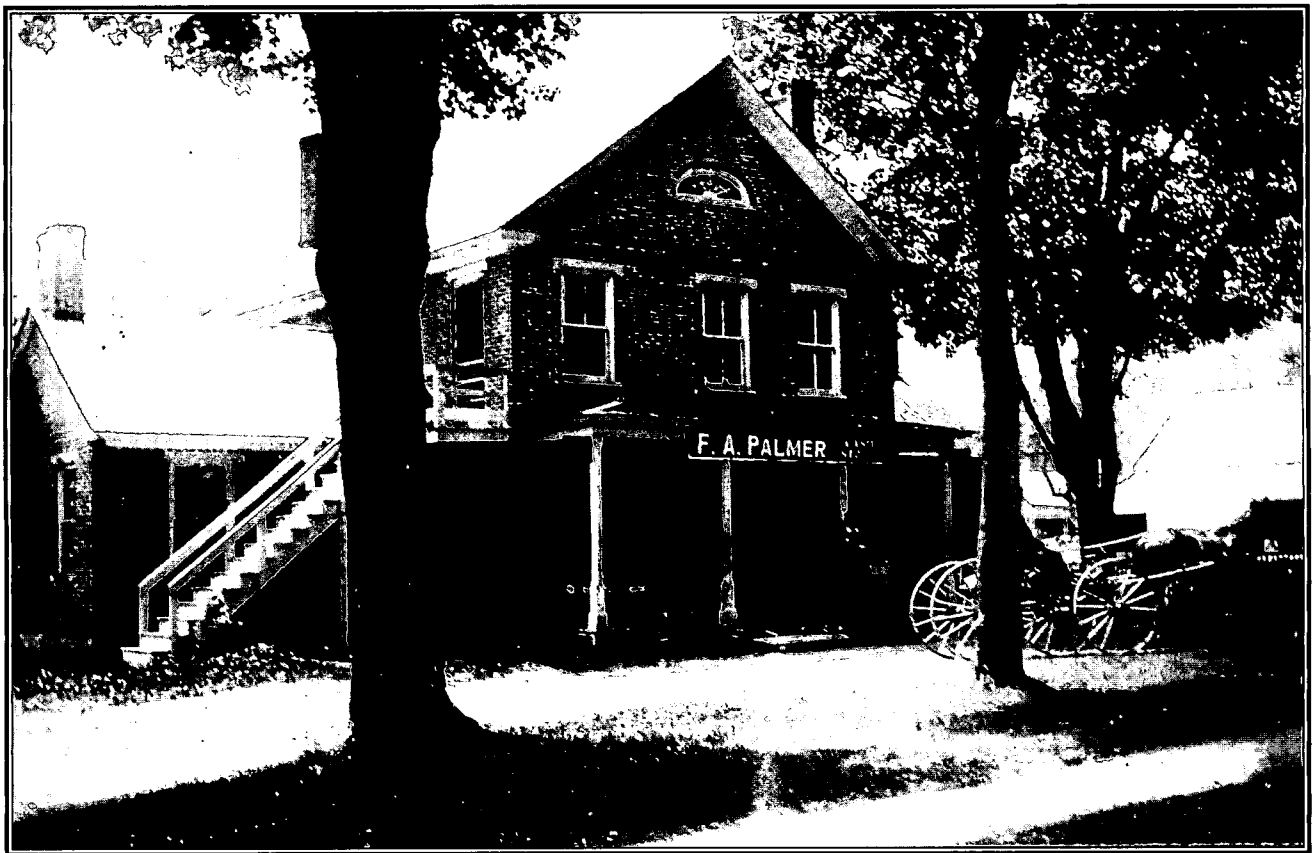


THE TOWN OF GRAFTON, VERMONT



142nd ANNUAL REPORT
For The Year Ended ***June 30, 2003***

TOWN OF GRAFTON
POPULATION, 2000 CENSUS--649
REGISTERED VOTERS--445

STATE POLICE	875-2112	LIBRARY	843-2404
AMBULANCE	911	ELEMENTARY SCHOOL	843-2495
TOWN CLERK	843-2419	REPORT A FIRE	911
SELECT BOARD'S ADMIN.ASST	843-2552	HIGHWAY DEPT.	843-2456
HEALTH OFFICER	843-1035	FOREST FIRE WARDEN	843-1065
	OR		
	843-2552	ASST. FOREST FIRE WARDEN	843-1156

TOWN CLERK'S HOURS	Mon., Tues., Thurs., Fri.: 9-4 (hour for lunch)
ADMINISTRATIVE ASST.	Mon., Tues., Thurs., Fri.: 9:00 a.m. - 2:30 p.m.
LIBRARY HOURS	Monday through Friday: 2 p.m. - 5 p.m. Tuesday and Wednesday: 10 - 12 noon Tuesday: 5 - 8 p.m. Saturday: 9 - 12 noon
SELECT BOARD'S MEETINGS	Second and Fourth Mondays of each month At 4:30 p.m. at Town Hall
SCHOOL BOARD MEETINGS	Second Thursdays of each month At 6:30 p.m. at the School
PLANNING COMMISSION MEETINGS	First Tuesday of month at 7:30 p.m. at the Town Hall

Property taxes due 15th of August, November, February and May
Taxes become delinquent after the May 15th Payment

*Cover: Francis Palmer's store in early 1900 currently owned by Arthur Park on Main Street
in Grafton*

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GRAFTON, VERMONT
WARNING
For Town and Town School Districts

The legal voters of the Town and Town School Districts of Grafton, Vermont are hereby warned and notified to meet in the Grafton Elementary School on Tuesday, March 2, 2004 at 10:00 AM EST to take action on the following articles:

- ART. 1 To choose all Town and Town School District Officers. Voting to be by Australian Ballot; polls open from 9:00 AM to 7:00 PM.
- ART. 2 To act on the Auditor's Report.
- ART. 3 To see if the Town School District will authorize its Joint Contract Board of School Directors to make available school facilities and equipment for other specific purposes which appear to be in the best interest of the residents of the District with due consideration being given to efficient, economical and appropriate use of the facilities and equipment.
- ART. 4 To see if the Joint Contract School District will exempt itself from the requirement to operate a School Breakfast/Lunch Program in accordance with Title 16, VSA, Section 1265, for the 2004-2005 school year.
- ART. 5 To see if the Town and Town School District will authorize its School Directors and Treasurer to borrow money, if necessary, for current expenses in anticipation of collection of taxes.
- ART. 6 To see if the Town School District will approve the Joint Contract District budget of Nine Hundred Fifty-Six Thousand One Hundred and Five Dollars (\$956,105) that includes Five Hundred Dollars (\$500) compensation for each School Director.
- ART. 7 To see if the Town School District will raise money for the support of its school for the period July 1, 2004 to June 30, 2005; and if so, how much?
- ART. 8 Shall the Town of Grafton vote to apply the reserve amount of \$2,000 from the communications upgrade line item in the capital budget to the flood of 2003 loan line item in the capital budget.
- ART. 9 Shall the Town of Grafton vote to raise \$133,408 for the capital budget. (\$22,200 for bridges, \$55,208 for equipment, \$20,000 for road reconstruction, \$5,000 for culverts, \$12,000 for fire truck, \$2,000 for town garage, \$2,000 for town hall, \$15,000 flood of 2003 loan).
- ART. 10 Shall the Town of Grafton vote to reserve the unexpended amounts from the white line painting line item in the FY 2004 Selectmen's Budget.

2004 Warning for Town Meeting, page two

- ART. 11 Shall the Town of Grafton raise \$280,502 for the maintenance of highways and bridges.
- ART. 12 Shall the Town of Grafton raise \$112,356 for the Selectmen's Budget.
- ART. 13 Shall the Town of Grafton approve expenditures of any grant monies awarded for purposes named in such grant or grants for fiscal year 2004/05.
- ART. 14 Shall the Town of Grafton raise \$9,369 for ambulance service.
- ART. 15 Shall the Town of Grafton raise \$17,500 for the Firemen's Association operating expenses.
- ART. 16 Shall the Town of Grafton raise \$8,000 for FAST Squad operating expenses.
- ART. 17 Shall the Town of Grafton raise \$4,859 for Humanitarian expenses. (United Way- \$125; Bellows Falls Senior Center - \$674; Youth Services - \$100; HCRS - \$600; Parks Place - \$100; RSVP - \$160; Women's Crisis Center - \$550; VNA - \$1,800; Grafton Cares - \$750).
- ART. 18 Shall the Town of Grafton raise \$500 for Grace Cottage Foundation.
- ART. 19 Shall the Town of Grafton raise \$250 to support Windham County Reads programs.
- ART. 20 Shall the Town of Grafton levy an interest charge on all delinquent taxes on real and personal property of one (1) percent per month or fraction thereof from the due date of each installment for the first three months, and one and one-half (1 ½) percent per month or fraction thereof for every month thereafter, as provided for in 32 VSA 5136 and 4837.
- ART. 21 Shall the Town of Grafton pay its property taxes to the Treasurer in Quarterly installments, with the due dates being Aug. 15, Nov. 15, Feb. 15, and May 15.
- ART. 22 To transact any other non-binding business that may legally come before the town meeting.

GRAFTON BOARD OF SELECTMEN:

Anna Vesely, Chairman, 2005
Skip Lisle Vice-Chairman, 2006
Sam Gibbs, Clerk, 2004
Dave Rogers, 2005
Ed McWilliam, 2004

GRAFTON SCHOOL DIRECTORS:

Kenneth Dufort, Chairperson, 2004
David Culver, Assistant Chairperson, 2005
Amy Howlett, Clerk, 2004
Sandra J. Stevens, 2006
Gerald Drabyn, 2005

**TOWN OF GRAFTON
TOWN AND TOWN SCHOOL DISTRICT OFFICERS
SELECT BOARD APPOINTEES
ELECTED OFFICIALS
June 30, 2003**

Moderator: Rosalys Wilson
Town and School Treasurer: Cynthia W. Gibbs
Town Clerk: Cynthia W. Gibbs

SELECT BOARD

2004 John Gregory resigned--Edgar McWilliam app.
2004 Sam Gibbs
2005 David Rogers
2005 Anna Vesely
2006 Skip Lisle

AUDITORS

2004 Beatrice Fisher
2005 Patsy Ahrens
2006 Heidi Huckins

LISTERS

2004 Amy Phillips
2005 Lisa Stickney
2006 Harold Igoe

TRUSTEES OF PUBLIC FUNDS

2004 Kristin Coates
2005 Jesse Lawrence, Treasurer
2006 Kimberly Record

TRUSTEES OF CAMPBELL & WOOLSON FUNDS

2004 Kristin Coates
2005 Jesse Lawrence, Treasurer
2006 Kimberly Record

TRUSTEES OF THE LIBRARY

2004 Marilyn Gabriel resigned--Karen Zuppinger app.
2005 Patrick Cooperman, Chairman
2006 Diana Toomey
2007 Julie Edwards resigned--Oliver Schemm app.
2008 Mildred Hasektine resign Leslie Jones

SCHOOL DIRECTORS

2004 Kenneth Dufort, Chairman
2004 Amy Howlett
2005 David Culver
2005 Gerald Drabyn
2006 Sandy Stevens

UNION H. S. DISTRICT # 27 REPRESENTATIVE:
2004 Steven Fisher

ELECTED FOR ONE-YEAR TERM

Agent, Campbell & Woolson Funds:

Jesse Lawrence
First Constable: Walter Critchfield
Grand Juror: Kent Armstrong
Town Agent: Margery Heindel
Collector of Delinquent Taxes: Janice Atwood

GENERAL ELECTIONS AS OF NOV. 5, 2002

Senators, Windham County Rod Gander
Jeanette White

Windham/Windsor District 1-1 Representatives:
Michael Obuchowski
Carolyn Partridge

Justices of the Peace:

Peter Pill, Wendy Martin, John Deming,
Beatrice Fisher, Margery Heindel

APPOINTED BY SELECT BOARD

Select Board Chair: Anna Vesely
Select Board Vice Chair: Skip Lisle
Select Board Clerk: Sam Gibbs
Select Board Secretary: Lisa Mancuso
Cemetery Agent: E. Donald Lawrence
Energy Officer: Eric Stevens
Road Foreman: John Gregory
Planning Commission Chair: Harold Igoe
Flood Zoning Administrator: William Brown
Windham Reg. Com. Rep. John Deming
Road Commissioner: Select Board
Pound Keeper: Select Board
Fence Viewers: Listers
Solid Waste District Rep. Cynthia Gibbs
Council on Aging Rep. Margery Heindel
Tree Warden: Tracy Lake
Inspector of Lumber: Tracy Lake
Town Service Officer: Margery Heindel

TOWN OF GRAFTON
TOWN AND TOWN SCHOOL DISTRICT OFFICERS
SELECT BOARD APPOINTEES
ELECTED OFFICIALS
June 30, 2003

APPOINTED BY SELECT BOARD

GRAFTON PLANNING COMMISSION

2005 Eric Stevens
2006 Jay Karpin
2006 Harold Igoe
2007 Joan Lake
2007 Douglas Wright

FLOOD ZONING BOARD

2005 Arthur Coates-2 yr term
2005 John Plummer-2 yr term
2006 William Brown, Administrator-3 yr term
2006 Cathy Siano--3 yr term
2006 Diane Brown resigned--vacant
2006 Rosalys Wilson resigned--vacant

CAPITAL BUDGET COMMITTEE

2004 Thomas Cannon
2004 Earl Douglass
2004 Mildred Haseltine
2004 Margery Heindel
2004 Louise R. Park, Ch.
2004 Ron Pilette
2004 Linda Robertson
2004+A14 Douglas Wright
Cynthia W. Gibbs, ex officio

APPOINTED BY STATE

Forest Fire Warden: Kent Armstrong
Asst. Forest Fire Warden: Douglas Wright
Town Health Officer: Jay Karpin

FEDERAL APPOINTMENT

Local Emergency Mgr.: Eric Stevens

RETIRING TOWN OFFICERS

Select Board: Edgar McWilliam
Select Board: Sam Gibbs
Auditor: Patsy Ahrens
Lister: Amy Phillips
Trustee of Public Funds: Kristin Coates
Trustee Campbell & Woolson Funds: Kristin Coates
Library Trustee: Oliver Schemm
School Director: Amy Howlett
School Director: Kenneth Dufort
Library Trustee: Karen Zuppinger
Library Trustee: Leslie Jones

TOWN OF GRAFTON
COMPENSATION OR WAGES
Fiscal Year 2003

NAME	HOURLY RATE	PAID IN FY 2003
Stanley Mack	N/A	\$ 500.00
Carl Hughes	N/A	500.00
Anna Vesely	N/A	500.00
Sam Gibbs	N/A	500.00
John Gregory	N/A	500.00
Lisa Mancuso	11.64	14,766.72
Cynthia Gibbs, Treasurer and Town Clerk	N/A	22,660.04
A. Phillips, Asst. Town Clerk and Lister	8.50	2,784.25
Harold Igoe	8.50	530.00
Lisa Stickney, Lister and Town Clerk's Office	8.50	1,747.13
Patsy Ahrens	8.50	860.78
Beatrice Fisher	8.50	567.51
Luann Ward	8.50	629.00
Janice Atwood	N/A	4,552.97
E. Donald Lawrence	9.00	7,456.50
Charles Gates	6.75	1,653.75
John Gregory, Road Foreman	19.15	45,653.49
Earl Douglass	14.32	35,044.74
Nelson King	11.75	28,294.13

TOWN OF GRAFTON
GENERAL FUND
TOWN GOVERNMENT AND HIGHWAYS
Statement of Revenue--Budget and Actual

	2002-2003 Voted	2002-2003 Actual	Variance Favorable (Unfavorable)	2003-2004 Voted	Proposed Budget 2004-2005
TAX REVENUE					
TOWN GOVERNMENT					
Selectmen's Budget	\$ 82,435	\$ 102,330.80	\$ 19,895.80	\$ 141,895	\$ 112,356
Special Articles	34,102	34,702.00	600.00	40,889	40,478
TOTAL TOWN GOVERNMENT	\$ 116,537	\$ 137,032.80	\$ 20,495.80	\$ 182,784	\$ 152,834
TOTAL HIGHWAYS	316,099	316,099.00	-	256,245	280,502
STATE OF VT.-Current Use Funds	18,000	28,353.10	10,353.10	18,000	18,000
TOTAL TAX REVENUE	\$ 450,636	\$ 481,484.90	\$ 30,848.90	\$ 457,029	\$ 451,336
INTEREST AND PENALTIES					
Interest on Overdue Taxes	\$ 3,000	\$ 8,774.45	\$ 5,774.45	\$ 3,000	\$ 3,000
8% Penalty on Delinquent Taxes	1,000	4,280.51	3,280.51	1,000	1,000
TOTAL INTEREST AND PENALTIES	\$ 4,000	\$ 13,054.96	\$ 9,054.96	\$ 4,000	\$ 4,000
LICENSES					
Liquor Licenses	\$ 330	\$ 750.00	\$ 420.00	\$ 330	\$ 330
Dog Licenses	400	444.00	44.00	400	400
TOTAL LICENSES	\$ 730	\$ 1,194.00	\$ 464.00	\$ 730	\$ 730
INTERGOVERNMENT REVENUE					
State of Vt.-Highways	\$ 104,000	\$ 114,067.76	\$ 10,067.76	\$ 110,000	\$ 110,000
State of Vt.-in lieu of taxes	450	600.60	150.60	450	450
State of Vt.-Other	-	-	-	120,000	-
U. S. Government	-	-	-	-	-
TOTAL INTERGOVT. REVENUE	\$ 104,450	\$ 114,668.36	\$ 10,218.36	\$ 230,450	\$ 110,450
CHARGES FOR SERVICES					
Town Clerk's Fees	\$ 3,500	\$ 7,764.52	\$ 4,264.52	\$ 4,000	\$ 4,000
Copying Fees	300	194.55	(105.45)	300	300
Dump Fees	200	503.00	303.00	300	300
TOTAL CHARGES FOR SERVICES	\$ 4,000	\$ 8,462.07	\$ 4,462.07	\$ 4,600	\$ 4,600
INTEREST EARNED-MONEY MKT.	\$ 4,000	\$ 2,750.05	\$ (1,249.95)	\$ 3,000	\$ 3,000
MISCELLANEOUS REVENUES					
Town Hall Rent	\$ 6,700	\$ 6,800.04	\$ 100.04	\$ 6,750	\$ 6,750
Sales	-	-	-	-	-
Windham Foundation Contribution	-	15,000.00	15,000.00	-	-
Other Revenue	-	2,898.74	2,898.74	-	-
TOTAL MISC. REVENUES	\$ 6,700	\$ 24,698.78	\$ 17,998.78	\$ 6,750	\$ 6,750

STATEMENT OF REVENUES (Cont.)

