
| Total welfare  | -                                | 35,450         | 16,700       | -                                   | 18,750                             |
| Culture and recreation:  |                                  |                |              |                                     |                                    |
| Parks and recreation   | -                                | 45,615         | 33,747       | 3,500                               | 8,368                              |
| Library  | -                                | 72,723         | 52,535       | -                                   | 20,188                             |
| Patriotic purposes   | -                                | 15,300         | 6,800        | -                                   | 8,500                              |
| Other  | -                                | 284,840        | 241,897      | -                                   | 42,943                             |
| Total culture and recreation   | -                                | 418,478        | 334,979      | 3,500                               | 79,999                             |
| Conservation   | -                                | 1,680          | 2,416        | -                                   | (736)                              |
| Economic Development   | -                                | 2,500          | -            | -                                   | 2,500                              |
| Debt service:  |                                  |                |              |                                     |                                    |
| Principal of long-term debt  | -                                | 31,911         | 31,908       | -                                   | 3                                  |
| Interest on long-term debt   | -                                | 4,911          | 4,912        | -                                   | (1)                                |
| Interest on tax anticipation notes   | -                                | 5,000          | 939          | -                                   | 4,061                              |
| Total debt service   | -                                | 41,822         | 37,759       | -                                   | 4,063                              |
| Capital outlay   | 72,650                           | 563,400        | 52,496       | 103,554                             | 480,000                            |
| Other financing uses:  |                                  |                |              |                                     |                                    |
| Transfers out  | -                                | 413,349        | 413,349      | -                                   | -                                  |
| Total appropriations, expenditures, other financing uses, and encumbrances | \$78,650                         | \$4,019,270    | \$2,926,535  | \$107,054                           | \$1,064,331                        |

See Independent Auditor's Report.

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

|  |                           |
|--|---------------------------|
| Unassigned fund balance, beginning<br>(Non-GAAP Budgetary Basis)   | \$1,319,207               |
| Changes:   |                           |
| Unassigned fund balance appropriated<br>for use in 2021 tax rate   | (350,000)                 |
| 2021 Budget summary:   |                           |
| Revenue shortfall (Schedule 1)   | \$(196,030)               |
| Unexpended balance of appropriations<br>(Schedule 2)   | <u>1,064,331</u>          |
| 2021 Budget surplus  | <u>868,301</u>            |
| Unassigned fund balance, ending (<br>Non-GAAP Budgetary Basis)   | 1,837,508                 |
| <br><b><i>Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis</i></b>   |                           |
| To record deferred property taxes not collected within<br>60 days of the fiscal year-end, not recognized on a<br>budgetary basis | (168,255)                 |
| Elimination of the allowance for<br>uncollectible taxes  | <u>150,000</u>            |
| Unassigned fund balance, ending, GAAP basis<br>(Exhibit C-1)   | <u><u>\$1,819,253</u></u> |

See Independent Auditor's Report.

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

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|                           | <b>Special<br/>Revenue<br/>Fund</b> |                           |                 |
|---------------------------|-------------------------------------|---------------------------|-----------------|
|                           | <b>Conservation<br/>Commission</b>  | <b>Permanent<br/>Fund</b> | <b>Total</b>    |
| <b>ASSETS</b>             |                                     |                           |                 |
| Cash and cash equivalents | \$ -                                | \$7,402                   | \$ 7,402        |
| Restricted assets:        |                                     |                           |                 |
| Investments               | 10,643                              | -                         | 10,643          |
| Total assets              | <u>\$10,643</u>                     | <u>\$7,402</u>            | <u>\$18,045</u> |
| <b>FUND BALANCES</b>      |                                     |                           |                 |
| Nonspendable              | \$ -                                | \$6,175                   | \$6,175         |
| Restricted                | -                                   | 1,227                     | 1,227           |
| Committed                 | 10,643                              | -                         | 10,643          |
| Total fund balances       | <u>\$10,643</u>                     | <u>\$7,402</u>            | <u>\$18,045</u> |

See Independent Auditor's Report.



