

ANNUAL REPORT



Woodstock

New Hampshire



for the Fiscal Year
Ending December 31, 2019

**The 2019 Town Report
Is Dedicated to
Joel Bourassa**

***Proudly Serving Woodstock
March 2000-December 2019***



In December, Joel Bourassa resigned as Selectman, a position he had held for nearly 20 years. He will be remembered for his hard work and dedication as a member of our community and the Board.

The Select Board and our employees will greatly miss Joel and thank him for his outstanding service to the Town and its employees. We wish him well in his future endeavors.

INDEX

Town Warrant and Budget Center Insert

Dedication to Joel Bourassa 1

Town Officers 4

Minutes of Town Meeting, March 12, 2019 6

Town of Woodstock Directory 13

Summary of Inventory Valuation..... 14

Tax Rate Calculations..... 16

Veterans’ Credits 17

Schedule of Town Property 18

Town Clerk’s Report 19

Tax Collector’s Report 21

Treasurer’s Report..... 27

Capital Reserve Accounts..... 28

Summary of Receipts..... 29

Detailed Summary of Payments 31

Town Officials and Employee Salaries 2019..... 33

Report of the Board of Selectmen 35

Report of the North Country Council, Inc. 37

Report of the North Country Home Health & Hospice Agency, Inc. 39

Report of the Health Officer 40

Report of the American Red Cross 41

Western White Mountains Chamber of Commerce 42

Tri-County Community Action - Energy Assistance Services..... 43

UNH Cooperative Extension	44
Report of the Emergency Management Director	45
Report from Councilor Michael Cryans	46
Report from Your North Country Senator David J. Starr	47
State of NH House of Representatives	49
Department of Veterans Affairs	51
Report of Forest Fire Warden and State Forest Ranger	52
Report of the Police Department	54
Report of the Moosilauke Public Library	57
Town of Woodstock Water Quality Report	59
Solid Waste Facility Report	70
Report of the Woodstock Planning Board	71
Report of Public Works Department	73
Report of the Lincoln-Woodstock Recreation Department	74
Grafton County Senior Citizens Council, Inc.	78
Report of Linwood Ambulance Service	80
Schedule of Bonded Debt	83
Audit of Woodstock	86
Vital Statistics for the Town of Woodstock	136
Town of Woodstock Community Profile	139
Town of Woodstock Holidays	142

2019 TOWN OFFICERS

State Representative

Jerry Stringham

Selectmen

R. Gil Rand – 2020
Joel Bourassa – Resigned 2019
Charyl Reardon* - 2020
Scott Rice – 2022

Executive Assistant

Judy Welch

Administrative Assistant

Cheryl Bourassa

Welfare Officers

Joel Bourassa – Resigned 2019
Charyl Reardon* - 2019
Judy Welch

Town Clerk

Judy Welch – 2021
Cheryl Bourassa, Deputy
Judith Boyle, *Part-Time Assistant*

Ballot Clerks

Judith Boyle
Faith Desjardins
Eleanor Harvey
Helen Jones
Charyl Reardon
Melissa Sabourn
Roberta Vigneault

Tax Collector

Melissa Sabourn – 2021
Judy Welch, *Deputy*

Town Treasurer

Eleanor Harvey – 2021

Moderator

D. Kenneth Chapman – 2020

Supervisors of the Checklist

Sherry Hoover – 2020
Cynthia Thomas – 2022
Barbara Avery – 2024

Fire Department

John MacKay, *Chief* – 2020
Fred Englert, *Deputy Chief*
Thomas Sabourn, *Deputy Chief*
Tyler Clark, *Captain*
Shawn Woods, *Captain*
Zachary Vigneault, *Lieutenant*
Michael Donahue Jr.
Matthew Dutilly
Bailey Harrington
Robert Harvey
Jason Kelley
David Kraus
Kevin Masse
William Mellett
Michael Parker
Paul Piscitelli
Jeremy Rineer
Justin Vance
Andrew Williams

Police Department

Ryan Oleson, *Chief*
Kevin Millar, *Lieutenant*
Brad Willey, *Sergeant*
Seth Learned, *Corporal*
Ryan Beausoleil, *Patrolman*
James Hamel, *Patrolman*
Ryan Gilcoine, *Part-Time Patrolman*
Ryan Jarvis, *Part-Time Patrolman*
Stephanie Oleson, *Part-Time Admin*

Health Officer

Ryan Oleson

Emergency Management Director

Ryan Oleson

Dog Officer

Police Department

Public Works

Michael Welch, *Superintendent*

Clifford Ayotte

Michael Donahue Jr.

Town Buildings

Robert Harvey, *Janitorial*

Estela Welch, *Janitorial*

Building Inspector

Robert Georgia – Resigned 2019

Robert Stahler* - 2019

Library

Wendy Pelletier, *Librarian*

Barbara Avery, *Library Aide*

Ruth Ballmer, *Library Aide*

Library Trustees

Paula Houde – 2020

Judith S. Boyle – 2021

C. Jacqueline Champy – 2022

Trustees of Trust Funds

Patrick Griffin – 2020

Charyl Reardon – Resigned 2019

Kim Dunham – 2022

Cemetery Trustees

Donna Thompson – 2020

Susan Young – 2021

Barbara Avery – 2022

Budget Committee

Emily Clark – 2020

Robert Vigneault – 2020

Chad Morris – 2021

Charyl Reardon – Resigned 2019

Stephen Tower – 2022

Kara Sellingham – 2022

Charyl Reardon, *Selectman Member*

Planning Board

James Conn – 2020

Michael Donahue* - 2020

Bonnie Ham – 2020

Jeffrey J. Ingalls – 2021

Margaret Aranyosi – 2021

Patrick Griffin – 2022

Scott Rice, *Selectman Member*

Judith Boyle, *Secretary*

Conservation Commission

(Vacant)

(Vacant)

(Vacant)

Floodplain Board of Adjustments

(Vacant) – 2020

(Vacant) – 2021

(Vacant) – 2022

*** Appointments made in 2019**

**MINUTES OF TOWN MEETING
WOODSTOCK, NEW HAMPSHIRE
MARCH 12, 2019**

- - - - -

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

The Business Meeting was called to order at 7:00 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 Jerry Miserandino
Unanimous affirmative vote to accept rules.

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

Selectman for Three Years (vote for one)

Scott Rice	250
Paula Rodger	55
G.P. “Jerry” Miserandino	20
Jeffrey A. Caulder	25
James N. Conn	21

Fire Chief for One Year (vote for one)

John MacKay	340
Thomas Sabourn	11

Library Trustee for Three Years (vote for one)

C. Jacqueline	342
---------------	-----

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

Kim Dunham	335
------------	-----

Cemetery Trustee for Three Years (vote for one)

Barbara D. Avery	350
------------------	-----

Cemetery Trustee for Two Years (vote for one)

Susan A. Young 310

Cemetery Trustee for One Year (vote for one)

Donna Thompson 330

Budget Committee for Three Years (vote for two)

Kara Sellingham 303

Stephen Tower 247

Planning Board for Three Years (vote for two)

Patrick Griffin 12

Paul Carolan 7

Planning Board for One Year (vote for one)

James N. Conn 321

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

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

Article 2: Shall we allow the operation of Keno games within the Town? (Inserted by petition) (Majority vote required) (Ballot Vote)

Article 2 passed. (155 No Votes – 169 Yes Votes)

Article 3: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of Three Million Seven Hundred Forty-Five Thousand One Hundred Fifty-Four Dollars (\$3,745,154) for the operating budget. This amount does not include any articles voted separately. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required).

So moved by Sherry Hoover, seconded by David Talbot

Brief 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-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 Jerry Stringham, seconded by Patrick Griffin

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 Thirty-Seven Thousand Five Hundred Forty Dollars (\$37,540) 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 Sherry Hoover, seconded by Susan Young
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 Twenty-Four Thousand Three Hundred Forty-Five Dollars (\$24,345), 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 Patrick Griffin, seconded by Susan Young
Brief 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 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 Karen Trickett, seconded by Charles Harrington
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 Thirty-Five Thousand Dollars (\$35,000) 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 Sherry Hoover, seconded by Larry Hartle
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 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 Patrick Griffin, seconded by Jim Conn
No 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 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 Jim Conn

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 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 David Talbot, seconded by Jim Conn

Brief 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 Fifteen Thousand Dollars (\$15,000) to be placed in the existing Solid Waste Facility Improvement Capital Reserve Fund previously established. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required.)

So moved by Dan Adams, seconded by Jerry Miserandino

Brief 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 Forty-Five Thousand Dollars (\$45,000) 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 Sherry Hoover, seconded by David Talbot

Brief discussion on Article 13

Unanimous affirmative vote to accept Article 13.

Article 14: To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be placed in the existing Highway Heavy Duty Equipment Capital Reserve Fund previously established. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).

So moved by Mark Harrington, seconded by Charlie Harrington

No discussion on Article 14

Affirmative vote to accept Article 14 with some opposition.

Article 15: 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).

So moved by David Talbot, seconded by Sherry Hoover

No discussion on Article 15

Unanimous affirmative vote to accept Article 15.

Article 16: To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) to be placed in the existing Water Department Capital Reserve Fund previously established. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).

So moved by Sherry Hoover, seconded by Patrick Griffin

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

So moved by Karen Trickett, seconded by Patrick Griffin

No discussion on Article 17

Unanimous affirmative vote to accept Article 17.

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

So moved by Sherry Hoover, seconded by Susan Young

No discussion on Article 18

Unanimous affirmative vote to accept Article 18.

Article 19: Are you in favor of putting the Town of Woodstock employee's salaries back in the Town of Woodstock's Town Report? (Inserted by petition) (Majority vote required).

So moved by Donna Wyre, seconded by Charlie Harrington

Brief discussion on Article 19

Affirmative vote to accept Article 19 with some opposition.

Article 20: To transact any other business that may legally come before the meeting.

So moved by Susan Young, seconded by Patrick Griffin

Ken recognized the passing of Selectman Fadden, Retired Chief John Maynard, and Robert Keating. Ken called for a moment of silence. Ken noted that Robert Keating passed the gavel to him 44 years ago and in those 44 years this is the first time he hasn't had a Fadden as a member of the Board of Selectmen.

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

Susan Young publicly thanked all the men and women in this town that carry the title of public servants. She recognized Linwood Ambulance, the fire department, the police department, and all the town employees who have helped to keep Woodstock a lovely, peaceful, and safe place. Susan went on to commend and thank the fire department, police department, and ambulance service for the great job they did fighting a chimney fire at her residence.

Jackie Wilson questioned if there was any other way to be kept in loop other than reading Selectmen's Minutes on the website. She also questioned if it was possible to add items to the Selectmen's Agenda if you are unable to attend the meeting.

There was some discussion concerning transparency. Scott agreed that there is a communication gap within the community. One of his goals is to work on better communication and being more transparent. He has several ideas that he would like to discuss with the other board members.

Barbara Conn asked why she received five calls from the Lincoln Police Department about the Town Elections and Town Meeting and none from Woodstock. She asked for better and more communication.

Patrick Griffin encouraged all the residents to attend the committee and board meetings held throughout the year and noted that they are all posted on the town website.

Patrick Griffin and Jim Conn would like the Selectmen to at least meet with the Selectmen from Lincoln quarterly to decide how our joint efforts are proceeding.

David Talbot stated that some 20 years ago we erected a new firehouse on South Main Street and vacated the one on Lost River Road. He is very concerned about the condition of that building and questioned the intent of the Selectmen on usage.

Joel clarified that the old firehouse is used for municipal and library storage. Joel recognized the condition of the building and elaborated on the Board's plans to repair.

Ken was requested to hold a straw poll regarding to people's interest in zoning and whether or not the Planning Board should be given the task to prepare a proposed ordinance for 2020. In a non-binding vote, the majority present stood in favor.

Larry Hartle suggested dedicating the Town Hall building to Jim Fadden.

Discussion was held pertaining to the proposed workforce housing project.

With no further business to conduct, a motion to adjourn the 2019 Town Meeting was made by Susan Young and seconded by Patrick Griffin, unanimous affirmative vote. Town Meeting adjourned at 8:28 p.m.

I hereby certify that the above return of minutes for the annual Woodstock Town Meeting of March 12, 2019 is true to the best of my knowledge.

Respectfully Submitted,

Judy Welch
Town Clerk

TOWN OF WOODSTOCK DIRECTORY

POLICE, FIRE, AMBULANCE - EMERGENCY

911

NH POISON CONTROL CENTER

1-800-562-8236

Selectmen	admin@woodstocknh.org	745-8752
Executive Assistant	admin@woodstocknh.org	745-8752
Town Clerk	townclerk@woodstocknh.org	745-8752
Town Office - FAX		745-2393
Tax Collector	taxcollector@woodstocknh.org	745-9233
Police Department -		
Non-Emergency	r.oleson@woodstocknh.org	745-8700
Police Department - FAX		745-2085
Fire Department -		
Non-Emergency	wfd@woodstocknh.org	745-3521
Public Works Department	publicworks@woodstocknh.org	745-8783
Moosilauke Public Library	moosilpl@roadrunner.com	745-9971
Community Center/Food Pantry	communitycenter@lincolnnh.org	745-8958
Senior Center		745-4705
Kancamagus Recreation Office	recreation@lincolnnh.org	745-8673
Kancamagus Recreation Area		745-2831
Solid Waste Facility	lwsolidwaste@lincolnnh.org	745-6626
Lin-Wood Medical Center		745-8136
Western White Mountains		
Chamber of Commerce		745-6621
Lin-Wood Cooperative School		745-2214
Welfare Office	admin@woodstocknh.org	745-8752

HOURS OPEN TO THE PUBLIC

Selectmen's Office	Monday - Friday	8:00am - 4:00pm
Town Clerk's Office	Monday - Friday	8:00am - 3:30pm
Tax Collector's Office	Tuesdays	3:00pm - 6:30pm
	Thursdays	3:00pm - 6:30pm
Public Works Department	Monday - Friday	6:30am - 3:00pm
Moosilauke Public Library	Monday & Thursday	9:00am - 8:00pm
	Friday & Saturday	9:00am - 5:00pm
Solid Waste Facility	Everyday but Wednesday	8:30am - 4:30pm
Recreation Department	Monday - Friday	8:00am - 3:00pm
Food Pantry	Tuesdays	11:00am - 2:00pm
	By Appointment Only -	
	Monday - Friday	10:00am - 2:00pm

WWW.WOODSTOCKNH.ORG

**SUMMARY OF INVENTORY VALUATION
2019**

Valuation of Land Only	
Current Use (3,971.16 acres)	\$ 137,414
Residential (2,530.48 acres)	46,747,600
Commercial/Industrial (1,105.17 acres)	10,784,700
Total of Taxable Land (7,606.81 acres)	<u>\$ 57,669,714</u>
Tax Exempt & Non-Taxable (28,911.17 acres)	\$7,939,900
Value of Buildings Only	
Residential	\$145,463,300
Manufactured Housing	4,369,490
Commercial/Industrial	19,519,570
Total of Taxable Buildings	<u>\$169,352,360</u>
Tax Exempt & Non-Taxable	\$7,832,900
Public Utilities	<u>\$ 4,226,540</u>
Valuation before Exemptions	<u>\$231,248,614</u>
Modified Assessed Valuation of all Properties	\$231,248,614
Exemptions	
Blind Exemption (2)	\$ 30,000
Elderly Exemption (11)	698,080
Total Dollar Amount of Exemptions	<u>\$ 728,080</u>
Net Valuation on which the Tax Rate for Municipal, County & Local Education Tax is Computed	<u>\$230,520,534</u>
Less Public Utilities	4,226,540
Net Valuation without Utilities on which Tax Rate for State Education Tax is Computed	<u>\$226,293,994</u>
Utility Summary	
Electric Companies, Generating Plants etc.	
New Hampshire Electric Cooperative	\$ 2,740,400
Public Service of New Hampshire	1,486,140
Total of all Electric Companies	<u>\$ 4,226,540</u>

Tax Credits

Totally and Permanently Disabled Veterans, Their Spouses or Widows, and the Widows of Veterans Who Died or Were Killed on Active Duty			7 @ \$2,000	\$ 14,000
Veterans' Service Credits			65 @ \$500	32,250
All Veterans' Tax Credit			10 @ \$500	5,000
Total Amount (82 persons)				<u>\$ 51,250</u>

Revenues Received from Payments in Lieu of Taxes:

State & Federal Forest Land, Recreation and/or Flood Control Land	\$ 93,526
--	-----------

Elderly Exemption Report

		Max. Allow Exempt. Amt.	Total Actual Exempt. Amt.
Age 65-74	2	80,000	\$ 80,000
Age 75-79	4	300,000	227,250
Age 80+	5	480,000	390,830
Total	11		<u>\$ 698,080</u>

Land Use Change Tax	\$ 24,272
---------------------	-----------

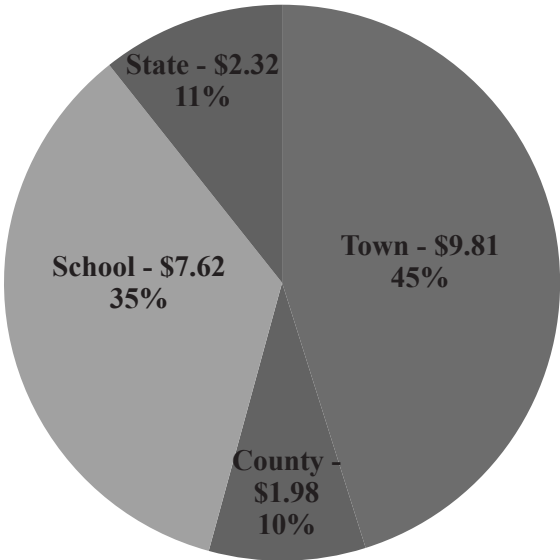
Current Use Report

Total Number of Current Use Acres	
Farm Land	54.18
Forest Land	1,729.65
Forest Land w/ Documented Stewardship	2,007.97
Unproductive Land	163.06
Wet Land	16.30
Total Number of Acres	3,971.16

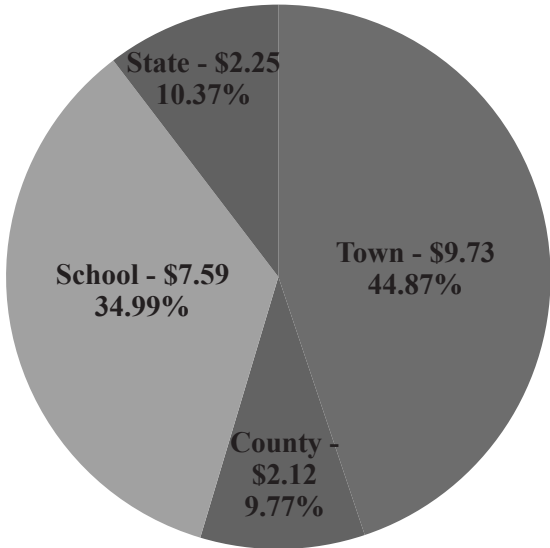
Other Current Use Statistics

Receiving 20% Recreation Adjustment	2,638.68
Removed from Current Use During Year	3.9
Total Number of Owners in Current Use	39
Total Number of Parcels in Current Use	52

Total 2018 Tax Rate
\$21.73 per thousand



Total 2019 Tax Rate
\$21.69 per thousand



VETERANS' CREDITS

2019

Adams Trustee, Daniel F.	\$500.00	LeClerc, Roland	\$500.00
Albrecht, Mary	\$500.00	Lee, Alvin	\$2,000.00
Aranyosi, Mary Ann	\$250.00	Lessard, Lucien D.	\$500.00
Avery Trustee, Dalton	\$500.00	Martell, Edwin	\$2,000.00
Ayotte, Donald	\$500.00	Martin, Steven	\$500.00
Barisano Trustee, Richard	\$500.00	Masters, Ernest O.	\$500.00
Beaudin, Brian	\$500.00	McAfee, Robert F.	\$500.00
Benza Trustee, Sebastian	\$500.00	McDonald Trustee, John	\$500.00
Bourassa, Joel S.	\$500.00	McGahan, David J.	\$500.00
Bringola Trustee, Thomas	\$500.00	McIntyre, Gregory S.	\$500.00
Bujeaud, Yvette	\$500.00	Miserandino Trustee, Gerard	\$2,000.00
Bureau, Dominique	\$500.00	Mulleavey, Arlene	\$500.00
Bureau, George W.	\$500.00	Mulleavey, Juliette	\$500.00
Burhoe, David	\$500.00	Nicoll, Dorris	\$500.00
Burrows, Ronald	\$500.00	Noury, Paul A.	\$500.00
Callahan Trustee, John	\$500.00	Payne, John A.	\$500.00
Conn, Barbara	\$500.00	Perron Trustee, Urania M.	\$500.00
Cooper, Gloria	\$500.00	Perry Trustee, William J.	\$500.00
Couto Trustee, Richard L.	\$500.00	Pierce Trustee, Roy D.	\$500.00
Daigle Trustee, Christopher	\$500.00	Rand, Paul F.	\$500.00
Demers Trustee, Dennis	\$500.00	Rand III, Richard G.	\$500.00
Denis, Leon R.	\$500.00	Rannacher, Sandra	\$500.00
Ehrman, George	\$500.00	Rannacher, Ona P.	\$500.00
Fadden, Mary	\$2,000.00	Rich Trustee, Arthur C.	\$500.00
Frame, Noel	\$500.00	Roussell Trustee, David A.	\$500.00
Georgia, Robert	\$500.00	Ryan, Matthew	\$500.00
Gingras, Paul	\$500.00	Sherbinski, Thomas	\$2,000.00
Greenwood Trustee, Carroll E.	\$2,000.00	Silva, James	\$500.00
Harrington Trustee, Charles E.	\$500.00	Smith, William F.	\$500.00
Harrington, Larry	\$500.00	Sokolski Trustee, Paul	\$500.00
Hogan Trustee, James	\$500.00	Stinnett, Danny J.	\$500.00
Hollingsworth, George	\$500.00	Thompson, David A.	\$500.00
Holtzman, Ernest	\$500.00	Thompson, Peter J.	\$500.00
Hoover, Guy W.	\$500.00	Vance Sr., Larry	\$500.00
Horne Trustee, Deane	\$500.00	Weeden, Thomas R.	\$500.00
Hyde Trustee, John L.	\$500.00	Welch, Steven	\$500.00
Ingalls, Jeffrey	\$500.00	Wiggett, Edward	\$500.00
Jones Trustee, James H.	\$500.00	Wishart, Charles	\$2,000.00
Jones, Rockland	\$500.00	Winslow, James A	\$500.00
Lane Sr. Trustee, Richard J.	\$500.00	Worthington, Robert W.	\$500.00
Latham, Artemas	\$500.00	Wyre, Donna	\$500.00
		Total Credit	\$51,250.00