	2002-2003 Voted	2002-2003 Actual	Variance Favorable (Unfavorable)	2003-2004 Voted	Proposed Budget 2004-2005
INTERFUND REVENUES					
Cemetery Trust Funds	\$ 1,400	\$ 687.00	\$ (713.00)	\$ 1,400	\$ 1,400
Village Park	200	135.00	(65.00)	200	200
Wilson Park	275	1,132.72	857.72	275	275
Sherwin Cambridge Fund	200	462.00	262.00	200	200
TOTAL INTERFUND REVENUES	\$ 2,075	\$ 2,416.72	\$ 341.72	\$ 2,075	\$ 2,075
TOTAL ALL REVENUE	\$ 576,591	\$648,729.84	\$ 72,138.84	\$ 708,634	\$ 582,941

GENERAL FUND

Statement of Expenses-Budget and Actual

	2002-2003 Voted	2002-2003 Actual	Variance Favorable (Unfavorable)	2003-2004 Voted	Proposed Budget 2004-2005
TOWN GOVT. EXPENDITURES					
SALARIES OR COMPENSATION					
Select Board Compensation	\$ 2,500	\$ 2,500.00	\$ -	\$ 2,500	\$ 2,500
Select Board Admin. Asst.	14,440	14,766.72	(326.72)	18,700	20,300
Select Board Secretary	-	-	-	-	-
Town Treasurer	13,390	13,452.34	(62.34)	13,790	14,000
Town Clerk	9,270	9,207.70	62.30	9,550	10,000
Asst. Town Clerk/Treasurer	1,500	1,909.75	(409.75)	1,500	5,500
Listers	2,500	3,761.63	(1,261.63)	5,000	4,000
Auditors	2,000	1,284.79	715.21	2,000	2,000
Trustee of Public Funds	100	100.00	-	100	100
Constables	250	250.00	-	250	250
Collector of Delinquent Taxes	1,000	4,280.51	(3,280.51)	1,000	1,000
Health Officer	600	600.00	-	600	600
Forest Fire Warden	250	250.00	-	250	250
TOTAL SALARIES/COMPENSATION	\$ 47,800	\$ 52,363.44	\$ (4,563.44)	\$ 55,240	60,500
BENEFITS					
Social Security(FICA)	\$ 2,965	\$ 3,421.96	\$ (456.96)	\$ 3,425	3,750
Medicare	695	800.30	(105.30)	1,050	875
Employee Health Insurance	10,000	11,342.10	(1,342.10)	12,770	14,592
Retirement	1,855	1,731.74	123.26	2,105	2,215
Workers Compensation	200	287.00	(87.00)	220	220
Unemployment Insurance	50	115.00	(65.00)	100	100
TOTAL BENEFITS	\$ 15,765	\$ 17,698.10	\$ (1,933.10)	\$ 19,670	21,752
TOTAL SALARIES AND BENEFITS	\$ 63,565	\$ 70,061.54	\$ (6,496.54)	\$ 74,910	\$ 82,252
TOWN MEETING AND ELECTIONS					
Ballot Clerks' Compensation	\$ 500	\$ 381.50	\$ 118.50	\$ 350	\$ 450
Town Reports	2,500	1,935.75	564.25	2,500	2,100
Other Town Meeting/Election Expense	150	49.50	100.50	175	150
TOTAL TOWN MEETING/ELECTIONS	\$ 3,150	\$ 2,366.75	\$ 783.25	\$ 3,025	2,700

TOWN GOVT. EXPENDITURES (Cont.)

	2002-2003 Voted	2002-2003 Actual	Variance Favorable (Unfavorable)	2003-2004 Voted	Proposed Budget 2004-2005
OPERATING EXPENSES					
Office Supplies	\$ 1,600	\$ 1,608.16	\$ (8.16)	\$ 1,700	\$ 1,700
Postage	800	1,095.54	(295.54)	900	1,100
Telephone	2,000	2,137.73	(137.73)	2,000	2,150
Copier Expense	300	512.73	(212.73)	350	350
Computer Expense	1,200	1,590.00	(390.00)	1,200	1,600
Travel-Town Officials	500	767.88	(267.88)	500	800
Conferences	750	1,280.00	(530.00)	1,000	1,300
Dog Expense	100	88.48	11.52	150	100
Liability Insurance	485	821.00	(336.00)	525	850
Public Official Insurance	1,525	1,721.00	(196.00)	1,570	1,730
Officers' Bond	100	100.00	-	100	100
Kidder Bridge Insurance	110	160.00	(50.00)	120	120
Advertising	100	1,071.30	(971.30)	250	300
Legal Expense	2,000	1,656.88	343.12	2,000	2,000
Professional Auditor	-	-	-	8,000	-
Other Professional Services	-	-	-	500	500
Other Operating Expenses	1,000	545.18	454.82	1,000	600
TOTAL OPERATING EXPENSES	\$ 12,570	\$ 15,155.88	\$ (2,585.88)	\$ 21,865	\$ 15,300
TOWN HALL EXPENSES					
Supplies	\$ 150	\$ 155.17	\$ (5.17)	\$ 300	\$ 250
Insurance	550	700.00	(150.00)	600	700
Heat	1,600	1,824.33	(224.33)	1,800	1,900
Electricity	1,100	1,019.11	80.89	1,000	1,050
Cleaning	600	253.96	346.04	600	600
Repairs and Maintenance	6,500	6,500.00	-	6,500	6,000
Snow Removal	800	1,030.00	(230.00)	700	1,050
Payphone	-	-	-	-	700
TOWN HALL EXPENSES	\$ 11,300	\$ 11,482.57	\$ (182.57)	\$ 11,500	\$ 12,250
SANITATION					
Dump Attendant	\$ 1,000	\$ 1,653.75	\$ (653.75)	\$ 1,000	\$ 1,200
Stump Dump	-	-	-	-	-
TOTAL SANITATION	\$ 1,000	\$ 1,653.75	\$ (653.75)	\$ 1,000	\$ 1,200
RECREATION AND PARKS					
Swimming Pool	\$ 1,500	\$ 970.30	\$ 529.70	\$ 1,420	\$ 1,000
Town Greens	750	637.00	113.00	830	650
Village Park	200	-	200.00	200	-
Wilson Park	275	317.00	(42.00)	610	350
TOTAL RECREATION AND PARKS	\$ 2,725	\$ 1,924.30	\$ 800.70	\$ 3,060	\$ 2,000
CEMETERIES					
Labor	\$ 8,700	\$ 8,931.50	\$ (231.50)	\$ 10,500	\$ 10,500
Benefits-FICA and Workers Comp.	750	1,041.25	(291.25)	805	805
Supplies	400	753.72	(353.72)	500	500
Plot Mapping	4,000	4,000.00	-	-	-
Equipment	200	233.90	(33.90)	200	200
Rental	250	83.49	166.51	250	250
Other Expenses	200	(6.75)	206.75	250	250
TOTAL CEMETERIES	\$ 14,500	\$ 15,037.11	\$ (537.11)	\$ 12,505	\$ 12,505

TOWN GOVT. EXPENDITURES (Cont.)

	2002-2003 Voted	2002-2003 Actual	Variance Favorable (Unfavorable)	2003-2004 Voted	Proposed Budget 2004-2005
OTHER TOWN EXPENSES					
County Tax	\$ 8,000	\$ 8,902.83	\$ (902.83)	\$ 9,000	\$ 10,000
Street and Bridge Lights	1,600	1,639.53	(39.53)	1,600	1,650
Grafton Public Library	600	600.00	-	1,300	1,300
Memorial Day	200	200.00	-	250	250
Planning Commission	750	3,254.75	(2,504.75)	750	750
Windham Regional Commission	800	883.00	(83.00)	800	890
Vt. League of Cities and Towns Dues	380	685.00	(305.00)	685	714
Emergency Management	250	-	250.00	250	-
Hydrant Maintenance	1,000	532.36	467.64	1,000	600
Reappraisal	-	-	-	38,000	-
Coalition Dues	-	-	-	3,000	250
George Aiken Conservation Resource Ctr.	-	-	-	-	50
Sheriff	-	-	-	-	7,300
TOTAL OTHER TOWN EXPENSES	\$ 13,580	\$ 16,697.47	\$ (3,117.47)	\$ 56,635	\$ 23,754
OTHER VOTED ARTICLES					
Ambulance Service	\$ 8,663	\$ 8,663.04	\$ (0.04)	\$ 8,925	\$ 9,369
Firemen's Operating Budget	15,500	15,500.00	-	16,500	17,500
FAST Squad	4,000	4,000.00	-	6,000	8,000
Humanitarian Articles	5,939	6,539.00	(600.00)	5,464	5,609
250th Celebration	-	-	-	1,000	-
TOTAL OTHER VOTED ARTICLES	\$ 34,102	\$ 34,702.04	\$ (600.04)	\$ 37,889	\$ 40,478
TOTAL TOWN GOVT. EXPENDITURES	\$ 156,492	\$ 169,081.41	\$ (12,589.41)	\$ 222,389	\$ 192,439
GENERAL FUND HIGHWAY DEPT.					
Statement of Expenses	2002-2003 Voted	2002-2003 Actual	Variance Favorable (Unfavorable)	2003-2004 Voted	Proposed Budget 2004-2005
LABOR					
Labor-Regular Hours	\$ 94,000	\$ 98,923.45	\$ (4,923.45)	\$ 97,000	\$ 99,400
Labor-Overtime	10,000	9,011.41	988.59	10,000	10,000
TOTAL LABOR	\$ 104,000	\$ 107,934.86	\$ (3,934.86)	\$ 107,000	\$ 109,400
HIGHWAY BENEFITS					
FICA (Social Security)	\$ 6,500	\$ 6,758.14	\$ (258.14)	\$ 6,635	\$ 6,785
Medicare	1,500	1,580.49	(80.49)	1,555	1,590
Health Insurance	20,000	22,508.48	(2,508.48)	24,000	27,097
Reitirement	5,200	5,418.73	(218.73)	5,350	5,470
Workers Compensation	5,000	9,285.23	(4,285.23)	5,000	5,000
Unemployment Insurance	935	929.90	5.10	1,000	1,000
Uniforms	-	-	-	1,800	1,800
TOTAL HIGHWAY BENEFITS	\$ 39,135	\$ 46,480.97	\$ (7,345.97)	\$ 45,340	\$ 48,742
FUEL					
Truck 1-2004 International	\$ 2,500	\$ 2,633.77	\$ (133.77)	\$ 2,500	\$ 2,600
Truck 2-2001 International	3,000	3,801.10	(801.10)	2,500	3,000
Truck 3-1997 1-ton Pickup	1,500	2,479.60	(979.60)	1,500	1,800
Loader-2001 John Deere	1,500	1,958.57	(458.57)	1,500	1,800
Grader-1995 Caterpillar	3,500	3,305.47	194.53	3,500	3,500
Backhoe-1998 John Deere	1,000	270.37	729.63	500	1,000
Small Equipment	250	837.39	(587.39)	250	500
TOTAL FUEL	\$ 13,250	\$ 15,286.27	\$ (2,036.27)	\$ 12,250	\$ 14,200

HIGHWAY DEPT. EXPENSES (Cont.)

	2002-2003 Voted	2002-2003 Actual	Variance Favorable (Unfavorable)	2003-2004 Voted	Proposed Budget 2004-2005
REPAIRS AND MAINTENANCE					
Truck 1-2004 International	\$ 4,000	\$ 6,892.05	\$ (2,892.05)	\$ 2,500	\$ 2,500
Truck 2-2001 International	2,500	7,837.06	(5,337.06)	2,500	4,000
Truck 3-2002 Pickup	2,000	2,647.44	(647.44)	2,000	2,500
Loader-2001 John Deere	2,000	1,693.52	306.48	1,000	1,500
Grader-1995 Caterpillar	6,000	7,436.19	(1,436.19)	5,000	6,000
Plows and Sanders	6,500	7,621.97	(1,121.97)	7,000	7,500
Backhoe-1998 John Deere	2,000	185.68	1,814.32	500	400
Small Equipment	1,000	504.98	495.02	1,000	550
TOTAL REPAIRS AND MAINTENANCE	\$ 26,000	\$ 34,818.89	\$ (8,818.89)	\$ 21,500	\$ 24,950
CONTRACTED SERVICES					
Mowing Contractors	\$ 3,500	\$ 2,200.00	\$ 1,300.00	\$ 3,000	\$ 2,500
Plowing Contractors	1,500	3,960.00	(2,460.00)	1,600	3,500
Road Repair Contractors	-	-	-	-	-
Retreatment Contractors	75,000	89,964.45	(14,964.45)	150,000	45,000
Bridge Maintenance	2,500	539.58	1,960.42	500	550
Street Sweeping Contractors	1,500	-	1,500.00	1,000	1,000
Line Painting	6,500	-	6,500.00	7,500	-
Other Contracted Services	3,000	2,543.00	457.00	2,500	2,500
TOTAL CONTRACTED SERVICES	\$ 93,500	\$ 99,207.03	\$ (5,707.03)	\$ 166,100	\$ 55,050
MATERIALS AND SUPPLIES					
Culvert Pipe	\$ 5,000	\$ 1,957.20	\$ 3,042.80	\$ 3,500	\$ 2,500
Cold Patch	500	390.00	110.00	500	400
Gravel Crushing and Hauling	18,500	18,497.70	2.30	18,500	18,500
Gravel Purchase	10,000	8,950.50	1,049.50	-	-
Salt	45,000	54,495.98	(9,495.98)	50,000	50,000
Sand	45,000	36,909.60	8,090.40	40,000	40,000
Chloride	6,000	5,169.50	830.50	6,000	5,800
Road Signs	750	674.02	75.98	600	600
Miscellaneous Supplies	750	50.38	699.62	700	500
TOTAL MATERIALS AND SUPPLIES	\$ 131,500	\$ 127,094.88	\$ 4,405.12	\$ 119,800	\$ 118,300
TOWN GARAGE					
Supplies and Tools/Inventory	\$ 2,000	\$ 4,047.22	\$ (2,047.22)	\$ 2,000	\$ 4,500
Radio	450	27.86	422.14	350	200
Telephone	1,000	1,136.95	(136.95)	1,000	1,150
Insurance	270	350.00	(80.00)	300	350
Heat	2,000	3,367.37	(1,367.37)	2,000	3,500
Electricity	900	795.01	104.99	1,000	900
Repairs and Maintenance	1,200	1,052.16	147.84	2,500	2,500
TOTAL TOWN GARAGE	\$ 7,820	\$ 10,776.57	\$ (2,956.57)	\$ 9,150	\$ 13,100

HIGHWAY DEPT. EXPENSES (Cont.)

	2002-2003 Voted	2002-2003 Actual	Variance Favorable (Unfavorable)	2003-2004 Voted	Proposed Budget 2004-2005
OTHER EXPENSES					
Training	\$ 300	\$ 310.00	\$ (10.00)	\$ 200	\$ 350
Liability Insurance-Highway	1,455	1,800.00	(345.00)	1,570	1,800
Equipment Insurance	2,529	2,390.00	139.00	2,725	2,400
Drug/Alcohol Testing	110	-	110.00	110	110
Advertising	500	77.50	422.50	500	600
Safety Equipment	-	-	-	-	1,500
TOTAL OTHER EXPENSES	\$ 4,894	\$ 4,577.50	\$ 316.50	\$ 5,105	\$ 6,760
TOTAL HIGHWAY DEPT. EXPENSES	\$ 420,099	\$ 446,176.97	\$(26,077.97)	\$ 486,245	\$ 390,502
TOTAL BUDGETED EXPENSES	\$ 576,591	\$ 615,258.38	\$(38,667.38)	\$ 708,634	\$ 582,941



Betty Robertson came to America from Scotland when she was 13. She raised two sons and two daughters in Grafton. She was a cook at the Grafton School Hot Lunch Program for several years.