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

|                          | <b>Special<br/>Revenue<br/>Fund</b> |                           |                 |
|--------------------------|-------------------------------------|---------------------------|-----------------|
|                          | <b>Conservation<br/>Commission</b>  | <b>Permanent<br/>Fund</b> | <b>Total</b>    |
| <b>REVENUES</b>          |                                     |                           |                 |
| Miscellaneous            | \$ 2                                | \$ 10                     | \$ 12           |
| Fund balances, beginning | 10,641                              | 7,392                     | 18,033          |
| Fund balances, ending    | <u>\$10,643</u>                     | <u>\$7,402</u>            | <u>\$18,045</u> |

See Independent Auditor's Report.

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

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|  | <u>Custodial Funds</u> |                    |                           | <u>Total</u>      |
|--|------------------------|--------------------|---------------------------|-------------------|
|  | <u>Taxes</u>           | <u>Trust Funds</u> | <u>State<br/>M V Fees</u> |                   |
| <b>ASSETS</b>                                  |                        |                    |                           |                   |
| Cash and cash equivalents                      | \$ -                   | \$579,830          | \$ -                      | \$ 579,830        |
| Intergovernmental<br>receivables               | <u>1,082,542</u>       | <u>-</u>           | <u>-</u>                  | <u>1,082,542</u>  |
| Total assets                                   | <u>1,082,542</u>       | <u>579,830</u>     | <u>-</u>                  | <u>1,662,372</u>  |
| <b>LIABILITIES</b>                             |                        |                    |                           |                   |
| Intergovernmental payables:<br>School district | <u>1,082,542</u>       | <u>-</u>           | <u>-</u>                  | <u>1,082,542</u>  |
| <b>NET POSITION</b>                            |                        |                    |                           |                   |
| Restricted                                     | <u>\$ -</u>            | <u>\$579,830</u>   | <u>\$ -</u>               | <u>\$ 579,830</u> |

See Independent Auditor's Report.

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

|   | <u>Custodial Funds</u> |                    |                           | <u>Total</u>      |
|---|------------------------|--------------------|---------------------------|-------------------|
|   | <u>Taxes</u>           | <u>Trust Funds</u> | <u>State<br/>M V Fees</u> |                   |
| <b>Additions:</b>                       |                        |                    |                           |                   |
| Contributions                           | \$ -                   | \$284,000          | \$ -                      | \$ 284,000        |
| Investment earnings                     | -                      | 660                | -                         | 660               |
| Tax collections for other governments   | <u>2,822,957</u>       | <u>-</u>           | <u>114,562</u>            | <u>2,937,519</u>  |
| Total additions                         | <u>2,822,957</u>       | <u>284,660</u>     | <u>114,562</u>            | <u>3,222,179</u>  |
| <b>Deductions:</b>                      |                        |                    |                           |                   |
| Administrative expenses                 | -                      | 237,467            | -                         | 237,467           |
| Payments of taxes to other governments  | 2,822,957              | -                  | -                         | 2,822,957         |
| Payments of motor vehicle fees to State | <u>-</u>               | <u>-</u>           | <u>114,562</u>            | <u>114,562</u>    |
| Total deductions                        | <u>2,822,957</u>       | <u>237,467</u>     | <u>114,562</u>            | <u>3,174,986</u>  |
| Net decrease in fiduciary net position  | -                      | 47,193             | -                         | 47,193            |
| Net position, beginning                 | <u>-</u>               | <u>532,637</u>     | <u>-</u>                  | <u>532,637</u>    |
| Net position, ending                    | <u>\$ -</u>            | <u>\$579,830</u>   | <u>\$ -</u>               | <u>\$ 579,830</u> |

See Independent Auditor's Report.

**DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT BIRTH REPORT - 01/01/2022-12/31/2022  
WOODSTOCK, NH**

| <b>Child's Name</b>       | <b>Birth Date</b> | <b>Birth Place</b> | <b>Father's/<br/>Parent's Name</b> | <b>Mother's/<br/>Parent's Name</b> |
|---------------------------|-------------------|--------------------|------------------------------------|------------------------------------|
| BEAUDIN, BLAKE CHARLES    | 10/25/2022        | CONCORD, NH        | BEAUDIN, ZACHARY BRIAN             | BEAUDIN, ASHLEY LYN                |
| BERUBE, PRESLEY JUNE      | 03/24/2022        | PLYMOUTH, NH       | BERUBE, ROGER ERIC                 | BERUBE, JAMIE LYNN                 |
| JOHNSON, ATTICUS MARSHALL | 12/14/2022        | PLYMOUTH, NH       | JOHNSON, RYAN ALBERT               | MAY, RAINIE JANE SUSAN             |
| MARINKOVIC, LUKA          | 10/06/2022        | CONCORD, NH        | MARINKOVIC, SASA                   | MARINKOVIC, TEA                    |
| OSGOOD, PEYTON ALORA      | 12/13/2022        | PLYMOUTH, NH       | OSGOOD, JUSTIN EDWARD              | ROMMEL, MORGAN ELIZABETH           |
| SOUSA, CAMDEN MICHAEL     | 10/17/2022        | LEBANON, NH        | SOUSA JR., MERRICK ALDO            | VIGNEAULT, STEPHANIE NICOLE        |
| TRUONG, ARTHUR LEONARDO   | 04/07/2022        | PLYMOUTH, NH       | TRUONG, THINH TAN                  | TRUONG, KARA LEE                   |

**DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT MARRIAGE REPORT - 01/01/2022-12/31/2022  
WOODSTOCK, NH**

| <b>Person A's Name<br/>and Residence</b>  | <b>Person B's Name<br/>and Residence</b> | <b>Town of Issuance</b> | <b>Place of Marriage</b> | <b>Date of Marriage</b> |
|---|--|-------------------------|--------------------------|-------------------------|
| WHITAKER III, HERBERT L.<br>WOODSTOCK, NH | FORBES, AMY E.<br>WOODSTOCK, NH          | WOODSTOCK               | HART'S LOCATION          | 02/02/2022              |
| MASSE, KEVIN R.<br>WOODSTOCK, NH          | DONOGHUE, KAITLIN A.<br>WOODSTOCK, NH    | WOODSTOCK               | THORNTON                 | 07/02/2022              |
| SOUSA JR., MERRICK A.<br>WOODSTOCK, NH    | VIGNEAULT, STEPHANIE A.<br>WOODSTOCK, NH | WOODSTOCK               | WOODSTOCK                | 8/28/2022               |

**DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT DEATH REPORT - 01/01/2022-12/31/2022  
WOODSTOCK, NH**

| <b>Decedent's Name</b>     | <b>Death Date</b> | <b>Death Place</b> | <b>Father's/<br/>Parent's Name</b> | <b>Mother's/Parent's Name<br/>Prior to First Marriage/<br/>Civil Union</b> |  | <b>Military</b> |
|----------------------------|-------------------|--------------------|------------------------------------|--|--|-----------------|
|                            |                   |                    |                                    |  |  |                 |
| SCOTT, WILLIAM PETER       | 01/23/2022        | DORCHESTER         | UNKNOWN, UNKNOWN                   | SCOTT, RITA  |  | N               |
| SILVIA JR., JOSEPH WILLIAM | 01/26/2022        | LITTLETON          | SILVIA SR., JOSEPH                 | DERN, JENNETTE   |  | N               |
| RANNACHER, ONA PEARL       | 03/01/2022        | LITTLETON          | WILLEY, EDGAR                      | MAY, MILDRED   |  | N               |
| MOSMAN, STEVEN TIMOTHY     | 03/23/2022        | WOODSTOCK          | MOSMAN, KENNETH                    | WILSON, HELEN  |  | N               |
| METZLER, STEPHEN JOSEPH    | 04/03/2022        | WOODSTOCK          | METZLER, ROBERT                    | SMITH, MARILYN   |  | U               |
| ZUKOWSKI, JONATHAN RUSSELL | 04/06/2022        | MONROE             | ZUKOWSKI, ANDREW                   | PELLIZZARI, KATHARINE  |  | N               |
| LEGARE, ROBERT E.          | 04/10/2022        | WOODSVILLE         | LEGARE, RICHARD                    | LEMIEUX, JEANNETTE   |  | N               |
| BECKWITH, ANN GWENDOLYN    | 04/11/2022        | WOODSTOCK          | MELTON, ALBERT                     | LOUGHLIN, HESBIE   |  | N               |
| MITCHELL, KATHLEEN E.      | 04/30/2022        | LANCASTER          | ROONEY, THOMAS                     | MCKIEL, EDITH  |  | N               |
| SELLINGHAM, LEE A.         | 05/24/2022        | NORTH HAVERHILL    | WILSON, KENNETH                    | STONE, LILLIAN   |  | N               |
| FENOFF, RITA ELAINE CLARK  | 07/23/2022        | FRANCONIA          | CLARK, WARDELL                     | MCNAMARA, ELEANOR  |  | N               |
| INGALLS, PRISCILLA J.      | 07/26/2022        | NORTH HAVERHILL    | CAWLEY, GEORGE                     | WRIGHT, DORIS  |  | N               |