SCHEDULE OF TOWN PROPERTY 2019

DESCRIPTION	VALUE
Town Hall - Land and Building	\$ 134,200
Furniture and Equipment	5,000
Library - Furniture and Equipment	189,600
Police Department - Furniture and Equipment	185,000
Fire Department - Land and Buildings	699,460
Equipment	1,200,000
Highway Department - Land and Buildings	135,290
Equipment	555,000
Parks, Commons and Playground	157,060
Water Supply Facilities	968,650
Sewer Plant Facilities	2,050,940
Town Office - Land and Building	428,050
Furniture and Equipment	175,000
Solid Waste Facility - Building	87,850
Equipment	111,250
Municipal Parking Lot	135,700
Other Land and Buildings Owned by Town	718,200
	<u>\$7,936,250</u>

TOWN CLERK'S REPORT

January 1, 2019 to December 31, 2019

Receipts January 1, 2019 to December 31, 2019

Motor Vehicle Registrations	\$326,329.66
Municipal Agent Fees	6,128.00
Town Clerk Fees	4,658.00
Due to State Motor Vehicles	104,412.64
Vital Records	1,121.00
Due to State Vital Records	1,664.00
Dog Licenses	1,223.50
Due to State Dog Licenses	666.00
OHRV	243.00
Due to State OHRV	5,882.00
Hunting & Fishing Licenses	24.00
Due to State Hunting & Fishing Licenses	728.00
Online Fees	25.50
Replace Bad Check	75.00
	<u>\$453,180.30</u>

Remittances to Treasurer January 1, 2019 to December 31, 2019

Motor Vehicle Registrations	\$326,329.66
Municipal Agent Fees	6,128.00
Town Clerk Fees	4,658.00
Due to State Motor Vehicles	104,412.64
Vital Records	1,121.00
Due to State Vital Records	1,664.00
Dog Licenses	1,223.50
Due to State Dog Licenses	666.00
OHRV	243.00
Due to State OHRV	5,882.00
Hunting & Fishing Licenses	24.00
Due to State Hunting & Fishing Licenses	728.00
Online Fees	25.50
Replace Bad Check	75.00
	<u>\$453,180.30</u>

Respectfully Submitted,

Judy Welch
Town Clerk

2020

**DOG
LICENSES**

**ARE NOW AVAILABLE
FOR PURCHASE**

Yearly Fees

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

A charge of \$1 for each month if fees are not paid before June 1, 2019

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

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



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



New Hampshire
Department of
Revenue Administration

MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2018	Year: 2017	Year: 2016
Property Taxes	3110		\$470,169.50	\$271.76	\$3,757.00
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189		\$138,029.47	(\$1,728.22)	(\$226.57)
Property Tax Credit Balance					
Other Tax or Charges Credit Balance			(\$13,601.86)		

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2018	
Property Taxes	3110	\$4,943,339.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$24,397.00		
Yield Taxes	3185	\$653.19		
Excavation Tax	3187	\$617.64		
Other Taxes	3189			
Utilities		\$577,388.22		

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2018	2017	2016
Property Taxes	3110	\$3,142.00	\$8,925.78		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Utilities			\$551.16		
Interest and Penalties on Delinquent Taxes	3190	\$2,308.46	\$30,226.10	\$0.30	
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$5,551,845.51	\$634,300.15	(\$1,456.16)	\$3,530.43



New Hampshire
Department of
Revenue Administration

MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2018	2017	2016
Property Taxes	\$4,429,428.30	\$465,857.33	\$90.93	
Resident Taxes				
Land Use Change Taxes	\$24,272.02			
Yield Taxes	\$653.19			
Interest (Include Lien Conversion)	\$2,308.46	\$30,226.10	\$0.30	
Penalties				
Excavation Tax	\$614.53			
Other Taxes		\$173.75		
Conversion to Lien (Principal Only)				
Utilities	\$464,178.05	\$138,407.95	(\$1,673.42)	(\$245.57)
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2018	2017	2016
Property Taxes	\$2,939.00			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Utilities	\$595.76			
Current Levy Deeded				



New Hampshire
Department of
Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2018	2017	2016
Property Taxes	\$526,469.08	\$50.00	\$149.35	\$3,757.00
Resident Taxes				
Land Use Change Taxes	\$124.98			
Yield Taxes				
Excavation Tax	\$3.11			
Other Taxes	\$113,222.15	(\$414.98)	(\$23.32)	\$19.00
Property Tax Credit Balance				
Other Tax or Charges Credit Balance	(\$12,963.12)			
Total Credits	\$5,551,845.51	\$634,300.15	(\$1,456.16)	\$3,530.43

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$630,393.25
Total Unredeemed Liens (Account #1110 - All Years)	\$266,142.86



New Hampshire
Department of
Revenue Administration

MS-61

Lien Summary						
Summary of Debits						
	Last Year's Levy	Prior Levies (Please Specify Years)				
	Year:	2018	Year:	2017	Year:	2016..
Unredeemed Liens Balance - Beginning of Year				\$95,067.20		\$42,239.24
Liens Executed During Fiscal Year		\$287,883.23				
Interest & Costs Collected (After Lien Execution)		\$10,325.53		\$6,447.51		\$6,843.86
Total Debits	\$0.00	\$298,208.76	\$101,514.71	\$49,083.10		

Summary of Credits				
	Last Year's Levy	Prior Levies		
		2018	2017	2016..
Redemptions		\$84,320.42	\$29,386.10	\$26,952.35
Interest & Costs Collected (After Lien Execution) #3190		\$10,325.53	\$6,447.51	\$6,843.86
Credit Balance				(\$138.00)
Abatements of Unredeemed Liens		\$6,481.83	\$5,670.08	\$6,374.03
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$197,080.98	\$60,011.02	\$9,050.86
Total Credits	\$0.00	\$298,208.76	\$101,514.71	\$49,083.10

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$630,393.25
Total Unredeemed Liens (Account #1110 - All Years)	\$266,142.86

**TAX COLLECTOR'S REPORT
WATER RENT
December 31, 2019**

Uncollected Taxes

Beginning of Year	2019	2018
Water Taxes		\$46,704.95
Interest		
Other		

Taxes Committed this Year

Water Taxes	\$328,072.22	
Interest	219.28	2,771.86
Other		

Overpayment

Water Taxes		
Interest		
Refunds		327.62

TOTAL DEBITS	<u>\$328,291.50</u>	<u>\$49,804.43</u>
---------------------	---------------------	--------------------

Remitted to Treasurer

Water Taxes	\$279,680.91	\$47,208.62
Interest	219.28	2,771.86
Conversion to Lien (Principal)		
Other		

Abatements

Water	301.76	
-------	--------	--

Uncollected

Water	48,089.55	
Other		
Credits		-176.05

TOTAL CREDITS	<u>\$328,291.50</u>	<u>\$49,804.43</u>
----------------------	---------------------	--------------------

Melissa Sabourn
Tax Collector

TAX COLLECTOR’S REPORT
SEWER RENT
December 31, 2019

Uncollected Taxes		
Beginning of Year	2019	2018
Sewer Taxes		\$88,962.90
Interest		
Taxes Committed this Year		
Sewer Taxes	\$249,316.00	6,069.49
Interest	106.08	
Other		
Overpayment		
Sewer Taxes		
Interest		
Refunds		
Sewer		223.54
TOTAL DEBITS	\$249,422.08	\$95,255.93
Remitted to Treasurer		
Sewer Taxes	\$184,497.14	\$89,280.34
Interest	106.08	6,069.49
Conversion to Lien (principal)		
Other		
Abatements		
Sewer	294.00	
Uncollected		
Sewer	64,524.86	(93.90)
Interest		
TOTAL CREDITS	\$249,422.08	\$95,255.93

Melissa Sabourn
Tax Collector

**TREASURER'S REPORT
GENERAL FUND YEAR ENDING
December 31, 2019**

Cash in Hand of Treasurer, Jan. 1, 2019	\$ 2,357,797.47
Receipts in 2019	<u>\$13,307,755.31</u>
Total	\$15,665,552.78
Less Payments in 2019	\$13,535,641.07
Cash in Hand of Treasurer, Dec. 31, 2019	<u>\$ 2,129,911.71</u>

Respectfully Submitted,

Eleanor Harvey
Town Treasurer

CAPITAL RESERVE ACCOUNTS
Year Ended December 31, 2018

The Woodstock Trustees of the Trust Funds managed twenty-four Capital Reserve/
Trust Fund Accounts in 2019. The December 31st balances are as follows...

Cemetery Care	\$ 6,318.25
Cemetery Improvement	48,579.79
Cemetery Maintenance	3,526.91
Fadden Fountain	2,572.30
Fire Department Equipment	72,289.15
Fire Rescue Van	3,363.59
Fire Truck	95,133.10
Haughey Memorial Trust Fund	8,823.58
Highway Block Grant	167,497.76
Highway Heavy Duty	112,606.08
Highway Maintenance	130,027.91
Library Computer Expendable Trust	12,644.80
Main Street Revitalization	20,352.72
Paving	71,984.50
Perpetual Care	7,367.24
Police Equipment	1,970.31
Record Preservation	40,217.93
Revaluation	94,568.72
Retirement Expendable Trust	3,211.23
Sewer Dept. Capital Improvement	144,498.39
Solid Waste Facility Improvement	20,229.80
Town Building Maintenance	205,602.67
Water Department	134,630.69
Woodstock Firefighters Fund	25,162.55
	<hr/>
	\$1,433,179.97

Respectfully Submitted,

Kim Dunham
Patrick Griffin
Charyl Reardon - Resigned Dec. 2019
Trustees of Trust Funds

SUMMARY OF RECEIPTS

Year Ended December 31, 2019

Revenue From Taxes

Property Taxes	\$4,884,486.83
Tax Liens Redeemed	140,740.57
Yield Taxes	653.19
Interest Received on Taxes	71,145.80
Land Use Change Tax	24,272.02
Gravel Tax	614.53
Water Rent	326,953.91
Water Rent Interest	1,980.89
Sewer Tax	273,553.94
Sewer Interest	5,944.57

TOTAL TAXES	\$5,730,346.25
--------------------	-----------------------

Licenses, Permits & Fees

2019 Motor Vehicle	\$ 326,329.66
2019 Dog Licenses	1,223.50
2019 Due to State Dog Licenses	666.00
2019 Town Clerk Fees	4,658.00
2019 Municipal Agent Fees	6,128.00
2019 Due to State Motor Vehicles	104,412.64
Election & Registration	275.00
Building Permits	800.00
Parking Tickets	800.00
Filing Fees	0.00
Tipping Fees	29,252.16
Recycling Fees	12,235.39
Community Center/Recreation	33,089.02
2019 Hunting & Fishing Income	24.00
2019 Due to State Hunting & Fishing Income	728.00
2019 OHRV Income	243.00
2019 Due to State OHRV Income	5,882.00
2019 Vital Records	1,121.00
2019 Due to State Vital Records	1,664.00

TOTAL LICENSES, PERMITS & FEES	\$ 529,531.37
---	----------------------

Federal Government

Payment in Lieu of Taxes	\$ 96,241.50
Other Grants	44,688.28

TOTAL FEDERAL GOVERNMENT	\$ 140,929.78
---------------------------------	----------------------

From State

Room & Meals Income	\$ 70,252.81
Railroad Fund	2,332.23

Highway Block Grant	30,627.66
Municipal Aid	29,667.13
TOTAL FROM STATE	\$ 132,879.83

Income From Departments

Town Building Income	\$ 0.00
Financial Administration	4,033.81
Pistol Permits	30.00
Planning Board	2,534.20
Library Department	95.50
Library Grant - Programs	675.00
Police Department	861.00
Police Department - Road Detail Cruiser	1,940.00
Police Department - Special Detail Officer	10,125.00
Highway Income	3,676.45
Fire Department Special Detail	950.00
Fire Department Income	0.00
Forest Fire Income	0.00
Water Department Income	2,441.11
TOTAL INCOME FROM DEPARTMENTS	\$ 27,362.07

Miscellaneous Sources

Due to Employee Retirement	\$ 1,939.86
Due to Police Employee Share Medi - Special Details	160.64
Due to Police Employee Share FICA - Special Details	686.65
Due to Police Retirement - Special Details	2,979.85
FEMA	0.00
Interest on Deposit	22,030.30
Replace Bad Checks	250.00
General Assistance Income	650.00
UC Returns	150.00
Sale of Town Property	25,280.99
Franchise-Cable TV	8,795.85
Water Tap Fees	6,125.00
Sewer Tap Fees	3,475.00
Plymouth District Court	6,244.16
Main Street Revitalization	4,470.50
Online Log Fee	196.00
STD Reimbursement	3,693.15
Insurance Claims	1,646.52
Reimb. BC/BS	0.00
Aflac Employee	0.00
Other Misc. Revenue	85.68
From Capital Reserve	0.00
Proceeds Long Term Notes - Fire Truck	0.00
TOTAL MISCELLANEOUS	\$ 88,860.15
GRAND TOTAL REVENUES 2019	\$6,649,909.45

DETAILED SUMMARY OF PAYMENTS

Year Ended December 31, 2019

Acct. No.	Purpose of Appropriation	Actual Expenditures
	General Government	
4130-39	Executive	\$130,840.47
4140-49	Election, Reg. & Vital Statistics	29,614.91
4150-51	Financial Administration	126,654.59
4153	Legal Expense	14,874.20
4155-59	Personnel Administration	472,051.42
4191-93	Planning & Zoning	2,306.49
4194	General Government Bldg.	78,533.64
4195	Cemeteries	28,981.29
4196	Insurance	35,707.00
4197	Advertising & Reg. Assoc.	750.00
4199	Other General Government	0.00
	Public Safety	
4210-14	Police	\$540,774.20
4215-19	Ambulance	75,000.00
4220-29	Fire	72,289.97
4240-49	Building Inspection	1,576.98
4290-98	Emergency Management	3,700.00
4299	Other (inc. Communications)	69,345.27
	Highways & Streets	
4312	Highways & Streets	\$180,174.62
4316	Street Lighting	21,910.68
4319	Other	0.00
	Sanitation	
4324	Solid Waste Disposal	\$195,135.44
4326	Sewage Collection & Disposal	\$386,874.22
4332	Water Distribution & Treatment	\$405,314.87
	Health & Welfare	
4411	Health Admin. Operating	\$ 0.00
4414	Pest Control	1,500.00
4415-19	Health Agencies & Hospitals	3,654.00
4441-42	Adm. & Direct Assistance	1,200.00
4445-49	Vendor Payments & Other	8,300.00

Culture & Recreation		
4520-29	Parks & Recreation	\$ 16,182.68
4550-59	Library	62,792.67
4583	Patriotic Purposes	9,250.00
4589	Other Culture & Recreation	242,138.24
Conservation		
4611-12	Adm. & Purch of Nat. Resources	\$ 250.00
Economic Development		
4651-59	Common/Flowers	\$ 1,972.50
Debt Service		
4711	Princ.-Long Term Bonds & Notes	\$ 27,887.10
4721	Int.-Long Term Bonds & Notes	8,933.69
4723	Int.-Tax Anticipation Notes	0.00
Capital Outlay		
4902	Machinery, Vehicles, Equipment	\$ 79,941.10
4903	Buildings	0.00
4909	Improvements Other than Bldgs.	32,423.89
Operating Transfers Out		
4915	To Capital Reserve Fund	\$ 367,885.00
	Other Governments	0.00
TOTAL EXPENSES 2019		\$3,736,721.13

TOWN OFFICIALS AND EMPLOYEE SALARIES 2019

Avery, Barbara D.	Library Aide	\$6,759.63
	Supervisor of the Checklist	
Ayotte, Clifford A.	Public Works Department*	\$50,458.43
Ballmer, Ruth J.	Library Aide	\$10,626.71
Beausoleil, Ryan	Police Department*	\$61,045.95
Bourassa, Cheryl	Administrative Assistant	\$42,171.12
	Deputy Town Clerk	
Bourassa, Joel	Selectman	\$1,143.48
	Welfare Officer	
Boyle, Judith S.	Part-Time Assistant Town Clerk	\$6,246.89
	Part-Time Office & Planning Board Staff	
Chapman, D. Kenneth	Moderator	\$165.00
Clark, Tyler W.	Fire Department	\$2,387.00
Desjardins, Faith C.	Ballot Clerk	\$120.00
Donahue Jr., Michael J.	Public Works Department*	\$48,085.17
	Fire Department	
Dunham, Kimberly L.	Trustee of Trust Funds	\$550.00
Dutilly, Matthew S.	Fire Department	\$986.00
Englert, Fred	Fire Department	\$2,900.00
Georgia, Robert A.	Building Inspector	\$1,344.00
Gilcoine, Ryan B.	Part-Time Police Department	\$4,419.00
Griffin, Patrick J.	Trustee of Trust Funds	\$550.00
Hamel, James R.	Police Department*	\$56,344.70
Harrington, Bailey S.	Fire Department	\$322.50
Harvey, Eleanor K.	Treasurer	\$5,720.00
Harvey, Robert J.	Custodian	\$2,169.00
	Fire Department	
Hoover, Sherry L.	Supervisor of the Checklist	\$70.00
Jones, Helen	Ballot Clerk	\$120.00
Kelley, Jason S.	Fire Department	\$1,407.00
Kraus, David C.	Fire Department	\$2,100.00
Learned, Seth I.	Police Department*	\$70,147.39
MacKay, John	Fire Department	\$8,973.00
Masse, Kevin R.	Fire Department	\$4,638.00
Mellet, William R.	Fire Department	\$102.00
Millar, Kevin D.	Police Department*	\$80,039.53
Oleson, Ryan	Police Department*	\$84,648.44
Parker, Michael S.	Fire Department	\$585.00
Pelletier, Wendy L.	Librarian	\$28,934.31
Piccitelli, Paul A.	Fire Department	\$344.50
Rand, Richard G.	Selectman	\$2,126.46
Reardon, Charyl	Trustee of Trust Funds	\$570.00

Woodstock, New Hampshire

	Ballot Clerk	
Rice, Scott G.	Selectman	\$2,346.92
Rineer, Jeremy A	Fire Department	\$135.00
Roy, Joshua	Public Works Department*	\$1,652.42
Sabourn, Melissa	Tax Collector	\$12,782.00
	Ballot Clerk	
Sabourn, Thomas	Fire Department	\$5,030.00
Thomas, Cynthia	Supervisor of the Checklist	\$130.00
Vance, Justin	Fire Department	\$3,460.00
Vigneault, Roberta F.	Ballot Clerk	\$20.00
Vigneault, Zachary F.	Fire Department	\$3,595.00
Welch, Estela A.	Custodian	\$9,493.43
Welch, Judy L.	Executive Assistant	\$65,997.69
	Welfare Officer	
	Town Clerk	
	Deputy Tax Collector	
Welch, Michael D.	Public Works Department*	\$74,733.86
Wiggett, Edward	Public Works Department	\$2,875.81
Willey, Brad W.	Police Department*	\$74,849.57
Woods, Shawn M.	Fire Department	\$5,003.00
		\$851,424.91

**Includes Overtime*

SELECTMEN'S REPORT 2019 ANNUAL REPORT

The Board of Selectmen considers it a great honor to serve the residents of Woodstock. We believe good management of the Town's finances to be an important function of the board. The 2019 town budget resulted in approximately a 1% reduction in taxes for Woodstock. Sound financial planning over the last several years has created funding stabilization in many parts of the budget. The Town continues to see a drop in our bonded indebtedness and success in many capital projects. Budget highlights include stable finances, appropriate capital investment and healthy reserves. At the end of the fiscal year 2019, our restricted fund balance is at its highest level in years and our capital reserves are strong.

The 2019 fiscal year tallied another budget surplus due to tightly controlled spending by department heads and stable revenues. We have capital reserves for emergencies and for designated items (such as fire trucks and public works heavy equipment). We have invested funds in our parks and recreation, town buildings, lighting and sidewalks. These projects could not have been done without professional financial planning from our team here at town hall. We are proud to report that the Town of Woodstock's financial position is solid.

Good finances are one thing; however, we recognize that we live in a beautiful community and having the ability to enjoy it is very important. One of many projects completed in the last year supports healthy outdoor activity. The new Peeling Park, in memory of long-time Selectman Jim Fadden Jr., located off Main Street near the Municipal Parking area, provides a safe and clean area for our children and families to recreate together and encourages family time.

As a business community, we also continue to invest in our sidewalks. Sidewalks can be a legal liability but, when taken care of, are one of the most enjoyable aspects of a town. Woodstock is known for its local charm and is meant to be a walkable community. Fixing our broken sidewalks has made walking in our community a safe and enjoyable experience and a way to increase retail traffic to keep Main Street "intact".