TOWN OF GRAFTON
TOWN BUDGET

	2004-2005 Proposed
SELECT BOARD'S ITEMIZED BUDGET	
Salaries/Compensation	\$ 60,500
Benefits	21,752
Town Meeting and Elections	2,700
Operating Expenses	15,300
Sanitation	1,200
Recreation and Parks	2,000
Cemeteries	12,505
Other Town Expenses	23,754
Town Hall Expenses	12,250
TOTAL SELECT BOARD'S ITEMIZED BUDGET	\$ 151,961

LESS OTHER REVENUE:

Interest on Overdue Taxes	\$ (3,000)
8% Penalty	(1,000)
Liquor Licenses	(330)
Dog Licenses	(400)
State-Current Use Payment	(18,000)
State Land Tax Payment	(450)
Town Clerk's Fees	(4,000)
Copying Service	(300)
Dump Fees	(300)
Interest Earned	(3,000)
Town Hall Rent	(6,750)
Cemetery Trust Funds	(1,400)
Village & Wilson Park Trust Funds	(475)
Sherwin Cambridge Trust Fund	(200)
TOTAL OTHER REVENUE	\$ (39,605)

TAX REVENUE NEEDED FOR
SELECTMEN'S ITEMIZED BUDGET

\$ 112,356

TOWN OF GRAFTON
HIGHWAY BUDGET

	2004-2005 Proposed
HIGHWAY BUDGET	
All Highway Expenditures	\$ 390,502
Less State Grant for Highways	(110,000)
TAXES NEEDED FOR HIGHWAYS	<u>\$ 280,502</u>

HUMANITARIAN ARTICLES

	2004-2005 Proposed
Visiting Nurses	\$ 1,800
HCRS	600
Bellows Falls Senior Center	674
RSVP	160
Youth Services	100
Grafton Cares	750
Grace Cottage Foundation	500
United Way (formerly Helpline)	125
Women's Crisis Center	550
Parks Place Resource Center	100
Windham County Reads	250
TOTAL HUMANITARIAN ARTICLES	<u>\$ 5,609</u>

OTHER SPECIAL ARTICLES

	2004-2005 Proposed
Ambulance Service	\$ 9,369
Firemen's Assn.	17,500
FAST Squad	8,000
TOTAL OTHER SPECIAL ARTICLES	<u>\$ 34,869</u>

SELECTMEN'S ITEMIZED BUDGET (NET)

HUMANITARIAN ARTICLES	5,609
OTHER SPECIAL ARTICLES	<u>34,869</u>

TAXES NEEDED FOR TOWN GOVT.

\$ 152,834

TAXES NEEDED FOR HIGHWAYS

280,502

TOTAL TAXES NEEDED FOR TOWN

\$ 433,336

NOTES ON HUMANITARIAN ARTICLES

VISITING NURSE ALLIANCE OF VERMONT AND NEW HAMPSHIRE: Provides nursing, physical therapy, occupational therapy, homemaker and home health aides. (886-2500)

MENTAL HEALTH SERVICES: (Division of Health Care and Rehabilitative Services of Southeastern Vermont) Provides children's outpatient, adult outpatient, substance abuse, outpatient, mental retardation, vocational and emergency services. (885-5781)

BELLOWS FALLS AREA SENIOR CENTER: Provides recreational opportunities, meals, flu shots and other social services to area residents. (463-3907)

R.S.V.P.: Provided out-of-pocket expenses to Senior volunteers in Grafton who served in the Grafton Library, School, Historical Society and Town Hall. (802-254-7515)

YOUTH SERVICES: (Located in Brattleboro) Provides counseling, advocacy and mentoring programs and works with other providers in drug prevention and treatment. (802-257-0361)

UNITED WAY (HELPLINE): 24-hour emergency hotline for all kinds of emergencies, from housing to suicide. (802-257-7989)

WOMEN'S CRISIS CENTER: (Brattleboro) For women and children victims of domestic violence. Services and safe houses. (802-254-6954)

PARKS PLACE RESOURCE CENTER: (Bellows Falls) Provides a place for residents of the Windham Northeast Supervisory Union communities to receive a variety of educational services. (463-9927)

GRAFTON CARES: A local organization that provides home-delivered meals, a school breakfast and reading program, transportation to medical facilities, Strong Living classes and other services for local residents. Contact Twila at 843-1066.

WINDHAM COUNTY READS: (W. Brattleboro) An organization dedicated to bringing families and books together.

GRACE COTTAGE FOUNDATION: (Townshend) An organization that provides support for the Otis Health Care Center, a five-building complex in Townshend known as Grace Cottage Hospital.

TOWN OF GRAFTON
CAPITAL BUDGET APPROPRIATIONS
Voted, Actual and Proposed Budget

	Voted 2002-2003	Actual 2002-2003	Variance Favorble (Unfavor.)	Voted 2003-2004	Proposed 2004-2005
TAX REVENUE					
Bridges	\$ 9,000	\$ 9,000.00	\$ -	\$ 10,000	\$ 22,200
Equipment	86,157	86,157.00	-	51,465	55,208
Road Rehabilitation	20,000	20,000.00	-	20,000	20,000
Culverts	5,000	5,000.00	-	5,000	5,000
Guardrails	5,000	5,000.00	-	5,000	-
Fire Truck	10,000	10,000.00	-	10,000	12,000
Town Hall	2,000	2,000.00	-	-	2,000
Office Equipment	1,000	1,000.00	-	2,000	-
Town Garage	2,000	2,000.00	-	2,000	2,000
Communications Upgrade	1,000	1,000.00	-	1,000	-
2003 Flood Loan	-	-	-	-	15,000
TOTAL TAX REVENUE	\$ 141,157	\$ 141,157.00	\$ -	\$ 106,465	\$ 133,408
OTHER REVENUE					
Bridge Reserve	\$ 51,176	\$ 51,176.01	\$ -	\$ 51,299	\$ 51,299
State Bridge Construction Grant	-	-	-	-	109,800
Cambridgeport Bridge Engr. Grant	100,611	65,224.86	(35,387)	-	-
Interest on MMA	-	970.09	970	-	-
Equipment Reserve	2,364	2,363.78	-	32,639	9,127
Road Rehabilitation Reserve	9,397	9,397.14	-	22,572	16,677
Culvert Reserve	-	-	-	5,000	-
State of Vermont Culvert Program	-	-	-	108,000	-
Guardrail Reserve	12,628	12,627.50	-	16,750	21,750
Town Hall Reserve	7,653	7,653.00	-	9,653	9,653
Office Equipment Reserve	28	27.78	-	33	2,033
Town Garage Reserve	-	-	-	2,000	4,000
Communications Upgrade Reserve	-	-	-	1,000	2,000
TOTAL OTHER REVENUE	\$ 183,857	\$ 149,440.16	\$ (34,416)	\$ 248,945	\$ 226,338
TOTAL ALL REVENUE	\$ 325,014	\$ 290,597.16	\$ (34,416)	\$ 355,410	\$ 359,746
BRIDGE EXPENDITURES					
Bridge Construction	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Cambridgeport Bridge Engr.	100,611	64,842.09	35,769	-	-
Cambridgeport Bridge Reserve	-	970.09	(970)	-	-
Bridge Loan Payments	9,570	9,260.28	309	-	-
Bridge Reserve	50,606	51,298.50	(693)	51,299	173,299
TOTAL BRIDGE EXPENDITURES	\$ 160,787	\$ 126,370.96	\$ 34,416	\$ 61,299	\$ 183,299

CAPITAL BUDGET APPROPRIATIONS (cont.)

OTHER EXPENDITURES

Highway Equipment Purchase	\$ 41,763	\$ 41,361.25	\$ 402	\$ 60,736	\$ -
Highway Equipment Reserve	32,237	32,639.05	(402)	9,127	64,335
Equipment Loan Payment	14,520	14,520.48	-	14,241	-
Road Rehabilitation Expense	20,000	6,825.00	13,175	25,895	20,000
Road Rehabilitation Reserve	9,397	22,572.14	(13,175)	16,677	16,677
Culvert Expense	-	-	-	118,000	-
Culvert Reserve	5,000	5,000.00	-	-	5,000
Guardrails Expense	373	877.50	(505)	-	-
Guardrail Reserve	17,255	16,750.00	505	21,750	21,750
Fire Truck Fund	10,000	10,000.00	-	10,000	12,000
Town Hall-Stairlift	-	-	-	-	-
Town Hall Reserve	9,653	9,653.00	-	9,653	11,653
Office Equipment Purchase	995	995.00	-	-	-
Office Equipment Reserve	33	32.78	-	2,033	2,033
Town Garage	-	-	-	-	-
Town Garage Reserve	2,000	2,000.00	-	4,000	6,000
Communication Upgrade	-	-	-	-	-
Communication Reserve	1,000	1,000.00	-	2,000	-
2003 Flood Loan Payment	-	-	-	-	17,000
TOTAL OTHER EXPENDITURES	\$ 164,226	\$ 164,226	\$ -	\$ 294,112	\$ 176,448
TOTAL CAPITAL EXPENDITURES	\$ 325,012	\$ 290,597.16	\$ 34,416	\$ 355,410	\$ 359,746



Kay Moseley and grandson Henry Jr. Kay loved to drink cider with the locals

TOWN OF GRAFTON										
COMPARISON OF TAXES										
	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	Proposed 2004-05
GRAFTON SCHOOL DISTRICT										
Local Education Spending	724,872	779,976	836,052	779,030	661,699	643,736	450,551	428,077	508,819	N/A
State Education Fund				381,368	514,924	628,149	436,290	918,295	961,877	N/A
Total School Taxes				1,160,398	1,176,623	1,271,885	886,841	1,346,372	1,470,697	
School Tax Rate	1.13	1.23	1.30	1.80	1.80	1.91	1.30	1.95	2.11	N/A
TOWN GOVERNMENT										
Selectmen's Budget	74,722	78,190	81,350	78,144	76,057	82,435	82,755	102,331	133,395	112,356
Special Articles	40,626	32,157	33,233	32,606	32,206	31,704	32,589	34,702	40,389	40,478
Total Town Government	115,348	110,347	114,583	110,750	108,263	114,139	115,344	137,033	173,784	152,834
HIGHWAYS	162,483	163,541	170,450	220,290	275,405	275,530	312,661	316,099	256,245	280,502
CAPITAL PROJECTS FUND	130,642	137,561	136,177	163,218	154,032	137,325	118,505	141,157	106,465	133,408
TOTAL TOWN, HWYS, CAP.BUD.	408,473	411,449	421,210	494,258	537,700	526,994	546,510	594,289	536,494	566,744
TOTAL ALL TAXES: '92-'98	1,133,345	1,191,425	1,257,262							
SURPLUS OR (DEFICIT)	(12,146)	3,780	7,080	7,658	(15,585)	(33,788)	7,521	(24,024)	16,000	8,520
TOTAL TAXES NEEDED:	1,145,491	1,187,645	1,250,182							
TOWN, HIGHWAYS, CAP.BUD. ONLY				486,600	553,285	560,782	538,989	618,312	520,494	558,224
GRAND LIST-Actual & Estimated										
Municipal	639,434	631,886	638,205	645,652	654,859	665,926	680,352	690,227	696,793	
Education					655,079	666,146	680,572	690,447	697,013	
TAX RATES:										
Town	0.66	0.65	0.66	0.75	0.84	0.83	0.79	0.87	0.77	0.81
School	1.13	1.23	1.30	1.80	1.80	1.91	1.30	1.95	2.11	N/A
Town Tax FY 2005: .				Town Govt. .21	Highways .41	Capital Budget .19				

**TOWN OF GRAFTON
SELECT BOARD REPORT
Fiscal Year 2002-2003**

As of Town Meeting in March of 2002 the select board members were: Stan Mack (chairman), Anna Vesely (vice chairman), Carl Hughes (clerk), John Gregory and Sam Gibbs. The following year, Stan Mack and Carl Hughes concluded their terms, and the town's voters elected new members Dave Rogers and Skip Lisle. John Gregory submitted his resignation from the select board on March 5th and shortly thereafter the remaining four board members appointed Ed McWilliam to complete the final year of Gregory's term. The current board is: Anna Vesely (chairman), Skip Lisle (vice chairman), Sam Gibbs (clerk), Dave Rogers and Ed McWilliam.

The fiscal year brought us the usual sorts of business as well as a number of less routine but surely significant events and activities. In late April of 2003 the Vermont State Transportation Committee cut \$2,000,000 from the Route 121 reconstruction project. As a result of the board's energetic and zealously supported campaign directed at the Senate and the Governor the project was reinstated by the end of May. As of this writing Phase I to Leach Road is complete and Phase II to the Cambridgeport Bridge is securely scheduled for construction this spring. Bravo (!) and thanks to all who helped.

For the first time possibly since the 1950's the Town voted to have our finances professionally audited for the fiscal year 2002-2003. The bid was awarded to R. F. Lavigne & Company of Williston, Vermont. Portions of that audit are reproduced in this year's annual report.

The Town has continued its membership in the Vermont Coalition of Municipalities, organized in opposition to a number of aspects of Act 60. The Coalition's Annual Report (2003) is also reproduced in this year's Town Report. Cynthia Gibbs and Sam Gibbs have been

Grafton's representatives to the NH/VT Solid Waste Project. Since the Project's contract with the Wheelabrator waste-to-energy facility in Claremont, New Hampshire will expire in July, 2007 the fourteen Vermont towns within the joint district together hired DSM Environmental Services, Inc. to develop a Solid Waste Implementation Plan. The select board has met with a representative of DSM to discuss the town's particular concerns about solid waste disposal, and, as of April 2003, has received the second draft of the proposed Plan. The Plan meets the State's requirements for solid waste management, and highlights reduction, reuse and recycling, as well as toxicity reduction and land disposal of residuals.

Last April the Board met with Vermont State Police Lieutenant Jocelyn Stohl, the commander of the Rockingham Barracks, to discuss a number of issues related to law enforcement among them vehicular speeding, property theft, and the double murder that took place in the Mollie Beattie State Forest. Since the Rockingham Barracks has only seven officers (the result of state cutbacks) Lieutenant Stohl encouraged the town to cooperate actively with the state police via a community advisory board. The state police information booklet about advisory committees is available in the selectmen's office, and the select board plans to pursue the proposal. Anyone interested in leading the project?

On June 9, 2003 the Board reviewed final design plans for the Cambridgeport Bridge, and our project engineer, Mark Colgan of Vanasse Hangen Brustlin, Inc., subsequently submitted the plans to VTRANS for comment. The town has received a state grant of \$100,000 to pay for the design plans for the rehabilitation of the bridge. At this writing the town's prospects for obtaining state funding for the reconstruction itself are uncertain.

With the assistance of a grant from the Windham Foundation the town hired Lane Construction Corporation to resurface Main Street and adjacent side streets as well as Route 35 from Eastman Road to Ellsworth Road. The work was completed in the summer of 2002.

In an effort to problem solve more economically as well as less invasively the Board approved the funds for the installation of a few "beaver deceiver" flow devices along parts of the Hinkley Brook. We hope that the devices will protect the road from water erosion while preserving the beaver in their habitat, and all this at less expense to the taxpayer in the long run. As I was completing this report I heard the sad news that Marcia Lesser had passed away on the

evening of January 10, 2004. Marcia, in her capacity as Grafton News reporter, unfailingly, tenaciously and dutifully attended and reported on Select Board meetings. In fact, she was often the sole member of our audience, much appreciated for her ready store of information and humor. In the Board's more difficult times, what relief her wonderful wide smile brought. Even more, her sustained interest in the Board's activities lent the proceedings a touch of dignity that made the work seem less onerous and more important. Farewell, Marcia.

Respectfully submitted,
Anna Vesely
January 11, 2004

CAPITAL BUDGET COMMITTEE REPORT NOVEMBER 24, 2003

The Capital Budget Committee members were reappointed by the Select Board this year: Tom Cannon, Earl Douglass, Millie Haseltine, Margery Heindel, Ron Pilette, Linda Robertson, Douglas Wright and Louise Park, Ch. Cynthia Gibbs is an ex officio member. The Committee met on October 20th and November 3rd to consider the following requests for capital budget funding for FY 2005:

Bridges:	unspecified amount
Equipment:	the amount specified in the Depreciation Schedule
Road Rehab:	continue the \$20,000 for road rehab projects
Large Culverts:	continue \$5,000 for large culvert work
Town Hall:	\$2,000 towards a stairlift to the second floor
Town Garage:	\$2,000 towards a new furnace and roof repair
Communications Upgrade:	\$1,000 to upgrade radios
2003 Flood Loan:	annual payment on \$75,000 bank loan
Fire Dept. Truck Fund:	\$12,000 requested by Fire Dept.

Bridges: At June 30, 2003 there were \$51,298.50 in the Bridge Reserve for the Cambridgeport Bridge construction. In 2002 the State Bridge Inspectors reported that the Willie Bridge needed repair and it is estimated that our share of that repair would be \$12,200. According to an estimate by the Catamount Environmental, Inc. it would cost \$64,000 to scrape and paint the steelwork on six bridges that were listed in the 2002 State Bridge Inspection Report. \$10,000 was added in FY2004 for scraping and painting the steelwork. Therefore, \$22,200 was added for bridges for FY2005; \$12,200 for the Willie Bridge and \$10,000 toward scraping and painting steelwork.

Equipment: At June 30, 2003 there was \$32,639.05 in the Equipment Reserve. This fiscal year the 1996 International dump truck was replaced and the last payment on the backhoe loan was made. \$55,208 was put in the capital budget to accumulate funds for replacement of six highway vehicles and the power washer. Two trucks and the power washer will be replaced in FY 2008.

Capital Budget Road Projects, Large Culverts, and Guardrails: At June 30, 2003 there was \$22,572.14 in the Road Rehab Reserve, \$5,000 in the Large Culverts Reserve and \$16,750 in the Guardrail Reserve. The Road Project list included in this Annual Report shows which road projects have been completed and which ones remain. \$20,000 was budgeted for FY 2005 for Road Rehab and \$5,000 for Large Culverts. Nothing was budgeted for Guardrails. There will be \$21,750 in the Guardrail Reserve at June 30, 2004.