| <b>Decedent's Name</b>         | <b>Death Date</b> | <b>Death Place</b> | <b>Father's/<br/>Parent's Name</b> | <b>Mother's/Parent's Name<br/>Prior to First Marriage/<br/>Civil Union</b> | <b>Military</b> |
|--------------------------------|-------------------|--------------------|------------------------------------|--|-----------------|
| HENRY, HERBERT EDWARD          | 08/07/2022        | WOODSTOCK          | HENRY, LEO                         | PARSONS, BEVERLY   | N               |
| ST. PIERRE, DORIS              | 08/23/2022        | CONCORD            | BAMFORD, ERNEST                    | SLEEPER, BERNADETTE  | N               |
| COOPER, GLORIA J.              | 08/27/2022        | WOODSTOCK          | FARLEY, FRANCIS                    | MCCONNELL, BARBARA   | Y               |
| GREENWOOD, DIANE RUTH          | 09/19/2022        | WOODSTOCK          | SEARS, EDWARD                      | WILSON, RUTH   | N               |
| ROSS, STEPHEN M.               | 10/08/2022        | WOODSTOCK          | ROSS, CHESTER                      | CARANTA, MARY  | N               |
| PELTIER, PATRICIA MARY         | 10/13/2022        | LITTLETON          | ANDERSON, ERIC                     | LITTLEFIELD, OLIVE   | N               |
| DUFFY, GENE GLENWOOD           | 11/07/2022        | PORTSMOUTH         | DUFFY, GLENWOOD                    | EMERY, BERTHA  | N               |
| HOGAN, JAMES MICHAEL           | 11/11/2022        | LITTLETON          | HOGAN, GEORGE                      | TAYLOR, HILDA  | Y               |
| GREENWOOD, CARROLL E.          | 12/09/2022        | TILTON             | GREENWOOD, CARL                    | LOCKE, DORIS   | Y               |
| HILLENBRAND, CHRISTOPHER FAVRE | 12/12/2022        | WOODSTOCK          | HILLENBRAND, HENRY                 | BURNS, ANNE  | N               |
| MELLETT, WILLIAM ROBERT        | 12/21/2022        | LEBANON            | MELLETT, ROBERT                    | BRADLEY, VIRGINIA  | N               |
| PUTNAM, DAVID LORING           | 12/23/2022        | LACONIA            | PUTNAM, DONALD                     | QUIMBY, PEARLINE   | N               |



## TOWN OF WOODSTOCK

The following are recognized holidays for town employees during the calendar year 2023. Please note that the Town Offices and Library will be closed on these days.

|                        |                   |
|------------------------|-------------------|
| New Year's Day         | January 2, 2023   |
| Martin Luther King Day | January 16, 2023  |
| Presidents' Day        | February 20, 2023 |
| Memorial Day           | May 29, 2023      |
| Independence Day       | July 4, 2023      |
| Labor Day              | September 4, 2023 |
| Columbus Day           | October 9, 2023   |
| Veteran's Day          | November 10, 2023 |
| Thanksgiving Day       | November 23, 2023 |
| Day after Thanksgiving | November 24, 2023 |
| Christmas Day          | December 25, 2023 |

In addition to the above noted holidays, town employees who are employed on a full-time basis, are eligible for (2) additional floating holidays. Notice of these days will be posted on the town website if a closure is involved.