One of the challenges facing our community is workforce and affordable workforce housing. We can see the reality of our demographics and lack of housing opportunities for our service-based economy. AHEAD Inc. has purchased 7.8 acres of undeveloped land in North Woodstock with plans for a phased multi-family development. Predevelopment work is underway on this project, and this could be seen as an opportunity to consider what Woodstock could be offering to encourage our youth and families to stay in the community for the long term.

We continue to maintain our public infrastructure. This year saw a renovation of the Paradise Road waterline, we established and implemented a plan for the Pemigewasset sewer line restoration, and we continue to research and consider ideas for improvements on town buildings and properties.

At town hall, we continued modernizing municipal information outreach. We have reduced our paper record keeping by upgrading our software systems and investing in technology that supports our communications via email, online alerts and WoodstockNH.org. All in all, we have streamlined how we do business in town hall which has led to even better services.

Lastly, our town benefits immensely from all our citizens who volunteer their time, from beautifying Main Street to helping those less fortunate. We always need volunteers on our boards and commissions, so when you see an opportunity to make a difference, please consider putting your name forward. Government provides many services but needs a large and vibrant group of employees, residents, and volunteers to run effectively.

Thank you to all our employees, volunteers and you our residents who support and make Woodstock one of the greatest places to live, work and play.

Respectfully Submitted,

R. Gil Rand
Scott Rice
Charyl Reardon



NORTH COUNTRY COUNCIL REGIONAL PLANNING COMMISSION & ECONOMIC DEVELOPMENT DISTRICT

2019 ANNUAL REPORT

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

To date in 2019, North Country Council undertook the following activities:

- Completed assessments of over 200 stream culverts in the Baker River watershed to better understand flood vulnerability and aquatic habitat barriers.
- Facilitated three meetings of the North Country Council Transportation Advisory Committee (TAC) to discuss regional transportation issues and identify priority projects for funding opportunities, including the Ten Year Plan.
- Supported the work of two Regional Coordinating Councils (Carroll County and Grafton-Coos) to promote coordination of transportation services for the region's residents, including facilitating seven RCC meetings and assisting with federal grant applications to support transportation services for senior and limited-mobility residents. Secured a Federal Transit Administration grant to begin work on updating the *Coordinated Public Transit and Human Services Transportation Plan* for the region, which supports the ability of providers to access critical federal funds for transportation services.
- Represent the transportation needs of the region in the Ten Year Plan process, including participation in public hearings and promoting public input opportunities to the region's communities.
- Supported the work of the North Country Scenic Byways Council (NCSBC) to steward and promote the region's many scenic and cultural byways, including facilitating three NCSBC meetings and working to develop a website to provide information on scenic touring along the byways.
- Represented the region as an at-large member to the NH Complete Streets Advisory Committee, including providing a regional perspective on the development of the *NH Pedestrian and Bicycle Transportation Plan*.
- Continued the effort to develop an updated *Regional Transportation Plan*, which will identify the transportation-related needs, issues, and opportunities of the

region in order to support the development of transportation projects and provide a helpful reference for communities.

- Completed regional over 100 traffic counts to meet federal requirements and provide up-to-date information on traffic volumes.
- Promoted the NH CommuteSmart Challenge to regional businesses to encourage carpooling.
- Supported and participated in the White Mountain National Forest Alternative Transportation Working Group to address issues of overflow parking and promote safe transportation access to National Forest destinations.
- Undertook a pilot study to develop an accurate and efficient method of counting OHRVs on roadways.
- Provided mapping and GIS services to communities throughout the region in support of project development and funding opportunities.
- Responded to multiple request for reviews of Development of Regional Impact, prepared comments, corresponded with state and local officials.
- Continued to assist Northern Border Regional Commission (NBRC) in providing assistance to potential and awarded grantees. In 2019 the Council provided pre-project development coaching to over 25 potential NBRC grantees.
- Convened four full Commission meetings and facilitated discussions on - Communities Becoming Age Friendly, Council Highlights, Energy and update on Scenic By-ways.
- Hosted the October 24, 2019 Annual Meeting held at the Town and Country Resort in Shelburne NH. The focus of the evening was encouraging a “smart, safe, clean and cool” North Country through building investable projects.
- Collaborated with other Regional Planning Commissions through the NH Association of Regional Planning Commissions and Director meetings in Concord, NH.
- Supported efforts and attended the NH Planners Conference, NH Municipal Association Conference and Office of Strategic Initiative Conference.
- Bulk ordered and distributed New Hampshire Planning and Land Use Regulation books to local land use boards (estimated savings of \$70.00 per book).
- Re-Established the North County Council Brownfield Program through funding from the United States Environmental Protection Agency (EPA).
- Updated the North Country Comprehensive Economic Development Strategy (CEDS) for the Economic Development District. Hosting five open house input sessions, convened and facilitated five committee meetings with four guest speakers.
- Staff attended over ten workshops, info sessions to increase Council capacity to better serve communities.
- Responded to various requests from communities for technical assistance and data research.
- Hosted four workshops - invasive species, flood plain management 101, planning and zoning board training. Published and distributed quarterly newsletter.



2019 ANNUAL REPORT

North Country Home Health & Hospice Agency provides quality services that include home health, hospice, nursing, rehabilitation, social services, homemaking and long-term care in 48 towns, covering all of Coos County and northern Grafton County. **In 2019, for the Town of Woodstock, we provided 426 visits with services to 24 clients (3 of which were Hospice and the remaining were Home Health and Long-Term Care clients).** We are committed to our community in that we provide community health clinics and screenings such as blood pressure checks, health education programs, and a bereavement support group.

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

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

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. North Country Home Health & Hospice Agency is committed to providing services in Woodstock to support clients and their families to remain in the comfort of their homes, in a safe and supportive environment, and to improve overall health outcomes in the community.

**HEALTH OFFICER
2019 ANNUAL REPORT**

I am pleased to announce 2019 was a fairly quiet year. There were a few Health Office Investigations into failed and improperly installed residential septic tanks.

Again, we have received several reports of discarded materials, which are used in the manufacture and/or use of illegal narcotic drugs. I would ask if you locate any items that look suspicious, please DO NOT touch it. Instead, please contact the Woodstock Police Department at 603-745-8700 so that it may be handled and 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



American Red Cross

New Hampshire and Vermont Region

Grafton County Service Delivery

July 1, 2018 - June 30, 2019

Disaster Response

In the past year, the American Red Cross has responded to **12 disaster incidents**, assisting **84 residents** of **Grafton County**. Most commonly, these incidents were home fires. Red Cross workers were on the scene to provide food, clothing, lodging, emotional support, and more to families during their hours of greatest need. Our teams also provide Mass Care to first responders. Things like food, water, and warm drinks strengthen the brave men and women of your local Fire and Police Departments as they answer the call to keep your residents safe.

Town/City	Disasters	Individuals
Bath	1	1
Benton	1	6
Bristol	4	31
Canaan	1	1
Haverhill	1	6
Plymouth	1	26
Warren	1	2
West Lebanon	1	9
Woodstock	1	2

Home Fire Campaign

Last year, Red Cross staff and volunteers worked throughout **Grafton County** to educate residents on fire, safety and preparedness. We installed **169 free smoke alarms** in homes and helped families develop emergency evacuation plans.

Service to the Armed Forces

We proudly assisted **64 of Grafton County's Service Members, veterans and their families** by providing emergency communications and other services, including counseling and financial assistance.

Blood Drives

During the last fiscal year, **Grafton County** hosted **158 Blood Drives** with the American Red Cross, collecting an impressive total of **4,493 pints** of lifesaving blood.

Training Services

Last year, **Grafton** hosted **470 courses**, where **2,725 residents** were taught a variety of important lifesaving skills such as First Aid, CPR, Babysitting Skills and Water Safety.

Volunteer Services

Grafton County is home to **28 American Red Cross Volunteers**. We have volunteers from all walks of life, who are trained and empowered to respond to disasters in the middle of the night, to teach safety courses, to help at our many blood drives, and so much more. The American Red Cross is proud that 90% of its staff is made up of volunteers; they are truly the heart and soul of our organization.





WESTERN WHITE MOUNTAINS CHAMBER OF COMMERCE ANNUAL REPORT

2019 ANNUAL REPORT

The success that the Western White Mountains Chamber of Commerce saw in 2019 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.

The chamber's special events continue to be an integral part of our annual operations throughout the year. Our annual Labor Day Rubber Ducky Regatta event in the Town of Woodstock is one that locals and visitors rally around year after year but was unfortunately rained out this year. This fun family friendly event still helped to raise funds for our scholarship fund, which is awarded each year to a graduating Lin-Wood High School senior. Along with this signature event, the chamber produces and assists with many other events throughout the year including the Murder Mystery Weekend and Progressive Dinners in the spring, the New England Brewfest in June, and the Woodstock Winter Festival in December.

The chamber's website saw large growth throughout the year as we worked to create a website that is a resource for not only visitors but for local residents. The chamber improved its content highlighting local businesses and attractions in the area, as well as created a community calendar for events in the area hosted by the chamber, Lin-Wood Public School, area attractions, restaurant and retail members and educational events. We are continuing to improve our website with the addition of a deals page and a job opportunities page in 2020.

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



Main Office: 610 Sullivan Street • Berlin, New Hampshire 03570
Coos County (603) 752-3248 • Carroll County (603) 323-7400 • Grafton County (603) 968-3650
www.tccap.org

Community Contact Offices are the Outreach Offices of Tri-County Community Action Program, Inc. (TCCAP) Energy Assistance Program, providing access to apply for fuel, electric and weatherization services.

Community Contact Offices provide outreach services to households applying for energy assistance programs; Fuel Assistance, Electric Assistance and Weatherization. Households have the option to apply in person at the office, or through a convenient method of their choice; phone, mail, internet (downloading and mailing completed application). The various methods of applying provide households with the opportunity to apply for the necessary assistance to meet their households most basic needs, while not having to incur additional costs or inconvenience; missed work, gas expenditure, child care, etc. TCCAP's Energy Assistance Program has found that the greater majority of clients are now utilizing the alternative methods of applying for assistance versus the old method of a face-to-face intake appointment.

During the agency's fiscal year 2018; July 1, 2018-June 30, 2019, Community Contact Offices throughout Coos, Carroll and Grafton Counties provided services to 6,051 households through \$5.8MM in Fuel Assistance, \$2.3MM in Electric discounts, \$1.6MM in Weatherization, and \$513,000 in food value distributed to local food banks; totaling \$10.2MM in total assistance distributed to our neighbors in need. Community Contact does not charge a fee for services provided, and services are available for all income eligible households.

TCCAP and our Community Contact Offices are dedicated to provide services to all residents of Coos, Carroll and Grafton County. The agency thanks all communities we serve for their financial support of the program, so that we may be able to continue to provide services to our neighbors in need.

Respectfully,

A handwritten signature in black ink that reads "Sarah Wight".

Sarah Wight
Energy Assistance Services Program Manager



University of New Hampshire

Cooperative Extension

ANNUAL REPORT 2019

The mission of UNH Cooperative Extension is to strengthen people and communities in New Hampshire by providing trusted knowledge, practical education and cooperative solutions. We work in four broad topic areas; Youth and Family Development, Community and Economic Development, Natural Resources, and Food and Agriculture.

A few highlights of our impacts are:

- Judith Hull joined the staff in March. Judith's work supports the Grafton County Master Gardeners who offer education to community members with science-based gardening guidance.
- Michal Lunak collaborated with colleagues to host farm safety trainings, a New Hampshire Veterans in Agriculture workshop, and webinars on changes in tax laws.
- Mary Choate taught several food safety classes, including ServSafe® to 89 restaurant and healthcare staff and S.A.F.E. to 110 restaurant, food pantry, childcare, elder care and camp staff.
- Heather Bryant worked with partners across NH, VT and ME to complete a USDA SARE funded multi-year multi-location research and education project looking at fertility and pest management options in high tunnel tomatoes.
- Geoffrey Sewake completed the pilot of the Downtowns & Trails Program in Bristol, which examined ways to better catalyze the community's village center and multiuse trail that connects to Newfound Lake.
- Jim Frohn conducted 58 woodlot visits covering 7600 acres, and referred 36 landowners, owning 2514 acres, to consulting foresters.
- Under the guidance of Donna Lee, 86 screened 4-H leaders worked with 224 youth (ages 5-18) on projects which enhanced their personal development and increased their life-skills.
- Lisa Ford, taught more than 450 youth, adults, and seniors in a variety of nutrition education and food security lessons throughout Grafton County.

Respectfully Submitted,

Donna Lee, County Office Administrator

EMERGENCY MANAGEMENT 2019 ANNUAL REPORT

I am pleased to announce 2019 was an uneventful year as far as Emergency Management is concerned.

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

<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 type 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

STATE OF NEW HAMPSHIRE

Executive Council

MICHAEL J. CRYANS

Executive Councilor
District One



State House Room 207
107 North Main Street
Concord, NH 03301
WWW.NH.GOV/COUNCIL
(603) 271-3632

2019 Year End Report from Councilor Michael Cryans

On January 3, 2019, I passed my one-year anniversary serving on the Executive Council for District One.

This District is made up of over 100 towns and four cities (Berlin, Claremont, Laconia and Lebanon). It covers up to ½ of the land area from Tilton to Pittsburg.

The Council, which has 5 members, each represent approximately 275,000 constituents. The Council meets approximately every 2 weeks and most of the meetings are held in Concord, except for the 6 meetings during the summer. These summer meetings are held in the five Council Districts along with one hosted by the Governor. I chose Littleton and will be looking for a community to host the meeting next summer.

The Executive Council votes on all contracts with the state over \$10,000 as well as appointments to Boards and Commissions. Fifty-four persons from District One were confirmed to various positions on State Boards and Commissions this year. The Council also votes on Commissioners and Deputy Commissioners of State Agencies as well as confirms the appointment of judges to serve in New Hampshire District, Supreme and Superior Courts.

I have traveled to all the towns and cities as well as the seven counties in this District. The function that I enjoy the most is constituent service. I like to assist, if I can, with the issues that arise from individual concerns to general issues in towns and cities in the District. You can always reach out to me with issues of concern.

This year I hosted the Department of Transportation GACIT Meetings in Lebanon, Claremont, Berlin and North Conway. GACIT stands for The Governor's Advisory Commission on Intermodal Transportation. This Commission is required to propose a plan for improvements to our state transportation system every two years, ultimately creating what is known as the Ten Year Highway Plan.

If you wish to serve on any Boards or Commissions, please submit your resume to me and Jonathan Melanson of the Governor's office. The Boards and Commissions, along with the qualifications needed, can be reviewed at <http://sos.nh.gov/GC2.aspx>.

Please feel free to contact me if you feel I can be helpful. My contact information is Michael.Cryans@NH.gov or 603-443-1901 or PO Box 999, Hanover, NH 03755.

Remember, I am here to serve you.

Sincerely,
Michael Cryans
Executive Councilor, District One

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

THE SENATE OF THE STATE OF NEW HAMPSHIRE

107 North Main Street, Concord, NH 03301-4951

February 21, 2020

Town of Woodstock
165 Lost River Road
P.O. Box 156
North Woodstock, NH 03262

Dear Woodstock Select Board and Town Residents,

It is an honor and a privilege to serve as your state senator representing NH Senate District I. I would like to share some thoughts with you regarding the past legislative session, as well as the current legislative session.

Last year, the legislature finalized its biennial budget for the next two years. Republicans and Democrats in the legislature reached an agreement on a compromise budget that offered meaningful property tax relief to residents and businesses throughout the state. One of the most important elements of that budget was prioritizing education funding. The compromise budget restored stabilization grants to 100% of 2012 levels and appropriated \$62.5 million in one-time funding for schools across the state. Woodstock is expected to receive roughly \$143,000 in additional funding over the biennium.

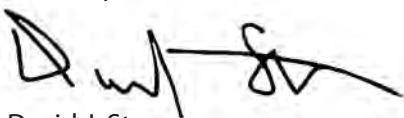
The budget also created a Commission to Study School Funding, which will review the state's education funding formula and make recommendations to ensure a uniform and equitable design for financing the cost of an adequate education for all public school students throughout the state. I look forward to attending the Commission's meetings and learning about their findings. The Commission's meetings are open to the public. Given the importance of education funding to the state, I hope residents will find a way to share their thoughts with the Commission.

As a member of the Senate Education & Workforce Development Committee, my priorities this legislation session will be aimed at improving the level of education in our state. Other important issues relevant to northern New Hampshire like OHRV usage, health care, and broadband access to rural areas will also be addressed in the current legislative session. New Hampshire is seeing

record low levels of unemployment and higher wage growth. I look forward to supporting reasonable efforts to ensure that these trends continue, especially in our region, and to support those sectors of the North Country economy - forest products, tourism, and recreation - that provide good paying jobs.

As I have in the past year, I look forward to hearing directly from constituents, businesses, and municipalities throughout Senate District I. I will work to ensure that our state government addresses any challenges effectively and efficiently. If there are any issues I may be able to help you with, please do not hesitate to contact me in Concord at (603) 271-7875 or by e-mail at david.starr@leg.state.nh.us. I strive to be as open and accessible as possible.

Sincerely,



David J. Starr
State Senator
NH State Senate District 1
Phone: (603) 271-7875
E-mail: David.Starr@leg.state.nh.us



JERRY STRINGHAM

Grafton County's 5th District State Representative

I am honored to represent Woodstock in the NH House of Representatives in Concord. My legislative district, the Grafton County 5th district, also covers Lincoln and Waterville Valley. My role is to represent our interests by being part of the legislative processes in the granite state. State representatives serve on a committee of the house. I was appointed to the Ways and Means Committee, which handles all bills related to taxation. We are a hard-working, bipartisan committee. In a recent article in the Manchester Union Leader, three examples of unusually bi-partisan cooperation in developing legislation were cited. Two of them came from our committee. They were legislation to allow sports betting in NH and legislation to respond to the Wayfair Supreme Court decision which potentially requires NH retailers to collect sales tax from out-of-state customers.

New Hampshire relies heavily on property taxes to fund education – more than any other state in the US. Because of this, some cities and towns have very high property tax rates and still do not have adequate funding to meet education standards. Some cities have sued the state for failing to adequately fund education, a responsibility that constitutionally falls on the state. We were able add \$130 million of education funding at the state level in this year's two-year budget. A top priority for me is to see the state meets its educational responsibility without increasing the Statewide Education Property Tax (SWEPT) which would be harmful to local residents and property holders. Of importance in this year's budget was increasing funding for tourism promotion. A portion of the state's room and meals tax is required by law to be spent on tourism. In practice, the state has fallen far short of the commitment set when the meals and rooms tax was created. In the final delayed budget, we were able to more than double the tourism budget for this program.

State Representatives also propose, sponsor, amend and vote on legislation. I was the author and prime sponsor of a bill on disability policy to help those with disabilities in the transition between high school and adulthood. That bill passed Health and Human services unanimously and was approved by the house. A second bill I sponsored expanded foster care services, substantially paid for through a federal program, for those between 18 and 23 in very specific circumstances. This bill has been signed into law by Governor Sununu. As your representative, I have participated in over 350 roll call votes and with a near perfect (99.7%) participation rate. On the house floor, my speeches have been quoted in the New Hampshire Business Review, the Manchester Union Leader

and the Concord Monitor. I publish a recurring newsletter in the Trendy Times which is called "A Rep's Repartee" which focuses on current issues in Concord.

I have particularly enjoyed hosting our fourth graders when they visit the Capital. Discussions with Lin-Wood students helped inspire me to co-sponsor NH reading day to coincide with Dr. Seuss' birthday (which is March 2nd). This bill was passed by the NH House of Representatives unanimously in February 2020 and continues to the Senate! Oh, the things we can think!

I am leading efforts in the NH house to regulate and appropriately tax vaping products in NH. Vaping represents a crisis among our youth. The Ways and Means Committee is the "tip of the spear" to address nicotine addiction prevention and cessation – particularly among our youth.

If there are issues you would like to let me know about or have questions, you can reach out to me at Jerry@jerrymstringham.com or by phone or text at 239-2310.



DEPARTMENT OF VETERANS AFFAIRS

White River Junction VA Medical Center

215 North Main Street

White River Junction, VT 05009

866-687-8387 (Toll Free)

802-295-9363 (Commercial)

Dear Veteran,

The White River Junction VA Medical Center is attempting to contact all Veterans in our catchment area of Vermont and New Hampshire who are not enrolled or are enrolled and no longer utilizing our services. If you currently receive our services, please pass this note on to a Veteran who may benefit.

We offer a wide variety of services including assistance to Veterans who are homeless or unemployed to providing primary and specialty care. We have a robust mental health department offering one-on-one counseling, peer support, group sessions, and more. There is a designated treatment area for our women Veterans at the Women's Comprehensive Care Clinic; a safe space.

The White River Junction VA Medical Center has seven community-based outpatient clinics. They are located in Bennington, Rutland, Brattleboro, Newport and Burlington, Vermont; in New Hampshire we offer services in Keene and Littleton. We are here to serve all Veterans, please do not hesitate to contact us, if for no other reason than to register/enroll with us in case of future need.

Our eligibility office in White River Junction can be reached at 802-295-9363 extension 5118. A single form - VA form 10-10EZ – and a copy of the DD214 is all that is needed.

The American Legion, Disabled American Veterans and the Veterans of Foreign Wars have full time service officers that are knowledgeable about our programs. These independent organizations serve all Veterans including nonmembers in processing disability and pension claims. They can be reached in White River Junction at:

American Legion	802-296-5166
Disabled American Veterans	802-296-5167
Veterans of Foreign Wars	802-296-5168

Thank you for your service to our nation. On behalf of the White River Junction VA Medical Center team, we look forward to serving you.

Sincerely,

A handwritten signature in black ink, appearing to read "Becky Rhoads".

Becky Rhoads, Au.D.

