

# ANNUAL REPORT



# Woodstock

New Hampshire



for the Fiscal Year  
Ending December 31, 2016

## **The 2016 Town Report Is Dedicated to**

### **Edith Elaine (Hiltz) Boyd**



Edith (Hiltz) Boyd lived in Woodstock for over 77 of her 98 years. She was born on June 2, 1918 in Lincoln to Mabel and Guy Hiltz. After graduation from Lincoln High School in 1936 she was employed at the Parker Young Company. In 1939 she married Maurice David Boyd and moved to a Govoni cabin on Lost River Road. They moved to School Street in Woodstock the next year and it was there that they raised their daughters, Sherry and Shannon. Later they enjoyed their five grandchildren and 11 great grandchildren. In 1987 Edith and Maurice moved to Sharon Hill Road, formerly the site of the Mountain View House, where they delighted in the daily views of their beloved mountains. She continued to live there alone after Maurice's death in 1993 until less than a year before her death on September 27, 2016.

She was a 30 year member of the North Woodstock Baptist Church and served as president of the Ladies Aid and leader of the Willing Workers. Many remember her dedication and enthusiasm for the annual church rummage sale. She accepted donations all year and the enclosed front porch on School Street was filled by rummage day. She also served as chairperson of the Girl Scouts.

Edith received her first cookbook as a ten-year-old and loved to cook all her life. Her collection of cookbooks was one of several collecting interests. For many years, she brought meals regularly to the homes of the elderly in the neighborhood, helping them to stay in their homes. After Maurice's death, her caring for others was repaid by friends and neighbors who delivered her mail and helped with errands. She was very grateful to the Woodstock Police for their watchfulness of her and others.

In 2013, as the oldest resident of Woodstock, she was presented the Boston Post Cane by the Board of Selectmen. With a smile, she said, "I hope I get to keep it for a while." With an abundance of Yankee grit and determination she held the cane for over three years.

Edith always loved Woodstock and cherished its history, people and mountains. While on a ride one beautiful day, she quietly said "I love my mountains, I am a mountain girl". Here she will always be.



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## 2016 TOWN OFFICERS

### ***Representative***

Bonnie Ham

### ***Selectmen***

R. Gil Rand – 2017

Joel Bourassa – 2018

James Fadden Jr. – 2019

### ***Executive Assistant***

Judy Welch

### ***Town Clerk***

Judy Welch – 2018

### ***Tax Collector***

Melissa Sabourn – 2018

### ***Town Treasurer***

Eleanor Harvey – 2018

### ***Moderator***

D. Kenneth Chapman – 2018

### ***Supervisors of the Checklist***

Barbara Avery – 2018

Sherry Hoover – 2020

Cynthia Thomas – 2022

### ***Fire Chief***

John MacKay – 2017

### ***Director of Public Works***

Michael Welch

### ***Health Officer***

Ryan Oleson

### ***Emergency Management Director***

Ryan Oleson

### ***Library Trustees***

Paula Houde – 2017

Judith S. Boyle – 2018

C. Jacqueline Champy – 2019

### ***Welfare Officers***

Joel Bourassa

Judy Welch

### ***Dog Officer***

Police Department

### ***Librarian***

Wendy Pelletier

### ***Chief of Police***

Ryan Oleson

### ***Trustees of Trust Funds***

Patrick Griffin – 2017

Donna Thompson\* – 2017

Linda Hartman – 2018

### ***Cemetery Trustees***

Charles Harrington – 2017

(Vacant) – 2018

Barbara Avery – 2019

### ***Budget Committee***

Bonnie Ham – 2017

Roberta Vigneault – 2017

Chad Morris – 2018

Charyl Reardon – 2018

Stephen Tower – 2019

Brenda Vance – 2019

James Fadden Jr., *Selectman Member*

### ***Planning Board***

Bonnie Ham – 2017

Linda Hartman – 2017

Jeffrey J. Ingalls – 2018

Scott G. Rice – 2018

Patrick Griffin – 2019

Paul T. Carolan – 2019

R. Gil Rand, *Selectman Member*

### ***Conservation Commission***

Paul T. Carolan – Chairperson

Sally Waterhouse – Secretary

Kristen Durocher

### ***Floodplain Board of Adjustments***

Mark Harrington – 2017

(Vacant) – 2018

(Vacant) – 2019

***\* Appointments made in 2016***

**MINUTES OF TOWN MEETING  
WOODSTOCK, NEW HAMPSHIRE  
March 8, 2016**

- - - - -

Moderator D. Kenneth Chapman called the meeting to order at 10:00 a.m. A motion was made by James Fadden Jr. to dispense with the reading of the entire warrant and to open the polls, seconded by Fred Englert – unanimous affirmative vote. Polls were closed at 6:00 p.m.

The Business Meeting was called to order at 7:30 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 Susan Young, seconded by Alan Rich  
Unanimous affirmative vote to accept rules.

**Article 1: 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, 3 Trustees of Trust Funds, 2 Cemetery Trustees, 2 Budget Committee, 2 Planning Board, 2 Floodplain Board of Adjustments. (Those receiving less than 5 votes are not listed.)**

**Selectman for Three Years** (vote for one)

James Fadden Jr.	175
Jeffrey A. Caulder	104

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

D. Kenneth Chapman	249
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**Supervisor of the Checklist for Six Years** (vote for one)

Cynthia Thomas	251
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**Fire Chief for One Year** (vote for one)

John MacKay	256
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**Library Trustee for Three Years** (vote for one)

C. Jacqueline Champy	243
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**Trustee of Trust Funds for Three Years** (vote for one) – no one elected**Trustee of Trust Funds for Two Years** (vote for one)

Linda P. Hartman	216
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**Trustee of Trust Funds for One Year** (vote for one)

Patrick J. Griffin	197
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**Cemetery Trustee for Three Years** (vote for one)

Barbara Avery	254
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**Cemetery Trustee for Two Years** (vote for one) – no one elected**Budget Committee for Three Years** (vote for two)

Brenda Vance	228
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Patrick J. Griffin	191
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**Planning Board for Three Years** (vote for two)

Patrick J. Griffin	189
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Paul T. Carolan	187
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**Floodplain Board of Adjustment for Three Years** (vote for one) – no one elected**Floodplain Board of Adjustment for Two Years** (vote for one) – no one elected

**Article 2: 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 Deborah Ford, seconded by Charles Harrington

No discussion on Article 2

Unanimous affirmative vote to accept Article 2.

**Article 3: 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 Paving Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)**

So moved by Pauline Harrington, seconded by Jerrilynn King

No discussion on Article 3

Unanimous affirmative vote to accept Article 3.



**Article 4: To see if the Town will vote to raise and appropriate the sum of Twenty-Nine Thousand Five Hundred Thirty-Nine Dollars (\$29,539), 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 Jeff Caulder, seconded by Charles Harrington

No discussion on Article 4

Unanimous affirmative vote to accept Article 4.

**Article 5: To see if the Town will vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000) 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 Susan Young, seconded by Michael Welch

No discussion on Article 5

Unanimous affirmative vote to accept Article 5.

**Article 6: 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 Fire Department Equipment Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)**

So moved by Alan Rich, seconded by Melissa Sabourn

No discussion on Article 6

Unanimous affirmative vote to accept Article 6.

**Article 7: To see if the Town will vote to raise and appropriate the sum of Seventeen Thousand Dollars (\$17,000) to be placed in the existing Expendable Retirement Trust Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)**

So moved by Thomas Sabourn, seconded by Deborah Ford

No discussion on Article 7

Unanimous affirmative vote to accept Article 7.

**Article 8: 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 Fire Truck Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)**

So moved by Joel Bourassa, seconded by Anne Englert  
No discussion on Article 8  
Unanimous affirmative vote to accept Article 8.

**Article 9: To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000) 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 Judith Boyle, seconded by Susan Young  
Brief discussion on Article 9  
Unanimous affirmative vote to accept Article 9.

**Article 10: To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the existing Main Street Revitalization Capital Reserve Fund previously established. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required.)**

So moved by Sheila Rich, seconded by Deborah Ford  
No discussion on Article 10  
Unanimous affirmative vote to accept Article 10.

**Article 11: 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 Budget Committee recommend this appropriation. (Majority vote required.)**

So moved by Michael Welch, seconded by R. Gil Rand  
No discussion on Article 11  
Unanimous affirmative vote to accept Article 11.

**Article 12: 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 Highway Maintenance Capital Reserve Fund previously established. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required.)**

So moved by Alan Rich, seconded by Susan Young  
No discussion on Article 12  
Unanimous affirmative vote to accept Article 12.

**Article 13: To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) to be placed in the existing Highway Heavy Duty Capital Reserve Fund previously established. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required.)**

So moved by James Young, seconded by Charles Harrington  
No discussion on Article 13  
Unanimous affirmative vote to accept Article 13.

**Article 14: To see if the Town will vote to expand the purpose of the existing Sewer Department Capital Improvement Capital Reserve Fund to allow funds to be used for unanticipated maintenance as well as the original purpose of capital improvements, and to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) to be placed in the existing Sewer Department Capital Improvement Capital Reserve Fund previously established. The Selectmen and Budget Committee recommend this appropriation. (2/3 vote required.)**

So moved by Charles Harrington, seconded by Patrick Griffin  
No discussion on Article 14  
**Article 14 accepted (0 No Votes – 43 Yes Votes.)**

**Article 15: To see if the Town will vote to expand the purpose of the existing Water Department Capital Improvement Capital Reserve Fund to allow funds to be used for unanticipated maintenance as well as the original purpose of capital improvements. The Selectmen and Budget Committee recommend this appropriation. (2/3 vote required.)**

So moved by Bonnie Ham, seconded by Susan Young  
Brief discussion on Article 15  
**Article 15 accepted (0 No Votes – 46 Yes Votes.)**

**Article 16: To see if the Town will vote to establish a Record Preservation Capital Reserve Fund, under provision of RSA 35:1, for the purpose of record preservation and to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be placed in this fund and further to designate the Selectmen as agents to expend money from this fund. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required.)**

So moved by Patrick Griffin, seconded by Michael Welch  
No discussion on Article 16  
Unanimous affirmative vote to accept Article 16.

**Article 17: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of Three Million Two Hundred Sixteen Thousand Six Hundred Fifteen Dollars (\$3,216,615) for the operating budget. This amount does not include any articles voted separately. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required.)**

So moved by Jerrilynn King, seconded by Susan Young  
No discussion on Article 17  
Unanimous affirmative vote to accept Article 17.

**Article 18: To transact any other business that may legally come before the meeting.**

Ken recognized the marriages, births, and deaths listed in the town report.

Bonnie Ham recognized and expressed thanks to Jay Polimeno for 9 years of dedicated service to the Planning Board.

Gil recognized and expressed thanks to Chief Douglas Moorhead, Police Department and Steven Welch, Director of Public Works for their 30 years of dedicated service to our community. Gil also recognized Edward Wiggett for his 46 years of dedicated service to the Fire Department and William Mellett for his 38 years as Fire Warden.

Chief John MacKay presented Edward Wiggett with a plaque, on behalf of the Woodstock Fire Department, for his 46 years of service.

With no further business to conduct, a motion to adjourn the 2016 Town Meeting was made by Jim Fadden Jr. and seconded by Susan Young, unanimous affirmative vote. Town Meeting adjourned at 8:30 p.m.

I hereby certify that the above return of minutes for the annual Woodstock Town Meeting of March 8, 2016 is true to the best of my knowledge.

Respectfully Submitted,

Judy Welch  
Town Clerk

**IMPORTANT WOODSTOCK PHONE NUMBERS**

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Police, Fire & Ambulance - EMERGENCY	911
Selectmen	745-8752
Executive Assistant	745-8752
Town Clerk	745-8752
Town Office - FAX	745-2393
Tax Collector	745-9233
Police Department - Non-Emergency	745-8700
Police Department - FAX	745-2085
Fire Department - Non-Emergency	745-3521
Public Works Department	745-8783
Moosilauke Public Library	745-9971
Community Center	745-8958
Kancamagus Recreation Office	745-8673
Kancamagus Recreation Area	745-2831
Solid Waste Facility	745-6626
Lin-Wood Medical Center	745-8136
Western White Mountains Chamber of Commerce	745-6621
Lin-Wood Cooperative School	745-2214
Welfare Office	745-8752

## SUMMARY OF INVENTORY VALUATION 2016

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### Valuation of Land Only

Current Use (3,962.33 acres)	\$ 127,070
Residential (2,595.41 acres)	46,055,300
Commercial/Industrial (1,047.47 acres)	<u>10,780,600</u>
Total of Taxable Land (7,605.21 acres)	\$ 56,962,970

Tax Exempt & Non-Taxable (28,914.10 acres)	\$7,946,800
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### Value of Buildings Only

Residential	\$142,439,040
Manufactured Housing	4,114,840
Commercial/Industrial	<u>17,548,540</u>
Total of Taxable Buildings	\$164,102,420

Tax Exempt & Non-Taxable	\$7,935,800
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<b>Public Utilities</b>	<u>\$ 3,953,472</u>
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<b>Valuation before Exemptions</b>	<u>\$225,018,862</u>
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Modified Assessed Valuation of all Properties	\$225,018,862
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### Exemptions

Blind Exemption (3)	\$ 45,000
Elderly Exemption (17)	<u>1,107,250</u>
Total Dollar Amount of Exemptions	\$ 1,152,250

<b>Net Valuation on which the Tax Rate for Municipal, County &amp; Local Education Tax is Computed</b>	\$223,866,612
Less Public Utilities	3,953,472

<b>Net Valuation without Utilities on which Tax Rate for State Education Tax is Computed</b>	\$219,913,140
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### Utility Summary

Electric Companies, Generating Plants etc.	
New Hampshire Electric Cooperative	\$ 2,451,635
Public Service of New Hampshire	<u>1,501,837</u>
Total of all Electric Companies	\$ 3,953,472

**Tax Credits**

Totally and Permanently Disabled Veterans, Their Spouses or Widows, and the Widows of Veterans Who Died or Were Killed on Active Duty			5 @ \$2,000	\$ 10,000
Other War Service Credits			80 @ \$500	40,000
Total Amount (85 persons)				<u>\$ 50,000</u>

**Revenues Received from Payments in Lieu of Taxes:  
State & Federal Forest Land, Recreation and/or  
Flood Control Land**

\$ 73,817

**Elderly Exemption Report**

		Max. Allow Exempt. Amt.	Total Actual Exempt. Amt.
Age 65-74	4	160,000	\$ 160,000
Age 75-79	4	240,000	227,250
Age 80+	9	720,000	<u>720,000</u>
Total	17		\$1,107,250

**Land Use Change Tax** \$ 900

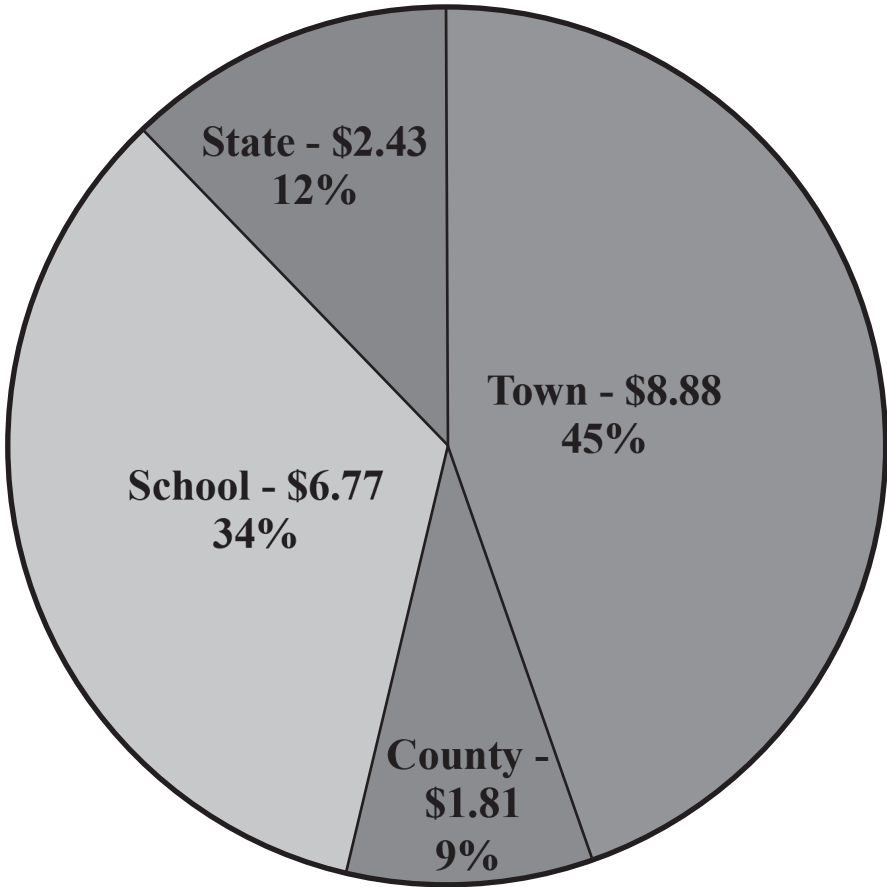
**Current Use Report**

Total Number of Current Use Acres		
Farm Land		59.18
Forest Land		1,715.17
Forest Land w/ Documented Stewardship		2,008.62
Unproductive Land		163.06
Wet Land		16.30
Total Number of Acres		3,962.33

**Other Current Use Statistics**

Receiving 20% Recreation Adjustment	2,622.57
Removed from Current Use During Year	0
Total Number of Owners in Current Use	39
Total Number of Parcels in Current Use	51

## **Total 2016 Tax Rate \$19.89 per thousand**





## VETERANS' CREDITS 2016

Adams, Daniel F.	\$500.00	Lessard, Lucien D.	\$500.00
Albrecht, Mary	\$500.00	Marquis Jr., John	\$500.00
Avery, Dalton	\$500.00	Martell, Edwin	\$2,000.00
Ayotte, Donald	\$500.00	Martin, Steven	\$500.00
Barisano, Richard	\$500.00	Masters, Ernest O.	\$500.00
Barry, Daniel C.	\$500.00	Maynard Trustee, Gaylord John	\$500.00
Beaudin, Brian	\$500.00	McAfee, Robert F	\$500.00
Benza Trustee, Francis	\$500.00	McDonald Trustee, John	\$500.00
Benza Trustee, Sebastian	\$500.00	McGahan, David	\$500.00
Bringola Trustee, Thomas	\$500.00	McIntyre, Gregory	\$500.00
Bujeaud, Yvette	\$500.00	Miserandino, Gerard	\$2,000.00
Burak, Theodore Lance	\$500.00	Mulleavey, Arlene	\$500.00
Bureau, George	\$500.00	Mulleavey, Juliette	\$500.00
Burhoe, David	\$500.00	Nicoll, Dorris	\$500.00
Burrows, Ronald	\$500.00	Oliver, Jeremy B.	\$500.00
Campbell, Samuel	\$500.00	Perron Trustee, Aime	\$500.00
Conn Jr., Alton H.	\$500.00	Perry, William J.	\$500.00
Cooper, Gloria	\$500.00	Pierce, Roy D.	\$500.00
Daigle Trustee, Christopher	\$500.00	Rand, Paul F.	\$500.00
Degiso, Steven	\$500.00	Rand, Richard G.	\$500.00
Demers, Dennis	\$500.00	Rannacher, Ona P.	\$500.00
Domaloan, Gordon	\$500.00	Rich Trustee, Arthur C.	\$500.00
Ehrman, George	\$500.00	Richardson, John H.	\$500.00
Fadden Sr., James H.	\$500.00	Sherbinski, Thomas	\$2,000.00
Falso Sr., Peter C.	\$500.00	Siekmann, Denise	\$500.00
Fournier Trustee, Jane R.	\$500.00	Silva, James	\$500.00
Frame, Noel	\$500.00	Smith, William F.	\$500.00
Georgia, Robert	\$500.00	Sokolski Trustee, Paul	\$500.00
Gingras, Paul	\$500.00	Stinnett, Danny J.	\$500.00
Greenwood Trustee, Carroll E.	\$500.00	Thompson, Peter J.	\$500.00
Hall, Steven S	\$500.00	Trudell, Joe R.	\$500.00
Ham, Kayleigh	\$500.00	Weeden, Thomas R.	\$500.00
Hogan, James	\$500.00	Welch, Steven	\$500.00
Hollenbach, Harry	\$500.00	Wiggett, Edward	\$500.00
Hollingsworth, George	\$500.00	Will Trustee, Marcella	\$500.00
Holtzman, Ernest	\$500.00	Wishart, Charles	\$2,000.00
Hoover, Guy W.	\$500.00	Worthington, Robert W.	\$500.00
Horne, Dean	\$500.00	Wyre, Donna	\$500.00
Ingalls, Jeffrey	\$500.00	<b>Total Credit</b>	<b>\$49,500.00</b>
Jones Trustee, James	\$500.00		
Jones, Rockland	\$500.00		
Keniston, Daniel	\$500.00		
Lane Sr. Trustee, Richard J.	\$500.00		
Laniefsky, Matthew	\$500.00		
Latham, Artemas	\$500.00		
Lee, Alvin	\$2,000.00		

## SCHEDULE OF TOWN PROPERTY 2016

DESCRIPTION	VALUE
Town Hall - Land and Building	\$ 138,900
Furniture and Equipment	5,000
Library- Furniture and Equipment	189,600
Police Department - Furniture and Equipment	150,000
Fire Department - Land and Buildings	682,440
Equipment	1,200,000
Highway Department - Land and Buildings	138,390
Equipment	555,000
Parks, Commons and Playground	105,300
Water Supply Facilities	668,650
Sewer Plant Facilities	1,950,940
Town Office - Land and Building	428,350
Furniture and Equipment	125,000
Solid Waste Facility - Building	87,850
Equipment	111,250
Municipal Parking Lot	135,700
Other Land and Buildings Owned by Town	679,700
	\$7,352,070

**TOWN CLERK'S REPORT**  
**January 1, 2016 to December 31, 2016**

**Receipts January 1, 2016 to December 31, 2016**

Motor Vehicle Registrations	\$259,949.48
Municipal Agent Fees	5,721.00
Town Clerk Fees	4,357.00
Vital Records	1,070.00
Due to State Vital Records	1,565.00
Dog Licenses	1,291.50
Due to State Dog Licenses	722.00
OHRV	192.00
Due to State OHRV	4,172.50
Hunting & Fishing Licenses	3.00
Due to State Hunting & Fishing Licenses	72.00
	<hr/>
	\$279,115.48