Town Hall: At June 30, 2004 there will be \$9,653 in the Town Hall Reserve for work on the second floor. The Select Board wants to install a stairlift to the second floor to allow handicapped access to the Select Board meetings now held there. The stairlift and its installation may cost somewhat in excess of \$10,000. The Capital Budget Committee added \$2,000 for FY 2005.

CAPITAL BUDGET COMMITTEE REPORT, 11/24/03 (Continued)

Town Garage: At June 30, 2003 there was \$2,000 in the Town Garage Reserve. The Capital Budget Committee added \$2,000 to accumulate funds for a new furnace and roof repair.

Communications Upgrade: The town plans to replace the six low band radios in each of the highway vehicles with radios in a high band frequency. The antenna and base station located in the Town Office would also be replaced. At present, the topography of Grafton prevents good communication among the highway employees. The Town may receive a grant from the Homeland Security program to help with the replacement expense. At June 30, 2004 there will be \$2,000 in the Communications Upgrade Reserve and since the town may receive a grant to do this work, the Select Board decided not to budget any more funds for the communications upgrade and to use the \$2,000 reserve for the Flood Loan Payment

Eric Stevens, the Grafton Emergency Manager, believes it would be a good idea to have the Fire Department and Highway Dept. share the same frequency and communicate with each other; especially in emergency situations. We recommend that the Select Board invite Eric Stevens to provide information about the communications upgrade.

2003 Flood Loan: In October 2004 there may be \$30,000 due on the Current Expense Note that was signed by the Select Board in Oct. 2003 to make funds available for repairing the 2003 flood damage. This amount would be converted to a municipal loan at a municipal interest rate. Since the interest rate a year from now is unknown, we discussed paying off the loan in five years at a two percent, two and one-half percent and three percent interest rate. We budgeted \$17,000 annually for two years for this purpose. Only \$15,000 will be raised by taxes for this loan payment in FY2005 and \$2,000 from the Communications Upgrade Reserve will be applied.

Fire Truck Fund: \$12,000 was put in the Capital Budget for the Fire Truck Fund. The Town has been budgeting \$10,000 but this amount is no longer adequate to accumulate funds for replacement of the two fire trucks in the future because of the increase in inflation.

Respectfully submitted,

Louise R. Park, Chair

CAPITAL BUDGET ROAD PROJECTS
UPDATE 11/24/03

The Agency of Transportation informed Vermont towns in 2001 that an inventory of all problems with roads, bridges, and culverts over 36" must be completed in order to receive 80% of the cost of rehabbing or resurfacing Class 2 roads. Otherwise, towns would only receive 70%. Towns would receive 90% for rehabbing bridges through the Bridge and Culvert Program with a completed inventory; otherwise only 80% would be received. The inventory must be updated for the Agency of Transportation every 3 years and is being updated as of November 2003. An inventory of problem sites should be updated each year to make annual adjustments to the capital budget.

Of the ten priority road projects listed in the 2002 Town Report, five have been completed and paid for by the Capital Budget: Rt. 121 Rights of Way at \$2,400, Ledge Road at \$2,020, North Orchard Road at \$2,115, Anderson Road at \$1,925. The Chester Road bank stabilization and road work at \$5,895 were done when the Ellsworth Culvert was replaced. A portion of the Kidder Hill Road widening was done at \$3,850. The bank stabilization on the Houghtonville Road was finished and paid for from Federal Highway Funds because it was part of the flood damage. Work was also done for \$700 on the Hinkley Brook Road to prevent beaver pond damage. The widening of Fisher Hill Road near Clough's is on hold for now. The updated and prioritized list of problem road sites with estimated expense is as follows:

- 1. Lower Eastman Road:** Bank stabilization project past the steel gate on the left needs to be ripped at \$20,064.
- 2. Eastman Road:** Bank stabilization project near Carl Fisher's needs to be ripped at \$3,257.
- 3. Fisher Hill Road** near David Rogers' driveway needs large culvert replacement at \$6,500
- 4. Hinkley Brook Road:** Bank stabilization project about 1/2 mile from Barrett's needs to be ripped at \$2,500
- 5. Richard's Road:** Bank stabilization project needs to be ripped at \$6,220
- 6. Eastman Road:** Bank stabilization project near Jim Smith's needs to be ripped at \$2,500
- 7. Stagecoach Road:** near Ira Spar's needs culvert replacement at \$4,500
- 8. Otis Road:** near Jackie Haseltine's needs culvert replacement at \$4,000
- 9. Cabell Road:** near Anderson driveway needs culvert replacement at \$6,000

10. Anderson Road: near Vallancourt's needs culvert replacement at \$4,000

11. Hinkley Brook Road: The road through Carpenter's swamp needs to have the road built up at \$9,963

12. Kidder Hill Road: The 600 ft. widening project from above Daigle's camp to Brown's residence needs to be completed at a cost of \$21,500.

13. Record Road: needs large culvert replacement at a cost of \$19,000.

TOWN OF GRAFTON						
CAPITAL BUDGET AND PROGRAM						
FIVE YEAR PROJECTION						
	PROPOSED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED
SOURCES	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Financing Sources:						
Bridge Reserve	51,299	51,299	3,799	3,799	3,799	3,799
Voted for Bridges	22,200	10,000	10,000	10,000	10,000	10,000
State Bridge Program	109,800	427,500	-	-	-	-
Equipment Reserve	9,127	64,335	121,074	179,391	131,788	191,892
Voted for Equipment	55,208	56,739	58,317	60,066	60,104	61,907
Road Rehabilitation Reserve	16,677	16,677	16,677	16,677	16,677	16,677
Voted for Road Rehabilitation	20,000	20,000	20,000	20,000	20,000	20,000
Culvert Reserve	-	5,000	10,000	15,000	20,000	25,000
Voted for Culverts	5,000	5,000	5,000	5,000	5,000	5,000
State Culvert Program	-	-	-	-	-	-
Guardrail Reserve	21,750	21,750	21,750	21,750	21,750	21,750
Voted for Guardrails	-	-	-	-	-	-
Town Hall Reserve/Second Floor Rehab	9,653	-	2,000	4,000	6,000	8,000
Voted for Town Hall/Second Floor Rehab	2,000	2,000	2,000	2,000	2,000	2,000
Office Equipment Reserve	2,033	2,033	2,033	2,033	2,033	2,033
Voted for Office Equipment	-	-	-	-	-	-
Town Garage Reserve	4,000	6,000	8,000	10,000	12,000	14,000
Voted for Town Garage	2,000	2,000	2,000	2,000	2,000	2,000
Communications Upgrade Reserve	2,000	4,000	-	-	-	-
Voted for Communications Upgrade	2,000	-	-	-	-	-
Voted for 2003 Flood Loan Repayment	17,000	17,000	-	-	-	-
Voted for Fire Truck	12,000	12,000	12,000	12,000	12,000	12,000
TOTAL SOURCES	363,746	723,332	294,649	363,715	325,150	396,057
	PROPOSED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED
USES	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Capital Outlay:						
Bridge Construction	132,000	485,000	10,000	10,000	10,000	10,000
Bridge Planning & Expenses (Cambr.)	-	-	-	-	-	-
Bridge Reserve	51,299	3,799	3,799	3,799	3,799	3,799
Equipment Purchase	-	-	-	107,669	-	-
Equipment Reserve	64,335	121,074	179,391	131,788	191,892	253,799
Road Rehabilitation Expense	20,000	20,000	20,000	20,000	20,000	20,000
Road Rehabilitation Reserve	16,677	16,677	16,677	16,677	16,677	16,677
Culvert Expense	-	-	-	-	-	-
Culvert Reserve	5,000	10,000	15,000	20,000	25,000	30,000
Guardrails	-	-	-	-	-	-
Guardrail Reserve	21,750	21,750	21,750	21,750	21,750	21,750
Town Hall Repairs/Second Floor Rehab	11,653	-	-	-	-	-
Town Hall Reserve/Second Floor Rehab	-	2,000	4,000	6,000	8,000	10,000
Office Equipment	-	-	-	-	-	-
Office Equipment Reserves	2,033	2,033	2,033	2,033	2,033	2,033
Town Garage	-	-	-	-	-	-
Town Garage Reserve	6,000	8,000	10,000	12,000	14,000	16,000
Communications Upgrade	-	4,000	-	-	-	-
Communications Upgrade Reserve	4,000	-	-	-	-	-
2003 Flood Loan Payment	17,000	17,000	-	-	-	-
Fire Truck	12,000	12,000	12,000	12,000	12,000	12,000
TOTAL USES	363,746	723,332	294,649	363,715	325,150	396,057

**TOWN OF GRAFTON
AUDITORS' REPORT**
For the Year Ended June 30, 2003

In accordance with 24 VSA S 1681 we have examined and adjusted the accounts of all Town officials and other Grafton organizations authorized to draw fund from the Town of Grafton. The auditors have constituted the Combined Statements and Combined Balance Sheet because the accounting software does not print such reports.

As far as we can determine, the financial statements in this Town Report, from our efforts and those of the independent auditing firm of R. F. Lavigne & Co., represent an accurate position of the Town for the year ended June 30, 2003. The accounting for the Town is done on the modified accrual basis as mandated by governmental regulations for accounting and auditing.

The auditors thank all those who were so helpful in preparing this report. Your consideration in observing the deadlines for written and financial reports enables us to meet our own deadlines in getting this report to the printer.

Patsy Ahrens
Beatrice Fisher
Heidi Huckins

In the last few years we have lost some of our wonderful women of Grafton.
We have a few pictures to share with you.



Thelma Temple was an auditor in Grafton for over 20 years and did an excellent job. With Thelma (l to r) is her mother, Nellie Lockerby and Percy Illingworth.

R. F. LAVIGNE & COMPANY
Public Accountants

Independent Auditor's Report

Members of the Selectboard
Town of Grafton, Vermont
Grafton, Vermont

We have audited the accompanying general purpose financial statements of the Town of Grafton, Vermont, as of and for the year ended June 30, 2003. These general purpose financial statements are the responsibility of the Town of Grafton, Vermont's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United State of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the general fixed assets account group which should be included in order to conform with U.S. generally accepted accounting principles. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Grafton, Vermont as of June 30, 2003, and the results of its operations and cash flows of its nonexpendable trust funds for the year then ended in conformity with U.S. generally accepted accounting principles.

R. F. Lavigne & Company

Williston, Vermont
September 17, 2003
License #222



Town of Grafton, Vermont
Combined Balance Sheet
All Fund Types and Account Group
June 30, 2003

		<u>Governmental Fund Types</u>			<u>Fiduciary Fund Type</u>	<u>Account Group</u>	<u>Totals</u>
		<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Trust Funds</u>	<u>General Long-Term Debt</u>	<u>(Memorandum Only)</u>
ASSETS							
Cash	Note 2	\$ 178,659		\$ 36,358	\$ 13,970		\$ 228,987
Certificates of Deposit	Note 2				62,875		62,875
Investments	Note 3				61,275		61,275
Taxes Receivable		69,246					69,246
Due from Other Funds			\$ 34,709	140,945			175,654
Loans Receivable					500		500
Amount to be Provided for Retirement of Long-Term Debt						\$ 13,962	13,962
Total Assets		\$ <u>247,905</u>	\$ <u>34,709</u>	\$ <u>177,303</u>	\$ <u>138,620</u>	\$ <u>13,962</u>	\$ <u>612,499</u>
LIABILITIES AND FUND EQUITY							
Liabilities							
Accounts Payable		\$ 190	\$ 5,940				\$ 6,130
Due to Other Funds		175,654					175,654
Deferred Revenue		38,308					38,308
Tax Sale Escrow		4,491					4,491
Long-Term Debt	Note 4					\$ 13,962	13,962
Total Liabilities		218,643	5,940	\$ -0-	\$ -0-	13,962	238,545
Shareholder's Equity							
Fund Balances							
Reserved	Note 6	20,741	28,769	177,303	120,219		347,032
Unreserved		<u>8,521</u>			<u>18,401</u>		<u>26,922</u>
Total Fund Equity		<u>29,262</u>	<u>28,769</u>	<u>177,303</u>	<u>138,620</u>	<u>-0-</u>	<u>373,954</u>
Total Liabilities and Fund Equity		\$ <u>247,905</u>	\$ <u>34,709</u>	\$ <u>177,303</u>	\$ <u>138,620</u>	\$ <u>13,962</u>	\$ <u>612,499</u>

Town of Grafton, Vermont
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Year Ended June 30, 2003

	<u>Governmental Fund Types</u>			<u>Fiduciary</u>	<u>Totals</u> (Memorandum Only)
	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>Capital</u> <u>Projects</u>	<u>Fund Type</u> <u>Expendable</u> <u>Trust Funds</u>	
Revenues					
Property Taxes	\$ 481,485		\$ 141,157		\$ 622,642
Licenses and Permits	1,194				1,194
Intergovernmental	114,669	\$ 5,660			120,329
Charges for Services	8,463				8,463
Fines and Forfeits	13,055				13,055
Investment Income	2,750		969		3,719
Miscellaneous	<u>25,161</u>	<u>1,246</u>			<u>26,407</u>
Total Revenues	646,777	6,906	142,126	\$ -0-	795,809
Expenditures					
General Government	114,959	12,658		1,036	128,653
Highways and Streets	446,176				446,176
Sanitation	1,654				1,654
Health and Welfare	11,105				11,105
Culture and Recreation	1,924				1,924
Special Articles	34,702				34,702
Debt Service			23,780		23,780
Capital Outlay			<u>124,901</u>		<u>124,901</u>
Total Expenditures	<u>610,520</u>	<u>12,658</u>	<u>148,681</u>	<u>1,036</u>	<u>772,895</u>
Excess of Revenues Over (Under) Expenditures	36,257	(5,752)	(6,555)	(1,036)	22,914
Other Financing Sources (Uses)					
Operating Transfers In	1,955			2,521	4,476
Operating Transfers (Out)				(1,955)	(1,955)
Total Other Financing Sources (Uses)	<u>1,955</u>	<u>-0-</u>	<u>-0-</u>	<u>566</u>	<u>2,521</u>
Excess of Revenues and Other Sources (Uses) Over (Under) Expenditures and Other Uses	38,212	(5,752)	(6,555)	(470)	25,435
Fund Balances (Deficit), Beginning of Year	(8,950)	<u>34,521</u>	<u>183,858</u>	<u>18,871</u>	<u>228,300</u>
Fund Balances, End of Year	\$ <u>29,262</u>	\$ <u>28,769</u>	\$ <u>177,303</u>	\$ <u>18,401</u>	\$ <u>253,735</u>

Town of Grafton, Vermont
Combining Statement of Assets, Liabilities, and Fund Balances
Trust Funds
For the Year Ended June 30, 2003

	For the Benefit of the Town					For the Benefit of Individuals			Total (Memorandum Only)	
	Cemetery Care	Cemetery Lots and Graves	Wilson Park	Village Park	S. B. Jones Library & Church	Grafton Fund	Total	Campbell Fund		Woolson Fund
ASSETS										
Cash		\$ 435				\$ 3,077	\$ 3,512	\$ 6,386	\$ 4,072	\$ 13,970
Certificates of Deposit	\$ 16,685	16,760		\$ 6,000	\$ 702	5,112	45,259	11,593	6,023	62,875
Common Stock			\$ 61,275				61,275			61,275
Loans Receivable								500		500
Total Assets	\$ 16,685	\$ 17,195	\$ 61,275	\$ 6,000	\$ 702	\$ 8,189	\$ 110,046	\$ 18,479	\$ 10,095	\$ 138,620
LIABILITIES AND FUND BALANCES										
Liabilities	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund Balances										
Reserved	16,685	17,009	61,275	6,000	700	5,000	106,669	7,550	6,000	120,219
Unreserved		186			2	3,189	3,377	10,929	4,095	18,401
Total Fund Balances	16,685	17,195	61,275	6,000	702	8,189	110,046	18,479	10,095	138,620
Total Liabilities and Fund Balances	\$ 16,685	\$ 17,195	\$ 61,275	\$ 6,000	\$ 702	\$ 8,189	\$ 110,046	\$ 18,479	\$ 10,095	\$ 138,620

Town of Grafton, Vermont
Combining Statement of Revenues, Expenditures, and Fund Balances
Trust Funds
For the Year Ended June 30, 2003

	For the Benefit of the Town					For the Benefit of Individuals			Total (Memorandum Only)
	Cemetery Care	Cemetery Lots and Graves	Wilson Park	Village Park	S.B. Jones Library & Church	Grafton Fund	Campbell Fund	Woolson Fund	
Revenues									
Interest on Investments	\$ 376	\$ 315		\$ 135	\$ 26	\$ 156	\$ 247	\$ 133	\$ 1,388
Unrealized (Loss) Dividends			\$(3,609)			(3,609)			(3,609)
Sale of Lots		250	1,133			1,133			1,133
						250			250
Total Revenues (Deficit)	376	565	(2,476)	135	26	156	247	133	(838)
Expenditures									
Paid to S.B. Jones Library and Church		(12)			(24)		(1,000)		(24)
Other Expenses		(12)					(1,012)		(1,012)
Total Expenditures	-0-	(12)	-0-	-0-	(24)	-0-	(1,000)	-0-	(1,036)
Transfer to Town General Fund	(376)	(311)	(1,133)	(135)					(1,955)
Excess of Revenues Over (Under) Expenditures	-0-	242	(3,609)	-0-	2	156	(753)	133	(3,829)
Balances, Beginning of Year	16,685	16,953	64,884	6,000	700	8,033	19,232	9,962	142,449
Balances, End of Year	\$ 16,685	\$ 17,195	\$ 61,275	\$ 6,000	\$ 702	\$ 8,189	\$ 18,479	\$ 10,095	\$ 138,620

Town of Grafton
Notes to the Financial Statements
June 30, 2003

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Grafton, Vermont ("Town"), operates under a Selectmen form of government and provides the following services: highways and streets, sanitation, health and welfare, culture and recreation, community/economic development, public improvements, planning and flood zoning, and general administrative services.