Associate Medical Center Director

REPORT OF FOREST FIRE WARDEN AND STATE FOREST RANGER

This past year we were fortunate enough to have favorable weather conditions in the spring and summer which limited the amount of wildfire activity throughout the state. Your local fire departments and the Division of Forests & Lands worked 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. The towers' fire detection efforts are supplemented by the NH Civil Air Patrol when the fire danger is 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. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

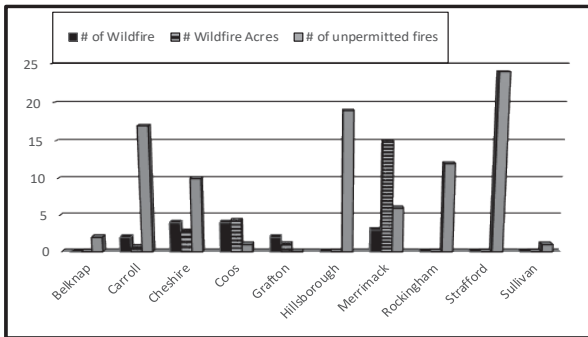
The Forest Protection Bureau and local fire departments were very busy this year celebrating Smokey Bear's 75th year preventing wildfires. Many events were held at local libraries, in fact, this program was so successful we will be offering it again in 2020. We were fortunate enough to partner with the Northeast Forest Fire Protection Compact and bring the Smokey Hot Air Balloon to Franconia Notch in August. The weather was fantastic and hundreds of people got the chance to ride in the balloon! Smokey's message has always been about personal responsibility – remember his ABC's: **A**lways **B**e **C**areful with fire. If you start a fire, put it out when you are done. **"Remember, Only You Can Prevent Wildfires!"**



As we prepare for the 2020 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. 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 for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nh.gov/nhdf/.

2019 WILDLAND FIRE STATISTICS

(All fires reported as of December 2019)



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2019	15	23.5	92
2018	53	46	91
2017	65	134	100
2016	351	1090	159
2015	143	665	180

* Unpermitted fires which escape control are considered Wildfires.

CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.
4	3	1	0	1	1	1	1	3

REMEMBER, ONLY YOU CAN PREVENT WILDFIRES!

**POLICE DEPARTMENT
2019 ANNUAL REPORT**

2019 brought about some changes to the Woodstock Police Department. Officer Learned was promoted to the rank of Corporal. Corporal Learned is in charge of the Woodstock Police Department’s taser program, and evidence that is logged into the police department. Both Officer Hamel and Corporal Learned attended New Hampshire Police Standard & Training Council’s Field Training Officer program.

In addition, we hired Ryan Gilcoine as our newest part-time Patrolman. Officer Gilcoine graduated the 278th Part-Time Police Academy held at the New Hampshire Police Standards & Training Council in November. Officer Gilcoine is currently participating in the Woodstock Police Department’s Field Training program and should be solo by this summer. If you should see Officer Gilcoine please feel free to welcome him to our great community.

This year we had a significant increase in fraud investigations. Currently there are a number of different types of scams both by mail and via telephone. If you feel you may be a target of a possible scam/fraud, please contact the police department.

I hope everybody had a happy and safe new year. And if you’re in the area, feel free to stop by the police department and say Hi.

Respectfully Submitted,

Ryan Oleson - Chief of Police

Current Roster of Officers:

Name	Rank	Year Appointed
Ryan Oleson	Chief of Police	2005
Kevin Millar	Lieutenant	2010
Brad Willey	Sergeant	2018
Seth Learned	Patrolman	2016
James Hamel	Patrolman	2016
Ryan Beausoleil	Patrolman	2016
Ryan Jarvis	Part-Time Patrolman	2017
Ryan Gilcoine	Part-Time Patrolman	2019
Stephanie Oleson	Part-Time Administration	2007

Police Department Statistics:

January 1st through December 31st

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Abandoning a vehicle	0	2	4
Acts prohibited	39	22	40
Animal involved incidents	7	4	7
Arrests (total)	211	167	179
Arson	1	0	0
Assist another agency	3	3	8
Attempt to commit burglary	0	1	2
Bench warrant	4	5	9
Burglary	4	1	6
Child abuse/neglect	0	7	3
Conduct after an accident	6	8	11
Criminal mischief	12	11	16
Criminal threatening	4	9	5
Criminal trespass	19	11	11
Disorderly actions / conduct	19	18	18
Dog control law violation	6	5	11
Drug related incident	40	22	6
Fraud / forgery	56	5	1
Harassment	4	2	8
Homicide (incl. Negligent)	0	0	0
Issuing bad checks	4	3	1
Littering	1	3	3
Liquor law violations	16	17	12
Motor vehicle accidents	32	48	52
Motor vehicle accident (fatality)	0	0	0
Motor vehicle (DWI)	32	40	13
Motor vehicle citations	106	111	102
Motor vehicle warnings	680	1698	428
Motor vehicle theft	2	0	1
Operating after suspension	12	16	16
Parking tickets	46	75	52
Pistol permits	11	4	14
Possession of drugs in a MV	1	3	32
Receiving stolen property	2	1	3
Reckless/negligent operation	9	8	18
Resisting arrest or detention	5	7	2
Runaway juvenile	0	0	1

Sexual assault	1	0	5
Simple assault	12	11	15
Theft (all thefts)	5	13	29
Town ordinance	53	13	21
Untimely/ unattended death	2	3	3

Investigated 380 Incidents
Made 211 Arrests
Conducted 786 Motor Vehicle Stops and
Investigated 32 Motor Vehicle Crashes

MOOSILAUKE PUBLIC LIBRARY

2019 ANNUAL REPORT

The Moosilauke Public Library saw a rise in circulation of library materials and wireless internet use this year. Many services are available for patrons, the community, and visitors. Bestselling books, DVD's, audio book CD's and magazines are all available for check out. Digital audiobooks, eBooks, and magazines are available to be downloaded. The library participates in the State wide Interlibrary Loan service, making a variety of materials not held at our physical location available for patrons to borrow.

Public access computers and Wi-Fi are provided free of charge. Printer and copier services are offered for a nominal fee. Museum passes to Canterbury Shaker Village, McAuliffe Shepard Discovery Center, and Squam Lakes Natural Science Center gave patrons the option to visit these locations for free or at a discounted rate. Visit the library in the upcoming spring to see what passes will be offered in 2020.

Suzanne Hassanein from the Rey Center visited the library twice this year, bringing stories and activities for the children and families to enjoy. On one of her visits, Curious George came along with her to participate in the fun activities.

The 2019 Summer Reading Program theme was *A Universe of Stories*. Along with the Lincoln Public Library, we visited the school and invited the children to join us for some fun summer activities. During the summer's outer space themed program, community children participated in astronaut training, a lunar lander touchdown challenge, and learned about space from the NH Astronomical Society. Kids and families enjoyed two presenters made possible with Kids, Books, and the Arts Grants. Bryson Lang entertained the audience with his comedy juggling show and Aaron Jones amused children and families with his musical talents. Both presenters found the audiences laughing, clapping and enjoying the interactive shows.

With grants from New Hampshire Humanities, the library hosted two successful Humanities To Go Programs. Professor of history, Rebecca Noel presented *New Hampshire Abolitionist Nathaniel Peabody Rogers. Moved and Seconded: Town Meeting in New Hampshire* was presented by author Rebecca Rule. Both programs were well attended, and enjoyed by all.

Together with the Lincoln Public Library, we participated in the Independence Day parade. The two libraries also shared a table at National Night Out where we handed out library information and offered rock painting for individuals and families in attendance. For the second year in a row, the library handed out goodies to trick or treaters in Woodstock on Halloween.

The library joined the ladies from the Woodstock Town Office, to offer cookie decorating and crafts for kids and families at the Woodstock Winter Festival. We would like to say a special thank you to Sue Fadden for allowing us to use Peg's Restaurant as our gathering location again this year. On a sad note, in December, we lost our faithful mascot Moosie. He will be sadly missed by all who knew him.

Ongoing programs at the library include, Genealogy Assistance with Barbara, Thursday morning story time with Ruth, and monthly afternoon movie screenings. In addition to the weekly story time at the library, Ruth visits the children at the Lincoln Woodstock Community Child Care Center each week to read to them. Most of these programs are free and open to all. Feel free to stop by or call the library at 603-745-9971 for more information about all your library has to offer.

Thank you for your continued support.

Respectfully Submitted,

Wendy Pelletier
Library Director



Moosie



A visit with
Curious George



Woodstock Winter Festival



Miss Ruth at Lincoln
Woodstock Community
Child Care Center

As a footnote to the accomplishments of our library staff, the Moosilauke Library Trustees wish to acknowledge that Wendy, our library director, has now completed the necessary course work and has received her MSLS degree. *Congratulations Wendy!* She has already been able to implement much of what she has learned from her courses to help improve the library. As the laws governing libraries continue to evolve, our library is now well-positioned for the future.

Respectfully,
Library Trustees

Judy Boyle
Jackie Champy
Paula Houde

REPORT TO THE TOWN OF WOODSTOCK
WATER SYSTEM OPERATIONS

2019

Submitted by
Pennichuck Water Service Corporation

SUMMARY

This annual 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
Wendy Nolet, Accounting Administrator

TABLE OF CONTENTS

	<u>Page No.</u>
I. WATER SUPPLY OPERATIONS	4
II. DISTRIBUTION OPERATIONS	9

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 at 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. 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	2017	2018	2019
Jan	Well Flows		8,213,800	5,933,700	5,827,311	8,546,640
	Well 2			1,409,291	6,129,980	5,022,164
	Total		8,213,800	7,342,991	11,957,291	13,568,804
	Average Day		264,961	236,871	385,719	437,703
Feb	Well Flows		8,415,900	5,541,400	5,009,401	6,810,977
	Well 2			5,089,200	5,375,760	5,470,880
	Total		8,415,900	10,630,600	10,385,161	12,281,857
	Average Day		290,203	379,664	370,899	438,638
Mar	Well Flows		8,241,500	7,888,500	7,864,795	6,124,807
	Well 2			3,203,100	5,054,330	5,096,100
	Total		8,241,500	11,091,600	12,919,125	11,220,907
	Average Day		265,855	357,794	416,746	361,965
April	Well Flows		6,582,800	5,521,390	4,695,571	8,172,032
	Well 2			2,602,482	4,763,880	3,149,070
	Total		6,582,800	8,123,872	9,459,451	11,321,102
	Average Day		219,427	270,796	315,315	377,370
May	Well Flows		6,279,200	5,822,264	3,753,141	6,863,954
	Well 2		178,000	3,658,080	6,095,680	5,002,790
	Total		6,457,200	9,480,344	9,848,821	11,866,744
	Average Day		208,297	305,818	317,703	382,798
Contract Start Date 06/01/2015						
June	Well Flows	6,648,000	6,754,000	5,032,769	3,929,194	7,936,733
	Well 2		1,566,800	4,276,980	5,659,630	2,928,600
	Total	6,648,000	8,320,800	9,309,749	9,588,824	10,865,333
	Average Day	221,600	277,360	310,325	319,627	362,177
July	Well 1	7,538,200	8,259,000	7,352,945	7,515,578	*****
	Well 2		700	2,745,080	3,312,120	*****
	Total	7,538,200	8,259,700	10,098,025	10,827,698	*****
	Average Day	243,168	266,442	325,743	349,281	*****

WATER SUPPLY OPERATIONS

Continued

Water Production (gallons):

Month	Source	2015	2016	2017	2018	2019
Aug	Well 1	7,612,000	9,467,700	1,045,828	6,220,095	2,741,663
	Well 2		0	9,812,070	4,862,770	3,816,690
	Total	7,612,000	9,467,700	10,857,898	11,082,865	6,558,353
	Average Day	245,548	305,410	350,255	357,512	211,560
Sept	Well 1	10,005,000	7,232,400	5,204,717	5,154,196	6,667,970
	Well 2		0	3,268,220	4,617,357	2,295,310
	Total	10,005,000	7,232,400	8,472,937	9,771,553	8,963,280
	Average Day	333,500	241,080	282,431	325,718	298,776
Oct	Well 1	6,148,800	5,283,500	6,739,235	4,969,913	5,017,051
	Well 2		1,053,100	4,686,260	5,056,980	4,645,090
	Total	6,148,800	6,336,600	11,425,495	10,206,803	9,662,141
	Average Day	198,348	204,406	368,564	323,445	311,682
Nov	Well 1	5,852,300	7,717,600	5,725,069	4,777,015	4,807,285
	Well 2		205,960	4,356,040	4,216,020	4,549,730
	Total	5,852,300	7,923,560	10,081,109	8,993,035	9,357,015
	Average Day	195,007	264,119	336,037	299,768	311,901
Dec	Well 1	6,362,200	7,710,400	5,204,757	12,520,376	6,002,347
	Well 2		147,980	5,757,930	1,254,560	9,539,180
	Total	6,362,200	7,858,380	10,962,687	13,774,936	15,541,527
	Average Day	205,226	253,496	353,635	444,353	501,340
Total	Well Flows (1)	50,166,500	93,310,340	67,012,574	72,236,586	77,357,890
	Well #2	n/a	n/a	50,864,733	56,398,977	54,544,204
	Total	50,166,500	93,310,340	117,877,307	128,635,563	131,902,094
	Average Day	234,423	255,645	322,952	352,426	361,376
	(Over 214 days)				(July 2019 estimated)	

WATER SUPPLY OPERATIONS
Continued

Purification Materials:

<u>Chemical</u>	<u>Purpose</u>	<u>Quantity</u>
Potassium Hydroxide (KOH)	pH adjustment	5,770 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 (36 samples per year)

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

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:

	Jan. 1, 2019 Through Dec. 31, 2021	Contractual Requirement
I. <u>Scheduled Work Completed</u>		
Well Stations		Check daily
Water Storage Tank (1)		Weekly inspection
Chemical Tank		Fill as needed
Gate Valve Inspections (250 Gates)		50 per year
Hydrant Inspection - Wet		Annually
Hydrant Inspection - Dry		Annually
Distribution System Flushing		Annually
Hydrant Painting (120 hydrants)		60 per year
Dig Safe (Max. of 25 Events Annually)		25 Events
Meter Reading		2x Annually

Meter Pull and Test per AWWA standards

III. Activity:

Pennichuck Water Service Company is 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.

In addition to the scheduled work that was completed during 2019, Pennichuck Water Service Company has provided a variety of other services including but not limited to:

- Preventative Maintenance and replacement of pH analyzer and chemical injection components at the source wells.
- Maintenance and service to approximately 60 fire hydrants which included adjusting packing and replacing gaskets to prevent water spray during operation.
- Addition gate valve inspection and exercising of all of the main gate valves from the source wells into the town center.
- The continued loading and integration of Woodstock water assets (gates and hydrants) into our GIS portal to track, record and manage water system maintenance.
- The clearing/ extracting of debris in water gate valve boxes.

Consumer Confidence Report

Woodstock Water Department

EPA # 2571020

2020

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, the EPA prescribes regulations which limit the amounts of certain contaminants in water provided by public water systems. The US Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water which must provide the same protection for public health.

What is the source of my drinking water? The Woodstock Water Department obtains its water from two gravel packed wells (GPW). GPW # 1 is located 1,000 feet west of Route 175 and GPW # 2 is located 200 feet south east of GPW # 1. 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. Immuno-compromised persons such as persons with cancer under going 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 20 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/dwspp/dwsap.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

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 to 2 minutes before using water for drinking or cooking. Do not use hot water for drinking and cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline at 800-426-4791 or at <http://water.epa.gov/drink/info/lead>.

possible, why total coliform bacteria have been found in our water system on multiple occasions.

Abbreviations

ND: Not Detectable at testing limits
 ppb: parts per billion
 ppm: parts per million
 NA: Not Applicable

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.

Level II Assessment: A very detailed study of the water system to identify potential problems and determine, if

Definitions

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

2019 Results

Inorganic Contaminants	Year Collected	Highest Detect	Range Detected	MCL	MCLG	Violation Yes/No	Typical Source of Contaminant
Barium (ppm)	2018	0.0105	0.0097-0.0105	2	2	No	Geological; oil/gas drilling, painting, industrial waste
Nitrate as Nitrogen (ppm)	2019	0.41	0.29-0.41	10	10	No	Geological; fertilizer, sewage, feedlots
Sodium (ppm)	2018	38.9	36.9-38.9	Unregulated	100-250	No	Road salts, septic systems (salt from water softeners)
Radiological Contaminants							
Compliance Gross Alpha (pCi/L)	2014	1	ND - 1	15	0	No	Erosion of natural deposits and radioactive materials
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
Lead (ppb)	2018	2	1.5	0	10	0	No
Copper (ppm)	2018	0.074	1.3	1.3	10	0	No
							Corrosion of household plumbing system
							Corrosion of household plumbing system

ASSESSMENT					Violations	
During the past year we were required to conduct Assessment(s)	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		
We were required to complete a Level II assessment because we found Total Coliform in your water system.	2	2	2	2	Coliforms are bacteria that are naturally present in the environment and are used as an indicator that other, potentially harmful, waterborne pathogens may be present or that a potential pathway exists through which contamination may enter the drinking water distribution system. We found coliforms indicating the need to look for potential problems in water treatment or distribution. When this occurs, we are required to conduct assessment(s) to identify problems and to correct any problems that were found during these assessments.	

VIOLATIONS				VIOLATIONS	
VIOLATIONS	Date of violation	Explain violation	Length of violation	Action taken to resolve	Health Effects (Env-Dw 804-810)
Monitoring and Reporting (b/R)	9/27/19	Failed to take duplicate well samples.	11/15/19	Samples taken on 10-2-19.	N/A



**LINCOLN-WOODSTOCK
SOLID WASTE FACILITY
2019 ANNUAL REPORT**



2019 has been a busy year at the facility. We made some improvements this year, starting with the removal and replacement of part of the facility roof. We had the old leaking roof panels removed, as well as the sky lights. These were replaced with new panels. We also installed a new scale. The Lincoln Public Works crew worked with the contractor to make this installation. We did all of the site work for the scale, this included excavation and backfilling of the pit. We also did the trench work for the conduit, as well as the re-paving. We built a retaining wall behind the scale with concrete blocks. We would like to thank Redi mix of Littleton for the donation of the blocks to make this happen.

During the scale’s first month of operation things have run smooth. We have seen our revenue double that of 2018. We also have changed the payment to check or card, and no longer accept cash. These changes so far seem to be working well.

Unfortunately, we are starting to experience the effects of the downward trend in marketable recyclables. We no longer accept paperboard for recycling. We still encourage the recycling of all other materials as we can still find a market for them.

In 2020 we will be working with the North Country Council to hold our Household Hazardous Waste day. We will post the date as soon as it is established. In the upcoming year we will also be working with The New Hampshire Electric Coop. to make lighting upgrades to the interior lights. This will replace the existing lights with LED lights.

The staff would like to thank you all for your patience and understanding with all of the changes at the facility. We will continue to strive to provide the best service possible.

Respectfully Submitted,

Nathan Hadaway
Town of Lincoln
Director of Public Works



WOODSTOCK PLANNING BOARD 2019 ANNUAL REPORT

Dear Voters of Woodstock,

The Woodstock Planning Board was busy in 2019 reviewing and working on several town ordinances, reviewing proposals before the Board, conducting site inspections, receiving input from the public, attending meetings held by others, and conducting its own monthly meetings.

The Board members conducted its mandatory annual earth excavation site visits to assure the sites remain in compliance with permits granted; as well as to assure required restoration bonds remain in effect.

The year started with the review of and site visit to a proposed location for the construction of a communication tower. After a considerable and thorough review of submitted documents, receipt of input, and a public hearing, the Board approved the proposal.

The Board reviewed its current Shoreland Protection Ordinance, Flood Plain Ordinance, Master Plan, Lot Line Merger process, considered a Zoning Ordinance, and adopted its revised Rules of Procedure. The Flood Plain Ordinance is still under review and drafting with participation on the part of the Board of Selectmen and will undoubtedly be presented for approval at a future date. There is a subcommittee working on a revised draft of the Town's Master Plan. Once the subcommittee's work is done, it will be brought before the full Board for its consideration. That process should be complete over the next few months and adopted after public participation. The Lot Line Merger form was amended. Board members attended the Zoning Public Meeting hosted by the Board of Selectmen and considered input heard. The Board decided not to bring forward an ordinance at this time.

The Board participated in an inquiry relative to a road status as well as other questions brought before the Board. The Board considered and approved two lot line mergers and two boundary line adjustments. Two minor subdivisions were considered by the Board. One was approved then brought back before the Board for revision. The second minor subdivision proposal was continued to a date certain then withdrawn from consideration at this time.

The Woodstock Planning Board members meet every second Monday of the month unless that Monday falls on a holiday. In that case, the meeting is held the following week. Please come to a meeting if you have questions, an idea for us to consider, or just want to observe. The Board welcomes public participation. Also check the Town's website occasionally. The Board's hearing and meeting notices, forms, ordinances, minutes, and agendas are there. We thank you for this opportunity to be of service.

Respectfully submitted,

Bonnie Ham
Chair, Planning Board

**2020
WARRANT
AND
BUDGET
OF THE TOWN OF
WOODSTOCK, NH**

2020
WARRANT

[illegible]



New Hampshire
Department of
Revenue Administration

2020 WARRANT

Article 01 CHOOSE TOWN OFFICERS

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

☐ Yes ☐ No

Article 02 SHALL WE ALLOW THE OPERATION OF SPORTS BOOK RETAIL

Shall we allow the operation of sports book retail locations within the Town? (Majority vote required) (Ballot Vote)

☐ Yes ☐ No

Article 03 OPERATING BUDGET

To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of Three Million Nine Hundred Forty-Eight Thousand Five Hundred Seventy-Four Dollars (\$3,948,574) for the operating budget. This amount does not include any articles voted separately. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes ☐ No

Article 04 CEMETERY CARE

To see if the town will vote to discontinue the Cemetery Care Capital Reserve. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)

☐ Yes ☐ No

Article 05 CEMETERY MAINTENANCE

To see if the town will vote to raise and appropriate the sum of \$6319 to be added to the Cemetery Maintenance Capital Reserve Fund previously established. This sum to come from unassigned fund balance. This represents the sum of discontinued Cemetery Care Capital Reserve Fund from Article Number Four. No amount to be raised from taxation. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required).