**Remittances to Treasurer January 1, 2016 to December 31, 2016**

Motor Vehicle Registrations	\$259,949.48
Municipal Agent Fees	5,721.00
Town Clerk Fees	4,357.00
Vital Records	1,070.00
Due to State Vital Records	1,565.00
Dog Licenses	1,291.50
Due to State Dog Licenses	722.00
OHRV	192.00
Due to State OHRV	4,172.50
Hunting & Fishing Licenses	3.00
Due to State Hunting & Fishing Licenses	72.00
	<hr/>
	\$279,115.48

Respectfully Submitted,

Judy Welch  
*Town Clerk*

## TAX COLLECTOR'S REPORT

### Fiscal Year Ended December 31, 2016

**Uncollected Taxes**

<b>Beg. of Year</b>	<b>2016</b>	<b>2015</b>
Property Taxes		\$549,281.28
Yield Taxes		378.51
Interest		
Utility Charges		52,550.73
Excavation		
Other - Credits		(31.52)

**Taxes Committed This Year**

Property Taxes	\$4,394,282.00	
Yield Taxes	2,696.44	
Excavation Tax	787.64	39.34
Current Use	900.00	
Utility Charges	569,400.92	
Other - prepay	1,592.00	

**Overpayment**

Property Taxes	6,335.50
Utilities	240.00
Interest	

**Interest Penalties & Costs**

Collect. Int - Late taxes	2,053.38	22,486.86
Costs Before Lien		
<b>Total Debits</b>	<u>\$4,978,287.88</u>	<u>\$624,705.20</u>

<b>REMITTED TO TREASURER</b>	<b>2016</b>	<b>2015</b>
Property Taxes	\$3,418,497.28	\$545,485.22
Yield Taxes	2,696.44	378.51
Interest, Cost & Penalties	2,053.38	22,486.86
Excavation Tax	787.64	39.34
Current Use	900.00	
Utility Charges	346,652.73	52,819.01
Conversion to Lien (principal only)		
Costs Not Liened		
Other prepayments	1,592.00	
<b>Abatelements</b>		
Property Taxes	49.00	33.21
Utility Charges	1,276.88	6.51
Yield Taxes		
Interest		
Other		
<b>Uncollected</b>		
Property Taxes	985,574.29	3,757.07
Utility Charges	222,837.79	0.50
Yield Tax		
Excavation Tax		
Credit Balances	(4,629.55)	(301.03)
<b>Total Credits</b>	<u>\$4,978,287.88</u>	<u>\$624,705.20</u>

Melissa Sabourn  
Tax Collector

## TAX COLLECTOR'S REPORT - Tax Liens

### Fiscal Year Ended December 31, 2016

	2015	2014	2013
Unredeemed Liens Balance - Beginning			
Liens Executed During Fiscal Year	\$132,847.92	\$89,089.92	\$64,562.35
Interest & Costs Collected (After Lien)	1,235.50	4,519.95	19,273.05
<b>TOTAL DEBITS</b>	<u>\$134,083.42</u>	<u>\$93,609.87</u>	<u>\$83,835.40</u>
<b>Remitted to Treasurer:</b>			
Redemptions	\$27,626.27	\$20,882.10	\$57,199.65
Interest & Costs Collected (After Lien)	1,235.50	4,519.95	19,273.05
Abatements of Unredeemed Taxes			
End of Year	105,221.65	68,207.82	7,362.70
<b>TOTAL CREDITS</b>	<u>\$134,083.42</u>	<u>\$93,609.87</u>	<u>\$83,835.40</u>

Melissa Sabourn  
Tax Collector

**TAX COLLECTOR’S REPORT**  
**WATER RENT**  
**December 31, 2016**

<b>Uncollected Taxes</b>		
<b>Beginning of Year</b>	<b>2016</b>	<b>2015</b>
Water Taxes		\$34,247.01
Interest		
Other		
<b>Taxes Committed this Year</b>		
Water Taxes	\$262,434.92	
Interest	191.08	2,701.97
Other		
<b>Overpayment</b>		
Water Taxes		
Interest		
Refunds		
<b>TOTAL DEBITS</b>	<u>\$262,626.00</u>	<u>\$36,948.98</u>
<b>Remitted to Treasurer</b>		
Water Taxes	\$182,006.57	\$34,240.00
Interest	191.08	2,701.97
Conversion to Lien (Principal)		
Other		
<b>Abatements</b>		
Water	\$1,276.88	\$6.51
<b>Uncollected</b>		
Water	\$80,233.67	\$0.50
Other		
Credits	-842.20	
<b>TOTAL CREDITS</b>	<u>\$262,866.00</u>	<u>\$36,948.98</u>

Melissa Sabourn  
Tax Collector

**TAX COLLECTOR'S REPORT  
SEWER RENT  
December 31, 2016**

**Uncollected Taxes**

**Beginning of Year**

**2016**

**2015**

Sewer Taxes

\$18,277.98

Interest

**Taxes Committed this Year**

Sewer Taxes

\$306,966.00

Interest

157.02

1,377.62

Other

**Overpayment**

Sewer Taxes

Interest

**Refunds**

Sewer

**TOTAL DEBITS**

\$307,123.02

\$19,655.60

**Remitted to Treasurer**

Sewer Taxes

\$164,646.16

\$18,277.98

Interest

157.02

1,377.62

Conversion to Lien (principal)

Other

**Abatements**

Sewer

**Uncollected**

Sewer

\$142,319.84

Interest

**TOTAL CREDITS**

\$307,123.02

\$19,655.60

Melissa Sabourn

Tax Collector



**TREASURER’S REPORT**  
**GENERAL FUND YEAR ENDING**  
**December 31, 2016**

Cash in Hand of Treasurer, Jan. 1, 2016	\$ 2,397,259.81
Receipts in 2016	<u>\$11,980,428.71</u>
Total	\$14,377,688.52
Less Payments in 2016	<u>\$12,375,547.54</u>
Cash in Hand of Treasurer, Dec. 31, 2016	\$ 2,002,140.98

Respectfully Submitted by,

Eleanor Harvey  
Town Treasurer

## **CAPITAL RESERVE ACCOUNTS**

### **Year Ended December 31, 2016**

Cemetery Care	\$6,252.94
Cemetery Improvement	\$53,045.35
Cemetery Maintenance	\$3,490.49
Fire Department Equipment	\$30,067.84
Fire Rescue Van	\$3,328.84
Fire Truck	\$179,032.13
Haughey Memorial Trust Fund	\$8,982.30
Highway Block Grant	\$85,366.54
Highway Heavy Duty	\$112,798.81
Highway Maintenance	\$91,926.19
Library Computer Expendable Trust	\$9,532.64
Main Street Revitalization	\$20,725.37
Paving	\$35,639.46
Perpetual Care	\$17,278.51
Revaluation	\$55,230.03
Retirement Expendable Trust	\$3,178.06
Sewer Dept. Capital Improvement	\$82,777.02
Solid Waste Facility Improvement	\$38,969.89
Town Building Maintenance	\$110,231.06
Water Dept. Capital Improvement	\$95,013.59
Woodstock Firefighters Fund	\$14,862.24
	\$1,057,729.30

## **SUMMARY OF RECEIPTS**

### **Year Ended December 31, 2016**

#### **Revenue From Taxes**

Property Taxes	\$3,959,184.81
Tax Liens Redeemed	\$105,762.21
Yield Taxes	\$3,074.95
Interest Received on Taxes	\$46,121.55
Land Use Change Tax	\$900.00
Gravel Tax	\$826.98
Water Rent	\$216,073.36
Water Rent Interest	\$1,913.38
Sewer Tax	\$183,157.55
Sewer Interest	\$1,484.64

**TOTAL TAXES** **\$4,518,499.43**

#### **Licenses, Permits & Fees**

2016 Motor Vehicle	\$259,949.48
2016 Dog Licenses	\$1,291.50
2016 Due to State Dog Licenses	\$722.00
2016 Town Clerk Fees	\$4,357.00
2016 Municipal Agent Fees	\$5,721.00
Election & Registration	\$325.00
Building Permits	\$875.00
Parking Tickets	\$631.00
Filing Fees	\$2.00
Tipping Fees	\$22,934.51
Recycling Fees	\$12,472.62
Community Center/Recreation	\$27,878.85
2016 Hunting & Fishing Income	\$3.00
2016 Due to State Hunting & Fishing Income	\$72.00
2016 OHRV Income	\$192.00
2016 Due to State OHRV Income	\$4,172.50
2016 Vital Records	\$1,070.00
2016 Due to State Vital Records	\$1,565.00

**TOTAL LICENSES, PERMITS & FEES** **\$344,234.46**

#### **Federal Government**

Payment in Lieu of Taxes	\$89,053.00
Other Grants	\$24,351.00

**TOTAL FEDERAL GOVERNMENT** **\$113,404.00**

**From State**

Room & Meals Income	\$70,997.13
Railroad Fund	\$2,122.16
Highway Block Grant	\$30,147.58
<b>TOTAL FROM STATE</b>	<b>\$103,266.87</b>

**Income From Departments**

Town Building Income	\$384.48
Financial Administration	\$5,000.46
Pistol Permits	\$440.00
Planning Board	\$1,465.53
Library Department	\$92.80
Library Grant - Programs	\$300.00
Police Department	\$21,312.03
Water Department Income	\$5,043.58
<b>TOTAL INCOME FROM DEPARTMENTS</b>	<b>\$34,038.88</b>

**Miscellaneous Sources**

Due to Credit Union - Employee Contributions	\$100.00
Due to Police Retirement - Special Details	\$6,151.32
Interest on Deposit	\$5,094.14
Replace Bad Checks	\$100.00
UC Returns	\$495.00
Sale of Town Property	\$1,381.55
Franchise-Cable TV	\$4,491.52
Water Tap Fees	\$7,345.00
Sewer Tap Fees	\$1,375.00
Plymouth District Court	\$2,555.00
Hudson Prints	\$20.00
Other-Donations	\$151.03
Reimb. BC/BS	\$2,447.48
Other Misc. Revenue	\$1,291.04
Short Term Disability Reimbursement	\$7,579.11
Proceeds Long Term Notes - Waterline Replacement	\$177,982.63
Proceeds Long Term Notes - Water Meter Replacement	\$103,906.70
<b>TOTAL MISCELLANEOUS</b>	<b>\$322,466.52</b>

**GRAND TOTAL REVENUES 2016**

**\$5,435,910.16**

## DETAILED SUMMARY OF PAYMENTS

### Year Ended December 31, 2016

Acct. No.	Purpose of Appropriation	Actual Expenditures
<b>General Government</b>		
4130-39	Executive	\$110,570.88
4140-49	Election, Reg. & Vital Statistics	\$25,123.27
4150-51	Financial Administration	\$101,723.86
4153	Legal Expense	\$42,305.94
4155-59	Personnel Administration	\$477,231.54
4191-93	Planning & Zoning	\$3,107.81
4194	General Government Bldg.	\$63,938.35
4195	Cemeteries	\$13,349.63
4196	Insurance	\$31,080.00
4197	Advertising & Reg. Assoc.	\$750.00
4199	Other General Government	\$0.00
<b>Public Safety</b>		
4210-14	Police	\$465,112.54
4215-19	Amulance	\$35,000.00
4220-29	Fire	\$60,796.51
4240-49	Building Inspection	\$2,019.60
4290-98	Emergency Management	\$4,327.83
4299	Other (inc. Communications)	\$47,736.05
<b>Highways &amp; Streets</b>		
4312	Highways & Streets	\$189,891.48
4316	Street Lighting	\$21,614.80
4319	Other	\$0.00
<b>Sanitation</b>		
4324	Solid Waste Disposal	\$163,924.01
4326	Sewage Collection & Disposal	\$336,588.83
4332	Water Distribution & Treatment	\$315,909.31
<b>Health &amp; Welfare</b>		
4411	Health Admin. Operating	\$0.00
4414	Pest Control	\$1,500.00
4415-19	Health Agencies & Hospitals	\$4,050.00
4441-42	Adm. & Direct Assistance	\$4,825.87
4445-49	Vendor Payments & Other	\$6,900.00

**Culture & Recreation**

4520-29	Parks & Recreation	\$15,859.60
4550-59	Library	\$60,142.61
4583	Patriotic Purposes	\$9,542.00
4589	Other Culture & Recreation	\$200,401.23

**Conservation**

4611-12	Adm. & Purch of Nat. Resources	\$620.15
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**Economic Development**

4651-59	Common/Flowers	\$1,329.00
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**Debt Service**

4711	Princ.-Long Term Bonds & Notes	\$31,484.54
4721	Int.-Long Term Bonds & Notes	\$4,146.26
4723	Int.-Tax Anticipation Notes	\$0.00

**Capital Outlay**

4902	Machinery, Vehicles, Equipment	\$57,156.70
4903	Buildings	\$0.00
4909	Improvements Other than Bldgs.	\$170,267.74

**Operating Transfers Out**

4915	To Capital Reserve Fund	\$258,147.58
	Other Governments	\$0.00
	<b>TOTAL EXPENSES 2016</b>	<b>\$3,338,475.52</b>

## **SELECTMEN'S REPORT 2016 ANNUAL REPORT**

Compared to most nearby communities, the Town of Woodstock has always operated the town with a very small and efficient staff. With that, we have also been blessed with long-serving employees at all levels with very little turnover. But, in 2016 there was a perfect storm of personnel changes affecting nearly all departments.

With the retirement of long-time police chief, Douglas Moorhead, and the untimely death of Officer Joseph McComiskey Jr., the police department saw multiple changes. The Selectmen promoted Ryan Oleson to Chief and he quickly hired new officers James Hamel and Seth Learned to the force effectively replacing those two open spots. With the Selectmen's unanimous approval, Chief Oleson then hired a 6th officer to the force with Ryan Beausoleil. All three of the new officers came to Woodstock having already been certified in their previous positions.

In the Public Works Department, long-time employee, Steven Welch also retired and was replaced by Michael Welch who had been performing similar duties with the State of New Hampshire Department of Transportation.

In the front office Cheryl Bourassa was hired to the Administrative Assistant and Deputy Town Clerk position replacing Kelley Whitman. Cheryl has long tenure in similar administrative duties at the Lin-Wood Public School and local dental offices.

All of these transitions were very smooth and all of these new experienced employees seem to fit in well with the current staff. We hope they all continue the Woodstock tradition of longevity.

On another transitional note, Edith Boyd, our town's oldest resident, passed away in September at age 98. Juliette Mulleavey has now received the Boston Post Cane as our oldest resident at age 97.

Respectfully Submitted,  
Board of Selectmen

Jim Fadden Jr.  
R. Gil Rand  
Joel Bourassa



## **2016 ANNUAL REPORT**

As the Regional Planning Commission serving 51 municipalities and 25 Unincorporated Places of Northern New Hampshire, North Country Council continues to move forward as a proactive resource for our communities, partners and the region, providing professional economic development, community, regional, transportation and solid waste planning services to serve your needs. Here are some of the highlights from the past year:

- Played key, supportive role in helping to secure \$800,000 in funding for infrastructure improvements at the former Wausau paper mill site in Groveton, as well as \$25,000,000 for construction of the new Morrison Senior Living Community in Whitefield.
- Provided grant writing and technical assistance to assist communities.
- Designated to administer Northern Border Regional Commission (NBRC) grants within the region.
- Coordinated household hazardous waste collection events serving 26 towns in the region.
- Administered funds that enabled Grafton County Senior Citizens Council, Transport Central, Tri-County Community Action Program and Advance Transit to reimburse volunteer drivers for 5,549 trips provided to the elderly or disabled.
- Completed over 150 traffic counts throughout the region to provide consistent and reliable data for use when planning infrastructure improvements.
- Completed the last of four federally-funded scenic byway corridor management plans and staffed North Country Scenic Byways Council to maintain the state byway designation.
- Administered grant for the study of the Mad River to identify options for saving Campton Village water infrastructure from costly streambank erosion.
- Provided member municipalities with guidance on records storage, prime wetlands designation, private development on federal land, bonding, interpretation of local regulations, and to several communities with the process for cell tower review, master plan updates and capital improvement programing. Dues provided match funding to enable some additional hands-on assistance with updates to local land use regulations, zoning amendments, downtown revitalization, and MTAG and hazard mitigation grant applications.



- Assisted Coos County Planning Board with review of Balsams redevelopment plans.
- Facilitated bulk purchase by communities of the NH Planning and Land Use Regulations
- Developed a guide to help cities and towns learn how to better promote sustainable business.
- Partnered with Northern New England Chapter of the American Planning Association (NNECAPA) to post case studies from ME, NH and VT showcasing successful community development projects in rural communities.

All of us here at North Country Council look forward to serving your community. NCC is your organization. We are here to serve you. We are dedicated to both supporting our individual members and promoting our region's success. We look forward to working with you in the months ahead.

Respectfully submitted,

Barbara Robinson  
Executive Director



## **2016 ANNUAL REPORT**

North Country Home Health & Hospice Agency provides quality home health care that includes nursing, rehabilitation, hospice, social services and homemakers, companion and respite care programs in 21 towns of Grafton and Coos County. This past year in Woodstock, we provided services to 60 clients. The clients ranged from infants (2) just starting their lives out in our White Mountains, to clients celebrating as much as 97 years in your historic New Hampshire town. Out of the 60 clients, 3 received our hospice services. The total accumulation of visits our staff has made for 2016 in Woodstock was 1,714.

We are committed to your community in that we provide many health clinics and screenings such as free blood pressure, blood sugar, and health education programs as well as immunization, foot care, and wound care clinics. North Country Home Health and Hospice also provides monitors to our clients at no cost. This allows for daily monitoring and improved outcomes for clients and their concerned family. Please have your town members visit our website to view the programs that are now available to them.

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

Our Hospice Program provides a comprehensive and holistic approach to end of life care that includes a skilled, multidisciplinary team of caregivers and volunteers. Hospice includes medications for symptom relief, medical supplies and equipment, short term hospitalization and in-patient respite care, counseling and pastoral support. Hospice volunteers provide valuable support to those living with a life-limiting illness.

North Country Home Health & Hospice Agency and our Board of Directors are extremely grateful to the Town of Woodstock for its support of our agency. This allows us to fulfill our mission to provide services to all individuals regardless of their ability to pay. Home Health Care is critical to serving the growing health care needs of this community. Our skilled clinical team is able to monitor health problems and provide disease management within the home setting that helps prevent more costly health care such as hospitalization and long term institutional care.

We are committed to continuing providing services in Woodstock to support your town's needs while town members remain in the comfort of their homes, a safe and supportive environment, to improve overall health outcomes. *A sincerest 'thank you' from your NCHHHA.*

## **AMMONOOSUC COMMUNITY HEALTH SERVICES, INC. 2016 ANNUAL REPORT**

In 2015, ACHS celebrated 40 years of **providing comprehensive primary preventive health care to anyone, regardless of their ability to pay.** Support from the **Town of Woodstock** is extremely important in our continued efforts to provide affordable health care services to the 26 rural towns in our service area. Our sliding fee scale for payment of services provides a vehicle for uninsured and underinsured patients to get the health care they need in a timely manner. Keeping just one patient out of the ER could save taxpayers \$1,000-\$1,500 (average cost of an ER visit).

Access to affordable dental and oral health care is difficult for many in the North Country who lack the means to pay for these services. Poor oral health can lead to many other serious health issues and often leads to costly hospital ER visits where the actual causes of the problem cannot be addressed. ACHS opened the first community oral health program in northern New Hampshire on the ACHS-Littleton campus in January of 2015. This program is available to all and we offer a sliding fee scale for payment to those who qualify. For more information about this program, please visit our website: [www.ammonoosuc.org/services/dental](http://www.ammonoosuc.org/services/dental).

### **Services Provided**

- Primary Preventive Medical Care - Family Practice - Prenatal Care through Geriatrics
- Prenatal Care - Childbirth Education, Nurse/Midwife Service and Newborn Care
- Family Planning - Birth Control, STD and HIV Testing and Counseling
- Breast & Cervical Cancer Screening Program
- Behavioral Healthcare - Counseling
- Dental & Oral Healthcare - The ACHS Dental & Oral Health Center opened full-time in January 2015
- Pharmacy Services - In-house Pharmacy, Medication Management, Low-Cost Drug Program
- Financial Services - Sliding Fee Scale for eligible patients

**ACHS Statistics (FY 2015-2016)**

- Number of Unduplicated Clients Served: Medical 9,348, dental 1,088, behavioral 488
- Number of Visits: Medical 32,544, dental 3,024, behavioral 3,399
- Client/Payor Mix: 21.0% Medicaid, 26.4% Medicare, 10.6% Uninsured, 42.0% Insured
- Value of free medications provided to our patients: \$458,483
- Value of discounted health care services provided to our patients: \$1,060,706 total; Medical \$342,244, Dental \$354,120, Behavioral Health \$11,546, Pharmacy \$352,796

**Town of Woodstock Statistics**

- Total # of Patients – 73
- Total # of Medicaid Patients – 11
- Total # of Medicare Patients – 15
- Total # of Self-Paying Patients – 3
- Total # of Sliding Fee Scale Patients – 10

Respectfully Submitted,

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

**HEALTH OFFICER  
2016 ANNUAL REPORT**

As the newly appointed Health Officer for the Town of Woodstock, I am pleased to announce there was only one investigation during 2016 for issues of black mold within a home which was corrected by the homeowner.

We have received several reports of used hypodermic syringes found on the streets, sidewalks and within the parks. I would ask if you locate one please DO NOT touch it. Instead, please contact the Woodstock Police Department at 603-745-8700 so that it may be disposed of properly.

Substance abuse continues to be an ongoing problem within the Town of Woodstock and throughout the State of New Hampshire. If you know a friend or family member who needs help, please encourage them to seek it before it's too late. A list of some available resources for assistance can be found on the Woodstock Police Department webpage.

Respectfully,

Ryan Oleson  
Health Officer



The success that the Western White Mountains Chamber of Commerce saw in 2016 would not have been possible without the support of the businesses, citizens, and many volunteers from the town of Woodstock. Our relationship with the community is critical in fulfilling the chamber's mission, marketing efforts, as well as with the annual planning and executing of special events that provide such a benefit to our entire destination.