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

A. Financial Reporting Entity

Specific criteria are used in the determination of which funds are included in the financial statements of the Town and in the definition of the Town as a separate reporting entity from any other unit of government. These criteria are: (1) oversight responsibility, which addresses the extent of the governing authority of elected officials, (2) scope of public service which addresses the type of services provided in the geographic service area, and (3) the existence of any special financing relationships which exist between the Town and other entities. Based on these criteria, there are no agencies or entities which should be combined with the financial statements of the Town.

B. Basis of Presentation - Fund Accounting

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, liabilities, fund balance, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account group are used by the Town:

GOVERNMENTAL FUND TYPES

These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources, except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Projects Fund - The Capital Projects Fund accounts for the acquisition, construction or improvement of equipment, facilities, and infrastructure.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

FIDUCIARY FUND TYPES

These funds account for assets held by the Town as trustee or agent for individuals, private organizations, and other units of governments. These funds are as follows:

Nonexpendable Trust Funds - These funds account for assets where only the interest may be spent.

Expendable Trust Funds - These funds are used to account for assets where both the principal and interest may be spent.

ACCOUNT GROUP

The account group is used to establish accounting control and accountability for the Town's general long-term debt.

General Long-Term Debt - This is not a fund but rather an account group. It is concerned only with the measurement of financial position and is not involved with measurement of results of operations. It is used to account for the outstanding principal balances of general obligation bonds and other long-term debts of the Town.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts reported by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the general long-term debt account group.

C. Basis of Accounting

Governmental Funds and Expendable Trust Funds utilize the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable. Licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues are recorded as revenues when received in cash. General property taxes, self-assured taxes, and investment earnings are recorded when earned (when they are measurable and available). Available means collectible within the current period or soon enough thereafter to pay current liabilities. The Town considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for debt services and other long-term obligations which are recognized when paid.

Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. The Town applies a) all GASB Pronouncements and b) FASB Statements and Interpretations, APB opinions, and Accounting Research Bulletins issued on or before November 30, 1989, except those that conflict with a GASB Pronouncement. Interest on bonds, proceeds of which are used in financing the construction of certain assets, is capitalized during the construction period net of interest on the investment of unexpended bond proceeds.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgets and Budgetary Accounting

The Town follows these procedures in establishing the budgetary data for the General Fund reflected in the financial statements:

The Town Manager prepares the annual operating budget for the General Fund for the Town's year ended June 30th. The operating budget includes proposed expenditures and the means of financing them. The budget is then submitted to the Selectmen for its approval. After the budget is approved, the Town publishes a copy of the operating budget in its annual report and a warning for a Town meeting to discuss the budget.

In March, a Town meeting is held and the budget is legally enacted by the general Town vote. Budget revisions which would increase the amount of total budgeted expenditures must be approved by a Town vote. Appropriations lapse at the end of the Town's fiscal year if not encumbered.

Formal budgetary integration is employed as a management control device during the year for the General Fund. The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). Payments for long-term notes and bonds payable are also included as budgeted expenditures. The total budgeted amount of expenditures is as originally adopted.

E. Interfund Transactions

During the course of normal operations, the Town has transactions between funds including expenditures and transfers of resources to provide services, construct assets, and service debt. Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed.

F. Cash and Cash Equivalents

For the purpose of reporting cash flows, all highly liquid investments (including restricted assets) with a maturity of three months or less are considered to be cash equivalents.

G. Investments

Investments are recorded at fair value. Securities owned by the Town are traded in a national exchange and valued at the last reported sales price.

H. Retirement Plan

Vermont Municipal Employees' Retirement System - The Town funds accrued pension cost. Certain Town employees are members of the state administered Vermont Municipal Employees' Retirement System. Under Vermont statutes, the Town and its employees each contribute a statutory percentage of compensation to the system. Any remaining actuarial liability of the Retirement System is funded by the State of Vermont.

I. Fund Balances

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations. The reserved fund balances for governmental funds represent the amount that has been legally identified for specific purposes.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

K. Total Columns on Combined Financial Statements

The total columns presented in the combined financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other eliminations were made in the aggregation of the totals. Thus, they do not present consolidated information and do not purport to present financial position, results of operations or cash flows in conformity with U.S. generally accepted accounting principles.

NOTE 2 CASH

CASH

There are three categories of credit risk that apply to a government's bank balances:

1. Insured by the FDIC or collateralized with securities held by the government or by the government's agent in the government's name.
2. Collateralized with securities held by the pledging financial institution's trust department or agent in the government's name.
3. Uncollateralized.

The cash deposits of the Town's Funds as of June 30, 2003 consisted of the following:

	<u>Book Balance</u>	<u>Bank Balance</u>
Time Deposits		
Insured (FDIC)	\$ 256,003	\$ 256,408
Uninsured, Uncollateralized	<u>35,859</u>	<u>55,883</u>
Total Deposits	\$ <u>291,862</u>	\$ <u>312,291</u>

NOTE 3 INVESTMENTS

The Town's investments are categorized below to give an indication of the level of risk assumed by the Town at year-end. The three categories of risk are:

- Category 1 - Investments that are insured or registered or held by the Town or its agent in the Town's name.
- Category 2 - Investments that are uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent in the Town's name.
- Category 3 - Investments that are uninsured or unregistered, with securities held by the counterparty, or by its trust department or agent, but not in the Town's name.

	<u>Category</u>		
	<u>1</u>	<u>2</u>	<u>3</u>
Corporate Stock	\$ <u>61,275</u>		

NOTE 4 LONG-TERM DEBT

Long-term debt at June 30, 2003 is summarized as follows:

State of Vermont - Interest @ 2.0%, Principal payments of \$13,962 plus interest due annually, Secured by backhoe, Matures June 30, 2003. Final payment made July 1, 2003. \$ 13,962

The annual debt service requirements to maturity for long-term debt, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year Ending <u>June 30,</u>			
2004	\$ <u>13,962</u>	\$ <u>318</u>	\$ <u>14,280</u>

Changes in Long-Term Liabilities

During the year ended June 30, 2003, the following changes occurred in liabilities reported in the general long-term debt account group:

	<u>Balance July 1, 2002</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2003</u>
Notes Payable	\$ <u>36,924</u>	\$ <u>-0-</u>	\$ <u>22,962</u>	\$ <u>13,962</u>

NOTE 5 PROPERTY TAXES

Property taxes attach as an enforceable lien on property as of May 1. The Town levies and collects all property taxes for the Town. Town taxes are levied in July, are payable in installments on August 15, November 15, February 15, and May 15, and become delinquent by May 16.

NOTE 6 FUND EQUITY

Reservations of fund balances of governmental funds are established to either (1) satisfy legal covenants that require that a portion of the fund balance be segregated or (2) identify the portion of the fund balance that is not appropriable for future expenditures. Specific reservations of the fund balance accounts are summarized below.

General Fund

The Members of the Selectboard have reserved a portion of the fund balance for the following:

Voted Reduction in Amount to be Raised	
by Taxation in FY 2004	\$ 16,000
Cemetery Plot	3,933
Town Hall	<u>808</u>
Total General Fund	\$ <u>20,741</u>

Special Revenue

The following reserves have been established in the Special Revenue Fund:

Wilson Park	\$ 9,055
Village Park	54
Restoration of Records	3,637
Reappraisal Funds	13,954
Coalition Funds	468
Swimming Pool	<u>1,601</u>
Total Special Revenue	\$ <u>28,769</u>

Capital Projects

The following reserves have been established in the Capital Projects Fund:

Bridges	\$ 51,299
Cambridgeport Bridge	36,357
Road Construction	22,572
Culverts	5,000
Guard Rails	16,750
Office Equipment	33
Highway Equipment	32,639
Town Hall	9,653
Fire Truck	2,000
Town Garage	<u>1,000</u>
Total Capital Projects	\$ <u>177,303</u>

Reserved for Endowments

Endowment funds have been reserved for the following:

Cemetery	\$ 33,694
Wilson Park	61,275
Village Park	6,000
S. B. Jones Library and Church	700
Grafton Fund	5,000
For the Benefit of Individuals	<u>13,550</u>
Total Reserved for Endowments	\$ <u>120,219</u>

NOTE 7 DEFINED BENEFIT PENSION PLAN

Vermont Municipal Employees' Retirement System - All eligible, full-time, non-contracted employees of the Town participate in the Vermont Municipal Employees' Retirement System ("System"), a multiple-employer public employees' retirement system.

All Town employees, who work not less than 30 hours a week for the fiscal year and for not less than a total of 1,040 hours, and all other municipal employees who work 24 hours a week or 1,040 hours per year are required to enroll in the System.

Upon retirement, employees are entitled to an annual benefit payable monthly for life equal to 1% to 1.7% of their average final compensation for each year of credited service. Average final compensation is the employee's average of the three or five highest years of earnings.

Benefits are fully vested after 5 years of service. Vested employees may retire and receive reduced retirement benefits. The System also provides death and disability benefits. Benefits are established by State statute.

Covered employees are required by State statute to contribute 3% to 5% of their salary to the plan. The Town is required to contribute 4.2% to 5.6% of covered salaries on a current basis. The Town's contribution for the year ended June 30, 2003 was \$7,150.

The pension benefit obligation is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measurer, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going concern basis. It is also intended to help assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among Public Employees' Retirement System and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employers.

Defined Contribution Plan

The Town also offers a Defined Contribution Plan with eligibility at the same level as the Defined Benefit Plan. The program is currently administered through Fidelity Investments. Benefits are vested after one year of service. Covered employees are required to contribute 5% of their salary to the plan. The Town is required to contribute 5% of covered salaries on a current basis. The Town contributed \$599 to the Defined Contribution Plan for the year ended June 30, 2003.

NOTE 8 RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

TOWN OF GRAFTON
GENERAL FUND
COMPARATIVE BALANCE SHEET

ASSETS	6/30/2003	6/30/2002
Checking Account	\$ 4,947.12	\$ 13,775.90
Money Market Account	130,826.51	47,048.39
Hydrant Fund Certificate of Deposit	38,308.49	37,874.57
Tax Sale Funds in Escrow	4,490.87	
Accounts Receivable	85.16	177.26
Delinquent Taxes Receivable	69,246.38	48,994.85
TOTAL ASSETS	<u>\$ 247,904.53</u>	<u>\$ 147,870.97</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts Payable	\$ 188.62	\$ 251.75
Due to Capital Projects Fund	140,945.47	83,245.21
Hydrant Fund	38,308.49	37,874.57
Special Revenue Funds(Escrow Accounts)	-	-
Village Park Funds	54.16	(58.57)
Wilson Park Funds	9,054.83	8,239.11
Cemetery Plot Mapping	3,932.50	-
Town Hall Repairs	808.23	-
Restoration Fund	3,637.25	2,831.00
Reappraisal Fund	19,894.00	21,441.00
Planning Commission Funds	-	-
Coalition Funds	468.00	468.00
Swimming Pool Fund	1,601.80	1,601.75
Tax Sale Funds	4,490.87	-
TOTAL LIABILITIES	<u>\$ 223,384.22</u>	<u>\$ 155,893.82</u>
FUND BALANCES:		
Unreserved-Designated		
Deficit FY 01 to be raised FY 03	-	(24,023.54)
Surplus FY 02 to be used FY 04	16,000.64	16,000.64
Surplus FY 03 to be used FY 05	8,519.67	
TOTAL FUND BALANCES	<u>\$ 24,520.31</u>	<u>\$ (8,022.85)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 247,904.53</u>	<u>\$ 147,870.97</u>

ANALYSIS OF CHANGES IN FUND BALANCE

	END BAL. 6/30/2002	ADDED	SPENT	END BAL. 6/30/2003
UNRESERVED-DESIGNATED				
Deficit FY 01 to be raised FY 03	(24,023.54)	-	(24,023.54)	-
Surplus FY 02 to be used FY 04	16,000.64	-	-	16,000.64
Surplus or (Deficit) FY03 to be used FY05		13,260.40		8,519.67
TOTALS	<u>(8,022.90)</u>	<u>13,260.40</u>	<u>(24,023.54)</u>	<u>24,520.31</u>

TOWN OF GRAFTON
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEET

ASSETS	6/30/2003	6/30/2002
Money Market Account	\$ 36,356.66	\$ 100,611.43
Due from General Fund	140,945.47	83,245.21
TOTAL ASSETS	\$ 177,302.13	\$ 183,856.64
LIABILITIES		
Due to General Fund	-	-
TOTAL LIABILITIES	\$ -	\$ -
FUND BALANCES:		
Reserved Funds:		
Cambridgeport Bridge State Grant	\$ 36,356.66	\$ 100,611.43
Bridges	51,298.50	51,176.01
Road Construction	22,572.14	9,397.14
Large Culverts	5,000.00	-
Guardrails	16,750.00	12,627.50
Equipment	32,639.05	2,363.78
Office Equipment	32.78	27.78
Town Hall Reserve	9,653.00	7,653.00
Town Garage	2,000.00	-
Communications Upgrade	1,000.00	-
TOTAL FUND BALANCES	\$ 177,302.13	\$ 183,856.64
TOTAL LIABILITIES AND FUND BALANCES	\$ 177,302.13	\$ 183,856.64

BACKHOE LOAN
State of Vermont Equipment Loan
#DW544HX580143

Payment Date	Rate	Principal	Interest	Total
7/1/2003	2.0	\$ 13,962.00	\$ 279.24	\$ 14,241.24

TOWN CLERK AND TREASURER'S REPORT

Cynthia W. Gibbs, Town Clerk and Treasurer

June 30, 2003

In the calendar year of 2003 the Clerk's office sold \$502.50 resident fish and game licenses and \$664.50 non-resident. A total of 42 licenses were sold and at \$1.50 each the Town received \$63.00 in fees.

Dogs licenses in 2003 were 101 neutered/spayed, 18 males and 16 females for a total of 135 dogs. This year I am planning on doing a town-wide census of dogs in Grafton.

The Clerk's office has recorded 59 mortgage deeds and 44 warranty, quit-claim and administrative deeds, Also 45 mortgage discharges, 19 powers of attorney and 54 other recordings of easements, agreements and assignments for this fiscal year. The Clerk's office brought in \$7,765 in fees which was \$4,265 over budget.

Liquor licenses made more over budget due to The Old Tavern at Grafton name change to The Old Tavern at Grafton, LLC, so they had to get new licenses with the new name.

Once again I'm making out a ballot for Town Meeting with just one person running for office. We even have a blank for the Union High School Representative. Is it possible more people would run if they didn't have to make up their minds by the last Monday in January? We could always vote not to have the Australian ballot for offices and vote again from the floor at Town Meeting.

Hopefully there will be good news this year with your tax bills, with the new Act 68. The pain in the neck will be the two different tax rates, one for resident and one for non-resident property.

The professional audit was done by R. F. Lavigne & Co. and they said we are doing an excellent job and our books are the best for a town of this size.

TOWN OF GRAFTON 2003 REPORT OF THE SOLID WASTE MANAGEMENT DISTRICT Cynthia Gibbs, Grafton Representative

The NH/VT Solid Waste Project is in the beginning stages of the 2007 transition. Do we stay a Joint Project or dissolve and just become a district in Vermont? There will be the disposition of joint assets which are: 57 acres of land on Grissom Lane where the incinerator is located, the lease of the incinerator, 92.6 acres of land containing the closed ash landfill, Project records and access to said records, equipment and furniture at the Project office and how to handle management and daily administration of Project business in the event the Project dissolves.

I have included in the Town Report this year a listing of what each recycling place takes. The Springfield recycling takes trash. You will need to purchase tickets at the Town Clerk's office. Rockingham/Westminster charges by the bag.

Town Constable Report 2003-2004

As Grafton's town constable, I have many duties throughout the year. In addition to the calls listed below, I'm on duty at town meetings to ensure that only registered voters cast ballots during elections. I am also on duty during Halloween night to deter vandalism.

Here is a wrap-up of calls I received in 2003-2004:

1/5	Call about Jim Johnson's dog
1/8	Dispute, Grafton Ponds
2/5	Dead deer, picked up and called in
3/5	Unwanted person, checked out, called State Police
3/17	Dog complaint, Bonk's
4/10	Dog complaint, Bonk's
5/15	Dog complaint, Bonk's, was told to fence up dogs
6/1	Lost dog, Windham
6/21	Four horses, Grafton Ponds, Jim Johnson
7/1	Horses in road, Jim Johnson
7/3	Returned dog, Jim Johnson's
7/10	Dog at Arol Ward's, could not catch
7/12	Tried to catch dog at Ward's
7/13	Tried to catch dog at Ward's
7/17	Dog at Ward's left—picked up cage
7/19	Dog at sheep barn, returned to Ray Gregory
8/5	Hand delivered papers
8/12	Dog returned, Jim Johnson
9/15	Dead deer, called in
9/16	Call from lawyer to serve papers. Talked to State Police.
10/30	Halloween, 4.5 hours, no problems
11/4	Dog complaint
11/20	Dog complaint
12/4	Dog complaint, Fisher Hill
12/5-12/11	Dog complaint, Fisher Hill
12/14	Checked out unwanted suspects, Windham/Grafton line
12/25	Dog complaint
12/27	Deer found, picked up, called in

Town Constable's 2003 Report (Cont.)