☐ Yes ☐ No

Article 06 FIRE RESCUE VAN

To see if the town will vote to discontinue the Fire Rescue Van Capital Reserve Fund. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)

☐ Yes ☐ No

Article 07 FIRE TRUCK

To see if the town will vote to raise and appropriate the sum of \$3364 to be added to the Fire Truck Capital Reserve Fund previously established. This sum to come from unassigned fund balance. This represents the sum of discontinued Fire Rescue Van Capital Reserve Fund from Article Number Six. No amount to be raised from taxation. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required)

☐ Yes ☐ No



New Hampshire
Department of
Revenue Administration

2020
WARRANT

Article 08 WATER DEPARTMENT RESTRICTED FUND BALANCE

To see if the town will vote to raise and appropriate the sum of Five Hundred Eighty Thousand Dollars (\$580,000) for the purpose of Water Department Debt Services (Principal & Interest) with said funds to come from the Water Department Restricted Fund Balance. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required)

☐ Yes ☐ No

Article 09 REVALUATION

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

☐ Yes ☐ No

Article 10 PAVING

To see if the Town will vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000) to be placed in the existing Paving Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required).

☐ Yes ☐ No

Article 11 HIGHWAY BLOCK GRANT

To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Eight Hundred Thirty-Five Dollars (\$30,835), which is the anticipated grant amount this year, to be placed in a Highway Block Grant Capital Reserve Fund, previously established, under the provision of RSA 35:1, for the purpose of any maintenance, repair and/or improvement to Class V roads in town. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required).

☐ Yes ☐ No

Article 12 TOWN BUILDING MAINTENANCE

To see if the Town will vote to raise and appropriate the sum of Forty 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)

☐ Yes ☐ No

Article 13 FIRE DEPARTMENT EQUIPMENT

To see if the Town will vote to raise and appropriate the sum of Fifty-Six Thousand Dollars (\$56,000) to be placed in the existing Fire Department Equipment Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required)

☐ Yes ☐ No



New Hampshire
Department of
Revenue Administration

2020
WARRANT

Article 14 FIRE TRUCK

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)

☐ Yes ☐ No

Article 15 LIBRARY COMPUTER EQUIP EXP TRUST

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)

☐ Yes ☐ No

Article 16 MAIN STREET REVITALIZATION

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

☐ Yes ☐ No

Article 17 SOLID WASTE FACILITY IMPROVEMENT

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

☐ Yes ☐ No

Article 18 HIGHWAY MAINTENANCE

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

☐ Yes ☐ No

Article 19 HIGHWAY HEAVY DUTY

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

☐ Yes ☐ No

Article 20 SEWER DEPARTMENT

To see if the Town will vote to raise and appropriate the sum of Thirty-Five Thousand Dollars (\$35,000) to be placed in the existing Sewer Department Capital Reserve Fund previously established. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required)

☐ Yes ☐ No



New Hampshire
Department of
Revenue Administration

2020
WARRANT

Article 21 **WATER DEPARTMENT**

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)

☐ Yes ☐ No

Article 22 **RECORD PRESERVATION**

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

☐ Yes ☐ No

Article 23 **POLICE DEPARTMENT EQUIPMENT**

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

☐ Yes ☐ No

Article 24 **CLARK FARM ROAD**

To see if the town will vote to completely discontinue Clark Farm Road. If passed, the public's right to use Clark Farm Road will terminate, but owners of property on the road will continue to be permitted to utilize the road to access their property. Pursuant to RSA 231:46, any existing utility easements or permits or licenses previously established, including the easement granted to the town to access its water supply and telemetry, shall remain in effect. Recommended by the Selectmen.

☐ Yes ☐ No

Article 25 **ANY OTHER BUSINESS**

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

☐ Yes ☐ No



Proposed Budget

Woodstock

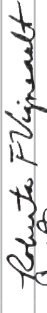

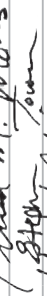



For the period beginning January 1, 2020 and ending December 31, 2020

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: February 14, 2020

BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Roberta Vigneault	Chair	
Emily Clark	Secretary	
Chad Morris	Member	
Stephen Tower	Member	
Kara Sellingham	Member	
Charyl Reardon	Selectman's Representative	
This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal: https://www.proptax.org/		

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



New Hampshire
Department of
Revenue Administration

2020
MS-737

Woodstock, New Hampshire

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending (Recommended)	Selectmen's Appropriations for period ending (Not Recommended)	Budget Committee's Appropriations for period ending (Recommended)	Budget Committee's Appropriations for period ending (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	03	\$130,840	\$132,246	\$137,410	\$0	\$137,410	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$29,615	\$32,038	\$40,000	\$0	\$40,000	\$0
4150-4151	Financial Administration	03	\$126,655	\$156,164	\$157,864	\$0	\$157,864	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	03	\$14,874	\$36,500	\$36,500	\$0	\$36,500	\$0
4155-4159	Personnel Administration	03	\$472,051	\$558,331	\$584,271	\$0	\$584,271	\$0
4191-4193	Planning and Zoning	03	\$2,306	\$5,000	\$2,500	\$0	\$2,500	\$0
4194	General Government Buildings	03	\$78,534	\$91,493	\$96,791	\$0	\$96,791	\$0
4195	Cemeteries	03	\$28,981	\$32,054	\$33,670	\$0	\$33,670	\$0
4196	Insurance	03	\$35,707	\$35,707	\$38,206	\$0	\$38,206	\$0
4197	Advertising and Regional Association	03	\$750	\$750	\$750	\$0	\$750	\$0
4199	Other General Government	03	\$1,546	\$57,000	\$57,000	\$0	\$57,000	\$0
General Government Subtotal			\$921,859	\$1,137,283	\$1,184,962	\$0	\$1,184,962	\$0
Public Safety								
4210-4214	Police	03	\$540,774	\$553,279	\$590,915	\$0	\$590,915	\$0
4215-4219	Ambulance	03	\$75,000	\$75,000	\$75,000	\$0	\$75,000	\$0
4220-4229	Fire	03	\$72,290	\$76,000	\$80,000	\$0	\$80,000	\$0
4240-4249	Building Inspection	03	\$1,577	\$3,500	\$9,950	\$0	\$9,950	\$0
4290-4298	Emergency Management	03	\$3,700	\$8,200	\$8,200	\$0	\$8,200	\$0
4299	Other (Including Communications)	03	\$69,345	\$71,078	\$27,500	\$0	\$27,500	\$0
Public Safety Subtotal			\$762,686	\$787,057	\$791,565	\$0	\$791,565	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0

New Hampshire
Department of
Revenue Administration



**2020
MS-737**

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	03	\$180,175	\$223,000	\$235,814	\$0	\$235,814	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$21,911	\$23,000	\$23,000	\$0	\$23,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$202,086	\$246,000	\$258,814	\$0	\$258,814	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	03	\$195,135	\$189,655	\$197,945	\$0	\$197,945	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$195,135	\$189,655	\$197,945	\$0	\$197,945	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
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
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



2020
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Health								
4411	Administration	03	\$0	\$600	\$600	\$0	\$600	\$0
4414	Pest Control	03	\$1,500	\$1,500	\$1,500	\$0	\$1,500	\$0
4415-4419	Health Agencies, Hospitals, and Other	03	\$3,654	\$3,654	\$3,604	\$0	\$3,604	\$0
	Health Subtotal		\$5,154	\$5,754	\$5,704	\$0	\$5,704	\$0
Welfare								
4441-4442	Administration and Direct Assistance	03	\$1,200	\$21,000	\$22,500	\$0	\$22,500	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	03	\$6,300	\$6,300	\$14,386	\$0	\$14,386	\$0
	Welfare Subtotal		\$9,500	\$29,300	\$36,886	\$0	\$36,886	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	03	\$16,183	\$21,933	\$26,279	\$0	\$26,279	\$0
4550-4559	Library	03	\$62,793	\$70,688	\$71,886	\$0	\$71,886	\$0
4583	Patriotic Purposes	03	\$9,250	\$11,800	\$14,300	\$0	\$14,300	\$0
4589	Other Culture and Recreation	03	\$242,138	\$258,465	\$272,752	\$0	\$272,752	\$0
	Culture and Recreation Subtotal		\$330,364	\$362,886	\$385,217	\$0	\$385,217	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	03	\$250	\$1,696	\$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	03	\$1,973	\$2,000	\$2,000	\$0	\$2,000	\$0
	Conservation and Development Subtotal		\$2,223	\$3,696	\$3,696	\$0	\$3,696	\$0



New Hampshire
Department of
Revenue Administration

2020
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	03	\$27,887	\$27,830	\$30,771	\$0	\$30,771	\$0
4721	Long Term Bonds and Notes - Interest	03	\$8,934	\$8,992	\$6,050	\$0	\$6,050	\$0
4723	Tax Anticipation Notes - Interest	03	\$0	\$5,000	\$5,000	\$0	\$5,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$36,821	\$41,822	\$41,821	\$0	\$41,821	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	03	\$79,941	\$102,713	\$80,000	\$0	\$80,000	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	03	\$32,424	\$33,400	\$33,400	\$0	\$33,400	\$0
Capital Outlay Subtotal			\$112,365	\$136,113	\$113,400	\$0	\$113,400	\$0
Operating Transfers Out								
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	03	\$386,874	\$387,461	\$491,377	\$0	\$491,377	\$0
4914W	To Proprietary Fund - Water	03	\$405,315	\$418,127	\$437,187	\$0	\$437,187	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$792,189	\$805,588	\$928,564	\$0	\$928,564	\$0
Total Operating Budget Appropriations			\$3,370,382	\$3,745,154	\$3,948,574	\$0	\$3,948,574	\$0



2020
MS-737

Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4711	Long Term Bonds and Notes - Principal	08	\$560,000	\$0	\$560,000	\$0
		Purpose: WATER DEPARTMENT RESTRICTED FUND BALANCE				
4721	Long Term Bonds and Notes - Interest	08	\$20,000	\$0	\$20,000	\$0
		Purpose: WATER DEPARTMENT RESTRICTED FUND BALANCE				
4915	To Capital Reserve Fund	05	\$6,319	\$0	\$6,319	\$0
		Purpose: CEMETERY MAINTENANCE				
4915	To Capital Reserve Fund	07	\$3,364	\$0	\$3,364	\$0
		Purpose: FIRE TRUCK				
4915	To Capital Reserve Fund	09	\$25,000	\$0	\$25,000	\$0
		Purpose: REVALUATION				
4915	To Capital Reserve Fund	10	\$40,000	\$0	\$40,000	\$0
		Purpose: PAVING				
4915	To Capital Reserve Fund	11	\$30,835	\$0	\$30,835	\$0
		Purpose: HIGHWAY BLOCK GRANT				
4915	To Capital Reserve Fund	12	\$40,000	\$0	\$40,000	\$0
		Purpose: TOWN BUILDING MAINTENANCE				
4915	To Capital Reserve Fund	13	\$56,000	\$0	\$56,000	\$0
		Purpose: FIRE DEPARTMENT EQUIPMENT				
4915	To Capital Reserve Fund	14	\$25,000	\$0	\$25,000	\$0
		Purpose: FIRE TRUCK				
4915	To Capital Reserve Fund	16	\$5,000	\$0	\$5,000	\$0
		Purpose: MAIN STREET REVITALIZATION				
4915	To Capital Reserve Fund	17	\$15,000	\$0	\$15,000	\$0
		Purpose: SOLID WASTE FACILITY IMPROVEMENT				
4915	To Capital Reserve Fund	18	\$45,000	\$0	\$45,000	\$0
		Purpose: HIGHWAY MAINTENANCE				



New Hampshire
Department of
Revenue Administration

**2020
MS-737**

Special Warrant Articles				
4915	To Capital Reserve Fund	19	\$50,000	\$0
	<i>Purpose: HIGHWAY HEAVY DUTY</i>			
4915	To Capital Reserve Fund	20	\$35,000	\$0
	<i>Purpose: SEWER DEPARTMENT</i>			
4915	To Capital Reserve Fund	21	\$15,000	\$0
	<i>Purpose: WATER DEPARTMENT</i>			
4915	To Capital Reserve Fund	22	\$10,000	\$0
	<i>Purpose: RECORD PRESERVATION</i>			
4915	To Capital Reserve Fund	23	\$10,000	\$0
	<i>Purpose: POLICE DEPARTMENT EQUIPMENT</i>			
4916	To Expendable Trusts/Fiduciary Funds	15	\$1,000	\$0
	<i>Purpose: LIBRARY COMPUTER EQUIP EXP TRUST</i>			
Total Proposed Special Articles			\$992,518	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2020 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0

New Hampshire
Department of
Revenue Administration



2020
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
Taxes					
3120	Land Use Change Tax - General Fund		\$24,397	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$653	\$600	\$600
3186	Payment in Lieu of Taxes	03	\$96,241	\$96,241	\$96,241
3187	Excavation Tax	03	\$615	\$600	\$600
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$71,145	\$71,000	\$71,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$193,052	\$168,441	\$168,441
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	03	\$337,116	\$336,600	\$336,600
3230	Building Permits	03	\$800	\$800	\$800
3290	Other Licenses, Permits, and Fees	03	\$22,365	\$17,043	\$17,043
3311-3319	From Federal Government	03	\$0	\$15,750	\$15,750
Licenses, Permits, and Fees Subtotal			\$360,281	\$370,193	\$370,193
State Sources					
3351	Municipal Aid/Shared Revenues	03	\$29,667	\$24,579	\$24,579
3352	Meals and Rooms Tax Distribution	03	\$70,253	\$70,252	\$70,252
3353	Highway Block Grant	11	\$30,628	\$30,835	\$30,835
3354	Water Pollution Grant	03	\$0	\$21,577	\$21,577
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)	03	\$2,332	\$2,332	\$2,332
3379	From Other Governments	03	\$120,090	\$77,350	\$77,350
State Sources Subtotal			\$252,970	\$226,925	\$226,925

New Hampshire
Department of
Revenue Administration



2020
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
Charges for Services					
3401-3406	Income from Departments	03	\$33,551	\$20,545	\$20,545
3409	Other Charges		\$0	\$0	\$0
		Charges for Services Subtotal	\$33,551	\$20,545	\$20,545
Miscellaneous Revenues					
3501	Sale of Municipal Property	03	\$25,281	\$600	\$600
3502	Interest on Investments	03	\$22,030	\$22,000	\$22,000
3503-3509	Other	03	\$10,079	\$4,600	\$4,600
		Miscellaneous Revenues Subtotal	\$57,390	\$27,200	\$27,200
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	03	\$279,758	\$491,377	\$491,377
3914W	From Enterprise Funds: Water (Offset)	03, 08	\$329,699	\$1,017,187	\$1,017,187
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
		Interfund Operating Transfers In Subtotal	\$609,457	\$1,508,564	\$1,508,564
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	05, 07	\$0	\$9,683	\$9,683
9999	Fund Balance to Reduce Taxes	03	\$225,000	\$225,000	\$225,000
		Other Financing Sources Subtotal	\$225,000	\$234,683	\$234,683
		Total Estimated Revenues and Credits	\$1,731,701	\$2,556,551	\$2,556,551



New Hampshire
Department of
Revenue Administration

2020
MS-737

Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Period ending 12/31/2020 (Recommended)	Budget Committee's Period ending 12/31/2020 (Recommended)
Operating Budget Appropriations	\$3,745,154	\$3,948,574	\$3,948,574
Special Warrant Articles	\$367,885	\$992,518	\$992,518
Individual Warrant Articles	\$0	\$0	\$0
Total Appropriations	\$4,113,039	\$4,941,092	\$4,941,092
Less Amount of Estimated Revenues & Credits	\$1,829,009	\$2,556,551	\$2,556,551
Estimated Amount of Taxes to be Raised	\$2,284,030	\$2,384,541	\$2,384,541



Supplemental Schedule

1. Total Recommended by Budget Committee	\$4,941,092
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$708,304
3. Interest: Long-Term Bonds & Notes	\$39,083
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>)	\$747,387
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$4,193,705
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$419,371
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	
	\$5,360,463

PUBLIC WORKS DEPARTMENT 2019 ANNUAL REPORT

The year 2019 was an exciting one for the Public Works Department. In addition to our typical duties we were able to make many necessary upgrades throughout town to both benefit and protect the citizens of Woodstock.

One of the most exciting changes in town was the opening of the new Woodstock Playground on May 24th in the municipal parking lot. The playground was named Peeling Park and honored the memory of former Selectman Jim Fadden. It's a pleasure to say that the playground has remained busy and full of children and families since its opening.

In addition to the playground, we ordered and installed a new speed sign on Route 3 entering town from the North end to help slow traffic through town. This sign was placed between the Christmas Loft and Alpine but has been taken down for the winter. It will be set back up in the spring.

The town also replaced over 900 feet of sidewalk through the south end of Main Street and new hedges on the South end of the cemetery.

The town crew worked hard throughout the summer and early fall to complete ditching projects on both Russell Farm Road and Sundance Road. Additionally, guardrail was removed from Cox Farm Road and the road was widened. The old stone wall behind the information sign at the town's intersection was removed due to safety concerns. The roof was re-shingled and the ceiling was repaired at the old townhall. The water lines on Paradise Road were connected to create a loop to make a water flow that eliminated discolored water.

The Public Works Department is grateful to have received a new Ford F-250 pickup truck equipped with a 9 ½ foot V-plow. This has helped with snow removal during the winter. A new sand shed was built for citizens to use on Old Dump Road. Please make sure to access that sand and not the sand at the Public Works Department site.

The department would like to remind everyone to refrain from flushing wipes. Even though the package may say flushable, the wipes are clogging the town's sewage pumps and causing additional work and increased costs to the town.

As always, I would like to thank both the Public Works crew for their continuous time and dedication to improving and keeping the town safe, and the public for their support.

Respectfully submitted,

Mike Welch
Superintendent, Public Works



LINCOLN-WOODSTOCK RECREATION DEPARTMENT 2018 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: Trapp Family Lodge, Anheuser-Bush Merrimack Brewery, Hart's Turkey Farm, the Fryeburg Fair, and Holiday Shopping in Salem; Youth programming including the After School Program, Elementary, Middle and High School Open Gyms, Lego Club, T-ball, Softball, Baseball, Adventure Camp, Kanc Kamp, the Fishing Derby, Challenger Soccer Camp, Youth Basketball, Kanc Pre-Ski Lessons, Kanc Carvers Learn-2-Race Lessons, February School Vacation Week daily events at the Kanc Ski Area, Freestyle lessons, Youth Soccer, Adult programming including the Adult Coed Pickup Basketball, and events for all ages including the Annual Memorial Golf Tournament, 2nd annual Family Bingo Night, the Just For Kids Holiday Shopping event, the Memorial Day Yard Sale, the Kanc-a-thon, Big Air Event, Cardboard Box Race, and Kanc Kid's Races.

5th Annual Community Fest Event: The 5th annual Community Fest Event included: a community movie night, the Lin-Wood Friends of Recreation's Annual Memorial Golf Tournament, a band in the Woodstock gazebo with an ice cream social, a 5k, a community pancake breakfast, and a community kickball game. What a celebration it was! Thank you to FBLA for working the concessions at the movie night, Coneheads for donating ice cream and Interact for scooping the ice cream, 5 M's Tent Rentals, Arnold's Auto for donating the supplies for the pancake breakfast, and the Lincoln Fire Department for cooking and serving it all. Lincoln Police Department for helping with the traffic for the 5k, Lin-Wood School for allowing us to use the facilities and fields, the Bujeaud Family for operating the water station during the 5k, all of the businesses that donated prizes for these events, and our volunteers and participants who attended this 5th annual event. Your contribution was greatly appreciated! The flyer is included for the 2020 event information.

New for 2019

Riverfront Park Project – We were awarded \$200,000 from the Land and Water Conservation Fund for phase 1A of the Riverfront Park Project! This phase will include the parking lot, construction of a skate park, walkways, a bicycle/ pedestrian trail, and a river access path. We will also be clearing for future site work for a restroom/ storage facility and a playground as well as installing utilities, lighting and signage. Site work will begin in the spring of 2020, and if you are interested in donating towards this park please contact us. The more donations we receive, the more work that can be completed under this phase! The Lin-Wood Skate Park committee is also close to completely funding the skate park! The plan is for the skate park to be constructed and then donated to the Towns. Please keep an eye out for their fundraiser events, and plan to attend.

Father Roger Bilodeau Community Center Building – The major improvements that occurred at the Community Center facility this year were: new flooring for the LWCCCC section of the building, new larger round tables and storage areas for the multi-purpose room, and a new 15 passenger Transit van.

The Kanc Recreation & Ski Area – The “Kanc” improvements for this year included: replacing the ski area lighting with new LED lights, new poles for the lights, pole pads and electrical lines as well as a new tow rope for the Kanc Ski Area, new basketball backboards for the courts, and new indoor LED lighting thanks to an incentive funds grant from the NH Electric Coop!

Lin-Wood Food Pantry – The Community members and businesses generously supported the Lin-Wood Food Pantry in 2019! Thank you to the many local businesses and residents that donate to the Food Pantry throughout the year!

Lincoln-Woodstock Friends of Recreation – 2019 officers: President- Charyl Reardon; Vice-President,-Heather Krill; Treasurer – Tammy Ham; Secretary – Kara Sellingham. This group coordinates and staffs many fundraising and non-fundraising events throughout the year. Fundraising events include: the Memorial Day Yard Sale, the Adventure Camp’s car wash, Bingo, 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.