This past year the Chamber hired OakLee Consulting Group to measure visitor spending in our destination and the return on investment for the Chamber's destination marketing initiatives. During the period of winter 2015-16 (December – February) and summer/fall 2016 (June – October), travelers spent \$115.1 million in the Western White Mountains Chamber area (Franconia, Lincoln, Woodstock, and Sugar Hill). The study also showed that \$10.6 million in spending was a direct result of the Chamber's promotional activities. *This means the Chamber's promotion brought \$60 dollars into the area for every dollar invested.*

The Western White Mountains Chamber, with the assistance of the University of New Hampshire Cooperative Extension, Plymouth State University Center for Business & Community Partnerships, and local volunteers, conducted an extensive survey of 60 Lincoln and Woodstock businesses to help identify our workforce-related strengths, weaknesses, and opportunities. From this survey, three root causes of our community's workforce challenges were identified. The Chamber, in collaboration with the Town of Lincoln Board of Selectmen, Affordable Housing Education and Development (AHEAD), and Alba Architects, hosted a Public Information Session to share with community members the results from its survey project, hear more about the challenges that residents and employers are experiencing, and present proposals to begin addressing these challenges. This is the beginning of a collaborative process which we hope will yield future solutions to these challenges.

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 years to come.

Sincerely,

A handwritten signature in black ink that reads "Kim Pickering". The signature is written in a cursive, flowing style.

Kim Pickering  
Executive Director



**Serving Coos, Carroll & Grafton Counties**  
**30 Exchange Street • Berlin, New Hampshire 03570**  
**(603) 752-7001 • Fax: (603) 752-7607**  
**[www.tccap.org](http://www.tccap.org) • [admin@tccap.org](mailto:admin@tccap.org)**

May 6, 2016

Town of Woodstock  
PO Box 156  
North Woodstock, NH 03262

Dear Board of Selectmen:

On behalf of Tri-County Community Action Program, Inc. (TCCAP) and the people we serve, I would like to extend my thanks to the voters of Woodstock for supporting our programs and the critical assistance we provide in your community. With the support of towns like Woodstock, we can continue to provide services to over 27,000 individuals and families in need in the Tri-County Area every year.

We are proud to be an integral part of the communities we serve, offering real solutions to the complex problem of poverty in Northern New Hampshire. Tri-County CAP is dedicated to improving the lives and well-being of the people in the communities we serve by providing opportunities and support for people to learn and grow in self-sufficiency, to get involved in helping their neighbors, and to improve the conditions in our communities.

On behalf of the agency, its employees, and the people we serve, thank you again for your support of TCCAP and our mission.

Sincerely,

Robert G. Boschen, Jr.  
CEO



**Extension**

## **ANNUAL REPORT 2016**

University of New Hampshire Cooperative Extension's mission is to provide New Hampshire citizens with research-based education and information, to enhance their ability to make informed decisions that strengthen youth, families and communities, sustain natural resources, and improve the economy.

Here are some of our noteworthy impacts during the past calendar year:

- Jim Frohn completed the County Forest timber sale. 1,418 cords were harvested for a net revenue of \$36,673 (127% of projected) and \$2,963 in tax revenue for the town of Haverhill.
- Michal Lunak continued work on a three year research project funded by the Tillotson Charitable Foundation looking at the economic feasibility of producing dairy beef in the North Country.
- Lisa Ford taught 350 youth about food groups, food safety, and physical activity.
- Donna Lee received a grant to fund an undergraduate Student Intern to host a Sheep Exploration Day for youth in the county and assist with 4-H activities at the North Haverhill Fair.
- Geoffrey Sewake collaborated on the New Hampshire First Impressions Program in Littleton using a secret shopper model to advance community development and on a multi-partner workforce-focused business outreach program in Lincoln and Woodstock.
- Jessica Sprague presented Safety Awareness in the Food Environment training to over 217 food service employees and volunteers and taught ServSafe® classes to 93 individuals.
- Heather Bryant collaborated with the Grafton County Farm and Conservation District, and the Natural Resources Conservation Service on a cover crop demonstration at the Farm.
- With help from Becky Colpitts, Grafton County welcomed 13 new Master Gardener volunteers.

**Be sure to look for us on Facebook and Twitter and on-line at [www.extension.unh.edu](http://www.extension.unh.edu)**

Respectfully submitted,

Heather Bryant, County Office Administrator



## EMERGENCY MANAGEMENT 2016 ANNUAL REPORT

2016 was an overall quiet year for the Town of Woodstock, with only a few storms causing the need for roadways to be cleared and requiring limited resources to resolve. We hope that the approaching year will prove to be just as peaceful.

During the upcoming year, I will be conducting an inventory and analysis of current equipment to assess any Town needs or repairs.

I encourage the Town of Woodstock Residents to do a few 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 person to have on hand**  
(*www.ReadyNH.gov has a great template*)
3. **Gather an Emergency Supply Kit** (*minimum of 3 days of supplies/food/water*)

For a list of Supply Kit component suggestions, you may go to:

[www.ReadyNH.gov](http://www.ReadyNH.gov)

<https://emergency.cdc.gov/preparedness/kit/disasters/index.asp>

<http://www.redcross.org/get-help/prepare-for-emergencies/be-red-cross-ready/get-a-kit>

I would also like to remind you of the New Hampshire Department of Safety's free Emergency Alert Mobile Application which works with both iPhone and Android devices. This application gives an audible Alert to notify users of hazards in the area (*including hazardous weather conditions, accidents and road closures*) based upon the user cellphone location. The types of alerts received are completely customizable, allowing the subscriber to determine the frequency with which warnings are received.

To sign up for this Emergency Alert and download the Mobile Application go to: **www.ReadyNH.gov** (*standard provider data rates and charges may apply*).

Respectfully,

Ryan Oleson  
Emergency Management Director

JOSEPH D. KENNEY  
EXECUTIVE COUNCILOR  
DISTRICT ONE

STATE OF NEW HAMPSHIRE  
Executive Council

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



## ANNUAL REPORT FROM EXECUTIVE COUNCILOR KENNEY, DISTRICT ONE

As I start my 4th year of service to you and the State of New Hampshire in Council District I, I am grateful, committed and honored to serve you.

I continue to work with the Governor, Council and Legislature on the important issues impacting the State. The Heroin and Opioid epidemic has been the number one issue. The Council has supported over \$25 million in contracts for prevention, treatment and recovery programs. In addition, the Council supported several millions of dollars for Law Enforcement Operation of Granite Hammer to interdict and prevent drug smuggling.

Economic development is still my top priority for the Northern most Council District and I will work with community and business leaders to assist in the creation of jobs and economic opportunity. I am committed to the Balsams project in Dixville Notch and I worked to form a nine member Laconia State Property Committee to support the Executive Branch with the future sale of that property. Good news stories include the expansion of Vermont NSA manufacturing into Groveton to create over 70 jobs, the expansion of River Valley Community College into the old Lebanon College building in Lebanon and the new addition of the \$7 million Marine Patrol Headquarters Building in Gilford.

I join with the NH Congressional Delegation - Senator Jeanne Shaheen, Senator Maggie Hassan, Congresswoman Annie Kuster and Congresswoman Carol Shea-Porter in working with other New England states and our northern Canadian friends to seek economic opportunities and relationships.

The Ten Year Transportation Improvement Plan process working with the Department of Transportation and the Regional Planning Commissions was completed upon passage by the Legislature and signature of the Governor in June. The plan focuses on preservation, maintenance and safety of existing pavement and bridge infrastructure throughout the State. The US Congress passed the Fixing America's Surface Transportation (FAST) Act, which provides increased federal funding to the State of New Hampshire over the next five years. Contact William Watson at NH DOT for any additional details at 271-3344 or [bwatson@dot.state.nh.us](mailto:bwatson@dot.state.nh.us).

The 2017 session of the NH House and Senate will address legislation that deals with the heroin and opioid crisis, sustainment of Medicaid expansion, federal health care opportunities and funding, business and workforce development. Again, I'll be watchful of proposed legislation passing costs on to the county and local levels of government. Stay close to your local state senator and house members.

The Governor and Council are always looking for volunteers to serve on the dozens of boards and commissions. If you are interested, please send your resume to Governor Chris Sununu, State House, 107 North Main Street, Concord, NH 03301 attention Meagan Rose Director of Appointments/Liaison or at (603) 271-8787. A complete list is available at the NH Secretary of State website at [www.sos.nh.gov/redbook/index.htm](http://www.sos.nh.gov/redbook/index.htm).

My office has available informational items: NH Constitutions, tourist maps, consumer handbooks, etc. I periodically send, via email, a list of my schedule for the week. Send me your email address to be added to the list if you would like at [Joseph.Kenney@nh.gov](mailto:Joseph.Kenney@nh.gov). Contact my office any time I can be of assistance to you.

Entire Counties of Coos and Grafton, the incorporated place of Hale's Location, the towns of Albany, Alton, Andover, Bartlett, Brookfield, Center Harbor, Chatham, Conway, Cornish, Croydon, Danbury, Eaton, Effingham, Freedom, Gilford, Grantham, Hart's Location, Hill, Jackson, Madison, Meredith, Middleton, Milton, Moultonborough, New Durham, New Hampton, New London, Newport, Ossipee, Plainfield, Sanbornton, Sandwich, Springfield, Sunapee, Tamworth, Tilton, Tuftonboro, Wakefield, Wilmot, and Wolfeboro, and the cities of Claremont and Laconia.

**FIRE DEPARTMENT  
2016 ANNUAL REPORT**

During 2016, the Woodstock Fire Department responded to 106 calls. This represents the average call volume for us.

Currently we have 22 members which includes the addition of new people during the year.

The Department would like to thank Mark Wiggett for serving on the Department for over 25 years. This past summer Mark retired. His commitment to the Fire Department is much appreciated and he will be missed.

The Fire Department continues to train twice each month. Our training committee schedules all the training sessions during the year and they do an awesome job in keeping members current with new techniques plus refreshing the skills that members already have.

During the last few years, the State has seen an increase in the number of forest fires and the acreage burned. Please use caution when burning outside; remember that you need a fire permit unless the ground is covered with snow. In addition, the fire is to be attended at **all** times and must be completely extinguished when no one is present. You can get a fire permit from Warden John MacKay or Deputy Wardens Bill Mellett and Fred Englert.

In closing I would like to thank the residents of Woodstock for all the support given to the Fire Department throughout the year.

Respectfully submitted,

John MacKay  
Fire Chief

2016 Fire & Incidents	
Assist EMS .....	2
Carbon Monoxide Alarm.....	6
Chimney Fire.....	3
Fire Alarm.....	15
Fire Other.....	10
Flooding.....	0
Hazmat Incident .....	4
Motor Vehicle Accident .....	26
Motor Vehicle Fire .....	2
Mutual Aid to Other Towns.....	26
Outside Fire.....	6
Rescue.....	0
Service Calls .....	4
Smoke Investigation.....	3
Structure Fire .....	5
Wires Down.....	0
Total.....	112

Respectfully Submitted,

John MacKay  
Fire Chief

## **REPORT OF FOREST FIRE WARDEN AND STATE FOREST RANGER**

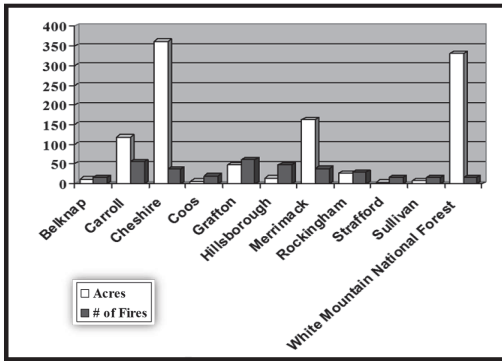
Over the past two years, New Hampshire has experienced its busiest fire season since 1989. 1,090 acres burned during the 2016 season. The White Mountain National Forest experienced its largest fire since becoming a National Forest, burning 330 acres in the town of Albany in November. Fires falling under State jurisdiction burned 759 acres, with the largest fire of 199 acres occurring in Stoddard. The extremely dry summer led to a busy fall fire season with large fires occurring into mid-November. Drought conditions hampered fire suppression efforts and extended the time needed to extinguish fires. Your local fire departments and the Division of Forests & Lands worked tirelessly throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. Our fire lookouts are credited with keeping many fires small due to their quick and accurate spotting capabilities. The towers fire detection efforts were supplemented by the NH Civil Air Patrol when the fire danger was especially high.

Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2016 season threatened structures, and a few structures were burned, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire 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!

As we prepare for the 2017 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 (DES). You are encouraged to contact the local fire department or DES at 603-271-3503 or [www.des.nh.gov](http://www.des.nh.gov) 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.nhdfll.org](http://www.nhdfll.org).

## 2016 WILDLAND FIRE STATISTICS

(All fires reported as of December 2016)



HISTORICAL DATA		
YEAR	NUMBER of FIRES	ACRES BURNED
2016	351	1090
2015	124	635
2014	112	72
2013	182	144
2012	318	206

CAUSES OF FIRES REPORTED (These numbers do not include the WMNF)								
Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.*
15	85	35	10	12	2	18	9	148

(\*Misc.: power lines, fireworks, electric fences, etc.)

## REMEMBER, ONLY YOU CAN PREVENT WILDFIRES!

### LOCAL FOREST WARDENS

John MacKay, Warden  
 William Mellett, Deputy Warden  
 Edward Wiggett, Deputy Warden  
 Clifford Ayotte, Deputy Warden  
 Fred Englert, Deputy Warden  
 James Fadden Sr., Deputy Warden

### NH FOREST RANGER – DISTRICT 4

Steve Sherman

This past year I was appointed Forest Fire Warden for the Town of Woodstock. In accepting this position I discovered that I had some very big shoes to fill. After 38 years as Warden Bill Mellett decided that it was time to relax a little bit and enjoy his retirement. Bill always gave 100% to his position as Warden which included watching over the Town for forest fires and in making sure that residents had fire permits and understood the rules and regulations accompanying the permit.

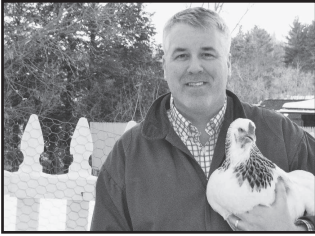
Smokey the Bear and the Town of Woodstock have been fortunate to have Bill as Warden all these years. Thank you Bill for everything you did in the past and for all that you will continue to do.

The past two years have seen an increase in the number of forest fires and the acreage burned. Please do your part and help Smokey and the Fire Department prevent those fires.

Respectfully submitted,

John MacKay  
 Fire Chief

## **REPORT FROM YOUR NORTH COUNTRY SENATOR JEFF WOODBURN**



Dear Constituent,

It is an honor to serve as your State Senator representing District 1, which includes 58-rural, northern communities, encompassing 27 percent of the state's landmass. It is a region larger than two states and 17 foreign countries and containing fewer than twenty people per square mile.

The North Country, including the White Mountains region, has a uniquely different culture, landscape, economy and history than the rest of the state. It is my focus to ensure that State government understands this and doesn't forget us. Our needs, challenges and opportunities are different. At the top of my priority list is stabilizing our fragile economy while improving the quality of life for all our people. First and foremost, this means advocating for policies and projects that expand business and entrepreneurial opportunities that will raise stagnant wages.

Over the years, we've made important bipartisan investments that disproportionately benefited our region in the previous sessions and I will fight efforts to repeal them. I support our continued efforts to expand access to health care, reduce the burden of uncompensated care at local hospitals, invest in local road and broadband infrastructure and build a budget that reflects the needs of rural areas.

In the Senate, my goal has been to be practical and to work with everyone to get results for our region. But voting is only a part of my work; I have been accessible and available to my constituents, holding town hall meetings, office hours and tours for state leaders. I have tried when possible and appropriate to bend state government to meet the needs of rural people and rural communities.

I love being the voice for the North Country and am constantly inspired by our people and places that make our beloved home so special.

Be in touch, if I can be of assistance to you or your community.

Regards,

Jeff Woodburn, North Country Senator  
State House Room 120  
Jeff.Woodburn@leg.state.nh.us  
603.271-3207

## **POLICE DEPARTMENT 2016 ANNUAL REPORT**

2016 has seen many changes for the Woodstock Police Department. The biggest change was the retirement of Chief Douglas Moorhead on June 1st. After 30 years of service, 27 of which were devoted to the Town of Woodstock, he handed over care of the reins. His legacy of community commitment will live on and he will be missed by many.

June 1st brought about a few other changes. After joining the Woodstock Police Department in 2005 and then serving as Sergeant since 2013, I was promoted to the rank of Chief of Police. Previously having worked for the Towns of Lincoln, Ashland, Holderness and Rumney, I bring with me over 18 years of law enforcement experience. I am humbled by this honor and pledge to continue with the Woodstock legacy of community service.

On this date, Officer Kevin Millar was promoted and sworn in as Sergeant, filling the position opened upon my becoming Chief. Sgt. Millar has been with the Woodstock Police Department since 2010. He has 11 years of law enforcement experience and previously worked in the Towns of Lincoln and Franconia.

With the retirement of Chief Moorhead, the loss of Officer McComiskey, and the approval of a 6th patrol position last year, the Department added three new police officers to our roster.

On April 11th Officer Seth Learned and Officer James Hamel were sworn in at Town Hall. Officer Learned has 10 years of experience and previously worked for the Town of Holderness. Officer Hamel came from the Plymouth Police Department and has 4 years of experience.

At the June 1st swearing in ceremony, Officer Ryan Beausoleil also joined the Department. He comes from the Ashland Police Department with 3 years of experience.

All three have been great additions to the Woodstock Police Department and we are very thankful to have them!

A first for us this year was the collaboration with the Town of Lincoln for the first annual Lincoln-Woodstock National Night Out. It was a great experience for all those involved and we are anxious to see what 2017 has in store!

Our Community also took a great loss shortly thereafter with the passing of Steven Bomba. Steve was a Dispatcher for our Department at Grafton County, among his many other hats. His sense of humor is sorely missed by many. To honor Steve, our Department proudly joined the Grafton County Sheriff's Department, Lincoln Police Department,



Lincoln Fire Department, Lincoln Fire Auxiliary and Lin-Wood Ambulance Service to create a Scholarship to help local students wishing to get into an emergency services career. It is our hope that Steve’s legacy and love for his community will live on through the education of children following in his footsteps.

One thing that has not changed for us is the involvement of our Police Department with the many Community needs. The Woodstock Police Department proudly continues our close partnerships with the Lincoln-Woodstock Rotary, local businesses, Lin-Wood School and the Lincoln Police Department, to assist elderly residents, families and children in need with warm meals, clothing and toys during the holiday season.

The Officers and I look forward to serving the Town of Woodstock for many years to follow and promise to provide the highest professional excellence to our entire community.

Respectfully Submitted,

Ryan Oleson  
Chief of Police

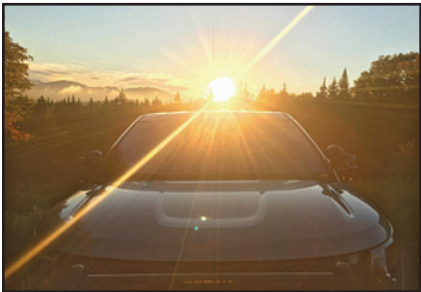
**Current Roster of Officers:**

Name	Rank	Year Appointed
Ryan Oleson	Chief of Police	2005
Kevin Millar	Sergeant	2010
Jonathan Magoon	Corporal	2002
Seth Learned	Patrolman	2016
James Hamel	Patrolman	2016
Ryan Beausoleil	Patrolman	2016
Stephanie Oleson	Part-Time Administration	2007

**Police Department Statistics:**

	2016	2015	2014
Abandoning a vehicle	3	3	4
Acts prohibited	21	26	18
Animal involved incidents	4	18	20
Arrests <i>(total)</i>	146	160	134
Arson	0	0	0
Assist other agency	12	10	6
Attempt to commit burglary	2	2	1
Bench warrant	2	2	7
Burglary	8	5	5

Child abuse/neglect	6	7	10
Conduct after an accident	6	12	7
Criminal mischief	25	21	22
Criminal threatening	3	2	7
Criminal trespass	30	44	19
Disorderly actions / conduct	40	45	47
Dog control law violation	3	24	12
Drug related incident	39	40	28
Fraud / forgery	1	3	8
Harassment	7	6	10
Homicide (incl. Negligent)	1	0	0
Issuing bad checks	2	1	9
Littering	2	2	1
Liquor law violations	12	32	17
Motor vehicle accidents	53	64	47
Motor vehicle accident (fatality)	1	1	1
Motor vehicle (DWI)	25	29	38
Motor vehicle citations	111	49	44
Motor vehicle warnings	829	566	516
Motor vehicle theft	2	4	1
Operating after suspension	7	12	4
Parking tickets	75	97	76
Pistol permits	44	44	22
Possession of drugs in a MV	17	7	6
Receiving stolen property	2	7	10
Reckless/negligent operation	12	12	18
Resisting arrest or detention	3	2	5
Runaway juvenile	0	0	2
Sexual assault	1	5	2
Simple assault	16	8	14
Theft (all thefts)	36	35	34
Town ordinance	32	32	33
Untimely / unattended death	4	2	0



## **MOOSILAUKE PUBLIC LIBRARY**

### **2016 ANNUAL REPORT**

The Moosilauke Public Library offers bestselling books, newspaper and magazine subscriptions, audio books, and movies. The library subscribes to New Hampshire Downloadable Books to provide patrons with free access to downloadable audiobooks, and eBooks. Public access computers, high speed internet and wireless connectivity, along with copier services are available to library users.

The library hosted a variety of quality programs and activities for all age groups this year. All were great fun and well attended. We received a grant from the New Hampshire Humanities Council to host *The Old Country Fiddler: Charles Ross Taggart, Traveling Entertainer* program in May. Presenter Adam Boyce successfully interspersed bits of humor and live fiddling into this living history program. This program was enjoyed by all in attendance.

This year's summer reading program theme was *On Your Mark, Get Set...Read!* Along with some book discussions and activities held at the Woodstock and Lincoln Libraries, we did a whole lot of moving in other locations. Live a Little Fitness welcomed us to participate in a story themed day of fitness and the kids went mini golfing at Hobo Hills. We were fortunate to be able to host two presenters this year. Ilze Luneau performed amazing basketball handling tricks and K.H. Arts & Theatre presented their Kinetic Arts program. To celebrate the kid's achievements, we hosted our usual ice cream finale and handed out prizes. Participants were then recognized at National Night Out where the Woodstock and Lincoln Chiefs of Police, Ryan Olsen and Theodore Smith presented them with certificates.

We joined the Lincoln Public Library once again this year to host a book themed Halloween. Dressed as characters from the children's book, *The Wizard of OZ* we greeted families and handed out drinks and treats to children and adults.

We are happy to announce that we now offer the *New Hampshire 1000 Books Before Kindergarten* program for families with young children. This early literacy program encourages families to read to young children as a step to help them get ready to read on their own. Families can use resources available to them through the library in addition to books they already have at home. For more information please stop by the library.