Totals:	Dog complaints	22
	Deer	3
	Horse complaints	2
	Unwanted suspects/persons	2
	Halloween night	4.5 hours
	Papers served	1
	Town Meeting	5

Respectfully submitted,
Walter Critchfield, Town Constable
843-2833 (home)
843-2211 (work)

Dog and Cat Clinic March 27 at the Town Shed from 2 to 4 p.m.



**TOWN OF GRAFTON
PLANNING COMMISSION 2003 REPORT**

Completion of the Grafton Town Plan update has been accomplished and we have been informed that the revised Town Plan has been approved by the Windham Regional Commission. Several minor subdivisions have been approved and we have applied for a grant from the State of Vermont to consider planning ideas for the contemplation of future zoning in Grafton; as, without zoning, we cannot benefit from some of the grants available from the State for various projects.

Harold Igoe, Chairman

**TOWN OF GRAFTON
REPORT OF THE CEMETERY AGENT 2003**

All seven of Grafton's cemeteries have been properly maintained through 2003 in spite of so much wet and windy weather. Several problem fence areas at the Village Cemetery have been repaired or replaced including a new walk-through gate in the southwest corner.

I am recommending that the Town change the status of two cemeteries so that any future lots sold in either will be for interment of cremated remains only. These are as follows and for the following reasons:

At the Burgess Cemetery most of the remaining available area is on a very steep, nearly inaccessible slope. This makes it very difficult and generally dangerous for the use of modern equipment needed to dig full size graves and install cement vaults.

The Middletown Cemetery is one of our oldest. Most of its existing graves were installed before the days of vaults and the larger size monuments of today. Because of this, the distance from headstones to footstones is much less than the ten to ten and one-half feet that is required today. This, and because of the fact that there is very little alignment of the old graves, makes it nearly impossible to fit the current grave size into what room exists. The random placement of many of the existing graves with their markers make it nearly impossible to get modern machinery, vaults, etc. through to the interior grave lots that may exist.

Changing these two cemeteries to be for cremated remains only would also add considerable to the inventory of available lots because of the smaller amount of space needed.

E. Donald Lawrence
Cemetery Agent

**TOWN OF GRAFTON
2003 REPORT OF COLLECTOR OF DELINQUENT TAXES**

On May 26, 2003 the total delinquent tax amount due for the years 99-00, 00-01, 01-02 and 02-03 was \$112,928.43. As of November 30, 2003 approximately 64% of that amount had been paid (\$72,445.85). This leaves \$40,482.57 outstanding. There is only one delinquent tax account outstanding for 99-00, six or seven accounts for 00-01 and 01-02, and the bulk of the delinquent accounts (22) for the year 02-03.

Many of these residents are making efforts to send payments to get caught up. On November 20, 2003 there was a Tax Sale for two properties in Grafton. Every effort is made to try to get the taxes paid up instead of going to sale which can be a lengthy and costly (to the delinquent taxpayer) procedure. It is hoped that during the next six months much more of the total amount will be paid off.

I remind our citizens reading this that it is really unfair for a few to lag behind in payments when there are many who have difficulties but make every effort to pay their bills.

Respectfully submitted,
Janice Atwood
Collector of Delinquent Taxes, Grafton, Vt.

**TOWN OF GRAFTON
HEALTH OFFICER'S REPORT 2003**

The main impact on the Health Officer's work was the floods we had last August. This again created the need for a significant amount of potable water testing. It was also necessary to close the Town Swimming Pool due to some land erosion and the pollution that resulted from considerable contaminated flow into the Pool.

There were no reports of dead birds so there was no input from Grafton on the West Nile disease. There were no reported dog bites in Grafton.

There now appears to be a settled question on the requirements for new or replacement septic systems in regards to the ANR regulations. Anyone who wishes to subdivide now or in the future should contact either the Health Officer first or a knowledgeable installer to determine the procedure. All subdivisions must still be presented to and approved by the Planning Commission.

The Vermont Department of Health is very concerned about the possibility of a SARS outbreak and we have instructions on the process to either isolate or quarantine persons or building after a health provider has diagnosed that sickness.

Respectfully submitted,
Jay H. Karpin, Health Officer

**TOWN OF GRAFTON
2003 REPORT OF THE FLOOD ZONING BOARD**

In 2003 all inquiries regarding proposed building projects near Grafton waterways were found to not be in the flood plain so no permits were required.

Property owners should be reminded that any building project with a value greater than \$500.00 and anywhere near any Grafton waterway (however small) requires notification to, and approval by, the Flood Zoning Administrator before the project can begin. Thanks for your cooperation.

Respectfully submitted,
William W. Brown, Jr.
Flood Zoning Administrator (843-2523)

**TOWN OF GRAFTON
FOREST FIRE WARDEN 2003 REPORT**

This year has been a safe year thanks to the Grafton residents with no fires or illegal burns, with a higher than normal permits given out this year of 97 shows that you are being more thoughtful about your outdoor fires.

Please do remember that even when there is snow on the ground and you do not require a permit that it is best to notify myself, Doug Wright or any officer of the Fire Department that you are going to burn. This will help us when other people see smoke and call 911 to report a fire and the department is toned out. The person you notified will then be able to cancel the tone out and prevent us from a wasted call out.

Thank you for making my job so easy.

Kent Armstrong, Forest Fire Warden (843-1065)
Doug Wright, Asst. Forest Fire Warden (843-1156)

TOWN OF GRAFTON
FUNDS IN TRUSTEESHIP
As of June 30, 2003
Jesse A. Lawrence, Treasurer

TOTAL FUNDS IN TRUSTEESHIP, 6/30/03	<u>\$ 112,177.79</u>
DISTRIBUTION OF INCOME, to June 30, 2003	
Dividends and Interest Received	<u>\$ 2,250.58</u>
AMOUNT DESIGNATED FOR:	
Interest on Cemetery Maintenance Funds	\$ 376.00
Interest on Cemetery Lots and Graves Funds	315.00
Village Park	135.00
Wilson Memorial Park	1,200.00
Grafton Village Library	13.00
So. Congregational Church Society	13.00
Grafton Fund	156.00
Town School District	42.00
	<u>\$ 2,250.00</u>

INVESTMENTS

	Capital	Income
FOR CEMETERY MAINTENANCE		
Chittenden Bank C/D 4619	\$ 16,685.00	\$ 376.00
FOR CEMETERY LOTS AND GRAVES		
Merchants Bank CD #7858	16,760.00	315.00
Merchants Bank S/A 0242	435.00	-
FOR VILLAGE PARK		
Chittenden Bank C/D 4606	6,000.00	135.00
FOR WILSON MEMORIAL PARK		
G.E.Corp., Common Stock-1440 shares @ \$28	41,112.00	1,133.00
American International Group 357 sh @ \$56	20,163.00	67.00
FOR LIBRARY AND CHURCH		
S. B. Jones Fund-Chittenden Bank C/D 0150	702.00	26.00
FOR GRAFTON INDIVIDUALS		
Grafton Fund C/D 29421	5,112.00	138.00
Grafton Fund Savings Acct. 30630	3,077.00	18.00
FOR TOWN SCHOOL DISTRICT		
Edward Walker Fund C/D 2596	1,031.79	17.77
Dean & Baker Fund-Chittenden Bank C/D 4596	1,100.00	24.81
	<u>\$ 112,177.79</u>	<u>\$ 2,250.58</u>

**TOWN OF GRAFTON
LISTERS' REPORT
For the Year Ended June 30, 2003**

Last year we reported that a reassessment would be necessary. Since then we have engaged New England Municipal Consultants to do the job. They started work in July 2003 and anticipate completion in time for the 2004-2005 fiscal year. There is no question that property values will be higher than the current town values; however, the tax rate will decrease so that the impact should not be substantial.

Harold Igoe, Chairman
Amy Phillips
Lisa Stickney

**TOWN OF GRAFTON
Abstract of the Grand List As Of June 30, 2003
LISTED VALUES**

Real Estate Category	No. of Parcels	All Corporations	Town Residents	State Residents	Non-State Residents	Municipal Totals	Education Totals
Residential I	196	1,093,500	13,231,700	952,300	8,369,500	23,647,000	23,647,000
Residential II	151	-	14,307,200	1,064,400	11,257,600	26,629,200	26,629,200
Mobile Homes-U	16	-	177,100	500	6,700	184,300	184,300
Mobile Homes-L	36	-	486,700	42,800	341,300	870,800	870,800
Vacation I	16	-	62,300	1,500	633,300	697,100	697,100
Vacation II	19	-	121,300	245,800	1,437,900	1,805,000	1,805,000
Commercial	33	6,785,300	1,484,300	160,300	1,181,500	9,611,400	9,611,400
Commercial Apts.	none	-	-	-	-	-	-
Industrial	none	-	-	-	-	-	-
Utilities-E	2	-	-	969,100	-	969,100	969,100
Utilities-O	none	-	-	-	-	-	-
Farm	6	651,400	-	400	-	651,800	651,800
Woodland	138	665,200	866,100	486,000	2,227,200	4,244,500	4,244,500
Other	none	-	-	-	-	-	-
Miscellaneous	32	72,500	136,400	21,300	138,860	369,060	369,060
TOTALS	645	9,267,900	30,873,100	3,944,400	25,593,860		

Personal Estate:
Machinery,
Equipment
and Inventory are
Tax Exempt

TOTAL LISTED VALUE OF REAL ESTATE FOR TAXATION
Personal Property-Cable-Added to Education Total
TOTAL LISTED VALUE OF TAXABLE PROPERTY
TOTAL GRAND LIST=1% OF TOTAL LISTED VALUE

Municipal	Education
69,679,260	69,679,260
0	22,000
69,679,260	69,701,260
696,793	697,013

TOWN OF GRAFTON
FIXED ASSETS
Real Estate and Equipment
As of October 31, 2003

DATE ACQUIRED	DESCRIPTION	COST
	LAND:	
1960	Swimming Pool-2.2 acres	18,000
1952	Wilson Park-.25 acre	3,750
1951	Village Park-55.9 acres	63,900
1928	Town Forest-Stebbins Land-72 acres	72,300
	*BUILDINGS:	
1990	New Village School	1,076,898
1988	Town Hall Addition and Vault	135,303
1973	Town Garage	47,500
1998	Salt Shed	15,348
1953	Grafton Public Library	5,000
1857	Town Hall	450
	OTHER ASSETS:	
1975	Hydrant System	230,900
1975	Street Lighting	23,700
	HIGHWAY EQUIPMENT:	
2003	2004 Inter. 7400 with plow and sander (Truck 1)	60,736
2003	Power Washer	4,495
2002	2003 Ford F550 with plow and sander (Truck 3)	36,866
2001	2001 John Deere Loader	106,000
2000	2001 Inter.4900 with plow and sander (Truck 2)	56,842
1998	1998 John Deere Backhoe	62,000
1996	1996 Caterpillar Grader	109,885
1995	York Rake	2,444
	OFFICE EQUIPMENT:	
2001	Gateway Pentium IV Computer	1,385
2001	Hewlett Packrd Printer	150
2000	Pitney Bowes Copier	2,685
1999	OKI printer	600
1997	Gateway Pentium I Computer	1,200
1997	File Cabinets and Chairs	589
1982	IBM Selectric Typewriter	935

The Trustees of the Library have control and management of the library.

* Note: Improvements to buildings are not included in cost.

TOWN OF GRAFTON
STATEMENT OF TAXES RAISED

July 1, 2002 - June 30, 2003

GRAND LIST

General Property

Municipal Grand List \$ 690,227.00

Education Grand List \$ 690,447.00

TAXES ASSESSED AND BILLED

General Property- Education (\$690227 x .87) \$ 600,497.49

General Property-Education (\$690447 x 1.95) 1,346,371.65

\$ 1,946,869.14

Less Taxes Abated (1,833.98)

Plus Overpayment 1.56

\$ 1,945,036.72

TAXES ACCOUNTED FOR:

Taxes Collected \$1,892,214.26

Plus Unpaid Current Delinquent Taxes 52,822.46

TOTAL TAXES ACCOUNTED FOR

\$1,945,036.72

TOWN OF GRAFTON
SCHEDULE OF DELINQUENT TAXES BY YEAR

Janice Atwood, Collector of Delinquent Taxes

(Interest and Penalties are not included in Delinquent Tax List)

Tax Year	Beginning Balance	To Collector June 1, 2003	Collected	Abated	Balance June 30, 2003
1999-00	\$ 5,531.62		\$ 4,990.55		\$ 541.07
2000-01	11,311.55		7,499.92		3,811.63
2001-02	30,531.63	-	18,460.63		12,071.00
2002-03	-	52,822.46	-		52,822.46
	<u>\$ 47,374.80</u>	<u>\$ 52,822.46</u>	<u>\$ 30,951.10</u>		<u>\$ 69,246.16</u>

The following delinquent tax amounts do not include interest and penalty.

DELINQUENT TAXES 1999-2000

Fisher, Carl C.	335.28
*Pratt, Brenda	69.23
*Wilbur, Corey & Donna	136.56
	<u>541.07</u>

DELINQUENT TAXES 2000-2001

Fisher, Carl C.	287.70
**Jennings, Jeffrey	493.20
**Pratt, Brenda	353.46
Rounds, John & Robin	342.93
**Rounds, Richard & Lura	871.32
**Vallancourt, David	712.26
**Wilbur, Corey & Donna	750.76
	<u>3,811.63</u>

DELINQUENT TAXES 2001-2002

Fisher, Carl	219.45
*Frenette, John & Sherrie	237.73
Jennings, Jeffrey	376.20
Pratt, Brenda	179.74
**Rogers, et als Barbara	1,511.13
Rounds, Richard & Lura	614.46
*Sachau, John	695.97
*Sachau, John	7,536.54
Vallancourt, David	695.97
Wilbur, Ladd & Deanna	3.81
	<u>12,071.00</u>

DELINQUENT TAXES 2002-2003

*Abbott, John	2,157.30
Aiken, Steven	992.31
*Brown, William	66.59
*Coolbeth, Stacey	313.02
*Dumas, Jerry D. Jr.	366.76
*Falcone, Donna	73.93
*Feid, Stephen B.	2,188.32
Fisher, Carl C.	296.10
**Fisher Trust Vern	2,083.93
*Frenette, John & Sherrie	843.18
**Frenette, Sherrie	1418.46
*Golde, Abigail & Lawrence	4.11
*Golde, Abigail & Lawrence	2.44
Harrington, William	118.44

DELINQUENT TAXES 2002-2003 (Cont.)

Jennings, Jeffrey	507.60
Jones, Christopher & Leslie	824.84
*Kooistra, Pieter B.	137.77
*Ladeau, Stephen	148.04
*Lawrence, G. Roderick	140.47
*Leon Fisher Estate	2,712.84
*Merrill, Jr. Edward	22.57
*Milbauer, James & Heidi	14.10
*Milbauer, James & Heidi	946.80
*Muelrath, David & Kathleen	1,601.76
*O'Brien Kevin & Susan	90.96
*Old Stageroad Realty	400.44
*Park, Arthur	437.10
*Park, Arthur	992.64
Piper, Randall	1,212.60
*Pollio, Joseph	39.44
Pratt, Brenda	242.52
Priester, John	3,259.92
Raymond, Francis	487.86
Rogers, et als, Barbara	3,810.48
**Rounds, Arlene	2,383.60
Rounds, John & Robin	146.64
Rounds, John & Robin	81.78
Rounds, Richard & Lura	829.08
*Sachau, John A.	939.06
*Sachau, John A.	10,168.92
*Salisbury, Kevin	153.47
*Shea, Michael	580.92
*Ulrich, Anne et als	1,003.20
Vallancourt, David	939.06
**Wilbur, Anita	915.95
Wilbur, Corey & Donna	722.68
**Young, Toni Marie	5,002.68
	<u>52,822.68</u>

Delinquent Taxes 1999-2000	541.07
Delinquent Taxes 2000-2001	3,811.63
Delinquent Taxes 2001-2002	12,071.00
Delinquent Taxes 2002-2003	52,822.68
Total All Delinquent Taxes 6/30/03	<u>69,246.38</u>

*Paid since 6/30/03

**Partial Payment since 6/30/03

GRAFTON PUBLIC LIBRARY 2003 REPORT OF THE TRUSTEES

A major renovation of the library and its grounds was started in the winter of 2002-2003 and the first phase completed in the spring of 2003. Phase-two renovations will create a large open space in the current stack room which will serve as the children's library area as well as a community meeting room which meets the standards set by the Americans with Disabilities Act. The full-scale renovation design was created by NBF Architects of Rutland and phase-one of the plan was executed by Matthew Brennan, Building Contractor, of Saxtons River. Over \$53,000 was spent on major structural renovations, including a new adult reading room and a new restroom facility compliant with the ADA. Expenses for the renovation were covered by major grants from the Windham Foundation, the Vermont Public Library Foundation and Freeman Foundation, and the generosity of over 122 individual friends of the library, including a major gift from Jim Paulsen, Robin Russell and Family. No Library assets were expended to fund this significant expansion.

The new public restroom facilities are greatly appreciated by bikers and day visitors; long-time patrons also note the improvements and quieter plumbing. Comfy furnishings donated by The Old Tavern have helped make the new spaces inviting and homey. Paintings, books and ephemera from the library's collection are now on display in the renovated areas. Thanks again to the Windham Foundation for help with lawn care and landscape plantings; a beautiful row of lilacs will grace the road front along Kidder Hill Road. And thanks to Maria Paul-Wellington for bringing a part of her incredible garden into our library.