All of our program registrations are now online at: 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 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!

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.

Respectfully Submitted,

Tara Tower, CPRP
LWRD Recreation Director



6TH ANNUAL COMMUNITY FEST EVENT

FRIDAY, JULY 24TH – SUNDAY, JULY 26, 2020

Schedule of Events

Friday, July 24th



Movie Night – Come watch a family friendly movie drive-in style! Make a cardboard box car, and come join a hundred of your closest friends, with popcorn, under the stars (if the weather cooperates). Lin-Wood School Front Field, or the rain location is in the School Gym. FREE! Begins at dark.

Saturday, July 25th

Memorial Golf Tournament – Begins at 1pm. Sign up your team beginning May 1st at linwood.recdesk.com! Registration includes 18-holes with cart at Maplewood, commemorative t-shirt, and an awards BBQ. Best team costume award, so get creative!



Concert & Ice Cream Social – The concert begins at 6:30 pm on the Woodstock Common with Ice Cream from Coneheads (while supplies last)! Ice Cream is a \$1/ scoop donation request. Concert is FREE & appropriate for all ages!

Sunday, July 26th

5K – Begins at 8 am at the Lin-Wood Elem School. This is a fun run/walk. There is a waiver that participants need to complete.



Pancake Breakfast – From 9-11 am at the Lin-Wood School Front Field. Free! **Sponsored by Arnold's Auto.**

Kickball Game – Begins at 11am on the Community Ball Field. This is a fun game for all ages.



For more information contact:

The Lincoln-Woodstock Recreation Department at the Community Center or check out our website at: www.lincolnnh.org/recreation , or like us on Facebook at Lincoln-Woodstock Recreation Department, or call us at (603) 745-8958 or email us at: recreation@lincolnnh.org.



GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

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

ANNUAL REPORT 2019

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

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

During 2018-19, 106 older residents of Woodstock were served by one or more of the Council's programs offered through the Linwood Area Senior Services, and 17 were assisted by ServiceLink:

- Older adults from Woodstock enjoyed 1,057 balanced meals in the company of friends in the senior dining room.
- They received 4,962 hot, nourishing meals delivered to their homes by caring volunteers.
- Woodstock residents were transported to health care providers or other community resources on 39 occasions by our lift-equipped bus.
- They received assistance with problems, crises or issues of long-term care through 39 contacts with ServiceLink.
- Woodstock's citizens also volunteered to put their talents and skills to work for a better community through 155 hours of volunteer service.

The cost to provide Council services for Woodstock residents in 2018-19 was \$58,529.24.

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 U.S. 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.

Kathleen Vasconcelos, Executive Director

Grafton County Senior Citizens Council, Inc.

**Statistics for the Town of Woodstock
October 1, 2018 to September 30, 2019**

During the fiscal year, GCSCC served 106 Woodstock residents (out of 316 residents over 60, 2010 U.S. Census). ServiceLink served 17 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	6,019	x	\$9.34	\$56,217.46
Transportation	Trips	39	x	\$16.98	\$662.22
ServiceLink	Contacts	39	x	\$35.86	\$1,398.54
Social Services	Contacts	7	x	\$35.86	\$251.02
Activities		639		N/A	
Chore Assistance		4		N/A	

Number of Woodstock volunteers: 9. Number of Volunteer Hours: 155

GCSCC cost to provide services for Woodstock residents only	<u>\$58,529.24</u>
Request for Senior Services for 2019	\$4,600.00
Received from Town of Woodstock for 2019	\$4,600.00
Request for Senior Services for 2020	<u>\$5,000.00</u>

NOTE:

1. Unit cost from GCSCC Statement of Revenue and Expenses for October 1, 2018 to September 30, 2018.
2. Services were funded by federal and state programs, 55%; local government, 11%; client donations, 9%; charitable contributions, 16%; grants and contracts, 6%; other, 3%.



Linwood Ambulance Service Celebrates 50 Years Of Service To The Community

In May, 1969, I was approached by Selectman, Edmond Gionet and asked to start an ambulance service in Lincoln. Mr. Marcalus, who owned the papermill had given the Town of Lincoln a 1964 White Oldsmobile ambulance and Roger Thompson, the safety officer at the mill would drive it when someone needed medical treatment and to go to the hospital.

The first-aid class was held at my father's house on LaBrecque Street. Dr. David Bishop from Littleton Hospital with the assistance of Nurse Ann Wiggett taught the class to Duncan Riley and E. Jon LaBrecque.

The ambulance was housed at the fire station which is now the Town offices and Police Station in Lincoln. When a call came to Dispatch, dispatch would then call me at work at the Beacon Motel and call Duncan at his motel, The Drummer Boy. I would pick him up, go to the fire station to get the ambulance and go to the call. This was done 24 hours a day whenever there was a call.

Also, at that time Governor Sherman Adams had started a committee to look into building a Medical Center in Lincoln. Duncan and I were both on committee. After the Medical Center was built and opened in 1974, the ambulance was moved to the new building and operated out of it.

Tom Ross, owner of Ross Ambulance Service from Littleton, taught our first EMT course. This class was one of the first courses given in the north country. There were twelve people in the class and they became part of the first 10,000 Charter Members to be Nationally Registered EMTs.

As the service grew, I felt we needed a better and bigger ambulance. I approached the Selectmen of Lincoln about buying a newer ambulance to service both the Lincoln and Woodstock Communities. Unfortunately, I didn't get very far. I then went to see Mr. Adams at Loon Mountain and presented him my pitch for a newer ambulance with updated equipment and radios. Mr. Adams went to the Selectmen and came back with a check for \$11,500 with which we purchased a 1974 Chevy High rise van for an Ambulance.

Everyone were volunteers and the service continued to grow. Some member notables include Fred Germain a long time dedicated member, Mark Houde who designed our patch, Terri Brooks who became the first EMT-Intermediate in the north country as well as an instructor whose classes gave the service many new EMTs, and Stacey Bossie who became our first Paramedic and also served as Director for several years.

I am very proud of how great Linwood Ambulance Service has become. I am honored to have been a big part of this. I greatly appreciate all those volunteer members who through their dedication made Linwood Ambulance the great service it is today. *Article submitted by E. Jon LaBrecque, 12-A*



www.linwoodambulance.org



LINWOOD AMBULANCE SERVICE

12 Profile Drive • PO Box 26

Woodstock, NH 03262

603-745-3904 Voice • 603-745-7737 Fax

www.linwoodambulance.org

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

All donations are tax deductible

LINWOOD AMBULANCE SERVICE

2019 ANNUAL REPORT

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

2019 was a year of milestones for Linwood Ambulance. We reached an all-time high demand and responded to 823 calls. This is 76 calls more than 2018 and 116 more than 2017. We had two or even all three ambulances on the road for calls at the same time 165 times. This level of demand is being met by dedicated volunteers, who even when not on shift, will drop what they are doing in their lives to respond to calls when needed. We are always recruiting new volunteers that wish to serve their community and neighbors. We will train you. Call us during business hours or stop by to visit if you are interested. A tremendous thank you to all our volunteers.

Another milestone in this fiftieth year was the passing of founding member E. Jon LaBrecque. Jon was one of the original moving forces along with Sherman Adams starting the ambulance service and the Linwood Medical Center. Please take a moment to read his recollection found elsewhere in this volume about the founding of the towns ambulance and our parent corporation in 1969.

Our training section has had a busy year. In the spring, we held an Advanced EMT class with seven of our members taking on over 200 hours of additional training over their EMT certification. We applaud all of them for their dedication. Several are still working on completing clinical training and two have achieved national certification with state licensure taking on their new advanced life support responsibilities. Congratulations to AEMTS Tyler Clark and Amy Snyder. In the fall, we held an EMT class of about 160 hours. This program will produce two town residents as new volunteers for Linwood Ambulance.

Our community outreach section has also been busy in 2019 teaching public cardiopulmonary resuscitation (CPR) and automated defibrillator training (AED) for individuals and groups. CPR and the use of a public access AED is credited with saving about 92,000 people in the U.S each year. Linwood Ambulance teaches this program the last Monday of every month or anytime by appointment for any groups of six people or more. A new course we are teaching this year is the national Stop the Bleed program. This one-hour program teaches how to stop life threatening external bleeding. A person can lose all of their blood volume from a large arterial bleed in three minutes. Stop

the Bleed will teach you how to prevent a person from bleeding to death before the ambulance can reach them. This course is already credited with saving a life in the Lincoln- Woodstock area this year. Go to our web site to register for any of this valuable lifesaving education.

We continue to raise funds for ambulance replacement through our two-annual family oriented fun physical fitness events. In June, we partner with Clark’s Trading Post for a 5K road race. This year despite the threatened rain that never came, we had 175 participants. In 2020, the Running of the Bears will be on Sunday June 28th. Registration is open on the Clark’s Trading Post web site. In September, we partner with the Village at Loon Swim and Tennis club for the longest running tennis tournament in the state. The 42nd tournament was a great success and fun had by all. Come to play or just join us for the lunch cookout or Ken’s famous waffles-on-a-stick breakfast at the 43rd event on the weekend of September 12th and 13th, 2020. We thank all the businesses that help with donations to support these events and make it possible to keep our ambulances on the road.

In 2019, we received several donations and grants that allowed us to add some much-needed lifesaving and protective equipment for use by our volunteers. We received a gift for new uniforms and winter coats for our all-weather responders. We thank the two towns for continuing to support the designated money for the small (well below minimum wage) stipend we pay the primary crew for shift coverage. Linwood Ambulance can only continue to exist by fund raising and grants. We thank all who have supported us financially last year.

Your skilled emergency medical providers are:

David Aibel	Ken Chapman	Michelle Lennox	AJ Sousa
James Allison	Tyler Clark	Donna Martel	Bonnie Stevens
Megan Gaites	Kara Field	Bill Mead	Billy Sullivan
Jamie Bariteau	Andrew Formalarie	Marshall Miller	Marti Talbot
Jean-Miguel Bariteau	Darlene Goodbout	Matt Pasciuto	Ben Thibault
Ryan Barron	Patrick Griffin	Todd Robinson	Justin Walsh
Amanda Bennett	A. Dale Hutchinson	Christine Shaw	Robert Wetherell
Markie Boyce	Dave Kraus	Amy Snyder	Jim Winslow

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

David Tauber
Chief

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

Debt Year	Period Ending	Principal Outstanding	Principal	Rate	Interest	Total Payment
1	7/15/2020	\$165,482.90	\$30,772.98	3.650%	\$6,047.81	\$36,820.79
2	7/15/2021	\$134,709.92	\$31,910.13	3.650%	\$4,910.66	\$36,820.79
3	7/15/2022	\$102,799.79	\$33,068.60	3.650%	\$3,752.19	\$36,820.79
4	7/15/2023	\$69,731.19	\$34,275.60	3.650%	\$2,545.19	\$36,820.79
5	7/15/2024	\$35,455.59	\$35,455.59	3.650%	\$1,295.78	\$36,751.37
Total			\$165,482.90		\$18,551.63	\$184,034.53

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

Debt Year	Period Ending	Principal Outstanding	Principal	Rate	Interest	Total Payment
		\$341,158.58				
1	8/7/2017	\$316,158.58	\$25,000.00	3.500%	\$5,768.59	\$30,768.59
2	7/16/2018	\$291,158.58	\$25,000.00	3.500%	\$1,123.09	\$26,123.09
3	7/14/2019	\$266,158.58	\$25,000.00	3.500%	\$10,195.34	\$35,195.34
4	7/14/2020	\$241,158.58	\$25,000.00	3.500%	\$9,341.07	\$34,341.07
5	7/14/2021	\$216,158.58	\$25,000.00	3.500%	\$8,440.55	\$33,440.55
6	7/14/2022	\$191,158.58	\$25,000.00	3.500%	\$7,565.55	\$32,565.55
7	7/14/2023	\$166,158.58	\$25,000.00	3.500%	\$6,690.55	\$31,690.55
8	7/14/2024	\$141,158.58	\$25,000.00	3.500%	\$5,831.48	\$30,831.48
9	7/14/2025	\$116,158.58	\$25,000.00	3.500%	\$4,940.55	\$29,940.55
10	7/14/2026	\$91,158.58	\$25,000.00	3.500%	\$4,065.55	\$29,065.55
11	7/14/2027	\$66,158.58	\$25,000.00	3.500%	\$3,190.55	\$28,190.55
12	7/14/2028	\$41,158.58	\$25,000.00	3.500%	\$2,321.89	\$27,321.89
13	7/14/2029	\$16,158.58	\$25,000.00	3.500%	\$1,440.55	\$26,440.55
14	7/14/2030	\$0.00	\$16,158.58	3.500%	\$565.55	\$16,724.13
Total			\$341,158.58		\$71,480.86	\$412,639.44

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

Debt Year	Period Ending	Principal Outstanding	Principal	Rate	Interest	Total Payment
1	8/7/2017	\$368,532.27	\$25,000.00	3.500%	\$6,341.13	\$31,341.13
2	7/16/2018	\$318,532.27	\$25,000.00	3.500%	\$12,081.17	\$37,081.17
3	7/14/2019	\$293,532.27	\$25,000.00	3.500%	\$11,153.42	\$36,153.42
4	7/14/2020	\$268,532.27	\$25,000.00	3.500%	\$10,301.78	\$35,301.78
5	7/14/2021	\$243,532.27	\$25,000.00	3.500%	\$9,398.63	\$34,398.63
6	7/14/2022	\$218,532.27	\$25,000.00	3.500%	\$8,523.63	\$33,523.63
7	7/14/2023	\$193,532.27	\$25,000.00	3.500%	\$7,648.63	\$32,648.63
8	7/14/2024	\$168,532.27	\$25,000.00	3.500%	\$6,792.19	\$31,792.19
9	7/14/2025	\$143,532.27	\$25,000.00	3.500%	\$5,898.63	\$30,898.63
10	7/14/2026	\$118,532.27	\$25,000.00	3.500%	\$5,023.63	\$30,023.63
11	7/14/2027	\$93,532.27	\$25,000.00	3.500%	\$4,148.63	\$29,148.63
12	7/14/2028	\$68,532.27	\$25,000.00	3.500%	\$3,282.60	\$28,282.60
13	7/14/2029	\$43,532.27	\$25,000.00	3.500%	\$2,398.63	\$27,398.63
14	7/14/2030	\$18,532.27	\$25,000.00	3.500%	\$1,523.63	\$26,523.63
15	7/14/2031	\$0.00	\$18,532.27	3.500%	\$648.63	\$19,180.90
Total			\$368,532.27		\$95,164.96	\$463,697.23

**TOWN OF WOODSTOCK,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018**

**TOWN OF WOODSTOCK, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018**

TABLE OF CONTENTS

	<u>PAGES</u>
INDEPENDENT AUDITOR'S REPORT	1- 2
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
A Statement of Net Position	3
B Statement of Activities	4
Fund Financial Statements	
<i>Governmental Funds</i>	
C-1 Balance Sheet	5
C-2 Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	6
C-3 Statement of Revenues, Expenditures, and Changes in Fund Balances	7
C-4 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds to the Statement of Activities.....	8
<i>Budgetary Comparison Information</i>	
D-1 Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) - General Fund	9
D-2 Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) - Water Department Fund	10
D-3 Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) - Sewer Department Fund	11
<i>Fiduciary Funds</i>	
E-1 Statement of Net Position.	12
E-2 Statement of Changes in Net Position	13
NOTES TO THE BASIC FINANCIAL STATEMENTS	14-33
REQUIRED SUPPLEMENTARY INFORMATION	
F Schedule of the Town's Proportionate Share of Net Pension Liability.	34
G Schedule of Town Contributions – Pensions	35
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION – PENSION LIABILITY	36
H Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability	37
I Schedule of Town Contributions – Other Postemployment Benefits	38
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION – OTHER POSTEMPLOYMENT BENEFITS LIABILITY	39
COMBINING AND INDIVIDUAL FUND SCHEDULES	
Governmental Funds	
<i>Major General Fund</i>	
1 Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis).....	40
2 Schedule of Appropriations and Expenditures (Non-GAAP Budgetary Basis)	41-42
3 Schedule of Changes in Unassigned Fund Balance	43
<i>Nonmajor Governmental Funds</i>	
4 Combining Balance Sheet	44
5 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	45



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

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, 2018, and the related notes to the financial statements, which collectively comprise the Town’s basic financial statements as listed in the table of contents.

Management’s Responsibility for the Financial Statements

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

Auditor’s Responsibility

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

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

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

Summary of Opinions

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

Basis for Adverse Opinion on Governmental Activities

As discussed in Note 12 to the financial statements, management has not recorded the long-term costs of retirement health care costs and obligations for other postemployment benefits for the Town’s single employer plan in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.

Adverse Opinion

In our opinion, because of the significance of the matter described in the “Basis for Adverse Opinion on

Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the government-wide financial statements of the Town of Woodstock, as of December 31, 2018, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and aggregate remaining fund information of the Town of Woodstock as of December 31, 2018, and the respective changes in financial position and the respective budgetary comparison for the general, water department, and sewer department funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 2-D to the financial statements, in fiscal year 2018 the Town adopted new accounting guidance Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinions are 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 following be presented to supplement the basic financial statements:

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

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

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 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 respect, in relation to the basic financial statements as a whole.

August 21, 2019

Bloddy & Sanderson
Professional Association

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Statement of Net Position
December 31, 2018

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 3,870,295
Taxes receivables (net)	586,721
Accounts receivable	138,049
Intergovernmental receivable	153,607
Capital assets:	
Land and construction in progress	983,174
Other capital assets, net of depreciation	8,646,173
Total assets	<u>\$14,378,019</u>
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	293,514
Amounts related to other postemployment benefits	22,008
Total deferred outflows of resources	<u>315,522</u>
LIABILITIES	
Accounts payable	120,395
Accrued salaries and benefits	1,169
Accrued interest payable	15,073
Intergovernmental payable	1,196,642
Long-term liabilities:	
Due within one year	145,361
Due in more than one year	2,819,532
Total liabilities	<u>\$ 4,298,172</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - grants	15,081
Amounts related to pensions	138,095
Amounts related to other postemployment benefits	562
Total deferred inflows of resources	<u>153,738</u>
NET POSITION	
Net investment in capital assets	8,458,965
Restricted	1,423,877
Unrestricted	358,789
Total net position	<u><u>\$10,241,631</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, 2018

	Expenses	Program Revenues		Net (Expense) Revenue and Change In Net Position
		Charges for Services	Operating Grants and Contributions	
General government	\$1,048,651	\$ 37,672	\$ -	\$(1,010,979)
Public safety	871,370	10,444	41,588	(819,338)
Highways and streets	334,692	2,609	-	(332,083)
Sanitation	531,635	311,560	22,964	(197,111)
Water distribution and treatment	410,404	305,171	-	(105,233)
Health	5,052	-	-	(5,052)
Welfare	10,425	-	-	(10,425)
Culture and recreation	334,700	-	928	(333,772)
Conservation	266	-	-	(266)
Economic development	1,849	-	-	(1,849)
Interest on long-term debt	38,817	-	-	(38,817)
Total governmental activities	<u>\$3,587,861</u>	<u>\$667,456</u>	<u>\$ 65,480</u>	<u>\$(2,854,925)</u>

General revenues:

Taxes:

Property	\$2,203,733
Other	5,720
Motor vehicle permit fees	322,713
Licenses and other fees	4,304
Grants and contributions not restricted to specific programs	84,253
Unrestricted investment earnings	25,546
Miscellaneous	178,901
Total general revenues	<u>2,825,170</u>
Change in net position	(29,755)
Net position, beginning, as restated (see Note 16)	10,271,386
Net position, ending	<u>\$10,241,631</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, 2018

	<u>General</u>	<u>Water Department</u>	<u>Sewer Department</u>	<u>Other Govm'tal Funds</u>	<u>Total Govm'tal Funds</u>
ASSETS					
Cash and cash equivalents	\$2,290,870	\$1,403,815	\$ 151,636	\$23,974	\$3,870,295
Taxes receivable	599,721	-	-	-	599,721
Accounts receivable	-	47,877	90,172	-	138,049
Intergovernmental receivable	40,000	-	-	-	40,000
Interfund receivable	267,468	36,211	25,863	-	329,542
Total assets	<u>\$3,198,059</u>	<u>\$1,487,903</u>	<u>\$267,671</u>	<u>\$23,974</u>	<u>\$4,977,607</u>
LIABILITIES					
Accounts payable	\$ 120,395	\$ -	\$ -	\$ -	\$ 120,395
Accrued salaries and benefits	1,169	-	-	-	1,169
Intergovernmental payable	1,196,642	-	-	-	1,196,642
Interfund payable	62,074	-	267,468	-	329,542
Total liabilities	<u>\$1,380,280</u>	<u>\$ -</u>	<u>\$267,468</u>	<u>\$ -</u>	<u>\$1,647,748</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	185,419	-	-	-	185,419
Unavailable revenue - grants	15,081	-	-	-	15,081
Total deferred inflows of resources	<u>\$ 200,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,500</u>
FUND BALANCES					
Nonspendable	-	-	-	12,447	12,447
Restricted	-	1,362,284	47,969	1,177	1,411,430
Committed	1,013,684	125,619	129,530	10,350	1,279,183
Unassigned (deficit)	603,595	-	(177,296)	-	426,299
Total fund balances	<u>\$1,617,279</u>	<u>\$1,487,903</u>	<u>\$ 203</u>	<u>\$23,974</u>	<u>\$3,129,359</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$3,198,059</u>	<u>\$1,487,903</u>	<u>\$267,671</u>	<u>\$23,974</u>	<u>\$4,977,607</u>

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

EXHIBIT C-2
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Reconciliation of the Balance Sheet -
Governmental Funds to the Statement of Net Position
December 31, 2018