The library offers many other ongoing programs. A knitting group meets each Thursday evening starting in mid-November and continuing through the colder months. Ruth Ballmer holds story time for the children at the Lincoln Woodstock Community Child Care Center twice a month. Barbara Avery assists individuals with tracing their family tree. The library hosts movie events, adult coloring nights, and individual computer assistance. Dates and times for all scheduled events can be found on the library section of the town website. All programs are free and most are open to the public.

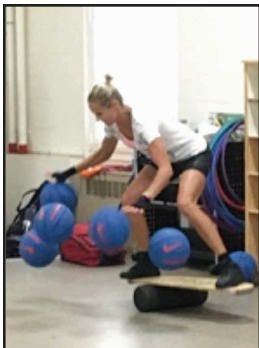
This was our first full year with our new automation system in the library. We would like to thank our patrons for being patient with us while we have continued to learn this new system. It is working great and we appreciate your support.

Respectfully submitted,

Wendy Pelletier  
Library Director



Live a Little Fitness



Ilze Luneau



Halloween

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

***Annual Report - 2016***

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

## SUMMARY

This report is submitted pursuant to the Operation and Maintenance Services Contract, dated May 5, 2015 between the Town of Woodstock and Pennichuck Water Services Corporation ("Company").

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 the Company's business office at 25 Manchester Street, Merrimack, 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:

Bernard J. Rousseau, Vice President, Sales & Service  
Pennichuck Water Service Corporation  
PO Box 1947  
25 Manchester Street  
Merrimack, NH 03054-1947

Phone: 603-913-2502  
Fax: 603-913-2305

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:

Christopher Countie, General Manager  
Chad Call, Foreman/Operator  
Maria Marotte, Accounting Administrator

## **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 gpm at a depth of 50 feet. This well was installed in 1964 and it 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 1000 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 and is used as a backup supply. The well is exercised periodically. The well is housed in a concrete block pump house that includes associated piping and chemical feed system. Potassium hydroxide is added to this well also. A 1000- 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 activity:**

On a daily basis, a Water Supply Operator visits each facility and performs 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.

Any abnormalities in the operations of any of the facilities are immediately reported to the Water Supply Manager. 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.

Pennichuck's Engineering Department reviews the records of operation of each facility. Any abnormalities in production data are immediately investigated and resolved.

The Town of Woodstock will be furnished with our recommendations for any significant changes to the operation and for capital improvements.

## WATER SUPPLY OPERATIONS

*Continued*

Water Production (gallons):

Month	Source	2015	2016
Jan	Well Flows		8,213,800
	Total		8,213,800
	Average Day		264,961
Feb	Well Flows		8,415,900
	Total		8,415,900
	Average Day		290,203
Mar	Well Flows		8,241,500
	Total		8,241,500
	Average Day		265,855
April	Well Flows		6,582,800
	Total		6,582,800
	Average Day		219,427
May	Well Flows		6,279,200
	Well 2 (Est)		178,000
	Total		6,457,200
	Average Day		208,297
<b>Contract Start Date</b>			
<b>06/01/2015</b>			
June	Well Flows	6,648,000	6,754,000
	Well 2		1,566,800
	Total	6,648,000	8,320,800
	Average Day	221,600	277,360
July	Well 1	7,538,200	8,259,000
	Well 2		700
	Total	7,538,200	8,259,700
	Average Day	243,168	266,442

**WATER SUPPLY OPERATIONS**  
*Continued*

Water Production (gallons):

Month	Source	2015	2016
August	Well 1	7,612,000	9,467,700
	Well 2		0
	Total	7,612,000	9,467,700
	Average Day	245,548	305,410
September	Well 1	10,005,000	7,232,400
	Well 2		0
	Total	10,005,000	7,232,400
	Average Day	333,500	241,080
October	Well 1	6,148,800	5,283,500
	Well 2		1,053,100
	Total	6,148,800	6,336,600
	Average Day	198,348	204,406
November	Well 1	5,852,300	7,717,600
	Well 2		205,960
	Total	5,852,300	7,923,560
	Average Day	195,077	264,119
December	Well 1	6,362,200	7,710,400
	Well 2		147,980
	Total	6,362,200	7,858,380
	Average Day	205,226	253,496
Total	Well Flows	50,166,500	93,310,340
	Total	50,166,500	93,310,340
	Average Day	234,423	255,645
(Over 214 days)			

## WATER SUPPLY OPERATIONS

*Continued*

### Purification Materials:

<u>Chemical</u>	<u>Purpose</u>	<u>Quantity</u>
Potassium Hydroxide (KOH)	pH adjustment	5,113.5 gallons

### Water quality testing and analysis:

Water samples are collected at the following locations in the distribution system once each month: Water Sampling monthly, bacteria only (24 samples per year)

Lower Fire Station  
24 Kancamagus Hwy

The water samples are analyzed to confirm the absence of bacteria. Sample results are provided to NHDES Water Supply Engineering Bureau.

DISTRIBUTION OPERATIONS

Following is a list of general activity conducted pursuant to the O&M Services Contract:

I. <u>Scheduled Work Completed</u>	Jan. 1, 2016 Through Dec. 31, 2018	Contractual Requirement
Well Stations		Check daily
Water Storage Tank (1)		Weekly inspection
Chemical tank		Fill as needed
Gate Valve Inspections (250 Gates)	50	50 per year
Hydrant Inspection - Wet		Annually
Hydrant Inspection - Dry		Annually
Distribution system flushing		Annually
Hydrant Painting (120 hydrants)	39	60 per year
Dig Safe (Max. of 25 Events Annually)	10	25 Events
Meter Reading		Twice Annually
<i>Meter Pull and Test per AWWA standards</i>		

III. Activity:

We are pleased to report that the past year of water works operations was very successful. We met all of our primary maintenance objectives and we continued work on the maintenance of gate valves and hydrants. The combined team of Town staff and Pennichuck Water Works employees has been very effective in completing the day-to-day requirements of the system and focusing on good customer service.

## Consumer Confidence Report

### Woodstock Water Department

EPA # 2571020

2017

#### 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 to their 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 storm water runoff, and residential uses.

**Organic chemical contaminants**, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also, come from gas stations, urban storm water runoff, and septic systems.

**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 prescribes regulations which limit the amount 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?

The Woodstock Water Department obtains its water from two gravel packed wells. Potassium Hydroxide is added to the water for corrosion control.

#### 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. Immunocompromised 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

DES 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.

Source Name	Date	Low	Med	High
Gravel Pack Well # 2	8/17/00	8	2	2
Gravel Pack Well # 3	8/17/00	8	2	2

Note: This information is over 16 years old and includes information that was current at the time the report was completed. Therefore, some of the ratings might be different if updated to reflect current information. At the present time, DES has no plans to update this data.

The complete Assessment Report is available for review at the Town Office, 165 Lost River Road. For more information call the Board of Selectmen at (603) 745-8752 or visit the DES Drinking Water Source Assessment website at <http://des.nh.gov/organization/divisions/water/dwgb/dwssp/dwssp.htm>.

#### 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 you may have.

**Violations: We are pleased to announce there were no violations.**

#### Health Effects

**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 (1-800-426-4791) or at <http://water.epa.gov/drink/info/lead/index.cfm>

#### Definitions

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

**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.

Abbreviations

ND: Not Detectable at testing limits  
pCi/L: picoCurie per Liter  
ppb: parts per billion  
ppm: parts per million

The State of New Hampshire allows water systems to monitor for some contaminants less than once per year because the concentrations of these contaminants do not change frequently. Thus some of the data present though representative, may be more than one year old.

Inorganic Contaminants		Year Collected	Highest Detect	Range Detected	MCL	MCLG	Violation Yes/No	Typical Source of Contaminant	
Barium (ppm)		2015	0.0163	0.0103 – 0.0163	2	2	No	Erosion of natural deposits	
Chromium (ppb)		2015	1.7	ND – 1.7	100	100	No	Discharge from steel and pulp mills; erosion of natural deposits	
Nitrate as Nitrogen (ppm)		2016	0.38	ND – 0.38	10	10	No	Runoff from fertilizer use; leaching from septic tanks, sewage; erosion of natural deposits.	
Radiological Contaminants									
Compliance Gross Alpha (pCi/L)		2014	1	ND - 1	15	0	No	Erosion of natural deposits	
Radium 226 & 228 (pCi/L)		2014	1.7	1.5 – 1.7	5	0	No	Erosion of natural deposits	
Uranium (ppb)		2014	0.5	0.3 – 0.5	30	0	No	Erosion of natural deposits	
Year Collected		90th Percentile	Action Level	MCLG	# of Sites Sampled	# Sites Above Action Level	Violation Yes/No	Typical Source of Contaminant	
Lead (ppb)		2015	2	15	0	10	1	No	Corrosion of household plumbing system
Copper (ppm)		2015	0.059	1.3	1.3	10	0	No	Corrosion of household plumbing system
ASSESSMENTS									
During the past year we were required to conduct Assessment		Number of assessments required in the reporting year	Number of assessments completed in the reporting year	Number of corrective actions required	Number of corrective actions completed		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.		
Level I		1	1	1	1				

## CONSERVATION COMMISSION 2016 ANNUAL REPORT

For the Woodstock Conservation Commission (WCC), much of 2016 was again focused on Northern Pass (NP) and the hearings held by The State Environmental Commission (SEC) with state and municipal bodies. Woodstock was represented at a regional NP site evaluation committee meeting held in January at Loon Mountain. The Commission also attended a July meeting of conservation commissions in Concord, NH with the affected communities along the proposed 192 mile transmission line within the State. The SEC has provided a "Counsel for the Public" with the duty of representing the public in seeking to protect the quality of the environment and in seeking to assure an adequate supply of energy.

In addition, time is spent reviewing applications and communications for wetlands and other permits between the Department of Environmental Services and developers and private land owners. The most significant application pertained to the projected highway work on I-93 between exits 29 and 30. There was also time spent in initial discussions in regards to establishing a statewide buffer for wetlands.

In November, the Commission attended the 46th Annual Meeting and Conference of the NH Association of Conservation Commissions held in Pembroke, NH. The 2016 theme was "Inspiring Young Conservationists." The conference consists of three concurrent sessions with twenty four educational sessions to choose from.

In 2016, the Town of Woodstock sponsored a deserving Lin-Wood student for a week of fun and educational activities at the Barry Conservation Camp, located in Berlin, New Hampshire. In 2017, we plan to sponsor two students.

The Woodstock Conservation Commission meets quarterly with additional meetings as needed. The Commission is always looking for new members. We welcome any interested individuals to join with us to assist the Commission in becoming more proactive in protecting and conserving the wonderful natural assets that the Town of Woodstock has to offer. Potential members can call Paul Carolan at 603-745-9377 or by email at [ptcarolan@roadrunner.com](mailto:ptcarolan@roadrunner.com). **Please Join Us!**

Respectively submitted,

Woodstock Conservation Commission  
Paul Carolan, Chairman  
Sally Waterhouse  
Kristen Durocher





## **LINCOLN-WOODSTOCK SOLID WASTE FACILITY 2016 ANNUAL REPORT**



2016 was another productive and busy year for the facility. We purchased the new sweeper attachment for the skid steer. This has given the attendants the ability to sweep the yard daily prior to opening. We also held the bi-annual Household Hazardous Waste Day this year. As always it was a success! We were able to have the accumulated brush ground-up this year once again. The tonnage for municipal solid waste, co-mingle, and construction demolition, were very similar to last year. Your recycling efforts have increased in aluminum cans from 6,972 lbs from last year to 11,605 lbs this year. Your efforts in paper and cardboard recycling also increased from 173 tons last year to 192 tons this year. We thank both communities for all of your recycling efforts. We will continue to provide you with the best service possible.

Respectfully Submitted,

Nate Hadaway  
Director of Public Works  
Town of Lincoln

## **WOODSTOCK PLANNING BOARD 2016 ANNUAL REPORT**

Dear Residents of Woodstock,

The Woodstock Planning Board members reviewed and approved a voluntary lot merger, a boundary line adjustment, and two minor subdivisions.

The Board also worked on a new draft of the earth excavation ordinance, received and considered public input on the proposed ordinance, and adopted an amended earth excavation ordinance. A copy of that earth excavation ordinance as well as copies of our forms, other ordinances, minutes, agendas, and information can be found on the newly designed Town of Woodstock website.

The Board additionally conducted its mandated earth excavation site visits, received training in reading and interpreting surveys and plans, and reviewed its Rules of Procedure.

The Board meets every second Monday of the month and welcomes public participation as it deliberates on issues that come before the Board. Questions and information concerning issues that might fall under our jurisdiction are welcomed. We thank you for this opportunity to be of service.

Respectfully submitted,

Bonnie Ham  
Chair, Planning Board

## **PUBLIC WORKS DEPARTMENT 2016 ANNUAL REPORT**

Steve Welch retired in July 2016 having served the residents of Woodstock for 30 years, the last several as the Director of Public Works. In May I was hired as the new director and given the opportunity to train with Steve for two months. I wish to thank Steve for his many years of dedicated service to the Department and the Town. His knowledge of Woodstock has been much appreciated especially during this transition period.

During this past year we completed the Waterline Replacement Project on both Lost River Road and Young Street. We also repaired leaks on two water mains, one on the Kancamagus Highway and one on Lost River Road. We repaired two leaks to service mains both located on Daniel Webster Highway. The Department also replaced the pump on the #2 well that helps provide the Town with its drinking water. The Department wishes to thank the residents and users for your continued patience as we proceed with the wrapping up of the water meter replacement project. This has taken a lot longer than expected and we are grateful for your cooperation.

This fall the Ice Castle was added to the number of customers being serviced by our Water Department. This addition came about as the Town of Lincoln found itself temporarily unable to supply them with enough water for their needs. The additional revenue from the Ice Castle will help with the costs of maintaining our water system.

The sidewalk from Autumn Breeze to Alpine Lodge was replaced this fall. This project has been on our radar for several years and we were finally able to complete it.

We are now asking our residents who need sand, for their personal use only, and for use on their property located in Woodstock, to please use the sand from the stockpile located on Old Dump Road. We are also requesting that this usage be for non-commercial use. Using the stockpiled sand will help to alleviate the congestion that often occurs at our Public Works Garage especially during icy and/or stormy conditions. It will also help to contain costs incurred when the salt/sand mix at the Public Works Yard is depleted by use other than on our public roads. During this winter our salt/sand trucks have returned to replenish their load only to find the bins empty. We would appreciate your assistance in helping us.

As a department we would like to take this opportunity to thank the residents of Woodstock for their continued support. If you need to reach the Public Works Department please call 603-745-8783.

Respectfully submitted,

Mike Welch  
Director, Public Works



# **LINCOLN-WOODSTOCK RECREATION DEPARTMENT 2016 ANNUAL REPORT**



## **Program Highlights**

The Lincoln Woodstock Recreation Department strives to offer many diverse program choices to meet a broad range of ages and interests. This year we brought our Senior Citizens on trips to: The Jewell Towne Vineyards, the Anheuser-Bush Brewery, Hart's Turkey Farm, the Fryeburg Fair, and Holiday Shopping in Salem; Youth programming includes: the After School Program, Middle and High School Open Gyms, Lego Club, T-ball, Softball, Baseball, Adventure Camp, Kanc Kamp, a Fishing Derby, Challenger Soccer Camp, Youth Basketball, Kanc Pre-Ski Lessons, Kanc Carvers Learn-2-Turn Ski Lessons, Kanc Carvers Learn-2-Race Lessons, February School Vacation Week daily events at the Kanc Ski Area, Freestyle lessons, Fall Youth Soccer, Softball Pitching Clinics, Family Open Gym program, Indoor Soccer; Adult programming includes: the Adult Coed Pickup Basketball, Adult Coed Softball, Adult Coed Soccer and the 1st annual Halloween Dodgeball Tournament, Adult P.E. program; and events for all ages includes: the Annual Memorial Golf Tournament, the Just For Kids Holiday Shopping event, the Memorial Day Yard Sale, and the Kanc-a-thon.

**2nd Annual Community Fest Event:** 2013 was the 250th Anniversary for the Town of Woodstock, and 2014 was the 250th Anniversary for the Town of Lincoln. Both were celebrated with many days of community wide events. During these events we repeatedly heard people saying things like "this is great", "this is so much fun", and "we need to do this more often". We decided that we should not have to wait another 50 years to celebrate our community. In 2015 we held the 1st annual Community Fest Event, as an attempt to pull together the best of each 250th event into a 3-day celebration. It was such a success, that in 2016 this event included: a community movie night, Friends of the Lincoln Library's annual book and bake sale event, the Lin-Wood Friends of Recreation's Annual Memorial Golf Tournament, a band in the Woodstock gazebo with a block party and an ice cream social, a 5k, a community pancake breakfast, and a community kickball game. What a celebration it was! Thank you to all who sponsored events, volunteered and attended this 2nd annual event. Your contribution was greatly appreciated!

## **New for 2016**

**Father Roger Bilodeau Community Center Building** – The Community Center underwent some major improvements this year! The large room that used to host the Recreation Director's office, the Grafton County Senior Citizen Program Coordinator's office, storage space and a meeting room, was re-designed and renovated into a more functional and efficient use of space. Thanks to the NHEC an energy audit was conducted of this facility, which resulted in all of the overhead lights in the community center being

upgraded with new LED lights, and a three phase upgrade to the building's heating envelope. Thanks to the Lincoln Public works crew who tackled the project of re-roofing the garage, and to the Lincoln-Woodstock Rotary for painting the exterior of the garage during a regional rotary work day. The John L. Riley Community Garden held their 3rd annual community build day in the spring, received a new rain water collection system from the Lincoln-Woodstock Rotary, and they had a very successful 3rd year of planting.

**The Kanc Recreation Ski & Recreation Area** – The “Kanc” improvements for this year included: new tot swings for the playground, a new rope for the rope tow, a new ski race timing system (thanks to Lin-Wood Friends of Rec., Lin-Wood Booster club, and Loon Race team for contributing towards this purchase), a new snow spork, new picnic tables, and new carpeting for the upstairs/ game room.

**Lincoln-Woodstock Community Ball Field** – The field received a new marking system, and the bathrooms were pressure washed and the walls were painted with a water block paint.

**Lin-Wood Food Pantry** – The Community members and businesses generously supported the Lin-Wood Food Pantry in 2016! Some of our more generous donors were: the USDA, Pemi Valley Church, Hobo Railroad, Price Chopper, The Whale's Tale, Cub Scouts, Daisy Scouts, Planet Aid, Inn Seasons Resort, Lin-Wood Public School, and many other local businesses and residents that donate to the Food Pantry throughout the year!

**Recreation Vision Statement** – To provide a full spectrum of community-driven recreation activities for all ages through the provision of recreation services. Together with the Lincoln-Woodstock Friends of Recreation and often in collaboration with related organizations, the Recreation Department strives to enhance the life in Lincoln and Woodstock by making a valued investment in the daily lives and wellbeing of our community.

**Recreation Mission Statement** – The Lincoln-Woodstock Recreation Department is committed to enriching and enhancing the quality of life for both Lincoln and Woodstock community residents and non-residents by:

- Offering affordable, high quality, diversified programming of recreational activities and events.
- Providing well maintained recreation facilities.
- Supporting other community groups that share an interest in recreational goals.

**Friends of Recreation Mission Statement** - The mission of the Lincoln-Woodstock Friends of Recreation is to promote community involvement and encourage support through both financial and volunteer opportunities for the broadening of services and activities for all ages.

**Lincoln-Woodstock Food Pantry Mission Statement** - The mission of the Lincoln-Woodstock Food Pantry is to support families in need. The pantry is not funded through Lincoln or Woodstock and therefore depends on the generosity of our fellow townspeople for all donations. The goal of the pantry is to provide a service that will supplement the basic needs of our community members. This is accomplished by working in conjunction with local agencies, businesses, and churches to provide needed materials and donations.

**Lincoln-Woodstock Friends of Recreation** – 2016 officers: President – Kristene Klepser; Vice-President – Kara Sellingham; Treasurer – Tammy Ham; Secretary – Heidi Corey. This group coordinates and staffs many fundraising and non-fundraising events throughout the year. Fundraising events include: the Memorial Day Yard Sale, and the Kanc-a-thon. The non-fundraising “community pride” events include: annual kids fishing derby, the memorial golf tournament, a candy drive for Halloween trick-or-treat, and the Just for Kids Holiday Shopping event. Each event benefits the Lincoln-Woodstock community. If you are interested in becoming involved with the Friends of Recreation, check out their Facebook page at: Lincoln-Woodstock Friends of Recreation.

Also new this year is our new online registration software, where we can now accept online payments for programs as well! Check it out at: [www.linwood.recdesk.com](http://www.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 <http://www.facebook.com/pages/Lincoln-Woodstock-Recreation-Department> or for current updates on fun activities going on right here in town email [communitycenter@lincolnnh.org](mailto:communitycenter@lincolnnh.org) to get on our email list.

**Special Thanks:** LWRD has been described as a great value to the community. Our department is able to provide so much at such a low cost due in large part to the commitment from our Friends of Recreation committee, our numerous dedicated volunteers, community organizations and businesses who support us financially as well with many hours of volunteerism. 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. Lincoln-Woodstock is a better place because of it!

Respectfully submitted,

Tara Tower, CPRP  
LWRD Recreation Director



## GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. ANNUAL REPORT 2016

### **Supporting Aging in Community**

Horse Meadow Senior Center  
(N. Haverhill 787.2539)

Linwood Area Senior Services  
(Lincoln 745.4705)

Littleton Area Senior Center  
(Littleton 444.6050)

Mascoma Area Senior Center  
(Canaan 523.4333)

Newfound Area Senior Services  
(Bristol 744.8395)

Orford Area Senior Services  
(Orford 353.9107)

Plymouth Regional Senior Center  
(Plymouth 536.1204)

Upper Valley Senior Center  
(Lebanon 448.4213)

### **Sponsoring**

RSVP & The Volunteer Center  
(toll-free 877.711.7787)

ServiceLink of Grafton County  
(toll-free 866.634.9412)

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

### **2016-17 Board of Directors**

Patricia Brady, *President*  
Larry Kelly, *Vice President*  
Flora Meyer, *Treasurer*  
Bob Muh, *Secretary*  
Ralph Akins  
Neil Castaldo  
Ellen Flaherty  
Carol Govoni  
Clark Griffiths  
Dick Jaeger  
Craig Labore  
Steve Marion  
Rick Peck  
Becky Smith  
Frank Thibodeau

Roberta Berner, *Executive Director*

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

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

During 2015-16, 91 older residents of Woodstock were served by one or more of the Council's programs offered through the Linwood Area Senior Services, and four were assisted by ServiceLink:

- Older adults from Woodstock enjoyed 1,184 balanced meals in the company of friends in the senior dining room.
- They received 4,789 hot, nourishing meals delivered to their homes by caring volunteers.
- Woodstock residents were transported to health care providers or other community resources on 1,062 occasions by our lift-equipped bus.
- They received assistance with problems, crises or issues of long-term care through 16 visits with a trained outreach worker and contacts with ServiceLink.
- Woodstock's citizens also volunteered to put their talents and skills to work for a better community through 314 hours of volunteer service.