Librarian Roberta Martin reports that 7,675 books have been circulated and that 7,195 people have visited the library. Five hundred twenty-three new titles were purchased, and 83 were donated. There were 129 books lent to other libraries and 147 borrowed for our patrons. Once again our library meets state's standards, qualifying us for inter-library loan acquisitions, grants, and the use of the Department of Libraries' many programs and services. A thorough weeding of the collection was completed during the renovation and the books are no re-shelved in the new reading room.

Use of the library's public access computer has notably increased. Roberta has

enrolled us in the Vermont Online Library which allows anyone with the proper password access to the Vermont Online Library. Henry Moseley's generosity and forward-thinking savvy has once again helped place the library at the forefront of technological services; we now have wireless public internet access. Thanks to Chris Gabriel, Lyle Morrison and Bill Brooks for their attentions to our computer services.

The Children's collection has been repositioned into the old stack room, awaiting phase two of the renovation. Sam and Diane Bodman's continued generosity make possible the purchase of the entire annual Dorothy Canfield Fisher Award books; this contribution extraordinarily enhances the children's collection. Gifts from friends of the Bodmans further support our programs for children. This year the funds were used for two events, a star show attended by over 50 enthusiastic adults and children who were bedazzled in an inflatable Planetarium, as well as what is becoming our summer "must-see event", a Summer Encore Theater presentation of Charlotte's Web on the Library lawn. The latter event brought together over 60 people, young and old, to see a brilliant performance by a cast of junior and senior high students. Three tote bags of books for babies were given to the town's newborns thanks to a program started by Wendy Martin and funded by Robin Russell and family.

While planning for the renovations monopolized the attentions of the board, our Librarian and our volunteer staff dealt bravely and ably with the noise, muss and confusions of change. Many thanks are owed the entire staff for their patience and service.

Needed improvements to the library building and ambitious expansion of library services have been accomplished at a time when there have been unplanned-for strains on the library's endowment income. More than ever, we appreciate all the individual donations and volunteer efforts, as well as the community's tax support of \$2.00 per capita, that have allowed us to continue to grow.

Respectfully submitted,
Patrick Cooperman, Chair
Diana Toomey, Treasurer
Leslie Jones, Secretary
Oliver Schemm, Trustee
Karen Zumming, Trustee

GRAFTON PUBLIC LIBRARY
Treasurer's Report
For the year ended June 30, 2003

OPERATING BUDGET

CHECKING ACCOUNT BALANCE 6/30/02	\$	34,565.28	
Internal Audit Error		(1,554.62)	
CHECKING ACCOUNT BALANCE 7/1/02			\$ 33,010.66
RECEIPTS:			
Investment Income	\$	22,042.40	
Gifts and Donations for Books		527.95	
Vermont Dept. of Libraries Grant		100.00	
Renovation grants and donations		72,098.00	
Town of Grafton		600.00	
Town of Grafton Trust Funds		460.27	
Bonds Matured (to be reinvested)		57,137.94	
TOTAL RECEIPTS			152,966.56
BEGINNING BALANCE AND RECEIPTS			\$ 185,977.22
DISBURSEMENTS:			
Librarian Gross Salary	\$	14,580.00	
Payroll Tax/FICA		805.54	
Workers Comp.		53.00	
Travel		40.00	
Magazines		1,286.97	
Books		3,847.93	
Heat		1,437.33	
Telephone		1,577.71	
Electricity		799.49	
Postage		815.21	
Stationery and Supplies		291.03	
Furniture and Fixtures		-	
Insurance		880.00	
Maintenance and Repairs		232.45	
Plowing		475.00	
Cleaning		691.56	
Copier Expense		171.56	
Special Programs		519.69	
Gifts		137.50	
Renovation		53,622.74	
Securities Reinvestment		4,327.24	
Accounting fees/checkbook/misc.		140.00	
Miscellaneous		2.47	
TOTAL DISBURSEMENTS			86,734.42
CHECKING ACCOUNT BALANCE 6/30/03	\$		<u>99,242.80</u>

GRAFTON PUBLIC LIBRARY
INVESTMENTS AS OF JUNE 30, 2003

INVESTMENT SUMMARY:

BEGINNING BALANCE 7/1/02		\$667,489.16
Investment Income	\$ 22,042.40	
Other Income	73,786.22	
Withdrawals	(86,734.42)	
Fees and Commissions	-	
Change in Market Value	23,351.57	
NET INCOME		32,445.77
ENDING BALANCE 6/30/03		<u>\$699,934.93</u>

ASSETS HELD AS OF 6/30/03

DEAN WITTER ACTIVE ASSETS ACCOUNT
COMMON STOCK

American International GP	\$ 16,554.00	
Bell South Corp.	13,315.00	
Broadcom Corp.	4,982.00	
Charles Schwab	5,045.00	
Cisco Sys Inc.	17,629.50	
Citicorp. Inc.	14,252.40	
Exxon Mobil Corp.	43,092.00	
Forest Laboratories	43,800.00	
General Electric	28,680.00	
Guidant Corp.	13,317.00	
Intel Corp.	6,243.00	
Johnson & Johnson	15,510.00	
Lucent Technologies	2,468.48	
Merck & Co.	15,137.50	
Microsoft Corp.	15,384.00	
SBC Communications	17,885.00	
Sun Microsystems	1,860.00	
Verizon Communications	15,780.00	
Vodafone GP PLC ADS	12,183.00	
TOTAL VALUE OF COMMON STOCK		\$ 303,117.88

GOVERNMENT SECURITIES

U. S. Treasury Note 11/15/03	\$ 15,182.85	
U. S. Treasury Note 2/15/04	15,351.60	
U. S. Treasury Note 11/15/04	16,551.60	
TOTAL GOVERNMENT SECURITIES		47,086.05

MUTUAL FUNDS

Morgan Stanley US Govt. Securities	\$ 68,542.59	
Morgan Stanley Federal Securities	46,349.47	
Putnam US Govt. Inc.	43,940.33	
TOTAL MUTUAL FUNDS		158,832.39

ASSETS HELD AS OF 6/30/03 (cont.)

MONEY MARKET FUNDS

Active Assets Money Market Trust	\$	100,000.00	
Cash		212.61	
TOTAL MONEY MARKET FUNDS			100,212.61

CORPORATE BONDS

National Rural Utilities	\$	15,181.35	
Morgan JP & Co.		15,427.80	
Ford Motor Credit Note		20,718.40	
Cicic Group		16,517.85	
GTE Hawaiian Telephone		22,840.60	
TOTAL VALUE OF CORPORATE BONDS			90,686.00
TOTAL DEAN WITTER ACTIVE ASSETS	\$		699,934.93

DEAN WITTER CAPITAL FUND (BUILDING FUND)

BEGINNING BALANCE 7/1/02	\$	11,738.29	
Dividend Income		374.37	
Deposits		-	
Withdrawals		-	
Change in Market Value		-	
ENDING BALANCE 6/30/03			12,112.66
TOTAL ASSETS 6/30/03	\$		712,047.59



Photo Credit: C. Gibbs

Librarian Roberta Martin reading to the Grafton Play School children:(l to r) Sarah Rogers Colby Record, Sean Griffin and Wyant Wilbur in the newly renovated room.

GRAFTON FIRE DEPARTMENT ANNUAL REPORT 2003

The Fire Department is always in the process of upgrading its equipment to make the firefighters' work more effective and, particularly, safer. This year was no exception.

With the help of all the ladies of the Fire Department Auxiliary who put together the Fireman's Fall Foliage Festival, the many donations from full time residents, second home owners, as well as visitors to Grafton along with a matching grant from the Pollio Family Foundation of \$7,000 we were able to replace ten sets of protective clothing that firefighters must wear to fight a fire, or to enter any type of IDLH (immediately dangerous to life and health) environment. Once again this upgrade was completed with no tax dollars. As you know, the amount of money that we request in town taxes is far below the level of funding that is actually required to keep the fire department running. Therefore, the donations we receive are a very important aspect of the operation of the department. On behalf of all the firefighters that donate countless hours of time and energy, I would like to thank all of you who have donated your money to assist the Grafton Fire Department.

The most daunting task for the fire department is the recruitment of active firefighters, both interior and exterior trained. The interior is the most difficult to obtain. This requires one to attend a state firefighter level one training class

of about 150 hours of intensive training, both classroom and hands-on participation in live fire exercises. This provides the firefighter with the basic needs of firefighting. Training goes up from there. Most of the real life training is by the seat of the pants, in actual incidents, and the possible continuation on to firefighter level two. For those less adventuresome, it is the exterior firefighter. This person is trained in house for the most part, by our firefighter level one people and is very important to us. There are the fire truck drivers, pump operators, equipment chasers, etc. We cannot have anyone in an IDLH environment without people properly trained to run the equipment outside the environment. So, if you are interested or know of anyone who might be, we are always on the lookout for people who would like to learn the art of firefighting, both exterior and interior. No previous experience is necessary, just the time and energy to learn something new and very interesting. And, most of all, the very satisfying feeling of knowing that **YOU** can help someone that might be in the most desperate situation of one's life.

Thank you,

Stanley Mack Grafton Fire Chief

Eric Stevens	Joy Ellis	Tim Bosch
Earl Caddell	KentArmstrong	David Ross
Bill Jockell	Dick Desrochers	Chuck Wojack
Bill Brown	Keith Hermiz	Trip Richardson
Ed McWilliam		Chuck Dickison

GRAFTON FIREMEN'S ASSOCIATION BOARD OF TRUSTEES

Ed McWilliam, President
Tom Cannon, Vice President
Trip Richardson, Treasurer
Dick Warren, Secretary

Earl Caddell, Trustee
Paul Hallock, Trustee
Doug Wright, Trustee

GRAFTON FIRE DEPARTMENT
BALANCE SHEET
For the year ended June 30, 2003

ASSETS:

Operating Fund Checking Account	\$ 2,801.08	
Operating Fund Money Market Account	16,005.57	
Truck Fund Money Market Account	62,688.26	
TOTAL ASSETS		<u>\$81,494.91</u>

LIABILITIES AND NET ASSETS

LIABILITIES:

Accounts Payable	\$ -	
TOTAL LIABILITIES		\$

NET ASSETS

Unrestricted-Operating Fund	18,806.65	
Restricted-Truck Fund	62,688.26	
TOTAL NET ASSETS		<u>81,494.91</u>

TOTAL LIABILITIES AND NET ASSETS		<u>\$81,494.91</u>
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GRAFTON FIRE DEPARTMENT TRUCK FUND ACCOUNT
For the period 7/1/02 to 6/30/03

BEGINNING BALANCE, 7/1/02

Money Market Account	\$42,524.42
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RECEIPTS:

Transfers	\$19,516.80	
Interest Earned	647.04	
TOTAL RECEIPTS		20,163.84
TOTAL RECEIPTS & BEGINNING BALANCE		<u>\$62,688.26</u>

DISBURSEMENTS

BALANCE IN TRUCK FUND 6/30/03	<u>\$62,688.26</u>
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GRAFTON FIRE DEPARTMENT					
OPERATING STATEMENT (CASH BASIS)					
Trip Richardson, Treasurer					
			Variance		Proposed
	2002-2003	2002-2003	Favorable	2003-2004	2004-2005
	Budget	Actual	(Unfavor.)	Budget	Budget
RECEIPTS:					
Town of Grafton	\$15,500.00	\$ 25,500.00	\$10,000.00	\$ 16,500.00	\$ 17,000.00
Annual Fundraising	5,000.00	5,740.00	740.00	3,000.00	-
Contributions/Donations	500.00	8,380.00	7,880.00	1,000.00	-
Campaign Income	0.00	1,550.00	1,550.00	-	-
Women's Auxiliary Donation	0.00	-	-	-	-
Other Reimbursements	1,000.00	541.80	(458.20)	1,000.00	-
FAST Squad Reimbursements	0.00	2,945.31	2,945.31	-	4,000.00
Sale of Fixed Asset	0.00	-	-	-	-
Interest on MMA	500.00	743.34	243.34	-	-
TOTAL RECEIPTS	\$22,500.00	\$ 45,400.45	\$22,900.45	\$ 21,500.00	\$ 21,000.00
DISBURSEMENTS					
Vehicle Fuel, Service & Maint.	\$1,500.00	\$ 1,587.91	(\$87.91)	\$ 2,000.00	\$ 2,000.00
Heat for Building & LP Gas	825.00	1,068.51	(243.51)	550.00	1,100.00
Electricity	850.00	1,232.28	(382.28)	1,100.00	1,250.00
Telephone	325.00	498.17	(173.17)	500.00	500.00
Mutual Aid Dues & Assessment	1,500.00	3,738.35	(2,238.35)	3,300.00	4,800.00
Insurance	4,000.00	5,992.36	(1,992.36)	7,000.00	6,500.00
Communications Expenses--Radio	2,500.00	-	2,500.00	1,000.00	1,000.00
Equipment Expense	2,500.00	3,378.84	(878.84)	2,500.00	2,500.00
Building/Grounds	500.00	1,005.64	(505.64)	500.00	500.00
Building Reserve Fund	1,000.00	-	1,000.00	1,000.00	1,000.00
Training and Shots	0.00	-	0.00	500.00	500.00
Personnel Equipment/Repairs	6,000.00	-	6,000.00	-	-
Fundraising Expenses	250.00	254.65	(4.65)	300.00	300.00
Fire Extinguishers & Testing	0.00	166.90	(166.90)	500.00	500.00
Dues and Donations	250.00	283.60	(33.60)	-	300.00
Emergency Management	500.00	-	500.00	250.00	250.00
Community Entertainment	0.00	1,055.61	(1,055.61)	-	-
Office Equipment	0.00	1,544.51			-
Supplies	0.00	587.72			-
Other Expenses (Stamps, etc.)	250.00	351.39	(101.39)	500.00	500.00
TOTAL OPERATING EXPENSES	\$22,750.00	\$ 22,746.44	\$2,135.79	\$ 21,500.00	\$ 23,500.00
NET ASSETS BEGINNING OF YEAR		\$ 58,840.90			
INCREASE IN NET ASSETS		22,654.01			
NET ASSETS END OF YEAR		\$ 81,494.91			

THE GRAFTON FAST SQUAD
First Aid Stabilization Team Report
July 1, 2002--June 30, 2003

Dear Friends and Neighbors,

The Grafton Fast Squad members throughout the year have been busy keeping their certifications current and engaged in several joint training exercises with the Grafton Fire Department. We are proud to announce that Margaret Armstrong successfully passed emergency medical training as an intravenous technician. The squad now had three I technicians.

Fast Squad members who are active in responding to calls are Eric and Sandy Stevens, Stan Mack, Margaret Armstrong, Ed McWilliam, Cathy Siano, Ann Record, Trip Richardson, Tim Bosch and Joy Ellis. This year the squad responded to 32 calls. We are very fortunate in having these dedicated members serving our community. As always, we seek new membership to insure the continuance of the service. Interested folks are welcome to join us at monthly meetings or stopping by the station during Sunday morning radio checks. Please feel free to call members with your interest and questions on how you can serve.

Besides providing medical services, several members have been diligently working on increasing our communications capabilities by installing a solar panel repeater on Bear Hill. Hours upon hours of hard work and determination have been going into this project which has been led by Eric Stevens. Many community members have volunteered their time and equipment to make this project a reality. Heartfelt thanks go to these folks for their hard work and endless energy. This project has been made possible with a grant from the Ames Holt Foundation. You may remember that the squad secured new radios for all Fast and Fire Department members the previous year with our first grant award from Ames Holt. We have been very fortunate to have this financial support.

Major mechanical repairs were made on our rescue vehicle this year so we can delay a little bit longer the purchase of a new one. Rescue bags equipped with portable oxygen cylinders and AEDs (automatic external defibrillators) to restart the heart have been purchased through a sub-grant from the U.S. Department of Homeland Security Unit in the amount of \$10,487. The grant also covered the purchase of two UHF mobile and five UHF portable radios. The rescue bags travel with members of the squad making for a faster response to the scene to aid the patient in necessary medical care before our rescue truck or the transporting ambulance arrives. We continue to strive to do all we can towards preparedness for various emergencies that we may encounter.

On behalf of all the members of the Grafton Fast Squad, I wish to thank you for your continued support towards all of our endeavors which promote the welfare and safety for our friends and families in the Grafton community.

Sincerely,

Cathy Siano, EMT-I* President

Members: Stan Mack EMT, Eric Stevens EMT Secretary and Training Officer, Margaret Armstrong EMT I* Treasurer, Ann Record EMT* Financial Secretary, Joy Ellis EMT* Vice President, Trip Richardson EMT, Paul Noble EMT-I*, Sandy Stevens ECA, Ed McWilliam ECA, Tim Bosch First Responder ECA*, John Deming ECA.