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)		\$3,129,359
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$16,755,236	
Less accumulated depreciation	<u>(7,125,889)</u>	
		9,629,347
Pension and other postemployment benefit (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 293,514	
Deferred inflows of resources related to pensions	(138,095)	
Deferred outflows of resources related to OPEB	22,008	
Deferred inflows of resources related to OPEB	<u>(562)</u>	
		176,865
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (329,542)	
Payables	<u>329,542</u>	
		-
Long-term receivables are not due and receivable in the current period, therefore, are not reported in the funds.		
State aid to water pollutions projects	113,607	
Long-term revenue (taxes) is not available to pay current-period expenditures, and therefore, is deferred in the governmental funds.	185,419	
Allowance for uncollectible property taxes that is recognized on a full accrual basis, but not on the modified accrual basis.	(13,000)	
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable	(15,073)	
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds and note	\$1,170,382	
Compensated absences	141,808	
Net pension liability	1,475,819	
Other postemployment benefits	<u>176,884</u>	
		(\$2,964,893)
Net position of governmental activities (Exhibit A)		<u><u>\$10,241,631</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, 2018**

	<u>General</u>	<u>Water Department</u>	<u>Sewer Department</u>	<u>Other Govm'tal Funds</u>	<u>Total Govm'tal Funds</u>
REVENUES					
Taxes	\$2,284,510	\$ -	\$ -	\$ -	\$2,284,510
Licenses and permits	327,017	-	-	-	327,017
Intergovernmental receivable	223,110	-	22,964	-	246,074
Charges for services	29,616	291,983	267,356	-	588,955
Miscellaneous	111,621	964	743	229	113,557
Total revenues	<u>2,975,874</u>	<u>292,947</u>	<u>291,063</u>	<u>229</u>	<u>3,560,113</u>
EXPENDITURES					
Current:					
General government	921,406	-	-	-	921,406
Public safety	750,779	-	-	-	750,779
Highways and streets	212,014	-	-	-	212,014
Water distribution and treatment	-	317,629	-	-	317,629
Sanitation	184,341	-	265,407	-	449,748
Health	5,052	-	-	-	5,052
Welfare	10,425	-	-	-	10,425
Culture and recreation	331,155	-	-	-	331,155
Conservation	266	-	-	-	266
Economic development	1,849	-	-	-	1,849
Debt service:					
Principal	34,191	50,000	67,532	-	151,723
Interest	1,439	23,204	16,088	-	40,731
Capital outlay	536,913	59,083	-	-	595,996
Total expenditures	<u>2,989,830</u>	<u>449,916</u>	<u>349,027</u>	<u>-</u>	<u>3,788,773</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,956)</u>	<u>(156,969)</u>	<u>(57,964)</u>	<u>229</u>	<u>(228,660)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	15,000	30,000	-	45,000
Transfers out	(45,000)	-	-	-	(45,000)
Note proceeds	193,370	-	-	-	193,370
Total other financing sources (uses)	<u>148,370</u>	<u>15,000</u>	<u>30,000</u>	<u>-</u>	<u>193,370</u>
Net change in fund balances	134,414	(141,969)	(27,964)	229	(35,290)
Fund balances, beginning	1,482,865	1,629,872	28,167	23,745	3,164,649
Fund balances, ending	<u>\$1,617,279</u>	<u>\$1,487,903</u>	<u>\$ 203</u>	<u>\$23,974</u>	<u>\$3,129,359</u>

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

EXHIBIT C-4
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances – Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2018

Net change in fund balances of governmental funds (Exhibit C-3)		\$ (35,290)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation expense in the current year, as follows:		
Capitalized capital outlay	\$548,431	
Depreciation expense	(366,141)	
		182,290
The net effect of various miscellaneous transactions involving capital assets (i.e. sales and donations) is to decrease net position.		(14,731)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (45,000)	
Transfers out	45,000	
		-
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		16,761
The receipt of principal of long-term receivables provides current financial resources to governmental funds, but has no effect on net position.		
Receipt of state aid to water pollution projects		(18,767)
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Proceeds of note	\$(193,370)	
Repayment of bond principal	117,532	
Repayment of capital lease	34,191	
		(41,647)
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	\$ 1,913	
Increase in compensated absences	(45,055)	
Net change in net pension liability, and related deferred outflows of resources and deferred inflows of resources	(37,318)	
Net change in other postemployment benefits liability and related deferred outflows of resources and deferred inflows of resources	(37,911)	
		(118,371)
Changes in net position of governmental activities (Exhibit B)		<u><u>\$(29,755)</u></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, 2018

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$2,404,709	\$2,301,271	\$(103,438)
Licenses and permits	314,769	327,017	12,248
Intergovernmental receivable	167,694	223,110	55,416
Charges for services	22,600	29,616	7,016
Miscellaneous	16,781	89,561	72,780
Total revenues	<u>2,926,553</u>	<u>2,970,575</u>	<u>44,022</u>
EXPENDITURES			
Current:			
General government	1,116,235	898,834	217,401
Public safety	761,821	733,377	28,444
Highways and streets	233,400	205,368	28,032
Sanitation	167,786	184,341	(16,555)
Health	5,652	5,052	600
Welfare	29,600	10,425	19,175
Culture and recreation	353,228	331,155	22,073
Conservation	1,696	266	1,430
Economic development	2,000	1,849	151
Debt service:			
Principal	34,192	34,191	1
Interest	6,440	1,439	5,001
Capital outlay	<u>559,427</u>	<u>536,913</u>	<u>22,514</u>
Total expenditures	<u>3,271,477</u>	<u>2,943,210</u>	<u>328,267</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(344,924)</u>	<u>(27,365)</u>	<u>372,289</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	160,000	160,000	0
Transfers out	(300,046)	(300,046)	-
Note proceeds	234,970	193,370	(41,600)
Total other financing sources (uses)	<u>94,924</u>	<u>53,324</u>	<u>(41,600)</u>
Net change in fund balances	<u>\$(250,000)</u>	<u>80,689</u>	<u>\$330,689</u>
Decrease in assigned fund balance (non-encumbrance)		50,000	
Unassigned fund balance, beginning		<u>645,325</u>	
Unassigned fund balance, ending		<u>\$776,014</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, 2018

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$468,078	\$ 283,732	\$ (184,346)
EXPENDITURES			
Current:			
Water distribution and treatment	334,660	317,629	17,031
Debt Service:			
Principal	50,000	50,000	-
Interest	30,618	23,204	7,414
Capital outlay	52,800	59,083	(6,283)
Total expenditures	468,078	449,916	18,162
Net change in fund balances	\$ -	\$ (166,184)	\$(166,184)
Restricted fund balance, beginning		1,457,422	
Restricted fund balance, ending		\$ 1,291,238	

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

EXHIBIT D-3**TOWN OF WOODSTOCK, NEW HAMPSHIRE****Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)****Sewer Department Fund****For the Fiscal Year Ended December 31, 2018**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental receivable	\$ 23,658	\$ 22,964	\$ (694)
Charges for services	339,882	264,830	(75,052)
Total revenues	363,540	287,794	(75,746)
EXPENDITURES			
Current:			
Sanitation	279,919	251,579	28,340
Debt Service:			
Principal	67,533	67,532	1
Interest	16,088	16,088	-
Total expenditures	363,540	335,199	28,341
Net change in fund balances	\$ -	(47,405)	\$(47,405)
Unassigned fund deficit, beginning		(129,891)	
Unassigned fund deficit, ending		\$(177,296)	

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, 2018

	Private Purpose Trust	Agency
ASSETS		
Cash and cash equivalents	\$8,784	\$551,035
LIABILITIES		
Intergovernmental payable	-	551,035
NET POSITION		
Held in trust for specific purposes	\$8,784	\$ -

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, 2018

	Private Purpose Trust
ADDITIONS	
Interest	\$ 27
Net position, beginning	8,757
Net position, ending	<u>\$8,784</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, 2018

NOTE

Summary of Significant Accounting Policies	1
Reporting Entity	1-A
Basis of Accounting and Measurement Focus	1-B
Cash and Cash Equivalents	1-C
Receivables	1-D
Capital Assets	1-E
Interfund Activities	1-F
Property Taxes	1-G
Accounts Payable	1-H
Deferred Outflows/Inflows of Resources	1-I
Long-Term Obligations	1-J
Compensated Absences	1-K
Defined Benefit Pension Plan	1-L
Postemployment Benefits Other Than Pensions	1-M
Net Position/Fund Balances	1-N
Use of Estimates	1-O
 Stewardship, Compliance and Accountability	2
Budgetary Information	2-A
Budgetary Reconciliation to GAAP Basis	2-B
Deficit Fund Balances	2-C
Accounting Change/Restatement	2-D

DETAILED NOTES ON ALL FUNDS

Cash and Cash Equivalents	3
Taxes Receivable	4
Other Receivables	5
Capital Assets	6
Interfund Balances and Transfers	7
Intergovernmental Payables	8
Deferred Outflows/Inflows of Resources	9
Long-Term Liabilities	10
Defined Benefit Pension Plan	11
Postemployment Benefits Other Than Pensions	12
New Hampshire Retirement System (NHRS)	12-A
Town of Woodstock Retiree Health Benefit Program	12-B
State Aid to Water Pollution Projects	13
Governmental Activities Net Position	14
Governmental Fund Balances	15
Prior Period Adjustment	16
Risk Management	17
Subsequent Events	18

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2018

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

In 2018 the Town implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which changed the way other postemployment benefit (OPEB) liabilities and related expenses are recorded. See Note 1-M for further information on this pronouncement.

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

1-A Reporting Entity

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

1-B Basis of Accounting and Measurement Focus

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

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

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position, with the exception of the long-term costs of retirement healthcare and obligations for other postemployment benefits of the Town's single employer plan has been omitted because the liability and expense have not been determined. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. As in the Statement of Net Position the Town has not recorded other postemployment benefit expense of the Town's single employer plan in this statement. The types of transactions reported as program revenues for the Town are reported in two categories: 1) charges for services and 2) operating grants and contributions.

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

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

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2018

generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

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

The Town reports the following major governmental funds:

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

Sewer Department Fund - accounts for the activities related to the operation of the sewer treatment plant, pumping station, and sewer lines.

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

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

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

Fiduciary Fund Financial Statements - Include a Statement of Net Position and a Statement of Changes in Net Position. The Town's fiduciary funds are private purpose trust and agency funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These funds are accounted for on a spending or "economic resources" measurement focus and the accrual basis of accounting.

The Town also reports the following fiduciary funds:

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

Agency Fund - are custodial in nature and do not involve the measurement of operating results. An agency fund is used to account for assets held on behalf of outside parties, including other governments.

1-C Cash and Cash Equivalents

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

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2018

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

1-D 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-E Capital Assets

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

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

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

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

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

1-F Interfund Activities

Interfund activities are reported as follows:

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

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

1-G Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year in accordance with RSA 76 : 15-a, *Semi-Annual Collection of Taxes in certain Towns and Cities*. Warrants for the year were issued on June 7, 2018 and November 13, 2018, and due on July 10, 2018 and December 20, 2018. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2018

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable at year end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Lincoln-Woodstock 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, 2018 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$223,835,090
For all other taxes	\$227,915,060

The tax rates and amount assessed for the year ended December 31, 2018 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$ 9.81	\$2,235,118
School portion:		
State of New Hampshire	2.32	518,566
Local	7.62	1,737,289
County portion	1.982	452,156
Total	<u>\$21.73</u>	<u>\$4,943,129</u>

1-H Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of December 31, 2018.

1-I Deferred Outflows/Inflows of Resources

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

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

1-J Long-Term Obligations

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

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 the Town's 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 Town's policy allows certain employees to earn varying amounts of sick time as set forth by the Town's personnel policy. A liability for those amounts is recorded in the government-wide financial statements.

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2018

1-L Defined Benefit Pension Plan

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

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

1-M Postemployment Benefits Other Than Pensions

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

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

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

1-N Net Position/Fund Balances

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

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

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

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

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

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

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2018

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

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

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

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

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

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

1-O Use of Estimates

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

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general, water department, and sewer department funds. 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. The Town had no encumbrances as of December 31, 2018.

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2018

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2018, \$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 following reconciles the general fund budgetary basis to the GAAP basis:

Revenues and other financing sources:	
Per Exhibit D-1 (budgetary basis)	\$3,323,945
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	22,060
To eliminate transfers between general and blended funds	(160,000)
Change in deferred tax revenue relating to 60-day revenue recognition recognized as revenue on the GAAP basis, but not on the budgetary basis	(16,761)
Per Exhibit C-3 (GAAP basis)	<u>\$3,169,244</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$3,243,256
Adjustment:	
Basis differences:	
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	46,620
To eliminate transfers between general and blended funds	(255,046)
Per Exhibit C-3 (GAAP basis)	<u>\$3,034,830</u>

2-C Deficit Fund Balances

The sewer department fund had a deficit fund balance of \$177,296 at December 31, 2018. This deficit is a result of current and past year's operations. The Town plans to revise its commercial billing rates to reflect usage and the deficit will be made up through this additional billing.

2-D Accounting Change/Restatement

Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions* (OPEB), was implemented during fiscal year 2018. The revised requirements establish new financial reporting requirements for state and local governments which provide their employees with OPEB benefits, including additional note disclosure and required supplementary information. In addition, GASB Statement No. 75 requires a state or local government employer to use the entry age normal actuarial cost method and requires deferred outflows of resources and deferred inflows of resources which arise from other types of events related to OPEB to be recognized. Beginning net position for governmental activities was restated to retroactively report the change in valuation of the beginning total OPEB liability, deferred inflows and outflows of resources, as follows:

	<u>State OPEB</u>
Change in total OPEB liability under current standards, January 1	\$(127,064)
Initial balance of deferred outflows of resources	9,938
Initial balance of deferred inflows of resources	(401)
Cumulative restatement related to GASB No. 75 implementation (see Note 16)	<u>\$(117,527)</u>

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2018

DETAILED NOTES ON ALL FUNDS

NOTE 3 - CASH AND CASH EQUIVALENTS

The Town's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$4,430,114 and the bank balances totaled \$4,404,719. Petty cash totaled \$30.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$3,870,295
Cash per Statement of Net Position - Fiduciary Fund (Exhibit E-1)	559,819
Total cash and cash equivalents	<u>\$4,430,114</u>

NOTE 4 - TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2018. The amount has been reduced by an allowance for an estimated uncollectible amount of \$13,000. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2018	\$458,170	\$458,170
Unredeemed (under tax lien):		
Levy of 2017	95,190	95,190
Levy of 2016	36,873	36,873
Levies of 2015 and prior	9,488	9,488
Less: allowance for estimated uncollectible taxes	(13,000)*	-
Net taxes receivable	<u>\$586,721</u>	<u>\$599,721</u>

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

NOTE 5 - OTHER RECEIVABLES

Receivables at December 31, 2018, consisted of accounts (billings for water and sewer charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018 is as follows:

	Balance, Beginning	Additions	Deletions	Balance, Ending
At cost:				
Not being depreciated:				
Land	\$ 983,174	\$ -	\$ -	\$ 983,174
Being depreciated:				
Buildings and building improvements	4,247,400	46,718	(15,000)	4,279,118
Machinery, equipment, and vehicles	2,284,050	482,033	(138,921)	2,627,162

(Continued)

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2018

Capital Assets continued:

	<u>Balance, Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, Ending</u>
Infrastructure	8,846,102	19,680	-	8,865,782
Total capital assets being depreciated	15,377,552	548,431	(153,921)	15,772,062
Total all capital assets	16,360,726	548,431	(153,921)	16,755,236
Less accumulated depreciation:				
Buildings and building improvements	(2,002,368)	(89,974)	3,000	(2,089,342)
Machinery, equipment, and vehicles	(1,042,359)	(144,053)	136,190	(1,050,222)
Infrastructure	(3,854,211)	(132,114)	-	(3,986,325)
Total accumulated depreciation	(6,898,938)	(366,141)	139,190	(7,125,889)
Net book value, capital assets being depreciated	8,478,614	182,290	(14,731)	8,646,173
Net book value, all capital assets	<u>\$9,461,788</u>	<u>\$182,290</u>	<u>\$(14,731)</u>	<u>\$9,629,347</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	\$ 15,990
Public safety	83,482
Highways and streets	115,246
Sanitation	79,156
Water distribution and treatment	71,942
Culture and recreation	325
Total depreciation expense	<u>\$366,141</u>

NOTE 7 - INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of December 31, 2018 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Sewer	\$267,468
Water	General	36,211
Sewer	General	25,863
		<u>\$329,542</u>

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

Interfund Transfers - The composition of interfund transfer for the year ended December 31, 2018 is as follows:

	<u>Transfers In:</u>		
	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
Transfer out:			
General fund	<u>\$15,000</u>	<u>\$30,000</u>	<u>\$45,000</u>

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

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2018

NOTE 8 - INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of \$1,747,677 at December 31, 2018 consist of the following:

General fund:	
Balance of the 2018-2019 school district assessment due to the Lincoln-Woodstock Cooperative School District	\$1,130,711
Various amounts due to State and Federal agencies	65,931
Total general fund	<u>\$1,196,642</u>
Agency fund:	
Balance of trust funds belonging to the Lincoln-Woodstock Cooperative School District	551,035
Total intergovernmental payables due	<u>\$1,747,677</u>

NOTE 9 - DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows and inflows of resources at December 31, 2018 consist of amounts related to pensions totaling \$293,514 and \$138,095, respectively and amounts related to OPEB totaling \$22,008 and \$562, respectively. For further discussion on these amounts, see Note 12 and 13.

Deferred inflows of resources reported in the governmental funds are as follows:

	<u>Exhibit A</u>	<u>Exhibit C-1</u>
Grants received in advance of eligible expenditures being made	\$ 15,081	\$ 15,081
Deferred property taxes not collected within 60 days of fiscal year-end	-	185,419
Total deferred inflows of resources	<u>15,081</u>	<u>\$200,500</u>

NOTE 10 - LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2018:

	Balance January 1, 2018 (as restated)	Additions	Reductions	Balance December 31, 2018	Due Within One Year
Bonds/note payable	\$1,094,544	\$193,370	\$(117,532)	\$1,170,382	\$145,361
Capital lease	34,191	-	(34,191)	-	-
Compensated absences	96,754	45,054	-	141,808	-
Net pension liability	1,633,472	-	(157,653)	1,475,819	-
Net other postemployment benefits	127,064	49,820	-	176,884	-
Total long-term liabilities	<u>\$2,986,025</u>	<u>\$288,244</u>	<u>\$(309,376)</u>	<u>\$2,964,893</u>	<u>\$145,361</u>

Long-term bonds/note are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at December 31, 2018	Current Portion
General obligation bonds payable:						
Clarifier	\$1,054,064	2003	2023	7.50%	\$ 263,516	\$52,703
Sewer Line Extension	296,582	2005	2025	3.68%	103,805	14,829
Water Line	316,159	2017	2031	3.5%	291,159	25,000
Water Meter	343,532	2017	2031	3.5%	318,532	25,000
Fire Pumper Truck	193,370	2018	2024	3.65%	193,370	27,829
Total					<u>\$1,170,382</u>	<u>\$145,361</u>

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2018

The annual requirements to amortize all general obligation bonds/note outstanding as of December 31, 2018, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2019	\$ 145,361	\$ 43,920	\$ 189,281
2020	148,303	36,732	185,035
2021	149,440	31,339	180,779
2022	150,598	25,936	176,534
2023	151,805	20,481	172,286
2024-2028	315,183	48,385	363,568
2029-2031	109,692	6,574	116,266
Totals	<u>\$1,170,382</u>	<u>\$213,367</u>	<u>\$1,383,749</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

Note Authorized and Unissued - The note authorized and unissued as of December 31, 2018 is as follows:

Per Town Meeting Vote of	Purpose	Unissued Amount
March 13, 2018	Fire Department E-One Typhoon Custom Pumper Truck	<u>\$41,600</u>

NOTE 11 - DEFINED BENEFIT PENSION PLAN

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

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

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

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

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2018

creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by ¼ of 1% or age 60.

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

Contributions - The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2018, the Town contributed 25.33% for police, 27.79% for fire and 11.08% for other employees. The contribution requirement for the fiscal year 2018 was \$129,541, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - At December 31, 2018 the Town reported a liability of \$1,475,819 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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, 2018, the Town's proportion was 0.03064915% which was a decrease of 0.00256505% from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the Town recognized pension expense of \$175,065. At December 31, 2018 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	\$100,538	\$ 91,993
Changes in assumptions	102,134	-
Net difference between projected and actual investment earnings on pension plan investments	-	34,152
Differences between expected and actual experience	11,780	11,950
Contributions subsequent to the measurement date	79,062	-
Total	<u>\$293,514</u>	<u>\$138,095</u>

The \$79,062 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, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending December 31,	
2019	\$84,160
2020	57,528
2021	(40,940)
2022	(24,391)
Totals	<u>\$76,357</u>

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2018

Actuarial Assumptions - The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions which, accordingly apply to 2018 measurements:

Inflation:	2.5%
Salary increases:	5.6% average, including inflation
Wage inflation:	3.25%
Investment rate of return:	7.25% net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 - June 30, 2015.

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

Following is a table presenting target allocations and long-term rates of return for 2018:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted average long-term expected real rate of return</u>
		<u>2018</u>
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.25%
Opportunistic	5.00%	2.15%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

Discount Rate - The discount rate used to measure the collective total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2018

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate- The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2018	\$1,963,589	\$1,475,819	\$1,067,052

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

NOTE 12 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

12-A New Hampshire Retirement System (NHRS)

Plan Description - The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2018 Comprehensive Annual Financial Report, which can be found on the system's website at www.nhrs.org.