The cost to provide Council services for Woodstock residents in 2015-16 was \$72,116.48.

Such services can be critical to elderly individuals who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty, saving tax dollars that would otherwise be expended for nursing home care. They also contribute to a higher quality of life for older friends and neighbors. As our population grows older, supportive services such as those offered by the Council become even more critical. Woodstock's population over age 60 has increased by 89.2% over the past 20 years according to US. Census data from 1990 to 2010.

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

Roberta Berner, Executive Director

**Grafton County Senior Citizens Council, Inc.****Statistics for the Town of Woodstock  
October 1, 2015 to September 30, 2016**

During the fiscal year, GCSCC served 91 Woodstock residents (out of 316 residents over 60, 2010 U.S. Census). ServiceLink served 4 Woodstock residents.

<u>Services</u>	<u>Type of Service</u>	<u>Units of Service</u>	x	<u>Unit (1) Cost</u>	= <u>Total Cost of Service</u>
Congregate/Home Delivered	Meals	5,973	x	\$9.38	\$56,026.74
Transportation	Trips	1,062	x	\$14.77	\$15,685.74
ServiceLink	Contacts	4	x	\$25.25	\$101.00
Social Services	Half-Hours	12	x	\$25.25	\$303.00
Activities		558		N/A	
Chore Assistance		2		N/A	

Number of Woodstock volunteers: 1. Number of Volunteer Hours: 314

GCSCC cost to provide services for Woodstock residents only	<u>\$72,116.48</u>
Request for Senior Services for 2016	\$3,200.00
Received from Town of Woodstock for 2016	\$3,200.00
Request for Senior Services for 2017	<u>\$4,600.00</u>

**NOTE:**

1. Unit cost from GCSCC Statement of Revenue and Expenses for October 1, 2015 to September 30, 2016.
2. Services were funded by federal and state programs, 53.5%; local government, 11%; client donations, 10%; charitable contributions, 13%; grants and contracts, 9.5%; other, 3%.



## LINWOOD AMBULANCE SERVICE 2016 ANNUAL REPORT

The volunteers of Linwood Ambulance Service are remarkable. They work shifts around their full time jobs or retirement life. They sometimes respond in terrible weather, on treacherous road conditions, during the middle of the night and still get up and go to work the next day. They sometimes miss holidays and family time. We have eight members that do not live in Lincoln or Woodstock but choose to volunteer here. The next time you see a member of Linwood Ambulance Service, thank them. We are who we are because of each member giving so much.

One of our members, Steve Bomba was killed in a tragic motor vehicle accident last summer. The loss of Steve will be felt forever. He used call sign EMS 33. After the tremendous loss and hearing the last call during the services, his call sign has been retired. It will forevermore be Steve's number and he will be with us. This sign-tribute hangs above our members' mailboxes. The outpouring of love and support from this community is so appreciated.



In 2016 your ambulance service responded to **646** calls for service. That is similar to the last two years (with 644 calls). Thank you for your support! It helps keep this part of your public safety going.

In early 2017 we will accept delivery of a new ambulance. Not only is our oldest ambulance around 15 years old, the maintenance costs for the ambulances is a drain on our budget. It is time for a replacement. The new ambulance will arrive (not stocked) at a cost of \$170,000. We have obtained our goal of not increasing funds from taxpayers to purchase this vehicle. In large part this is due to the tennis tournament (our major fund raiser) and low payroll costs.

We continue to offer monthly CPR classes and CPR classes scheduled by businesses. When someone needs CPR, the outcome is not always successful. However, we can work together to give them the best chance of survival. When things go well, they go really well. Knowing there is a problem, giving quality CPR, and using an AED should all be done before the ambulance arrives. Take a class.

You can make a difference!

Proudly serving you:

Jean-Miguel Bariteau  
Ryan Baron  
Amanda Bennett  
Markie Boyce  
Aisha Burnham  
Ken Chapman  
Lynn Clogston  
Andrew Formalarie  
Jennifer Franz  
Megan Gaites  
Darlene Goodbout  
Callum Grant  
Jason Grey  
Patrick Griffin

Michelle Lennox  
Donna Martel  
Bill Mead  
Tyler Reidy  
Amy Snyder  
AJ Sousa  
Bonnie Stevens  
Billy Sullivan  
James Sweetsir  
Marti Talbot  
Ben Thibault  
Justin Walsh  
Robert Wetherell

On behalf of our board of directors and members, thank you for your support!



Chief Robert J. Wetherell, NRP  
Linwood Ambulance Service

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

Debt Year	Period Ending	Principal	Rate	Interest Admin Fee 1.0000%	Interest On Loan 2.7040%	Fiscal Year Total Payment
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
Totals		\$1,054,063.83		\$106,457.21	\$287,860.30	\$1,448,381.34

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

Debt Year	Period Ending	Principal	Rate	Admin Fee 1.0000%	Interest On Loan 2.6880%	Fiscal Year Total Payment
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
Totals		\$296,581.85		\$30,778.59	\$82,732.89	\$410,093.33

EMERGENCY ONE, INC.  
Town of Woodstock - Fire Truck-Ladder  
10-Year Debt Payment Schedule

Debt Year	Period Ending	Principal Outstanding	Principal	Rate	Interest	Total Payment	Fiscal Year Total Payment
		\$286,000.00					
1	7/1/2009	\$262,409.80	\$23,590.20	4.210%	\$12,040.60	\$35,630.80	\$35,630.80
2	7/1/2010	\$237,826.45	\$24,583.35	4.210%	\$11,047.45	\$35,630.80	\$35,630.80
3	7/1/2011	\$212,208.14	\$25,618.31	4.210%	\$10,012.49	\$35,630.80	\$35,630.80
4	7/1/2012	\$185,511.30	\$26,696.84	4.210%	\$8,933.96	\$35,630.80	\$35,630.80
5	7/1/2013	\$157,690.53	\$27,820.77	4.210%	\$7,810.03	\$35,630.80	\$35,630.80
6	7/1/2014	\$128,698.50	\$28,992.03	4.210%	\$6,638.77	\$35,630.80	\$35,630.80
7	7/1/2015	\$98,485.91	\$30,212.59	4.210%	\$5,418.21	\$35,630.80	\$35,630.80
8	7/1/2016	\$67,001.37	\$31,484.54	4.210%	\$4,146.26	\$35,630.80	\$35,630.80
9	7/1/2017	\$34,191.33	\$32,810.04	4.210%	\$2,820.76	\$35,630.80	\$35,630.80
10	7/1/2018	\$0.00	\$34,191.33	4.210%	\$1,439.47	\$35,630.80	\$35,630.80
Total			\$286,000.00		\$70,308.00	\$356,308.00	\$356,308.00

## Union Bank

### Town of Woodstock - Replacement of Water Meters & Equipment 20-Year Debt Payment Schedule

Payment Number	Payment Date	Payment Amount	Interest Rate	Interest Amount	Principal Reduction	Outstanding Balance	Equity Built
1	09/17/15	\$8,821.92	3.50%	\$8,821.92	\$0.00	\$500,000.00	\$0.00
2	03/17/16	\$33,716.07	3.50%	\$8,716.07	\$25,000.00	\$475,000.00	\$25,000.00
3	09/17/16	\$8,357.92	3.50%	\$8,357.92	\$0.00	\$475,000.00	\$25,000.00
4	03/17/17	\$33,230.99	3.50%	\$8,230.99	\$25,000.00	\$450,000.00	\$50,000.00
5	09/17/17	\$7,939.73	3.50%	\$7,939.73	\$0.00	\$450,000.00	\$50,000.00
6	03/17/18	\$32,810.27	3.50%	\$7,810.27	\$25,000.00	\$425,000.00	\$75,000.00
7	09/17/18	\$7,498.63	3.50%	\$7,498.63	\$0.00	\$425,000.00	\$75,000.00
8	03/17/19	\$32,376.37	3.50%	\$7,376.37	\$25,000.00	\$400,000.00	\$100,000.00
9	09/17/19	\$7,057.53	3.50%	\$7,057.53	\$0.00	\$400,000.00	\$100,000.00
10	03/17/20	\$31,972.86	3.50%	\$6,972.86	\$25,000.00	\$375,000.00	\$125,000.00
11	09/17/20	\$6,598.36	3.50%	\$6,598.36	\$0.00	\$375,000.00	\$125,000.00
12	03/17/21	\$31,498.15	3.50%	\$6,498.15	\$25,000.00	\$350,000.00	\$150,000.00
13	09/17/21	\$6,175.34	3.50%	\$6,175.34	\$0.00	\$350,000.00	\$150,000.00
14	03/17/22	\$31,074.66	3.50%	\$6,074.66	\$25,000.00	\$325,000.00	\$175,000.00
15	09/17/22	\$5,734.25	3.50%	\$5,734.25	\$0.00	\$325,000.00	\$175,000.00
16	03/17/23	\$30,640.75	3.50%	\$5,640.75	\$25,000.00	\$300,000.00	\$200,000.00
17	09/17/23	\$5,293.15	3.50%	\$5,293.15	\$0.00	\$300,000.00	\$200,000.00
18	03/17/24	\$30,229.64	3.50%	\$5,229.64	\$25,000.00	\$275,000.00	\$225,000.00

Payment Number	Payment Date	Payment Amount	Interest Rate	Interest Amount	Principal Reduction	Outstanding Balance	Equity Built
19	09/17/24	\$4,838.80	3.50%	\$4,838.80	\$0.00	\$275,000.00	\$225,000.00
20	03/17/25	\$29,765.31	3.50%	\$4,765.31	\$25,000.00	\$250,000.00	\$250,000.00
21	09/17/25	\$4,410.96	3.50%	\$4,410.96	\$0.00	\$250,000.00	\$250,000.00
22	03/17/26	\$29,339.04	3.50%	\$4,339.04	\$25,000.00	\$225,000.00	\$275,000.00
23	09/17/26	\$3,969.86	3.50%	\$3,969.86	\$0.00	\$225,000.00	\$275,000.00
24	03/17/27	\$28,905.14	3.50%	\$3,905.14	\$25,000.00	\$200,000.00	\$300,000.00
25	09/17/27	\$3,528.77	3.50%	\$3,528.77	\$0.00	\$200,000.00	\$300,000.00
26	03/17/28	\$28,486.43	3.50%	\$3,486.43	\$25,000.00	\$175,000.00	\$325,000.00
27	09/17/28	\$3,079.23	3.50%	\$3,079.23	\$0.00	\$175,000.00	\$325,000.00
28	03/17/29	\$28,032.47	3.50%	\$3,032.47	\$25,000.00	\$150,000.00	\$350,000.00
29	09/17/29	\$2,646.58	3.50%	\$2,646.58	\$0.00	\$150,000.00	\$350,000.00
30	03/17/30	\$27,603.42	3.50%	\$2,603.42	\$25,000.00	\$125,000.00	\$375,000.00
31	09/17/30	\$2,205.48	3.50%	\$2,205.48	\$0.00	\$125,000.00	\$375,000.00
32	03/17/31	\$27,169.52	3.50%	\$2,169.52	\$25,000.00	\$100,000.00	\$400,000.00
33	09/17/31	\$1,764.38	3.50%	\$1,764.38	\$0.00	\$100,000.00	\$400,000.00
34	03/17/32	\$26,743.21	3.50%	\$1,743.21	\$25,000.00	\$75,000.00	\$425,000.00
35	09/17/32	\$1,319.67	3.50%	\$1,319.67	\$0.00	\$75,000.00	\$425,000.00
36	03/17/33	\$26,299.63	3.50%	\$1,299.63	\$25,000.00	\$50,000.00	\$450,000.00
37	09/17/33	\$882.19	3.50%	\$882.19	\$0.00	\$50,000.00	\$450,000.00
38	03/17/34	\$25,867.81	3.50%	\$867.81	\$25,000.00	\$25,000.00	\$475,000.00
39	09/17/34	\$441.10	3.50%	\$441.10	\$0.00	\$25,000.00	\$475,000.00
40	03/17/35	\$25,433.90	3.50%	\$433.90	\$25,000.00	\$0.00	\$500,000.00
2035 Grand Totals		\$683,759.49		\$183,759.49	\$500,000.00		

## Union Bank

### Town of Woodstock - Replacement Town Main Waterlines 20-Year Debt Payment Schedule

Payment Number	Payment Date	Payment Amount	Interest Rate	Interest Amount	Principal Reduction	Outstanding Balance	Equity Built
1	09/17/15	\$8,821.92	3.50%	\$8,821.92	\$0.00	\$500,000.00	\$0.00
2	03/17/16	\$33,716.07	3.50%	\$8,716.07	\$25,000.00	\$475,000.00	\$25,000.00
3	09/17/16	\$8,357.92	3.50%	\$8,357.92	\$0.00	\$475,000.00	\$25,000.00
4	03/17/17	\$33,230.99	3.50%	\$8,230.99	\$25,000.00	\$450,000.00	\$50,000.00
5	09/17/17	\$7,939.73	3.50%	\$7,939.73	\$0.00	\$450,000.00	\$50,000.00
6	03/17/18	\$32,810.27	3.50%	\$7,810.27	\$25,000.00	\$425,000.00	\$75,000.00
7	09/17/18	\$7,498.63	3.50%	\$7,498.63	\$0.00	\$425,000.00	\$75,000.00
8	03/17/19	\$32,376.37	3.50%	\$7,376.37	\$25,000.00	\$400,000.00	\$100,000.00
9	09/17/19	\$7,057.53	3.50%	\$7,057.53	\$0.00	\$400,000.00	\$100,000.00
10	03/17/20	\$31,972.86	3.50%	\$6,972.86	\$25,000.00	\$375,000.00	\$125,000.00
11	09/17/20	\$6,598.36	3.50%	\$6,598.36	\$0.00	\$375,000.00	\$125,000.00
12	03/17/21	\$31,498.15	3.50%	\$6,498.15	\$25,000.00	\$350,000.00	\$150,000.00
13	09/17/21	\$6,175.34	3.50%	\$6,175.34	\$0.00	\$350,000.00	\$150,000.00
14	03/17/22	\$31,074.66	3.50%	\$6,074.66	\$25,000.00	\$325,000.00	\$175,000.00
15	09/17/22	\$5,734.25	3.50%	\$5,734.25	\$0.00	\$325,000.00	\$175,000.00
16	03/17/23	\$30,640.75	3.50%	\$5,640.75	\$25,000.00	\$300,000.00	\$200,000.00
17	09/17/23	\$5,293.15	3.50%	\$5,293.15	\$0.00	\$300,000.00	\$200,000.00
18	03/17/24	\$30,229.64	3.50%	\$5,229.64	\$25,000.00	\$275,000.00	\$225,000.00



Payment Number	Payment Date	Payment Amount	Interest Rate	Interest Amount	Principal Reduction	Outstanding Balance	Equity Built
19	09/17/24	\$4,838.80	3.50%	\$4,838.80	\$0.00	\$275,000.00	\$225,000.00
20	03/17/25	\$29,765.31	3.50%	\$4,765.31	\$25,000.00	\$250,000.00	\$250,000.00
21	09/17/25	\$4,410.96	3.50%	\$4,410.96	\$0.00	\$250,000.00	\$250,000.00
22	03/17/26	\$29,339.04	3.50%	\$4,339.04	\$25,000.00	\$225,000.00	\$275,000.00
23	09/17/26	\$3,969.86	3.50%	\$3,969.86	\$0.00	\$225,000.00	\$275,000.00
24	03/17/27	\$28,905.14	3.50%	\$3,905.14	\$25,000.00	\$200,000.00	\$300,000.00
25	09/17/27	\$3,528.77	3.50%	\$3,528.77	\$0.00	\$200,000.00	\$300,000.00
26	03/17/28	\$28,486.43	3.50%	\$3,486.43	\$25,000.00	\$175,000.00	\$325,000.00
27	09/17/28	\$3,079.23	3.50%	\$3,079.23	\$0.00	\$175,000.00	\$325,000.00
28	03/17/29	\$28,032.47	3.50%	\$3,032.47	\$25,000.00	\$150,000.00	\$350,000.00
29	09/17/29	\$2,646.58	3.50%	\$2,646.58	\$0.00	\$150,000.00	\$350,000.00
30	03/17/30	\$27,603.42	3.50%	\$2,603.42	\$25,000.00	\$125,000.00	\$375,000.00
31	09/17/30	\$2,205.48	3.50%	\$2,205.48	\$0.00	\$125,000.00	\$375,000.00
32	03/17/31	\$27,169.52	3.50%	\$2,169.52	\$25,000.00	\$100,000.00	\$400,000.00
33	09/17/31	\$1,764.38	3.50%	\$1,764.38	\$0.00	\$100,000.00	\$400,000.00
34	03/17/32	\$26,743.21	3.50%	\$1,743.21	\$25,000.00	\$75,000.00	\$425,000.00
35	09/17/32	\$1,319.67	3.50%	\$1,319.67	\$0.00	\$75,000.00	\$425,000.00
36	03/17/33	\$26,299.63	3.50%	\$1,299.63	\$25,000.00	\$50,000.00	\$450,000.00
37	09/17/33	\$882.19	3.50%	\$882.19	\$0.00	\$50,000.00	\$450,000.00
38	03/17/34	\$25,867.81	3.50%	\$867.81	\$25,000.00	\$25,000.00	\$475,000.00
39	09/17/34	\$441.10	3.50%	\$441.10	\$0.00	\$25,000.00	\$475,000.00
40	03/17/35	\$25,433.90	3.50%	\$433.90	\$25,000.00	\$0.00	\$500,000.00
2035 Grand Totals		\$683,759.49		\$183,759.49	\$500,000.00		

**TOWN OF WOODSTOCK,  
NEW HAMPSHIRE**

**ANNUAL FINANCIAL REPORT**

**AS OF AND FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2015**

TOWN OF WOODSTOCK, NEW HAMPSHIRE  
ANNUAL FINANCIAL REPORT  
AS OF AND FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2015

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## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

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

### INDEPENDENT AUDITOR'S REPORT

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

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

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, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

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

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

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

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

As discussed in Note 1-B and Note 18 to the financial statements, management has not recorded the long-term costs of retirement health care costs and obligations for other postemployment benefits 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.

#### ***Adverse Opinion***

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on

Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the governmental activities financial statements of the Town of Woodstock, as of December 31, 2015, or the changes in financial position thereof for the year then ended.

### ***Unmodified Opinions***

In our opinion, the financial statements referred to above 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, 2015, and the changes in financial position and the budgetary comparison for the general and water department funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Notes 1-P and 2-C to the financial statements, in 2015, the Town changed its method of accounting for pension reporting with the adoption of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions* and as amended by GASS Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our opinions are not modified with respect to this matter.

### ***Other Matters***

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

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

**Other Information** - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of 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 other 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.

November 1, 2016

**2017  
WARRANT  
AND  
BUDGET  
OF THE TOWN OF  
WOODSTOCK, NH**



## STATE OF NEW HAMPSHIRE

- - - - -

### 2017 WARRANT

To the inhabitants of the Town of Woodstock, in said State, qualified to vote in Town and State affairs:

You are hereby notified to meet at the Woodstock Town Hall in said Woodstock, on the fourteenth day of March next, being the second Tuesday of March, at ten o'clock in the forenoon. The polls are to open at 10:00 a.m. to act upon Article 1 and may not close prior to 6:00 p.m. Business meeting to be held at the Woodstock Town Hall at 7:30 p.m. to act upon Articles 2 through 21.

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

**Article 2:** To see if the Town will vote to adopt an ordinance regarding the penning of chickens, guinea hens, and other fowl? Violations of the ordinance will result in civil penalties ranging from \$100-\$1000. (Inserted by petition.) (Majority vote required.)

**Article 3:** To see if the Town will vote to adopt the provisions of RSA 72:28-b, All Veterans' Tax Credit? If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from services and is not eligible for or receiving a credit under RSA 72:28 or RSA 72:35. If adopted, the credit granted will be \$500.00, the same amount as the standard or optional veterans' tax credit voted by the Town under RSA 72:28. (Majority vote required.)

**Article 4:** Are you in favor of repealing the Drug Paraphernalia Ordinance adopted at Town Meeting, March 10, 1981, the subject matter of which is already addressed by state law? (Majority vote required.)

**Article 5:** To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of Three Million Five Hundred Twenty-Four Thousand Forty-Two Dollars (\$3,524,042) 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.)

**Article 6:** 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.)

**Article 7:** To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) to be placed in the existing Paving Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

**Article 8:** To see if the Town will vote to raise and appropriate the sum of Twenty-Three Thousand Four Hundred Ninety-Five Dollars (\$23,495), 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.)

**Article 9:** To see if the Town will vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000) 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.)

**Article 10:** 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 Fire Department Equipment Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

**Article 11:** 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 Fire Truck Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

**Article 12:** To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000) 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.)

**Article 13:** 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 Budget Committee recommend this appropriation. (Majority vote required.)

**Article 14:** 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 Budget Committee recommend this appropriation. (Majority vote required.)

**Article 15:** To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be placed in the existing Highway Maintenance Capital Reserve Fund previously established. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required.)

**Article 16:** 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 Capital Reserve Fund previously established. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required.)

**Article 17:** To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) to be placed in the existing Sewer Department Capital Reserve Fund previously established. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required.)

**Article 18:** 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 Water Department Capital Reserve Fund previously established. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required.)

**Article 19:** 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.)

**Article 20:** To see if the Town will vote to establish a Capital Reserve Fund under the provision of RSA 35:1 for the purpose of Police Department Equipment and to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in this fund and further, to designate the Selectmen as agents to expend money from this fund. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required.)

**Article 21:** To transact any other business that may legally come before the meeting.

Given under our hands and seal, this 7th day of February, 2017.

R. G. Rand  
R. Gil Rand  
Joel Bourassa  
Joel Bourassa  
James Fadden Jr.  
James Fadden Jr.

SELECTMEN OF WOODSTOCK, N.H.