Benefits Provide - Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:2, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

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

Maximum medical subsidy rates paid during fiscal year 2018 were as follows:

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

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

Contributions - The OPEB Plan is funded by allocating to the 401 (h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2018, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401 (h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2018, the Town contributed 4.10% for police and fire, and 0.30% for other employees. The contribution requirement for the fiscal year 2018 was \$17,089, which was paid in full.

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2018

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - At December 31, 2018, the Town reported a liability of \$176,884 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Town's proportion of the net OPEB liability was based on a projection of the Town's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2018, the Town's proportion was 0.03863407% which was an increase of 0.01084433% from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the Town recognized OPEB expense of \$ 56,026. At December 31, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in proportion	\$10,553	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	562
Difference between expected and actual experience	1,038	-
Contributions subsequent to the measurement date	10,417	-
Total	<u>\$22,008</u>	<u>\$562</u>

The \$10,417 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ending December 31,</u>	
2019	\$11,416
2020	(175)
2021	(175)
2022	37
Totals	<u>\$11,103</u>

Actuarial Assumptions - The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2018 and a measurement date of June 30, 2017. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.5% per year
Wage inflation:	3.25% per year
Salary increases:	5.6% average, including inflation
Investment rate of return:	7.25% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

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

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 - June 30, 2015.

Long-term Rates of Return - The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2018

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 2018:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
		2018
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.25%
Opportunistic	5.00%	2.15%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

Discount Rate - The discount rate used to measure the total OPEB liability as of June 30, 2018 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the Town's Proportionate Share of the OPEB Liability to Changes in the Discount Rate - The following table presents the Town's proportionate share of the OPEB liability calculated using the discount rate of 7.25% as well as what the Town's proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2018	\$184,102	\$176,884	\$156,667

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

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

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2018

12-B Town of Woodstock Retiree Health Benefit Program

The Town provides postemployment benefit options for health care to eligible retirees, terminated employees, and their dependents in accordance with the provisions of various employment contracts. The benefit levels, employee contributions, and employer contributions are governed by the Town's contractual agreements.

The Governmental Accounting Standards Board (GASB) issued Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* in 2015. GASB Statement No. 75 requires state and local government employers to recognize the net OPEB liability and the OPEB expense on their financial statements, along with the related deferred outflows and inflows of resources. The Town has not fully implemented GASB Statement No. 75 at December 31, 2018, 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 net OPEB liability and the OPEB expense is unknown.

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>Bonds Issued</u>	<u>Amount</u>
C - 676	\$44,405
C - 688	69,202
Total	<u>\$113,607</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, 2018 the Town is due to receive the following annual amounts to offset debt payments:

<u>Fiscal Year Ending December 31,</u>	<u>Principal</u>
2019	\$ 18,767
2020	18,767
2021	18,767
2022	18,767
2023	18,767
2024-2025	19,772
Totals	<u>\$113,607</u>

NOTE 14 - GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the Statement of Net Position at December 31, 2018 include the following:

Net investment in capital assets:	
Net book value, all capital assets	\$ 9,629,347
Less:	
General obligation bonds/note payable	(1,170,382)
Total net investment in capital assets	<u>8,458,965</u>
Restricted net position:	
Perpetual care - nonexpendable	12,447
Perpetual care - income balance	1,177
Water Department	1,362,284
Sewer Department	47,969
Total restricted net position	<u>1,423,877</u>
Unrestricted	<u>358,789</u>
Total net position	<u>\$ 10,241,631</u>

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2018

NOTE 15 - GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2018 include the following:

	General Fund	Water Department Fund	Sewer Department Fund	Nonmajor Funds	Total Govm'tal Funds
Nonspendable:					
Permanent fund - principal balance	\$ -	\$ -	\$ -	\$12,447	\$ 12,447
Restricted:					
Permanent - income balance	-	-	-	1,177	1,177
Water department	-	1,362,284	-	-	1,362,284
Sewer department	-	-	47,969	-	47,969
Total restricted fund balance	-	1,362,284	47,969	1,177	1,411,430
Committed:					
Expendable trust	962,029	-	-	-	962,029
Blended funds	51,655	-	-	-	51,655
Water department trust funds	-	125,619	-	-	125,619
Sewer department trust funds	-	-	129,530	-	129,530
Conservation Commission	-	-	-	10,350	10,350
Total committed fund balance	1,013,684	125,619	129,530	10,350	1,279,183
Unassigned (deficit)	603,595	-	(177,296)	-	426,299
Total governmental fund balances	<u>\$1,617,279</u>	<u>\$1,487,903</u>	<u>\$ 203</u>	<u>\$23,974</u>	<u>\$3,129,359</u>

NOTE 16 - PRIOR PERIOD ADJUSTMENT

Net position at January 1, 2018 was restated to give retroactive effect to the following prior period adjustment:

	Government-wide Statements
To restate for the cumulative changes related to implementation of GASB No. 75, see Note 2-D	\$ (117,527)
Net position, as previously reported	10,388,913
Net position, as restated	<u>\$10,271,386</u>

NOTE 17 - 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 2018, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2018 to December 31, 2018 by Primex³, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2018

that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

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

NOTE 18 - SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through August 21, 2019, the date the December 31, 2018 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, 2018

	December 31,					
	2013	2014	2015	2016	2017	2018
Town's proportion of the net pension liability	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%
Town's proportionate share of the net pension liability	\$1,150,492	\$1,050,671	\$1,150,081	\$1,695,983	\$1,633,472	\$1,475,819
Town's covered payroll	\$ 836,190	\$ 721,803	\$ 513,670	\$ 582,190	\$ 623,829	\$ 706,266
Town's proportionate share of the net pension liability as a percentage of its covered payroll	137.59%	145.56%	223.89%	291.31%	261.85%	208.96%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%

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

EXHIBIT G
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Schedule of Town Contributions - Pensions
New Hampshire Retirement System Cost Sharing
Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2018

	December 31,					
	2013	2014	2015	2016	2017	2018
Contractually required contribution	\$ 66,470	\$ 90,810	\$ 97,396	\$114,205	\$121,678	\$129,541
Contributions in relation to the contractually required contributions	(66,470)	(90,810)	(97,396)	(114,205)	(121,678)	(129,541)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$836,190	\$721,803	\$513,670	\$582,190	\$623,829	\$706,266
Contributions as a percentage of covered payroll	7.95%	12.58%	18.96%	19.62%	19.51%	18.34%

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

TOWN OF WOODSTOCK, NEW HAMPSHIRE
Note to the Required Supplementary Information -
Pension Liability
For the Fiscal Year Ended December 31, 2018

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

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, 2018. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2018:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	21 Years beginning July 1, 2018 (30 years beginning July 1, 2009)
Asset Valuation Method	5-Year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.62% per year
Investment Rate of Return	7.25% per year, net of investment expenses, including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP-2015, based in the last experience study.
Other Information:	
Notes	Contribution rates for Fiscal Year 2018 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.

EXHIBIT H
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of the
Net Other Postemployment Benefit Plan Liability
New Hampshire Retirement System Cost Sharing
Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2018

	December 31,		
	2016	2017	2018
Town's proportion of the net OPEB liability	0.03%	0.03%	0.04%
Town's proportionate share of the net OPEB liability	\$132,711	\$127,064	\$176,884
Town's covered payroll	\$582,190	\$623,829	\$706,266
Town's proportionate share of the net OPEB liability as a percentage of its covered payroll	22.80%	20.37%	25.04%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%

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

EXHIBIT I
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Schedule of Town Contributions - Other Postemployment Benefits
New Hampshire Retirement System Cost Sharing
Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2018

	December 31,		
	2016	2017	2018
Contractually required contribution	\$ 15,929	\$ 16,471	\$ 17,089
Contributions in relation to the contractually required contribution	(15,929)	(16,471)	(17,089)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Town's covered payroll	\$582,190	\$623,829	\$706,266
Contributions as a percentage of covered payroll	2.74%	2.64%	2.42%

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

TOWN OF WOODSTOCK, NEW HAMPSHIRE
Note to the Required Supplementary Information -
Other Postemployment Benefit Liability
For the Fiscal Year Ended December 31, 2018

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

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the Town's other postemployment benefits at December 31, 2018. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

There were no changes to benefit terms or assumptions in the current actuarial valuation report.

Methods and Assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market: 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.62% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

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, 2018

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$2,224,935	\$2,141,889	\$(83,046)
Land use change	2,500	-	(2,500)
Yield	5,200	5,260	60
Excavation	500	460	(40)
Payment in lieu of taxes	91,967	91,818	(149)
Interest and penalties on taxes	79,607	61,844	(17,763)
Total from taxes	<u>2,404,709</u>	<u>2,301,271</u>	<u>(103,438)</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	296,000	322,713	26,713
Building permits	1,075	950	(125)
Other	17,694	3,354	(14,340)
Total from licenses, permits, and fees	<u>314,769</u>	<u>327,017</u>	<u>12,248</u>
Intergovernmental:			
State:			
Meals and rooms distribution	70,506	70,506	-
Highway block grant	30,282	30,265	(17)
Other	66,906	82,339	15,433
Federal:			
Other	-	40,000	40,000
Total from intergovernmental	<u>167,694</u>	<u>223,110</u>	<u>55,416</u>
Charges for services:			
Income from departments	22,600	29,616	7,016
Miscellaneous:			
Sale of municipal property	981	1,581	600
Interest on investments	13,800	20,315	6,515
Other	2,000	67,665	65,665
Total from miscellaneous	<u>16,781</u>	<u>89,561</u>	<u>72,780</u>
Other financing sources:			
Transfers in	160,000	160,000	-
Note proceeds	234,970	193,370	(41,600)
Total other financing sources	<u>394,970</u>	<u>353,370</u>	<u>(41,600)</u>
Total revenues and other financing sources	3,321,523	<u>\$3,323,945</u>	<u>\$ 2,422</u>
Unassigned fund balance used to reduce tax rate	<u>250,000</u>		
Total revenues, other financing sources, and use of fund balance	<u>\$3,571,523</u>		

SCHEDULE 2
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations and Expenditures
(Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2018

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance Positive (Negative)</u>
Current:			
General government:			
Executive	\$ 130,996	\$ 123,524	\$ 7,472
Election and registration	32,000	24,794	7,206
Financial administration	126,975	113,947	13,028
Legal	36,500	8,507	27,993
Personnel administration	582,351	491,662	90,689
Planning and zoning	5,000	1,832	3,168
General government buildings	90,106	82,378	7,728
Cemeteries	19,529	16,412	3,117
Insurance, not otherwise allocated	35,028	35,028	-
Advertising and regional associations	750	750	-
Other	57,000	-	57,000
Total general government	<u>1,116,235</u>	<u>898,834</u>	<u>217,401</u>
Public safety:			
Police	537,621	529,671	7,950
Ambulance	75,000	75,000	-
Fire	71,000	59,872	11,128
Building inspection	3,500	2,151	1,349
Emergency management	8,200	1,600	6,600
Other	66,500	65,083	1,417
Total public safety	<u>761,821</u>	<u>733,377</u>	<u>28,444</u>
Highways and streets:			
Highways and streets	210,400	183,287	27,113
Street lighting	23,000	22,081	919
Total highways and streets	<u>233,400</u>	<u>205,368</u>	<u>28,032</u>
Sanitation:			
Solid waste collection	167,786	184,341	(16,555)
Health:			
Administration	600	-	600
Pest control	1,500	1,500	-
Health agencies	3,552	3,552	-
Total health	<u>5,652</u>	<u>5,052</u>	<u>600</u>

Continued

SCHEDULE 2 (continued)
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations and Expenditures
(Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2018

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance Positive (Negative)</u>
Welfare:			
Administration and direct assistance	21,000	1,825	19,175
Vendor payments and other	8,600	8,600	-
Total welfare	<u>29,600</u>	<u>10,425</u>	<u>19,175</u>
Culture and recreation:			
Parks and recreation	20,884	19,942	942
Library	69,137	62,795	6,342
Patriotic purposes	10,500	10,723	(223)
Other	252,707	237,695	15,012
Total culture and recreation	<u>353,228</u>	<u>331,155</u>	<u>22,073</u>
Conservation	<u>1,696</u>	<u>266</u>	<u>1,430</u>
Economic development	<u>2,000</u>	<u>1,849</u>	<u>151</u>
Debt service:			
Principal of long-term debt	34,192	34,191	1
Interest on long-term debt	1,440	1,439	1
Interest on tax anticipation notes	5,000	-	5,000
Total debt service	<u>40,632</u>	<u>35,630</u>	<u>5,002</u>
Capital outlay	<u>559,427</u>	<u>536,913</u>	<u>22,514</u>
Other financing uses:			
Transfers out	<u>300,046</u>	<u>300,046</u>	<u>-</u>
Total appropriations, expenditures, and other financing uses	<u>\$3,571,523</u>	<u>\$3,243,256</u>	<u>\$328,267</u>

SCHEDULE 3
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2018

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$645,325
Changes:		
Unassigned fund balance used to reduce 2018 tax rate		(250,000)
2018 Budget summary:		
Revenue surplus (Schedule 1)	\$ 2,422	
Unexpended balance of appropriations (Schedule 2)	<u>328,267</u>	
2018 Budget surplus		330,689
Decrease in assigned fund balance (non-encumbrance)		<u>50,000</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		\$776,014
<i>Reconciliation of Non-GAAP Budgetary Basis to GAAP Basis</i>		
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis		(185,419)
Elimination of the allowance for uncollectible taxes		<u>13,000</u>
Unassigned fund balance, ending, GAAP Basis (Exhibit C-1)		<u><u>\$603,595</u></u>

SCHEDULE 4
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2018

	Special Revenue Fund Conservation Commission	Permanent Fund	Total
ASSETS			
Cash and cash equivalents	\$10,350	\$13,624	\$23,974
FUND BALANCES			
Nonspendable	\$ -	\$12,447	\$12,447
Restricted	-	1,177	1,177
Committed	10,350	-	10,350
Total fund balances	\$10,350	\$13,624	\$23,974

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, 2018

	Special Revenue Fund Conservation Commission	Permanent Fund	Total
REVENUES			
Miscellaneous	\$ 188	\$ 41	\$ 229
Net change in fund balances	188	41	229
Fund balances, beginning	10,162	13,583	23,745
Fund balances, ending	<u>\$10,350</u>	<u>\$13,624</u>	<u>\$23,974</u>

**BIRTHS REGISTERED IN THE TOWN OF WOODSTOCK, NH
FOR THE YEAR ENDING DECEMBER 31, 2019**

Date of Birth	Place of Birth	Name of Child	Name of Father	Name of Mother
February 1, 2019	Concord, NH	Adele Victoria Duguay	Jay Duguay	Hanna Kinne
February 17, 2019	Littleton, NH	Beau Hill Fadden	John Fadden	Cassidy Fadden
July 21, 2019	Littleton, NH	Bentley Joseph Roy	Joshua Roy	Ashley Jordan
October 2, 2019	Littleton, NH	Novalee Marie Hebert	Thomas Hebert	Megan Abbott

**MARRIAGES REGISTERED IN THE TOWN OF WOODSTOCK, NH
FOR THE YEAR ENDING DECEMBER 31, 2019**

Date of Marriage	Name and Surname of Person A and Person B	Residence of Each at Time of Marriage	Place of Marriage
August 12, 2019	Stephen C. Godin Wendy L. Smith	Woodstock, NH Woodstock, NH	Franconia, NH
August 17, 2019	Ross E. MacAuley III Rebecca L. Powell	Woodstock, NH Woodstock, NH	Lincoln, NH
October 26, 2019	Eunice J. Bartlett Nathaniel F. Jenkins	Lincoln, NH Woodstock, NH	Thornton, NH
November 2, 2019	Christine M. Burkholder Scott E. Gerrish	Woodstock, NH Woodstock, NH	Freedom, NH

DEATHS REGISTERED IN THE TOWN OF WOODSTOCK, NH
FOR THE YEAR ENDING DECEMBER 31, 2019

Date of Death	Place of Death	Name and Surname of the Deceased	Name of Father	Maiden Name of Mother
January 4, 2019	Plymouth, NH	Donald LaFrance	Norman LaFrance	Beatrice Berube
March 5, 2019	Woodstock, NH	Francis Benza	Salvatore Benza	Anna Natoli
April 16, 2019	Woodstock, NH	Thomas McGeary	Thomas McGeary	Rosemary Girodano
April 17, 2019	North Haverhill, NH	Marguerite Desjardins	Raoul L'Heureux	Yvonne Bouchard
July 29, 2019	Woodstock, NH	Samuel Boyle	Quentin Boyle	Judith Sawyer
August 6, 2019	Woodstock, NH	John Hyde	Frederick Hyde	Rhoda Williams
August 18, 2019	Laconia, NH	George Brown Jr.	George Brown Sr.	June Unknown
September 12, 2019	Woodstock, NH	Debra Hanson	Robert Hanson Sr.	Edith Campbell
September 27, 2019	Franconia, NH	Robert Kennedy	Georg Kennedy	Corrinne Barret
October 19, 2019	Lebanon, NH	Scott Whitaker Sr.	William Whitaker	Pauline Beaulieu
November 1, 2019	Woodstock, NH	David Talbot	Charles Talbot	Eleanor Morse
December 15, 2019	Woodstock, NH	Gary Cox	Donald Cox	Yvonne Maurice



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, 3 pm - 6:30 pm, 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

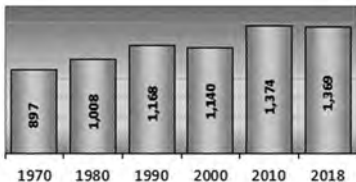
Incorporated: 1763

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 542 over 58 years, from 827 in 1960 to 1,369 in 2018. The largest decennial percent change was an increase of 21 percent between 2000 and 2010;



population declined from 1990 to 2000. The 2018 Census estimate for Woodstock was 1,369 residents, which ranked 169th among New Hampshire's incorporated cities and towns.



Population Density and Land Area, 2018 (US Census Bureau): 23.4 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, February 2020. Community Response Received 6/19/2019

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, 2019	\$4,113,039		
Budget: School Appropriations, 2018-2019	\$8,130,619		
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	
Spear Memorial, Plymouth	23 miles	25	
Cottage Hospital, Woodsville	24 miles	35	
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)			
2018 Total Tax Rate (per \$1000 of value)	\$19.97		
2018 Equalization Ratio	90.3		
2017 Full Value Tax Rate (per \$1000 of value)	\$17.81		
2018 Percent of Local Assessed Valuation by Property Type			
Residential Land and Buildings	85.5%		
Commercial Land and Buildings	13.0%		
Public Utilities, Current Use, and Other	1.9%		
HOUSING (ACS 2014-2018)			
Total Housing Units	1,392		
Single-Family Units, Detached or Attached	880		
Units in Multiple-Family Structures:			
Two to Four Units in Structure	70		
Five or More Units in Structure	357		
Mobile Homes and Other Housing Units	85		

POPULATION (1-YEAR ESTIMATES/DECENNIAL)		(US Census Bureau)
Total Population	Community	County
2018	1,369	89,786
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) 2014-2018
Population by Gender		
Male	3,114	Female 3,164
Population by Age Group		
Under age 5	173	
Age 5 to 19	789	
Age 20 to 34	579	
Age 35 to 54	1,430	
Age 55 to 64	1,069	
Age 65 and over	2,238	
Median Age	56.7 years	
Educational Attainment, population 25 years and over		
High school graduate or higher	94.1%	
Bachelor's degree or higher	44.1%	
INCOME, INFLATION ADJUSTED \$		(ACS 2014-2018)
Per capita income	\$30,429	
Median family income	\$65,000	
Median household income	\$57,667	
Median Earnings, full-time, year-round workers		
Male	\$37,813	
Female	\$32,244	
Individuals below the poverty level		8.1%
LABOR FORCE		(NHES – ELMI)
Annual Average	2008	2018
Civilian labor force	716	928
Employed	687	913
Unemployed	29	15
Unemployment rate	.0%	.0%
EMPLOYMENT & WAGES		(NHES – ELMI)
Annual Average Covered Employment	2008	2018
Goods Producing Industries		
Average Employment	44	n
Average Weekly Wage	\$ 720	n
Service Providing Industries		
Average Employment	321	n
Average Weekly Wage	\$ 347	n
Total Private Industry		
Average Employment	365	105
Average Weekly Wage	\$ 392	\$ 491
Government (Federal, State, and Local)		
Average Employment	24	11
Average Weekly Wage	\$ 637	\$ 824
Total, Private Industry plus Government		
Average Employment	389	116
Average Weekly Wage	\$ 407	\$ 523
If "n" appears, data do not meet disclosure standards.		

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

2017 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 2014-2018)

Workers 16 years and over	
Drove alone, car/truck/van	81.1%
Carpooled, car/truck/van	3.9%
Public transportation	1.1%
Walked	1.0%
Other means	12.8%
Worked at home	12.5%
Mean Travel Time to Work	33.8 minutes

Percent of Working Residents: ACS 2014-2018

Working in community of residence	22.3
Commuting to another NH community	40.5
Commuting out-of-state	37.2

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; Swimming; Hiking;
Ice Castles; Brewery



TOWN OF WOODSTOCK

The following are recognized holidays for town employees during the calendar year 2020. Please note that the Town Offices and Library will be closed on these days.

New Year’s Day	January 1, 2020
Martin Luther King Day	January 20, 2020
President’s Day	February 17, 2020
Memorial Day	May 25, 2020
Independence Day	July 3, 2020
Labor Day	September 7, 2020
Columbus Day	October 12, 2020
Veteran’s Day	November 11, 2020
Thanksgiving Day	November 26, 2020
Day after Thanksgiving	November 27, 2020
Christmas Day	December 25, 2020

In addition to the above noted holidays, town employees who are employed on a full-time basis, are eligible for (2) additional floating holidays. Notice of these days will be posted on the town website if a closure is involved.

NOTES

NOTES