A true copy attests:

R. G. Rand  
R. Gil Rand  
Joel Bourassa  
Joel Bourassa  
James Fadden Jr.  
James Fadden Jr.

I, James Fadden Jr., one of the Selectmen of said Town of Woodstock, depose and say that on the day of February 7, 2017, I posted copies of the within Warrant at the Town Hall in said Woodstock, and at the Town Office Building in said Woodstock, duly attested, and that to the best of my knowledge and belief, said notices remained posted until the day of the meeting.

[Signature]  
Selectman of Woodstock, New Hampshire

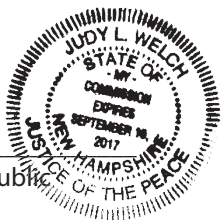
STATE OF NEW HAMPSHIRE  
GRAFTON, SS

February 7, 2017

Personally appeared the above named James Fadden Jr. and made oath that the foregoing statements by him subscribed are true.

Before me,

Judy L. Welch  
Justice of the Peace/Notary Public





New Hampshire  
Department of  
Revenue Administration

2017  
MS-737

## Budget of the Town of Woodstock

Form Due Date: 20 Days after the Town Meeting

**THIS BUDGET SHALL BE POSTED WITH THE WARRANT**  
This form was posted with the warrant on: February 8, 2017

For assistance please contact the NH DRA Municipal and Property Division  
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

### 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.

Budget Committee Members	
Printed Name	Signature
Roberta Vigneault, Chair	<i>Roberta Vigneault</i>
Stephen Tower, Secretary	<i>Stephen Tower</i>
Bonnie Ham	
Chad Morris	<i>Chad M. Morris</i>
Charyl Reardon	<i>Charyl Reardon</i>
Brenda Vance	<i>Brenda Vance</i>
James Fadden Jr., Selectman Representative	<i>J. Fadden</i>

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

Appropriations

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	05	\$118,180	\$110,571	\$121,045	\$0	\$121,045	\$0
4140-4149	Election, Registration, and Vital Statistics	05	\$30,000	\$25,123	\$21,000	\$0	\$21,000	\$0
4150-4151	Financial Administration	05	\$122,650	\$101,724	\$123,275	\$0	\$123,275	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	05	\$16,500	\$42,306	\$36,500	\$0	\$36,500	\$0
4155-4159	Personnel Administration	05	\$589,514	\$477,232	\$553,326	\$0	\$553,326	\$0
4191-4193	Planning and Zoning	05	\$5,000	\$3,108	\$5,000	\$0	\$5,000	\$0
4194	General Government Buildings	05	\$95,410	\$63,938	\$94,426	\$0	\$94,426	\$0
4195	Cemeteries	05	\$16,950	\$13,350	\$17,250	\$0	\$17,250	\$0
4196	Insurance	05	\$31,100	\$31,080	\$33,877	\$0	\$33,877	\$0
4197	Advertising and Regional Association	05	\$750	\$750	\$750	\$0	\$750	\$0
4199	Other General Government	05	\$7,000	\$240	\$57,000	\$0	\$57,000	\$0
<b>Public Safety</b>								
4210-4214	Police	05	\$462,808	\$465,113	\$525,897	\$0	\$525,897	\$0
4215-4219	Ambulance	05	\$35,000	\$35,000	\$40,000	\$0	\$40,000	\$0
4220-4229	Fire	05	\$69,000	\$60,797	\$69,000	\$0	\$69,000	\$0
4240-4249	Building Inspection	05	\$2,000	\$3,500	\$3,500	\$0	\$3,500	\$0
4290-4298	Emergency Management	05	\$8,200	\$4,328	\$8,200	\$0	\$8,200	\$0
4299	Other (Including Communications)	05	\$52,500	\$47,736	\$52,500	\$0	\$52,500	\$0
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets</b>								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	05	\$198,122	\$189,891	\$211,636	\$0	\$211,636	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	05	\$23,750	\$21,615	\$27,360	\$0	\$27,360	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
<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	05	\$158,680	\$163,924	\$158,123	\$0	\$158,123	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	05	\$397,508	\$336,589	\$401,957	\$0	\$401,957	\$0
<b>Water Distribution and Treatment</b>								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services	05	\$374,370	\$315,909	\$415,648	\$0	\$415,648	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
<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>Health</b>								
4411	Administration	05	\$600	\$0	\$600	\$0	\$600	\$0
4414	Pest Control	05	\$1,500	\$1,500	\$1,500	\$0	\$1,500	\$0
4415-4419	Health Agencies, Hospitals, and Other	05	\$4,050	\$4,050	\$3,589	\$0	\$3,589	\$0
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	05	\$30,000	\$4,826	\$20,000	\$0	\$20,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	05	\$6,900	\$6,900	\$6,300	\$0	\$8,300	\$0
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	05	\$18,379	\$15,860	\$20,190	\$0	\$20,190	\$0
4550-4559	Library	05	\$65,969	\$60,143	\$67,431	\$0	\$67,431	\$0
4583	Patriotic Purposes	05	\$10,000	\$9,542	\$11,500	\$0	\$11,500	\$0
4589	Other Culture and Recreation	05	\$203,397	\$200,401	\$235,226	\$0	\$235,226	\$0
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources	05	\$1,696	\$620	\$1,696	\$0	\$1,696	\$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	05	\$2,000	\$1,329	\$2,000	\$0	\$2,000	\$0

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal	05	\$31,485	\$31,485	\$32,811	\$0	\$32,811	\$0
4721	Long Term Bonds and Notes - Interest	05	\$4,147	\$4,146	\$2,821	\$0	\$2,821	\$0
4723	Tax Anticipation Notes - Interest	05	\$5,000	\$0	\$5,000	\$0	\$5,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	05	\$0	\$57,157	\$87,498	\$0	\$87,498	\$0
4903	Buildings			\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	05	\$15,000	\$170,268	\$46,610	\$0	\$46,610	\$0
<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		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Proposed Appropriations</b>			<b>\$3,216,615</b>	<b>\$3,080,571</b>	<b>\$3,524,042</b>	<b>\$0</b>	<b>\$3,524,042</b>	<b>\$0</b>

## Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Enacting FY (Recommended)	Selectmen's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund		\$17,000	\$17,000	\$0	\$0	\$0	\$0
	<b>Purpose:</b> EXPENDABLE RETIREMENT TRUST							
4915	To Capital Reserve Fund	06	\$25,000	\$25,000	\$25,000	\$0	\$25,000	\$0
	<b>Purpose:</b> REVALUATION							
4915	To Capital Reserve Fund	07	\$15,000	\$15,000	\$15,000	\$0	\$15,000	\$0
	<b>Purpose:</b> PAVING							
4915	To Capital Reserve Fund	08	\$29,539	\$30,148	\$23,495	\$0	\$23,495	\$0
	<b>Purpose:</b> HIGHWAY BLOCK GRANT							
4915	To Capital Reserve Fund	09	\$40,000	\$40,000	\$40,000	\$0	\$40,000	\$0
	<b>Purpose:</b> TOWN BUILDING MAINTENANCE							
4915	To Capital Reserve Fund	10	\$10,000	\$10,000	\$10,000	\$0	\$10,000	\$0
	<b>Purpose:</b> FIRE DEPARTMENT EQUIPMENT							
4915	To Capital Reserve Fund	11	\$25,000	\$25,000	\$25,000	\$0	\$25,000	\$0
	<b>Purpose:</b> FIRE TRUCK							
4915	To Capital Reserve Fund	12	\$1,000	\$1,000	\$1,000	\$0	\$1,000	\$0
	<b>Purpose:</b> LIBRARY COMPUTER EQUIP EXP TRUST							
4915	To Capital Reserve Fund	13	\$5,000	\$5,000	\$5,000	\$0	\$5,000	\$0
	<b>Purpose:</b> MAIN STREET REVITALIZATION							
4915	To Capital Reserve Fund	14	\$10,000	\$10,000	\$10,000	\$0	\$10,000	\$0
	<b>Purpose:</b> SOLID WASTE FACILITY IMPROVEMENT							
4915	To Capital Reserve Fund	15	\$10,000	\$10,000	\$10,000	\$0	\$10,000	\$0
	<b>Purpose:</b> HIGHWAY MAINTENANCE							
4915	To Capital Reserve Fund	16	\$30,000	\$30,000	\$30,000	\$0	\$30,000	\$0
	<b>Purpose:</b> HIGHWAY HEAVY DUTY							
4915	To Capital Reserve Fund	17	\$30,000	\$30,000	\$30,000	\$0	\$30,000	\$0
	<b>Purpose:</b> SEWER DEPARTMENT							
4915	To Capital Reserve Fund	18	\$0	\$0	\$15,000	\$0	\$15,000	\$0
	<b>Purpose:</b> WATER DEPARTMENT							
4915	To Capital Reserve Fund	19	\$10,000	\$10,000	\$10,000	\$0	\$10,000	\$0
	<b>Purpose:</b> RECORD PRESERVATION							
4915	To Capital Reserve Fund	20	\$0	\$0	\$5,000	\$0	\$5,000	\$0
	<b>Purpose:</b> POLICE DEPARTMENT EQUIPMENT							
<b>Special Articles Recommended</b>			<b>\$257,539</b>	<b>\$258,148</b>	<b>\$274,495</b>	<b>\$0</b>	<b>\$274,495</b>	<b>\$0</b>



Individual Warrant Articles

No data exists for this item

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$900	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	05	\$3,075	\$2,500	\$2,500
3186	Payment in Lieu of Taxes	05	\$89,053	\$89,053	\$89,053
3187	Excavation Tax	05	\$827	\$800	\$800
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	05	\$46,122	\$46,000	\$46,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	05	\$270,027	\$270,000	\$270,000
3230	Building Permits	05	\$875	\$875	\$875
3290	Other Licenses, Permits, and Fees	05	\$17,566	\$8,000	\$8,000
3311-3319	From Federal Government		\$0	\$0	\$0
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	05	\$70,997	\$70,997	\$70,997
3353	Highway Block Grant	08	\$30,148	\$23,495	\$23,495
3354	Water Pollution Grant	05	\$24,351	\$23,658	\$23,658
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)	05	\$2,122	\$2,122	\$2,122
3379	From Other Governments	05	\$64,081	\$56,000	\$56,000
<b>Charges for Services</b>					
3401-3406	Income from Departments	05	\$38,301	\$20,000	\$20,000
3409	Other Charges		\$0	\$0	\$0
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$1,382	\$0	\$0
3502	Interest on Investments	05	\$5,094	\$5,100	\$5,100
3503-3509	Other	05	\$9,041	\$2,500	\$2,500

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
<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)	05	\$184,642	\$194,766	\$194,766
3914W	From Enterprise Funds: Water (Offset)	05	\$217,987	\$261,616	\$261,616
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$281,889	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	05	\$481,000	\$250,000	\$250,000
<b>Total Estimated Revenues and Credits</b>			<b>\$1,839,180</b>	<b>\$1,327,482</b>	<b>\$1,327,482</b>

Budget Summary				
Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget	
Operating Budget Appropriations Recommended	\$3,216,615	\$3,524,042		\$3,524,042
Special Warrant Articles Recommended	\$257,539	\$274,495		\$274,495
Individual Warrant Articles Recommended	\$0	\$0		\$0
TOTAL Appropriations Recommended	\$3,474,154	\$3,798,537		\$3,798,537
Less: Amount of Estimated Revenues & Credits	\$1,236,077	\$1,327,482		\$1,327,482
Estimated Amount of Taxes to be Raised	\$2,238,077	\$2,471,055		\$2,471,055

Budget Committee Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$3,798,537</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes <b>4711</b>	\$150,344
3. Interest: Long-Term Bonds & Notes <b>4721</b>	\$53,750
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions ( <i>Sum of Lines 2 through 5 above</i> )	\$204,094
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$3,594,443</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$359,444
<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 ( <i>Difference of Lines 9 and 10</i> )	\$0
<b>Mandatory Water &amp; Waste Treatment Facilities (RSA 32:21):</b>	
12. Amount Recommended (Prior to Meeting)	\$0
13. Amount Voted (Voted at Meeting)	\$0
14. Amount voted over recommended amount ( <i>Difference of Lines 12 and 13</i> )	\$0
<b>15. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted At Meeting: (Line 1 + Line 8 + Line 11 + Line 15)</b>	<b>\$4,157,981</b>



***BASIC FINANCIAL STATEMENTS***

**EXHIBIT A**  
**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**Statement of Net Position**  
**December 31, 2015**

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	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 3,409,865
Investments	115,345
Accounts receivable	52,726
Taxes receivable	687,395
Intergovernmental receivable	264,420
Capital assets:	
Land and construction in progress	1,507,282
Other capital assets, net of depreciation	7,992,663
Total assets	<u>\$14,029,696</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Amounts related to pension	<u>113,706</u>
<b>LIABILITIES</b>	
Accounts payable	113,018
Accrued interest payable	23,743
Intergovernmental payable	929,700
Long-term liabilities:	
Due within one year	191,986
Due in more than one year	1,167,503
Net pension liability	1,150,081
Total liabilities	<u>\$ 3,576,031</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Amounts related to pensions	<u>55,974</u>
<b>NET POSITION</b>	
Net investment in capital assets	8,307,435
Restricted	13,496
Unrestricted	2,190,466
Total net position	<u><u>\$10,511,397</u></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, 2015**

	<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	\$911,975	\$ 25,344	\$ -	\$(886,631)
Public safety	647,228	11,902	4,058	(631,268)
Highways and streets	311,161	-	29,441	(281,720)
Sanitation	575,295	228,421	25,110	(321,764)
Water distribution and treatment	214,479	211,040	-	(3,439)
Health	5,450	-	-	(5,450)
Welfare	7,450	-	-	(7,450)
Culture and recreation	254,145	-	445	(253,700)
Conservation	508	-	30	(478)
Economic development	1,380	-	-	(1,380)
Interest on long-term debt	25,679	-	-	(25,679)
Total governmental activities	<u>\$2,954,750</u>	<u>\$476,707</u>	<u>\$59,084</u>	<u>\$(2,418,959)</u>

## General revenues:

## Taxes:

Property	\$1,868,438
Other	95,014
Motor vehicle permit fees	257,019
Licenses and other fees	3,484
Grants and contributions not restricted to specific programs	68,581
Unrestricted investment earnings	19,992
Miscellaneous	41,984
Total general revenues	<u>2,354,512</u>
Change in net position	(64,447)
Net position, beginning as restated (see Note 16)	<u>10,575,844</u>
Net position, ending	<u>\$10,511,397</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, 2015**

	<u>General</u>	<u>Water Department</u>	<u>Water Capital Projects</u>	<u>Other Govm'tal Funds</u>	<u>Total Govm'tal Funds</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$3,232,543	\$ 109,731	\$ -	\$ 67,591	\$3,409,865
Investments	50,076	33,817	-	31,452	115,345
Accounts receivable	-	33,883	-	18,843	52,726
Taxes receivable	703,395	-	-	-	703,395
Intergovernmental receivable	25,046	-	69,465	-	94,511
Interfund receivable	164,899	1,580,905	-	-	1,745,804
Total assets	<u>\$4,175,959</u>	<u>\$1,758,336</u>	<u>\$69,465</u>	<u>\$117,886</u>	<u>\$6,121,646</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 113,018	\$ -	\$ -	\$ -	\$113,018
Intergovernmental payable	929,700	-	-	-	929,700
Interfund payable	1,580,905	-	69,465	95,434	1,745,804
Total liabilities	<u>2,623,623</u>	<u>-</u>	<u>69,465</u>	<u>95,434</u>	<u>2,788,522</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - Property taxes	168,187	-	-	-	168,187
<b>FUND BALANCES (DEFICIT)</b>					
Nonspendable	-	-	-	12,446	12,446
Restricted	-	1,648,605	-	37,260	1,685,865
Committed	771,481	109,731	-	64,125	945,337
Assigned	10,954	-	-	-	10,954
Unassigned (deficit)	601,714	-	-	(91,379)	510,335
Total fund balances	<u>1,384,149</u>	<u>1,758,336</u>	<u>-</u>	<u>22,452</u>	<u>3,164,937</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$4,175,959</u>	<u>\$1,758,336</u>	<u>\$69,465</u>	<u>\$117,886</u>	<u>\$6,121,646</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**  
**of Governmental Funds to the Statement of Net Position**  
**December 31, 2015**

Total fund balances of governmental funds (Exhibit C-1)		\$3,164,937
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds.		
Cost	\$15,856,539	
Less accumulated depreciation	<u>(6,356,594)</u>	
		9,499,945
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (1,745,804)	
Payables	<u>1,745,804</u>	
		-
Certain resources are not current financial resources in the governmental funds, but instead are reported in the Statement of Net Position.		
Deferred outflows of resources related to pensions	\$ 113,706	
Deferred inflows of resources related to pensions	<u>(55,974)</u>	
		57,732
Long-term receivables are not due and receivable in the current period, therefore, are not reported in the funds.		
State aid to water pollution projects		169,909
Tax receivables not collected within 60 days are not available to pay for current period expenditures, and therefore, are reported as deferred inflows of resources in the funds.		168,187
Allowances for uncollectible taxes are eliminated on the Statement of Net Position due to the 60 day rule.		(16,000)
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(23,743)
Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the funds.		
Bonds	\$ 1,094,024	
Capital lease	98,486	
Compensated absences	166,979	
Net pension liability	<u>1,150,081</u>	
		(2,509,570)
Net position of governmental activities (Exhibit A)		<u><u>\$10,511,397</u></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, 2015**

	General	Water Department	Water Capital Projects	Other Govm'tal Funds	Total Govm'tal Funds
<b>REVENUES</b>					
Taxes	\$1,966,657	\$ -	\$ -	\$ -	\$1,966,657
Licenses and permits	261,203	-	-	-	261,203
Intergovernmental	127,126	-	-	-	127,126
Charges for services	74,071	228,310	-	193,096	495,477
Miscellaneous	61,420	214	-	179	61,813
Total revenues	2,490,477	228,524	-	193,275	2,912,276
<b>EXPENDITURES</b>					
Current:					
General government	854,277	-	-	-	854,277
Public safety	543,857	-	-	-	543,857
Highways and streets	261,832	-	-	-	261,832
Water distribution and treatment	-	214,479	-	-	214,479
Sanitation	166,531	-	-	276,272	442,803
Health	5,450	-	-	-	5,450
Welfare	7,450	-	-	-	7,450
Culture and recreation	252,866	-	-	-	252,866
Conservation	508	-	-	-	508
Economic development	1,380	-	-	-	1,380
Debt service:					
Principal	97,745	-	-	-	97,745
Interest	29,003	-	-	-	29,003
Capital outlay	52,806	-	524,108	-	576,914
Total expenditures	2,273,705	214,479	524,108	276,272	3,288,564
Excess (deficiency) of revenues over (under) expenditures	216,772	14,045	(524,108)	(82,997)	(376,288)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	30,000	30,000
Transfers out	(30,000)	-	-	-	(30,000)
Bond proceeds	-	-	524,108	-	524,108
Total other financing sources (uses)	(30,000)	-	524,108	30,000	524,108
Net change in fund balances	186,772	14,045	-	(52,997)	147,820
Fund balances, beginning	1,197,377	1,744,291	-	75,449	3,017,117
Fund balances, ending	\$1,384,149	\$1,758,336	\$ -	\$ 22,452	\$3,164,937

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 of Governmental Funds to the Statement of Activities For the Fiscal Year Ended December 31, 2015**

Net change in fund balances of governmental funds (Exhibit C-3)		\$147,820
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. In the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.		
Capitalized capital outlay	\$612,036	
Depreciation expense	<u>(311,582)</u>	
		300,454
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, donations, and disposals) is to decrease net assets		(10,658)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (30,000)	
Transfers out	<u>30,000</u>	
		-
Governmental funds report pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expenses.		
Contributions subsequent to the measurement date	\$ 42,973	
Net pension expense	<u>(81,939)</u>	
		(38,966)
The issuance of long-term debt provides current financial resources to governmental resources of governmental funds. Neither transaction, however, has any effect on net financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Proceeds of debt		(524,108)
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		(18,768)
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Increase in deferred tax revenue	\$ 795	
Increase in allowance for uncollectible taxes	<u>(4,000)</u>	
		(3,205)
The repayment of principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position.		
Repayment of bond principal	\$ 67,532	
Repayment of capital leases	<u>30,213</u>	
		97,745
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	\$ 3,324	
Increase in compensated absences payable	<u>(18,085)</u>	
		(14,761)
Changes in net position of governmental activities (Exhibit B)		<u>\$ (64,447)</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, 2015**

	Budgeted Amounts			Variance Positive (Negative)
	Original	Budget	Actual	
<b>REVENUES</b>				
Taxes	\$1,915,548	\$1,915,548	\$1,963,452	\$ 47,904
Licenses and permits	250,000	250,000	261,203	11,203
Intergovernmental	178,055	125,097	127,126	2,029
Charges for services	15,530	68,488	74,071	5,583
Miscellaneous	32,650	32,650	46,135	13,485
Total revenues	<u>2,391,783</u>	<u>2,391,783</u>	<u>2,471,987</u>	<u>80,204</u>
<b>EXPENDITURES</b>				
Current:				
General government	902,526	902,526	803,531	98,995
Public safety	586,596	586,596	535,079	51,517
Highways and streets	202,310	202,310	193,599	8,711
Sanitation	201,768	201,768	166,531	35,237
Health	6,050	6,050	5,450	600
Welfare	36,700	36,700	7,450	29,250
Culture and recreation	286,349	286,349	247,176	39,173
Conservation	1,650	1,650	508	1,142
Economic development	2,000	2,000	1,380	620
Debt service:				
Principal	97,745	97,745	97,745	-
Interest	34,004	34,004	29,003	5,001
Capital outlay	44,451	44,451	52,806	(8,355)
Total expenditures	<u>2,402,149</u>	<u>2,402,149</u>	<u>2,140,258</u>	<u>261,891</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,366)</u>	<u>(10,366)</u>	<u>331,729</u>	<u>342,095</u>
<b>OTHER FINANCING USES</b>				
Transfers out	(239,634)	(239,634)	(240,441)	(807)
Net change in fund balances	<u>\$(250,000)</u>	<u>\$(250,000)</u>	<u>\$ 91,288</u>	<u>\$341,288</u>
Unassigned fund balance, beginning			662,613	
Unassigned fund balance, ending			<u>\$753,901</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, 2015**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Charges for services	\$250,529	\$ 228,310	\$ (22,219)
Investment earnings	-	51	51
Total revenues	250,529	228,361	(22,168)
<b>EXPENDITURES</b>			
Current:			
Water distribution and treatment	250,529	213,798	36,731
Net change in fund balances	\$ -	\$ 14,563	\$14,563
Restricted fund balance, beginning		1,634,042	
Restricted fund balance, ending		\$ 1,648,605	

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 Net Position**  
**December 31, 2015**

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	<u>Private Purpose Trust</u>	<u>Agency</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$9,210	\$419,053
<b>LIABILITIES</b>		
Due to other governmental units	<u>-</u>	<u>419,053</u>
<b>NET POSITION</b>		
Held in trust for specific purposes	<u>\$9,210</u>	<u>\$ -</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 Net Position**  
**For the Fiscal Year Ended December 31, 2015**

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	<u>Private Purpose Trust</u>
<b>ADDITIONS</b>	
Interest earned	\$ 14
Net position, beginning	<u>9,196</u>
Net position, ending	<u><u>\$9,210</u></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, 2015**

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**NOTE**

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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, 2015**

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

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

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

**1-A Reporting Entity**

The Town of 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 Government-wide and Fund Financial Statements**

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

The Statement of Net Position presents the financial position of the governmental activities of the Town at year-end. This statement includes all of the Town's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position, with the exception of long term costs of retirement, health care, and obligations for other postemployment benefits have been omitted because the liability and expense have not been determined.

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

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

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

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

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

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for State shared revenue, reimbursement-based grants and interest which use one year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes, licenses and permits, intergovernmental revenue, and

**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**As of and For the Fiscal Year Ended December 31, 2015**

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

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

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

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets, deferred inflows/outflows, and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

The Town reports the following major governmental funds:

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

**Water Department Fund** - accounts for the operation of the water treatment plant, wells, and water system.

**Water Capital Projects Fund** - accounts for the activity pertaining to water main replacement and water meter and reading equipment replacement.

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

Additionally, the Town reports the following fund types:

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

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

**Fiduciary Fund Types** - These funds account for assets held by the Town as a trustee or agent for individuals, private organizations, and other units of governments. Fiduciary fund types are not part of the reporting entity in the government-wide financial statements, but are reported in a separate Statement of Net Position and a Statement of Changes in Net Position. These funds are as follows:

**Private Purpose Trusts** - are used to account for trust arrangements under which principal and income benefit individuals, private organization, or other governments.

**Agency Fund** - are used to account for resources held by the Town in a purely custodial capacity, for individuals, private organizations, and/or governmental units.

**1-D Cash and Cash Equivalents**

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund's

**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**As of and For the Fiscal Year Ended December 31, 2015**

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 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-E Investments**

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

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

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

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

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

**1-F Receivables**

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

**1-G Interfund Balances**

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "interfund receivables and payables." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

**1-H Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental column in the government-wide financial statements.

Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated minimum useful life in excess of one year. As the Town constructs or acquires additional capital assets each year, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, and equipment 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 - 175

**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**As of and For the Fiscal Year Ended December 31, 2015**

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

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

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses) until then.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**1-J Property Taxes**

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Warrants for the year were issued on June 19 and November 23, and due on July 22 and December 29. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

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

The Town net assessed valuation as of April 1, 2015 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$219,377,009
For all other taxes	\$223,368,853

The tax rates and amounts assessed for the year ended December 31, 2015 were as follows:

	<u>Per \$1,000 of Assessed Valuation</u>	<u>Property Taxes Assessed</u>
Municipal portion	\$8.32	\$1,857,931
School portion:		
State of New Hampshire	\$2.44	536,013
Local	\$6.42	1,434,622
County portion	\$1.75	390,066
Total		<u>\$4,218,632</u>

**1-K Compensated Absences**

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

**Sick Leave** - The liability for compensated absences includes salary-related benefits, where applicable.

**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 applicable governmental activities.

**1-M Claims and Judgments**

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting

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

**1-N 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 either "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-O Net Position/Fund Balance Reporting**

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

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

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

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

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

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

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

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**Unassigned** - This classification includes the residual fund balance for the general fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by 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.

**1-P Defined Benefit Pension Plan**

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition/or Contributions Made Subsequent to the Measurement Date* 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 relating to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

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

**2-A Budgetary Information**

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

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

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

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2015, \$250,000 of the beginning general fund unassigned fund balance was applied for this purpose.

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

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

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

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

Revenues and other financing sources:	
Per Exhibit D-1 (budgetary basis)	\$2,471,987
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	15,285
Change in deferred tax revenue relating to 60-day revenue recognition	(795)
Change in allowance for uncollectible taxes	4,000
Per Exhibit C-3 (GAAP basis)	<u>\$2,490,477</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$2,380,699
Adjustment:	
Basis differences:	
Encumbrances, beginning	120,111
Encumbrances, ending	(10,954)
GASB Statement No. 54:	
To record expendable trust expenditures during the year	24,290
To eliminate transfers between general and expendable trust funds	(210,441)
Per Exhibit C-3 (GAAP basis)	<u>\$2,303,705</u>

The following reconciles the water department fund budgetary basis to the GAAP basis:

Revenues:	
Per Exhibit D-2 (budgetary basis)	\$ 228,361
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	163
Per Exhibit C-3 (GAAP basis)	<u>\$ 228,524</u>
Expenditures:	
Per Exhibit D-2 (budgetary basis)	\$ 213,798
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record expendable trust expenditures during the year	681
Per Exhibit C-3 (GAAP basis)	<u>\$ 214,479</u>

**2-C Change in Accounting Principle**

Effective July 1, 2014, the Town implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. The requirements of this Statement change the way the School District calculates and reports the costs and obligations associated with pensions. As a result of implementing GASB Statement No. 68 the Town has restated the beginning net position in the government-wide Statement of Net Position, effectively decreasing net position as of January 1, 2015 by \$1,053,383 (see Note 16). The reduction accounts for the associated net position liability, deferred inflows of resources, and deferred outflows of resources related to pensions.



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Also, the Town adopted GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment to GASB Statement No. 68*. This Statement addresses and issue in Statement No. 68 concerning transition provisions related to certain pension contributions made to defined benefit pension plans prior to implementation of that Statement by employer and nonemployer contributing entities.

**2-D Deficit Fund Balance**

The sewer department fund had an unassigned fund balance deficit of \$91,379 at December 31, 2015. This deficit is a result of current and past year operations. The Town plans to revise its commercial billing rates to reflect usage and the deficit will be made up through this additional billing.

**DETAILED NOTES ON ALL FUNDS**

**NOTE 3 - CASH AND CASH EQUIVALENTS**

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. As of December 31, 2015, \$1,076,989 of the government's bank balance of \$3,993,423 was exposed to custodial credit risk as uninsured and uncollateralized.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$3,409,865
Cash per Statement of Net Position - Fiduciary Funds (Exhibit E-1)	428,263
Total cash and cash equivalents	<u>\$3,838,128</u>

**NOTE 4 - INVESTMENTS**

The Town maintains a portfolio of short-term maturity investments totaling \$115,345 that are made up of certificates of deposits. As of December 31, 2015 the total amount was insured by FDIC (Federal Deposit Insurance Corporation) and had the following original maturities:

<u>Less Than 1 Year</u>	<u>1-5 Years</u>	<u>Total</u>
\$33,816	\$81,529	\$115,345

**NOTE 5 - TAXES RECEIVABLE**

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2015. The amount has been reduced by an allowance for an estimated uncollectible amount of \$16,000. Taxes receivable by year are as follows:

	<u>As reported on:</u>	
	<u>Exhibit A</u>	<u>Exhibit C-1</u>
Property:		
Levy of 2015	\$ 545,524	\$ 545,524
Unredeemed (under tax lien):		
Levy of 2014	89,109	89,109
Levy of 2013	60,689	60,689
Levies of 2012 and prior	8,073	8,073
Less: allowance for estimated uncollectible taxes	(16,000)	*
Net taxes receivable	<u>\$ 687,395</u>	<u>\$ 703,395</u>

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

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**NOTE 6 - OTHER RECEIVABLES**

Receivables at December 31, 2015, consisted of accounts (billings for water and sewer) and inter-governmental amounts arising from a water pollution project. In the governmental funds, the water pollution receivable is only recognized for the amounts that have come due but are not yet received. 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 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2015 consisted of the following:

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance Ending</u>
At cost:				
Not being depreciated:				
Land	\$ 983,174	\$ -	\$ -	\$ 983,174
Construction in progress	-	524,108	-	524,108
Total capital assets not being depreciated	<u>983,174</u>	<u>524,108</u>	<u>-</u>	<u>1,507,282</u>
Being depreciated:				
Buildings and building improvements	4,187,785	-	-	4,187,785
Machinery, equipment, and vehicles	1,689,196	37,358	(28,422)	1,698,132
Infrastructure	8,412,770	50,570	-	8,463,340
Total capital assets being depreciated	<u>14,289,751</u>	<u>87,928</u>	<u>(28,422)</u>	<u>14,349,257</u>
Total all capital assets	<u>15,272,925</u>	<u>612,036</u>	<u>(28,422)</u>	<u>15,856,539</u>
Less accumulated depreciation:				
Buildings and building improvements	(1,743,166)	(85,408)	-	(1,828,574)
Machinery, equipment, and vehicles	(855,005)	(96,533)	17,764	(933,774)
Infrastructure	(3,464,605)	(129,641)	-	(3,594,246)
Total accumulated depreciation	<u>(6,062,776)</u>	<u>(311,582)</u>	<u>17,764</u>	<u>(6,356,594)</u>
Net book value, capital assets being depreciated	<u>8,226,975</u>	<u>(223,654)</u>	<u>(10,658)</u>	<u>7,992,663</u>
Net book value, all capital assets	<u>\$9,210,149</u>	<u>\$300,454</u>	<u>\$(10,658)</u>	<u>\$9,499,945</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	\$ 15,102
Public safety	66,981
Highways and streets	96,681
Sanitation	132,492
Culture and recreation	326
Total depreciation expense	<u>\$311,582</u>

**NOTE 8 - INTERFUND BALANCES AND TRANSFERS**

**Interfund Balances** - The composition of interfund balances as of December 31, 2015 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor	\$ 95,434
Water department	General	1,580,905
General	Water capital project	69,465
		<u>\$1,745,804</u>

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The outstanding balances among funds result mainly from the time lag between the dates that (1) inter-fund 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** - Interfund transfers during the period consisted of \$30,000 from the general fund to the nonmajor sewer department fund.

**NOTE 9 - INTERGOVERNMENTAL PAYABLES**

Amounts due to other governments at December 31, 2015 consist of the following:

General fund:	
Balance of 2015-2016 district assessment due to the Lincoln-Woodstock Cooperative School District	\$ 929,065
Miscellaneous fees due to the State of New Hampshire	635
Total general fund	<u>\$929,700</u>
Agency fund:	
Balance of trust funds belonging to the Lincoln-Woodstock Cooperative School District	419,053
Total intergovernmental payables due	<u><u>\$2,697,506</u></u>

**NOTE 10 - DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources of \$113,706 in the governmental activities at December 31, 2015 consists of amounts related to pensions, see Note 17.

Deferred inflows of resources are as follows:

	<u>Exhibit A</u>	<u>Exhibit C-1</u>
Property tax receivables not collected within 60 days of year-end	\$ -	\$168,187*
Amounts related to pensions (see Note 17)	<u>55,974</u>	<u>-</u>
	<u><u>\$55,974</u></u>	<u><u>\$168,187</u></u>

\* Balance is not recognized under the full-accrual basis of accounting.

**NOTE 11- CAPITAL LEASE OBLIGATION**

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

	<u>Standard Interest Rate</u>	<u>Present Value of Remaining Payments as of December 31, 2015</u>
Capital lease obligations:		
Ladder truck	4.21%	<u>\$ 98,486</u>

Leased equipment under capital lease, included in capital assets, is as follows:

	<u>Governmental Activities</u>
Equipment:	
Ladder truck	\$475,000
Less: accumulated depreciation	<u>(126,667)</u>
Total capital lease equipment	<u><u>\$348,333</u></u>

**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
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The annual requirements to amortize the capital lease payable as of December 31, 2015, including interest payments, are as follows:

Fiscal Year Ending December 31,	Governmental Activities
2016	\$ 35,631
2017	35,631
2018	35,631
Total requirements	106,893
Less: interest	(8,407)
Present value of remaining payments	<u>\$ 98,486</u>

Amortization of lease equipment under capital assets is included with depreciation expense.

**NOTE 12 - LONG-TERM LIABILITIES**

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2015:

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015	Due Within One Year
General obligation					
bonds payable	\$637,448	\$524,108	\$(67,532)	\$1,094,024	\$ 67,532
Capital lease	128,699	-	(30,213)	98,486	31,485
Compensated absences	148,894	18,085	-	166,979	92,969
Total long-term liabilities	<u>\$915,041</u>	<u>\$542,193</u>	<u>\$(97,745)</u>	<u>\$1,359,489</u>	<u>\$191,986</u>

Long-term bonds are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2015	Current Portion
General obligation bonds payable:						
Clarifier	\$1,054,064	2003	2023	7.50	\$ 421,624	\$52,703
Sewer extension	\$296,582	2005	2025	3.68	148,292	14,829
Water meters*	500,000	2015	NA	3.50	199,967	-
Water lines*	500,000	2015	NA	3.50	324,141	-
Total					<u>\$1,094,024</u>	<u>\$67,532</u>

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 2015, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2016	\$ 67,532	\$ 21,085	\$ 88,617
2017	67,532	18,587	86,119
2018	67,532	16,088	83,620
2019	67,532	13,588	81,120
2020	67,532	11,089	78,621
2021-2025	232,256	19,916	252,172
Totals	<u>\$569,916</u>	<u>\$100,353</u>	<u>\$670,269</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.

**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
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***\*Water Meter and Water Lines Loans*** - These amounts represent the drawdowns as of December 31, 2015, on two lines of credit of \$500,000 each. These loans are not in repayment as of year end and will be due upon completion of the project.

***Bonds/Notes Authorized and Unissued*** - Bonds and notes authorized and unissued as of December 31, 2015 were as follows:

<b>Per District Meeting Vote of</b>	<b>Purpose</b>	<b>Unissued Amount</b>
March 10, 2015	Replacement of water meters and reading equipment	\$300,033
March 10, 2015	Replacement of Town main waterlines	175,859
		<u>\$475,892</u>

**NOTE 13 - 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><b>Bonds Issued</b></u>	<u><b>Amount</b></u>
C-676	\$ 71,049
C-688	98,860
Total	<u>\$ 169,909</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, 2015, the Town is due to receive the following annual amounts to offset debt payments:

<u><b>Fiscal Year Ending December 31,</b></u>	<u><b>Principal</b></u>
2016	18,768
2017	18,767
2018	18,767
2019	18,767
2020	18,767
2021-2025	76,073
Totals	<u>\$ 169,909</u>

**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
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**NOTE 14 - GOVERNMENTAL ACTIVITIES NET POSITION**

Governmental activities net position reported on the government-wide Statement of Net Position at December 31, 2015 include the following:

Net investment in capital assets:	
Net property, buildings, and equipment	\$ 9,499,945
Less:	
General obligation bonds payable	(1,094,024)
Capital lease payable	(98,486)
Total net investment in capital assets	<u>8,307,435</u>
Restricted for perpetual care:	
Principal balance	12,446
Income balance	1,050
Total restricted	<u>13,496</u>
Unrestricted	<u>2,190,466</u>
Total net position	<u><u>\$ 10,511,397</u></u>

**NOTE 15 - GOVERNMENTAL FUND BALANCES**

Governmental fund balances reported on the fund financial statements at December 31, 2015 include the following:

<b>Nonspendable:</b>		
Nonmajor fund:		
Permanent - principal balance		\$ 12,446
<b>Restricted:</b>		
Major fund:		
Water department	\$ 1,648,605	
Nonmajor funds:		
Sewer department	36,210	
Permanent - income balance	1,050	
	<u>37,260</u>	
Total Restricted Fund Balance		1,685,865
<b>Committed:</b>		
Major funds:		
General:		
Expendable trust	\$ 721,405	
Other special revenue funds	50,076	
Total general fund	<u>771,481</u>	
Water department	<u>109,731</u>	
	<u>881,212</u>	
Nonmajor funds:		
Sewer department	54,095	
Conservation commission	10,030	
	<u>64,125</u>	
Total committed fund balance		945,337

(continued)

**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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*Governmental fund balances continued:*

<b>Assigned:</b>		
Major fund:		
General:		
Encumbrances		\$ 10,954
<b>Unassigned (deficit):</b>		
Major fund:		
General:	\$601,714	
Nonmajor fund:		
Sewer department	(91,379)	
Total unassigned fund balance		510,335
Total governmental fund balances		<u>\$3,164,937</u>

**NOTE 16 - PRIOR PERIOD ADJUSTMENTS**

Net position balance at January 1, 2015 was restated to give retroactive effect to the following prior period adjustments:

	<b>Governmental Activities</b>
To record the deferred outflows of resources associated with the implementation of GASB Statements No. 68 and No. 71	\$ 131,722
To record the net pension liability associated with the implementation of GASB Statements No. 68 and No. 71	(1,050,671)
To record the deferred inflows of resources associated with the implementation of GASB Statements No. 68 and No. 71	(134,434)
Net position, as previously reported	<u>11,629,227</u>
Net position, as restated	<u>\$10,575,844</u>

**NOTE 17 - DEFINED BENEFIT PENSION PLAN**

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

**Benefits Provided:** The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and available to pay retirement benefits to all members.

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

**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**As of and For the Fiscal Year Ended December 31, 2015**

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by  $\frac{1}{4}$  of 1% or age 60.

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. For fiscal year 2015, all employees except police officers and firefighters were required to contribute 7% of earn able compensation.

The contribution rates were 11.55% for police officers and 11.80% for firefighters. The Town's contribution rates for 2015 for pension and medical subsidy were as follows:

<u>Period</u>	<u>Police</u>	<u>Fire</u>	<u>All Other Employees</u>
January 1, 2015 thru June 30, 2015	25.30%	27.74%	10.77%
July 1, 2015 thru December 31, 2015	26.38%	29.16%	11.17%

The contribution requirements for the fiscal years 2013, 2014, and 2015 were \$89,860, \$106,917, and \$114,334, respectively, which were paid in full in each year.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** - At December 31, 2015 the Town reported a liability of \$1,150,081 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, 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, 2015, the Town's proportion was 0.02903126% which was an increase of 0.00104012% from its proportion measured as of June 30, 2014.

For the year ended December 31, 2015, the Town recognized pension expense of \$92,136. At December 31, 2015 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in proportion	\$ 70,733	\$ -
Net difference between projected and actual investment earnings on pension plan investments	-	55,974
Contributions subsequent to the measure date	42,973	-
Total	<u>\$113,706</u>	<u>\$55,974</u>

The \$42,973 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, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:



**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**As of and For the Fiscal Year Ended December 31, 2015**

Fiscal Year Ending December 31,	
2016	(4,315)
2017	(4,315)
2018	(4,315)
2019	26,750
2020	954
Totals	<u>\$ 14,759</u>

**Actuarial Assumptions:** The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2014, using the following actuarial assumptions which, accordingly apply to both 2015 and 2014 measurements:

Inflation:	3.0%
Salary increases:	3.75 - 5.8% average, including inflation
Investment rate of return:	7.75% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 mortality table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2005 - June 30, 2010.

**Long-term Rates of Return:** The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2015 and 2014:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return	
		2015	2014
Large Cap Equities	22.50%	3.00%	3.25%
Small/Mid Cap Equities	7.50%	3.00%	3.25%
Total domestic equity	30.00%		
Int'l Equities (unhedged)	13.00%	4.00%	4.25%
Emerging Int'l Equities	7.00%	6.00%	6.75%
Total international equity	20.00%		
Core Bonds	4.50%	(0.70%)	(0.47%)
Short Duration	2.50%	(1.00%)	0.00%
Global Multi-Sector Fixed Income	11.00%	(0.28%)	0.00%
Unconstrained Fixed Income	7.00%	(0.16%)	0.00%
High-Yield Bonds	0.00%	0.00%	1.50%
Global Bonds (unhedged)	0.00%	0.00%	(1.75%)
Emerging Market Debt (external)	0.00%	0.00%	2.00%
Total fixed income	25.00%		
Private equity	5.00%	5.50%	5.75%
Private debt	5.00%	4.50%	5.00%
Real estate	10.00%	3.50%	3.25%
Opportunistic	5.00%	2.75%	2.50%
Total alternative investments	25.00%		
Total	<u>100.00%</u>		

**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**As of and For the Fiscal Year Ended December 31, 2015**

**Discount Rate:** The discount rate used to measure the collective total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

**Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:** The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.75% 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 (6.75%) or 1-percentage point higher (8.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.75%	Current Single Rate Assumption 7.75%	1% Increase 8.75%
June 30, 2015	\$1,513,932	\$1,150,081	\$839,896
June 30, 2014	\$1,383,905	\$1,050,671	\$769,539
June 30, 2013	\$1,474,955	\$1,150,492	\$877,750

**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 18 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

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

The Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB Statement No. 45, which was effective for the Town on January 1, 2009, requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported on the financial statements. The Town has not implemented GASB Statement No. 45 at December 31, 2015 or contracted with an actuarial firm to assist in evaluating the impact of this new standard on the Town. The amounts that should be recorded as the annual required contribution/OPEB cost and the net OPEB obligation are unknown.

**NOTE 19 - 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 2015, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs. This entity is considered a public entity risk pool, currently operating as common risk management and insurance program for member towns and cities.

**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**As of and For the Fiscal Year Ended December 31, 2015**

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, 2015 to December 31, 2015 by Primex<sup>3</sup>, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The estimated net contribution from the Town of Woodstock billed and paid for the year ended December 31, 2015 was \$14,060 for workers' compensation and \$29,676 for property/liability. In addition, the Town received a premium holiday from Primex<sup>3</sup> in the current year for prior period billings in the amount of \$20,720.

**NOTE 20 - CONTINGENCIES**

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

**NOTE 21 - 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 November 1, 2016, the date the December 31, 2015 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

***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, 2015**

<u>Fiscal Year End</u>	<u>Valuation Date</u>	<u>Town's Proportion of Net Pension Liability</u>	<u>Proportionate Share of Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Town Proportionate Share of Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
December 31, 2015	June 30, 2015	0.02903126%	\$1,150,081	\$513,670	223.89%	65.47%
December 31, 2014	June 30, 2014	0.02799114%	\$1,050,671	\$721,803	145.56%	66.32%
December 31, 2013	June 30, 2013	0.02673210%	\$1,150,492	\$836,190	137.59%	59.81%

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

**EXHIBIT G**  
**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**Schedule of Town Contributions**  
**New Hampshire Retirement System Cost Sharing**  
**Multiple Employer Defined Benefit Plan**  
**For the Fiscal Year Ended December 31, 2015**

<u>Fiscal Year End</u>	<u>Valuation Date</u>	<u>Contractually Required Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2015	June 30, 2015	\$97,396	\$97,396	\$ -	\$513,670	18.96%
December 31, 2014	June 30, 2014	\$90,810	\$90,810	\$ -	\$721,803	12.58%
December 31, 2013	June 30, 2013	\$66,470	\$66,470	\$ -	\$836,190	7.95%

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

**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Fiscal Year Ended December 31, 2015**

*Schedule of the Town's Proportionate Share of Net Pension Liability & Schedule of Town Contributions*  
As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town's pension plan at December 31, 2015.

**Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2014:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	25 Years beginning July 1, 2014
Asset Valuation Method	5-Year smooth market for funding purposes
Price Inflation	3.0% per year
Wage Inflation	3.75% per year
Salary Increases	5.8% Average, including inflation
Municipal Bond Rate	4.29% per year
Investment Rate of Return	7.75% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2005-2010.
Mortality	RP-2000 mortality table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements.

**Other Information:**  
Notes

Contribution rates for Fiscal Year 2014 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.

***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, 2015**

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$1,785,591	\$1,809,434	\$ 23,843
Yield	4,234	4,235	1
Excavation	1,298	1,153	(145)
Payment in lieu of taxes	72,485	89,626	17,141
Interest and penalties on taxes	51,940	59,004	7,064
Total from taxes	1,915,548	1,963,452	47,904
Licenses, permits, and fees:			
Motor vehicle permit fees	240,000	257,019	17,019
Building permits	600	700	100
Other	9,400	3,484	(5,916)
Total from licenses, permits, and fees	250,000	261,203	11,203
Intergovernmental:			
State:			
Meals and rooms distribution	66,122	66,122	-
Highway block grant	29,177	29,441	264
Water pollution grants	25,740	25,046	(694)
State and federal forest land reimbursement	-	491	491
Other	-	1,968	1,968
Federal:			
Other	4,058	4,058	-
Total from intergovernmental	125,097	127,126	2,029
Charges for services:			
Income from departments	68,488	74,071	5,583
Miscellaneous:			
Sale of municipal property	900	2,255	1,355
Interest on investments	4,600	4,414	(186)
Rent of property	-	4,380	4,380
Insurance dividends and reimbursements	27,150	29,620	2,470
Contributions and donations	-	250	250
Other	-	5,216	5,216
Total from miscellaneous	32,650	46,135	13,485
Total revenues	2,391,783	\$2,471,987	\$80,204
Unassigned fund balance used to reduce tax rate	250,000		
Total revenues and use of fund balance	\$2,641,783		

**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, 2015**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 112,880	\$ 102,653	\$ 10,954	\$ (727)
Election and registration	-	19,500	15,815	-	3,685
Financial administration	11,400	121,750	98,445	-	34,705
Revaluation of property	31,700	-	31,700	-	-
Legal	-	11,500	7,091	-	4,409
Personnel administration	-	490,100	456,355	-	33,745
Planning and zoning	-	5,000	3,292	-	1,708
General government buildings	-	93,410	73,086	-	20,324
Cemeteries	-	16,636	11,686	-	4,950
Insurance, not otherwise allocated	-	30,000	29,676	-	324
Advertising and regional associations	-	750	750	-	-
Other	-	1,000	5,128	-	(4,128)
Total general government	43,100	902,526	835,677	10,954	98,995
Public safety:					
Police	-	419,896	395,341	-	24,555
Ambulance	-	35,000	35,000	-	-
Fire	8,778	67,500	60,128	-	16,150
Building inspection	-	3,500	1,228	-	2,272
Emergency management	-	8,200	4,911	-	3,289
Dispatching	-	50,000	45,049	-	4,951
Other	-	2,500	2,200	-	300
Total public safety	8,778	586,596	543,857	-	51,517
Highways and streets:					
Highways and streets	68,233	179,710	239,870	-	8,073
Street lighting	-	22,600	21,962	-	638
Total highways and streets	68,233	202,310	261,832	-	8,711
Sanitation:					
Solid waste disposal	-	201,768	166,531	-	35,237
Health:					
Administration	-	600	-	-	600
Health agencies	-	5,450	5,450	-	-
Total health	-	6,050	5,450	-	600

Continued

**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, 2015**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Welfare:					
Direct assistance	-	30,000	750	-	29,250
Vendor payments	-	6,700	6,700	-	-
Total welfare	-	36,700	7,450	-	29,250
Culture and recreation:					
Parks and recreation	-	18,149	13,175	-	4,974
Library	-	63,950	57,161	-	6,789
Patriotic purposes	-	9,800	9,770	-	30
Other	-	194,450	167,070	-	27,380
Total culture and recreation	-	286,349	247,176	-	39,173
Conservation	-	1,650	508	-	1,142
Economic development	-	2,000	1,380	-	620
Debt service:					
Principal of long-term debt	-	97,745	97,745	-	-
Interest on long-term debt	-	29,004	29,003	-	1
Interest on tax anticipation notes	-	5,000	-	-	5,000
Total debt service	-	131,749	126,748	-	5,001
Capital outlay	-	44,451	52,806	-	(8,355)
Other financing uses:					
Transfers out	-	239,634	240,441	-	(807)
Total appropriations, expenditures, other financing uses, and encumbrances	\$120,111	\$2,641,783	\$2,489,856	\$10,954	\$261,084

**SCHEDULE 3**  
**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**Major General Fund**  
**Schedule of Changes in Unassigned Fund Balance**  
**For the Fiscal Year Ended December 31, 2015**

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$662,613
Changes:		
Unassigned fund balance used to reduce 2015 tax rate		(250,000)
2015 Budget summary:		
Revenue surplus (Schedule 1)	\$ 80,204	
Unexpended balance of appropriations (Schedule 2)	<u>261,084</u>	
2015 Budget surplus		<u>341,288</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis, Exhibit D)		\$753,901
<b><i>Reconciliation of Non-GAAP Budgetary Basis to GAAP Basis:</i></b>		
To comply with generally accepted accounting principles by deferring property taxes not collected within 60 days of fiscal year-end		(168,187)
Elimination of the allowance for uncollectible taxes		<u>16,000</u>
Unassigned fund balance, ending (GAAP basis, Exhibit C-1)		<u><u>\$601,714</u></u>

**SCHEDULE 4**  
**TOWN OF WOODSTOCK, NEW HAMPSHIRE**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**December 31, 2015**

	Special Revenue Funds		Permanent Fund	Total
	Sewer Department	Conservation Commission		
<b>ASSETS</b>				
Cash and cash equivalents	\$54,095	\$ -	\$13,496	\$ 67,591
Investments	21,422	10,030	-	31,452
Accounts receivable	18,843	-	-	18,843
Total assets	<u>\$94,360</u>	<u>\$10,030</u>	<u>\$13,496</u>	<u>\$117,886</u>
<b>LIABILITIES</b>				
Interfund payable	<u>\$95,434</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$95,434</u>
<b>FUND BALANCES (DEFICIT)</b>				
Nonspendable	\$ -	\$ -	\$12,446	\$ 12,446
Restricted	36,210	-	1,050	37,260
Committed	54,095	10,030	-	64,125
Unassigned (deficit)	<u>(91,379)</u>	<u>-</u>	<u>-</u>	<u>(91,379)</u>
Total fund balances	<u>(1,074)</u>	<u>10,030</u>	<u>13,496</u>	<u>22,452</u>
Total liabilities and fund balances	<u>\$94,360</u>	<u>\$10,030</u>	<u>\$13,496</u>	<u>\$117,886</u>

**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, 2015**

	<u>Special Revenue Funds</u>		<u>Permanent</u>	
	<u>Sewer</u>	<u>Conservation</u>	<u>Fund</u>	<u>Total</u>
	<u>Department</u>	<u>Commission</u>		
<b>REVENUES:</b>				
Charges for services	\$193,096	\$ -	\$ -	\$193,096
Miscellaneous	129	30	20	179
Total revenues	<u>193,225</u>	<u>30</u>	<u>20</u>	<u>193,275</u>
<b>EXPENDITURES:</b>				
Current:				
Sanitation	<u>276,272</u>	<u>-</u>	<u>-</u>	<u>276,272</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(83,047)</u>	<u>30</u>	<u>20</u>	<u>(82,997)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	30,000	-	-	30,000
Net change in fund balances	(53,047)	30	20	(52,997)
Fund balances, beginning	51,973	10,000	13,476	75,449
Fund balances, ending	<u>\$(1,074)</u>	<u>\$10,030</u>	<u>\$13,496</u>	<u>\$22,452</u>

**BIRTHS REGISTERED IN THE TOWN OF WOODSTOCK, NH  
FOR THE YEAR ENDING DECEMBER 31, 2016**

<b>Date of Birth</b>	<b>Place of Birth</b>	<b>Name of Child</b>	<b>Name of Father</b>	<b>Name of Mother</b>
February 6, 2016	Manchester, NH	Caspian Alpine Zarnowski	Joshua Zarnowski	Rachel Minery
April 12, 2016	Littleton, NH	Whitney Mara Bell	Kevin Bell	Erin Lane Bell
May 5, 2016	Plymouth, NH	Casey Scott Clark	Scott Clark	Darlana Clark
June 2, 2016	Plymouth, NH	Emily May Sweetsir	James Sweetsir	Alexandra Rich
September 21, 2016	Littleton, NH	Novalie Ophelia Chase		Karragen Boyle

## MARRIAGES REGISTERED IN THE TOWN OF WOODSTOCK, NH FOR THE YEAR ENDING DECEMBER 31, 2016

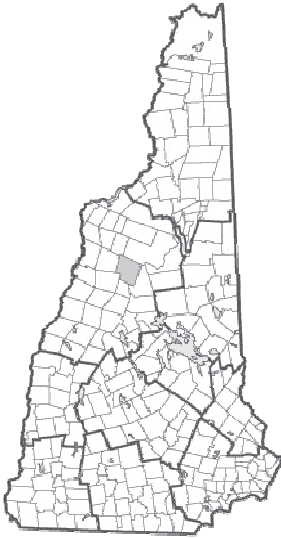
Date of Marriage	Name and Surname of Person A and Person B	Residence of Each at Time of Marriage	Place of Marriage
July 9, 2016	Jay Q. Duguay Hanna K. Kinne	Woodstock, NH Woodstock, NH	Lincoln, NH
July 24, 2016	Curtis A. Hazard Autumn R. Dyer	Woodstock, NH Woodstock, NH	Meredith, NH
October 2, 2016	Stephen R. Foster Beverly A. Mears	Woodstock, NH Woodstock, NH	Woodstock, NH
October 12, 2016	Keith R. Rich Savannah L. Campbell	Woodstock, NH Woodstock, NH	Woodstock, NH
December 28, 2016	Travis A. Morrell Tracy L. Morrell	Woodstock, NH Woodstock, NH	Lincoln, NH



**DEATHS REGISTERED IN THE TOWN OF WOODSTOCK, NH  
FOR THE YEAR ENDING DECEMBER 31, 2016**

<b>Date of Death</b>	<b>Place of Death</b>	<b>Name and Surname of the Deceased</b>	<b>Name of Father</b>	<b>Maiden Name of Mother</b>
January 26, 2016	Woodstock, NH	Meredith Bartlett	George Bartlett	Grace Barlow
February 26, 2016	Woodstock, NH	Darryl Cathers	Clair Cathers	Zana Clapper
March 4, 2016	Woodstock, NH	Jesse McNamara	Kevin McNamara	Karen Hamilton
May 22, 2016	Woodstock, NH	Linda Hutchins	Robert Fontaine	Florence Marrero
June 23, 2016	Littleton, NH	Christine Avery	John Small	Florence Arlin
August 4, 2016	Woodstock, NH	Eileen Diaz	Thomas Joyce	Marie Kearns
September 2, 2016	Lancaster, NH	Mackennah Caulder	Kyle Caulder	Adrienne Rivers
September 27, 2016	Franconia, NH	Edith Boyd	Guy Hiltz	Mabel Wood
September 28, 2016	Woodstock, NH	Daniel Quinn	John Quinn Sr.	Marianne Law
October 16, 2016	Woodstock, NH	John Hart Jr.	John Hart Sr.	Elsie Burgess
November 17, 2016	Woodstock, NH	Kevin Hatton	Glen Hatton	Barbara Twichell
December 2, 2016	Lebanon, NH	Harry Hollenbach	Harry Hollenbach	Harriet Stefanski
December 6, 2016	Woodstock, NH	Edgar Caulder	Alexander Caulder	Margaret Caulder
December 19, 2016	N. Haverhill, NH	Conrad Desjardins	August Desjardins	Athela Richard

# Woodstock, NH



## Community Contact

## Town of Woodstock

Judy Welch, Executive Assistant  
PO Box 156  
North Woodstock, NH 03262

Telephone  
Fax  
E-mail  
Web Site

(603) 745-8752  
(603) 745-2393  
admin@woodstocknh.org  
www.woodstocknh.org

## Municipal Office Hours

Monday through Friday, 8 am - 4 pm; Town Clerk: Monday through Friday, 8 am - 3:30 pm; Tax Collector: Tuesday, Thursday, 3 pm - 6:30 pm

County  
Labor Market Area  
Tourism Region  
Planning Commission  
Regional Development

Grafton  
Plymouth, NH LMA  
White Mountains  
North Country Council  
Grafton County Economic Development Council

Election Districts  
US Congress  
Executive Council  
State Senate  
State Representative

District 2  
District 1  
District 1  
Grafton County District 5

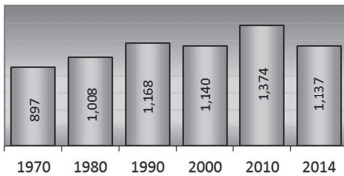
**Incorporated:** 1763

**Origin:** This town was first granted in 1763 as Peeling, after an English town, to Eli Demerit and others. Many of the settlers were from Lebanon, Connecticut, and acquainted with that town's minister, Reverend Eleazar Wheelock, who later founded Dartmouth College. The terms of the charter were not met, and in 1771 Governor John Wentworth regranted the town to Nathaniel Cushman and others. In this grant, the town was named Fairfield, after Fairfield, Connecticut. In 1840, the town was renamed Woodstock by act of legislature, after a historic palace in Woodstock, England.

**Villages and Place Names:** Fairview, Lost River, North Woodstock

**Population, Year of the First Census Taken:** 83 residents in 1800

**Population Trends:** Population change for Woodstock totaled 310 over 54 years, from 827 in 1960 to 1,137 in 2014. The largest decennial percent change was an increase of 21 percent between 2000 and 2010; population declined from 1990 to 2000. The 2014 Census estimate for Woodstock was 1,137 residents, which ranked 177th among New Hampshire's incorporated cities and towns.



**Population Density and Land Area, 2014 (US Census Bureau):** 19.4 persons per square mile of land area. Woodstock contains 58.5 square miles of land area and 0.5 square miles of inland water area.

Economic & Labor Market Information Bureau, NH Employment Security, August 2016. Community Response Received 5/16/2016

All information regarding the communities is from sources deemed reliable and is submitted subject to errors, omissions, modifications, and withdrawals without notice. No warranty or representation is made as to the accuracy of the information contained herein. Specific questions regarding individual cities and towns should be directed to the community contact.

# Woodstock, New Hampshire

MUNICIPAL SERVICES			
Type of Government	Selectmen		
Budget: Municipal Appropriations, 2016	\$3,474,154		
Budget: School Appropriations, 2016-2017	\$7,776,171		
Zoning Ordinance	No Board		
Master Plan	2014		
Capital Improvement Plan	No		
Industrial Plans Reviewed By	Planning Board		
Boards and Commissions			
Elected:	Selectmen; Planning; Floodplain; Library; Trust Funds; Cemetery; Budget		
Appointed:	Conservation; Librarian		
Public Library	Moosilauke Public		
EMERGENCY SERVICES			
Police Department	Full-time		
Fire Department	Volunteer		
Emergency Medical Service	Private - Volunteer		
Nearest Hospital(s)	Distance	Staffed Beds	
Speare Memorial, Plymouth	23 miles	25	
Cottage Hospital, Woodsville	24 miles	25	
UTILITIES			
Electric Supplier	NH Electric Coop		
Natural Gas Supplier	None		
Water Supplier	Private wells; municipal		
Sanitation	Private septic & municipal		
Municipal Wastewater Treatment Plant	Yes		
Solid Waste Disposal			
Curbside Trash Pickup	None		
Pay-As-You-Throw Program	No		
Recycling Program	Mandatory		
Telephone Company	Time Warner; Fairpoint		
Cellular Telephone Access	Yes		
Cable Television Access	Yes		
Public Access Television Station	Yes		
High Speed Internet Service:	Business	Yes	
	Residential	Yes	
PROPERTY TAXES (NH Dept. of Revenue Administration)			
2015 Total Tax Rate (per \$1000 of value)	\$18.93		
2015 Equalization Ratio	97.9		
2015 Full Value Tax Rate (per \$1000 of value)	\$18.35		
2015 Percent of Local Assessed Valuation by Property Type			
Residential Land and Buildings	85.6%		
Commercial Land and Buildings	12.6%		
Public Utilities, Current Use, and Other	1.8%		
HOUSING (ACS 2010-2014)			
Total Housing Units	1,355		
Single-Family Units, Detached or Attached	917		
Units in Multiple-Family Structures:			
Two to Four Units in Structure	120		
Five or More Units in Structure	191		
Mobile Homes and Other Housing Units	127		

DEMOGRAPHICS		(US Census Bureau)
Total Population	Community	County
2014	1,137	89,360
2010	1,374	89,118
2000	1,140	81,826
1990	1,168	74,998
1980	1,008	65,806
1970	897	54,914
Demographics, American Community Survey (ACS) 2010-2014		
Population by Gender		
Male	559	Female 578
Population by Age Group		
Under age 5	46	
Age 5 to 19	181	
Age 20 to 34	164	
Age 35 to 54	416	
Age 55 to 64	143	
Age 65 and over	187	
Median Age	45.9 years	
Educational Attainment, population 25 years and over		
High school graduate or higher	92.1%	
Bachelor's degree or higher	30.0%	
INCOME, INFLATION ADJUSTED \$ (ACS 2010-2014)		
Per capita income	\$28,313	
Median family income	\$55,417	
Median household income	\$50,357	
Median Earnings, full-time, year-round workers		
Male	\$37,188	
Female	\$43,036	
Individuals below the poverty level	5.5%	
LABOR FORCE (NHES – ELMI)		
Annual Average	2005	2015
Civilian labor force	720	875
Employed	696	846
Unemployed	24	29
Unemployment rate	3.3%	3.3%
EMPLOYMENT & WAGES (NHES – ELMI)		
Annual Average Covered Employment	2004	2014
Goods Producing Industries		
Average Employment	85	55
Average Weekly Wage	\$ 470	\$ 772
Service Providing Industries		
Average Employment	334	65
Average Weekly Wage	\$ 329	\$ 423
Total Private Industry		
Average Employment	419	121
Average Weekly Wage	\$ 357	\$ 583
Government (Federal, State, and Local)		
Average Employment	25	12
Average Weekly Wage	\$ 543	\$ 665
Total, Private Industry plus Government		
Average Employment	443	132
Average Weekly Wage	\$ 368	\$ 590

# EDUCATION AND CHILD CARE

Schools students attend:	Grades K-12 are part of Lincoln-Woodstock Cooperative (Lincoln, Woodstock)				District: SAU 68
Career Technology Center(s):	Hugh J. Gallen Career & Technical Center; White Mountains RHS				Region: 3
Educational Facilities (includes Charter Schools)	Elementary	Middle/Junior High	High School	Private/Parochial	
Number of Schools					
Grade Levels					
Total Enrollment					

Nearest Community College: **Lakes Region**

Nearest Colleges or Universities: **Plymouth State University**

2016 NH Licensed Child Care Facilities (DHHS-Bureau of Child Care Licensing)

Total Facilities: 0 Total Capacity: 0

LARGEST BUSINESSES	PRODUCT/SERVICE	EMPLOYEES	ESTABLISHED
Woodstock Inn	Bed & breakfast	130	1980

## Employer Information Supplied by Municipality

### TRANSPORTATION (distances estimated from city/town hall)

Road Access	US Routes	3
	State Routes	112, 118, 175
Nearest Interstate, Exit	I-93, Exits 30 - 32	
Distance	Local access	
Railroad	State owned line	
Public Transportation	No	
Nearest Public Use Airport, General Aviation		
Franconia Airport	Runway	2,305 ft. turf
Lighted?	No	
	Navigation Aids?	No
Nearest Airport with Scheduled Service		
Lebanon Municipal	Distance	60 miles
Number of Passenger Airlines Serving Airport		1
Driving distance to select cities:		
Manchester, NH		81 miles
Portland, Maine		98 miles
Boston, Mass.		131 miles
New York City, NY		328 miles
Montreal, Quebec		192 miles

### COMMUTING TO WORK (ACS 2010-2014)

Workers 16 years and over	
Drove alone, car/truck/van	76.2%
Carpooled, car/truck/van	12.2%
Public transportation	0.0%
Walked	4.9%
Other means	4.9%
Worked at home	1.7%
Mean Travel Time to Work	15.9 minutes

### Percent of Working Residents: ACS 2010-2014

Working in community of residence	25.3
Commuting to another NH community	72.3
Commuting out-of-state	2.4

### RECREATION, ATTRACTIONS, AND EVENTS

X	Municipal Parks
	YMCA/YWCA
	Boys Club/Girls Club
X	Golf Courses
	Swimming: Indoor Facility
	Swimming: Outdoor Facility
	Tennis Courts: Indoor Facility
	Tennis Courts: Outdoor Facility
	Ice Skating Rink: Indoor Facility
	Bowling Facilities
	Museums
	Cinemas
	Performing Arts Facilities
X	Tourist Attractions
X	Youth Organizations (i.e., Scouts, 4-H)
X	Youth Sports: Baseball
X	Youth Sports: Soccer
	Youth Sports: Football
X	Youth Sports: Basketball
	Youth Sports: Hockey
X	Campgrounds
X	Fishing/Hunting
X	Boating/Marinas
X	Snowmobile Trails
X	Bicycle Trails
X	Cross Country Skiing
X	Beach or Waterfront Recreation Area
	Overnight or Day Camps
	Nearest Ski Area(s): Loon & Cannon Mtns.
	Other: Skiing; Motor Sports Park; Lost River Gorge; Café Lafayette Dinner Train; Alpine Adventures