*Hold National Registry Certification

THE GRAFTON F.A.S.T. SQUAD
 Financial Statement (Cash Basis)
 July 1, 2002 through June 30, 2003

	2002-2003 Budget	2002-2003 Budget	Variance Favorable (Unfavorable)	2003-2004 Budget	2004-2005 Proposed Budget
RECEIPTS:					
Town of Grafton	\$ 4,000.00	\$ 3,000.00	\$ 1,000.00	\$ 6,000.00	\$ 8,000.00
Donations	5,000.00	7,870.00	2,870.00	6,000.00	7,000.00
Fundraising	1,000.00	433.00	(567.00)	1,000.00	700.00
Interest on Money Mkt. Acct.	1,000.00	-	(1,000.00)	-	-
Interest on Vehicle MMA	1,000.00	-	(1,000.00)	-	-
Miscellaneous/Refund	-	-	-	-	-
TOTAL RECEIPTS	\$ 12,000.00	\$ 11,303.00	\$ 1,303.00	\$ 13,000.00	\$ 15,700.00
DISBURSEMENTS:					
Vehicle Operation/Maintenance	\$ 1,500.00	\$ 4,621.07	\$ (3,121.07)	\$ 1,000.00	\$ 2,000.00
Communications-Operation & Maint.	2,300.00	6,482.01	(4,182.01)	5,000.00	7,000.00
Medical Supplies & Equipment	2,000.00	545.48	1,454.52	2,000.00	3,000.00
Safety & Training	1,100.00	528.81	571.19	2,000.00	1,300.00
Insurance	2,500.00	1,276.82	1,223.18	3,000.00	1,400.00
Office Expenses/ Misc.	600.00	239.96	360.04	-	500.00
Fundraising Costs	-	293.58	(293.58)	-	500.00
General Money Market	2,000.00	1,000.00	1,000.00	-	-
TOTAL DISBURSEMENTS	\$ 12,000.00	\$ 14,987.73	\$ (2,987.73)	\$ 13,000.00	\$ 15,700.00
Excess of Receipts over (under) Disb.	-	\$ (3,684.73)			

ANALYSIS OF ADDITIONS TO BANK ACCOUNTS

	BAL. 7/31/02	ADDED	WITHDRAWN	INTEREST ADDED	BAL. 6/30/03
Checking Account	\$ 7,079.01	\$ 11,303.00	\$ 14,987.73	\$ -	\$ 3,394.28
Money Market Account	11,800.53	5,000.00	4,000.00	154.56	12,955.09
Vehicle Money Market Account	39,512.31	-	-	561.73	40,074.04
Certificate of Deposit	24,750.86	-	-	302.65	25,053.51
TOTALS	\$ 83,142.71	\$ 16,303.00	\$ 18,987.73	\$ 1,018.94	\$ 81,476.92

LeFevre Ambulance Service, Inc.

104 Atkinson Street
Bellows Falls, Vt. 05101

Phone 802-463-3636
Fax 802-463-0023

Another milestone was passed in 2003 as we completed our 22nd year of service to the region. We have grown to become a true regional ambulance service, providing Emergency Ambulance Services to nine (9) communities in seven (7) towns in Vermont and New Hampshire. Over the years, we have been able to become a premier provider of Emergency Medical Services, dedicated to delivering professional, competent, and caring service to our residents and visitors. We are proud of this accomplishment, while recognizing the importance of the support of the towns in helping us to reach this landmark, and look forward to continuous partnership with the communities for years to come.

2003 proved to be another year of growth for LeFevre Ambulance Service. Not only in the volume of responses, but the professional growth of our staff as well. Our members have continued to expand their levels of certification, resulting in a consistently higher level of care provided to those in need. We recently hired another Paramedic. We now have several of our Paramedics certified at the Critical Care level, which allows them to function at the highest level of pre-hospital medicine possible in Vermont and New Hampshire. There is an ever increasing demand for these skills. Also several of our staff have upgraded their skills from Basic to Intermediate level.

During 2003 we accepted delivery of a new Ford ambulance chassis and remounted a box from one of our older ambulances. This has proven to be very satisfactory.

LeFevre Ambulance Service has again been active in the area of education. Our staff has been instructing and coordinating EMS courses of all levels for the local EMS district, benefiting all interested towns and services within the area. Anyone wishing information on these classes is encouraged to call our non-emergency numbers for information.

Monthly training sessions are also held at our office in Bellows Falls. Any parties, especially Grafton EMS providers, are encouraged to attend. Please call one of our non-emergency numbers for a schedule of training.

We responded to the following calls in Grafton in 2003:

Emergency Calls	15
Non-Emergency Transfer	1
Emergencies without Transport	<u>10</u>
Total	26

We are grateful for the opportunity to be the provider of ambulance service to the town, and we are committed to the provision of the highest quality service available and we look forward to continuing with this level of service. We would be remiss if we did not also acknowledge the superb services of the Grafton Fire and Rescue Departments, whose dedicated, capable members allow the system to function at its best. A tremendous thanks to all of them.

Respectively submitted,

LEFEVRE AMBULANCE SERVICE, INC.

Gerald R. LeFevre, President

Our telephone numbers for your convenience:

Emergency	(802) 463-4223	Fax	(802) 463-0023
Non-Emergency	(802) 463-3636/463-9299		

"WE CARE ABOUT PEOPLE"

GRAFTON CARES
TOWN OF GRAFTON
June 30, 2003

Grafton Cares celebrated our tenth anniversary during 2003! We have had another productive year with the continuing great help of many individuals and organizations in Grafton. The breakfast and reading program for the children of Athens and Grafton is an important part of the daily schedule. Marge has five different readers and servers for the children. She also continues to guide the Wednesday luncheons held at the Chapel weekly at noon. Meals are delivered to the homebound and post-hospital people as needed. Our neighbor to neighbor program includes visits, run errands, buy groceries or drive our neighbors to the doctor or other medical appointments. Workshops continue to be informative for everyone who attends. Our Strong Living Classes are continuing to be very successful. Two full classes meet twice weekly in the Chapel. The kindness fund continues to provide financial assistance to those in need. The Church and PTG continue to share this outreach with us.

Twila Anderson is our contact person for Grafton Cares and the Council on Aging. If you need a ride or assistance in any way, call Twila (843-1066). She coordinates "Meals on Wheels" for both organizations. The program runs out of the Daniels Cafe. This is a two part program: 1. If you are unable to cook, need assistance with financial help, contact Twila; 2. If you just plain are tired of cooking and want to pick up a meal, that can be arranged at a nominal cost to you. Contact Twila (843-1066).

Again, we appreciate all those people who have helped us in any way during the year. We are all working neighbor to neighbor in our community! Thank you!

Respectfully submitted
Cathy Hallock, Secretary



*Ada Bell, mother of five daughters and an active member of the
Grafton Church and Sunday School for many years*

GRAFTON CARES, INC.
Statement of Receipts and Disbursements-Cash Basis
For the Year Ended June 30, 2003

Beginning Balance 7/1/2002	\$ 7,181.27
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Receipts:

Town of Grafton	\$ 750.00
Athens Organizations	25.00
Council on Aging	5,895.31
Personal Assistance-Grafton Church	138.00
Donations:	
Wednesday Lunches	2,653.65
Wellness Clinics	49.00
Strong Living Program	1,523.90
Sale of Weighs	233.00
Senior Meals	67.00
Thanksgiving Feast	100.76
Walk for Health	305.00
	<hr/>
Total Receipts	11,740.62
Total Receipts and Beginning Balance	<hr/> \$ 18,921.89

Disbursements

Breakfast Program	\$ 961.97	
Wednesday Lunch Program	2,347.16	
Senior Program	517.83	
Administrative Expenses	1,006.00	
Fundraising Expenses	115.98	
Personal Assistnce	774.11	
Strong Living Program	2,772.19	
Miscellaneous	<u>363.30</u>	
Program Disbursements		8,858.54
Purchase of CD		5,000.00
Transfer to Money Market Acct.		<u>3,000.00</u>
Total Disbursements and Transfer		16,858.54
Balance in Checking Account, 6/30/03		2,063.35
Money Market Account plus 2.95 interest		3,002.95
Certificate of Deposit		<u>5,000.00</u>
Total Balance on Hand 6/30/2003		\$ 10,066.30

SPRINGFIELD RECYCLING CENTER INFORMATION

PHONE: 885-5827

LOCATION: Fairground Road, 1 Mile North of Riverside Junior High School (East Side)

DAYS/HOURS: Monday's 12:30 – 4:30 PM, Wednesday's 8:30 am – 4:30 PM and Saturday's 8:00 am – 4:00 PM

RECYCLABLES ACCEPTED

PLASTICS:

No. 1 (PETE)

Soda Bottles, Some Juice, Peanut Butter and Vegetable Oil Containers.
Only bottles and jars acceptable. No plates or scoops.

No. 2 (HDPE)

Frosted – Milk and Water Jugs

White & Colored - Jugs (Detergent, Clorox)

No – Tubs (Yogurt, Margarine), Motor Oil Jugs

Look for the identifying code number (in the recycling triangle) on the bottom of the container. All No 1 & No. 2 containers must be washed out, lids removed and flattened as much as possible.

STYROFOAM PEANUTS:

Peanuts should be tightly wrapped in plastic bags.

GLASS BOTTLES:

Clear, Green & Brown (Separate by Color)

Washed with lids removed.

No Ceramics, Window Glass, Pyrex, Light Bulbs

NEWSPAPER:

Loose, not tied. All colored inserts are acceptable. Anything that comes with newspaper is acceptable including glossy fliers.

PHONE BOOKS:

Covers – Include with Magazines

Insides – Include with Newspapers

MAGAZINES & CATALOGS:

Loose, not tied. Only glossy papers (i.e. No phone books, etc). Junk mail printed on glossy paper should be included with magazines.

ENVELOPES & COLORED OFFICE PAPER:

No Glossy paper, Carbon or Sticky Labels.

Envelopes with glassine windows are acceptable.

Junk Mail printed on glossy paper should be included with the magazines.

Junk Mail printed on non-glossy paper should be included with the office paper.

Colored Letterhead & print on white paper would go with WHITE PAPER.

WHITE & COMPUTER PAPER:

Black or blue prints on white paper.
No "Blocks" of black or other colors.
No Laser Print, Fax Paper, Carbon Paper or Envelopes

BROWN PAPER BAGS:

Clean and neatly folded.

CORRUGATED CARDBOARD:

Flattened and clean.
Note: We do not accept – Waxed (Milk Cartons, Frozen Food Boxes, Produce Crates), Foreign Made, Egg Cartons or Soap Boxes.

ALUMINUM:

Soda and beer cans (UN-crushed), Clean cat food cans, Clean foil, Aluminum pots and pans, Doors & window frames, Sheet metal, etc.
Check with a magnet – If they don't stick it's aluminum

TIN CANS & METAL JAR LIDS:

Washed, flattened and No paper labels

SCRAP METAL:

Iron, Copper, Steel, Lead Scrap (Nails, Car Chains, Iron Pipe, Sheet Metal, Tire Rims)
Metal may be mixed with *some* rubber but **No** wood, fabric or plastic.
Note: Large pieces and loads of metal will be charged by size and weight of loads (Generally \$5-\$10 / pick-up load)

APPLIANCES:

Stoves, Washers, Dryers, H2O Heaters, Etc. - \$5.00 per item
Refrigerators, Freezers, Air-Conditioners and De-Humidifiers - \$10 per item
(Cost to remove Freon)
All refrigerators and freezers **must** have door (s) removed.

BATTERIES:

Automotive and Household

TIRES:

Collection during *MAY* and *NOVEMBER*
Regular Tires (up to 17 inches) - \$2.00 each
Truck Tires (17 inches & over) - \$4.00 each
Large Equipment Tires - \$20.00 each

FABRIC:

Fabric ONLY
Remnants & Old Clothes. Clean, Dry, In Plastic Bags (Zippers & Buttons OK)
No Shoes, Belts or Pocket Books will be accepted.
Cost per bag (weighing no more than 20 pounds) - \$0.50
Anyone with truckloads of fabric – Please contact Charles Locke III

PAINT:

Empty Paint Cans go into scrap metal. Covers Removed.

GOOD RE-USEABLE PAINT -

Please contact Hallie at the Recycling Center for current disposal options.

Anyone that could use the paint should let us know so we can pass the information on.

OLD, NO-GOOD LATEX PAINT-

If it is dried up- put it in your trash, can and all.

If it is still liquid but aged beyond use- mix with sawdust, burnable kitty litter, etc., then dump into a plastic bag and put in your regular trash.

OLD, NO-GOOD OIL BASED PAINT-

Oil based paint is considered a hazardous material

Unsafe to burn in the incinerator

Illegal to put in your regular trash

PLEASE STORE IN A SAFE PLACE UNTIL THE NEXT HAZARDOUS WASTE COLLECTION DAY.

Dates set annually

WASTE OIL:

Locations to check with (They use waste oil)

Howe Motors, Claremont, NH 603-542-5181

Jeff Spur - Rte 5, Downers 4 Corners 802-885-5583

Matulonis Body Shop 802-885-3884

Anyone who can use waste oils - let us know.

BULLETIN BOARD:

There is a bulletin Board available for you to list items you want to trade, etc.



Mary Rice, baker of many pies for the Grafton Village Store when they had the lunch counter.

There will be a charge for disposal of the following items:

(Please pay attendant before unloading)

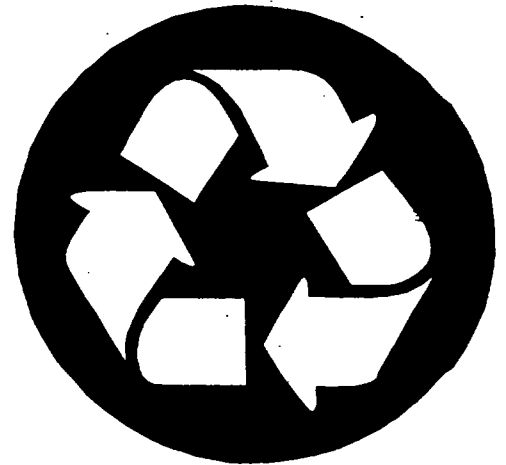
Tires	Car/Lt truck (up to 17")	\$3.00 w/o rim \$6.00 on rim
	Truck & Tractor	<i>Check with attendant</i>
White Goods	Refrigerator	\$15.00 each
	Freezer	\$15.00 each
	Air conditioner	\$15.00 each
	Dehumidifier	\$15.00 each
	Washer	\$ 8.00 each
	Dryer	\$ 8.00 each
	Dishwasher	\$ 8.00 each
	Stove	\$ 8.00 each
	Water heater	\$ 8.00 each
	Propane cylinder (20 # only)	\$ 3.00 each
	Box Spring/Mattress	\$ 8.00 (twin) each \$10.00 (double) each
	Sleeper sofa	\$15.00 each
	Couch	\$12.00 each
	Recliner	\$12.00 each
	Upholstered chair	\$10.00 each
Brown Goods	Carpet/rug (Up to 12'x12')	\$10.00 each
	Microwave	\$ 8.00 each
	Toilet	\$ 8.00 each
	Porcelain tub	\$10.00 each
	Porcelain sink	\$ 5.00 each
	Shower	\$ 5.00 each
	Radio/boom box	\$ 3.00 each
	VCR	\$ 3.00 each
	Vacuum	\$ 3.00 each
	Console TV/Stereo	\$15.00 each
	Television (up to 27")	\$ 5.00-\$10.00
	Computer w/ monitor	\$10.00 each
	Printer/peripherals	\$ 5.00 each
	Fluorescent tubes	\$ 0.25 per foot

Materials We Do Not Accept

Hazardous wastes	Plastic bags
Used Motor Oil	Clothing or footwear
Ammunition/explosives	Construction debris
Certain types of plastics (See plastic section for details)	(Lumber, roofing, etc)
	Coated milk & juice cartons

Prices effective July 1, 2003

Rockingham/Westminster Recycling Center And Drop Off Facility



Route #5
(1 mile south of Bellows Falls)
Westminster, VT

Telephone # 463-9219

Open Wednesday & Saturday
9:00 am to 1:00 pm

*(Open on all holidays unless Christmas falls
on a Wednesday or Saturday)*

RECYCLABLES

COMINGLED CONTAINERS

Aluminum Beverage Cans

We separate deposit cans to help offset operating expenses. We also separate non-deposit aluminum cans for re-sale to offset expenses.

Aluminum Pet Food Cans

We separate for re-sale to help offset the center's operating expenses. Should be clean and have labels removed.

Aluminum Foil

We separate the aluminum foil for re-sale to help offset expenses. Clean foil only, please. *We do not accept silvery plastic foil.*

Steel (Tin) Cans

Clean please. Labels are okay.

Glass

All colors. Clean please. Labels okay. Food and beverage containers only. *No drinking glasses, window panes, mirrors, ceramics, light bulbs, pottery or automotive glass.*

All Plastics

Only bottle type containers. Rule of thumb is, it must have a neck smaller than its base. *No cottage cheese or yogurt containers, margarine tubs or jar type containers. No sheet plastic, deli containers, cups or plant trays.*

OTHER ITEMS THAT CAN BE RECYCLED

Scrap metals

Small light scrap metal such as lawn chairs, mufflers, tailpipes, roofing, siding, gas grills, lawnmowers, electric motors, bicycles, empty paint cans, etc.

No automobiles, auto engines, auto seats or auto transmissions. Any fuel containers, furnaces, or motors must be completely empty of gasoline or oil.

Automotive batteries

Wet cell batteries, including auto, motorcycle & light equipment.

Household batteries

Rechargeable batteries such as, lithium, nickel-cadmium & sealed lead acid.

Alkaline batteries can be disposed of in your household trash.

Brown paper bags

Large shopping bags in good reusable condition

Labels

Campbell's soup, Prego, Spaghetti O's
General Mills *Box Tops for Education*

Styrofoam packing peanuts

ORGANIC WASTE

Christmas trees

All stands, ornaments & wires removed. Trees are chipped for mulch which is available for free. *No limit on amount.*

Yard debris

Leaves, grass clippings and small brush are accepted. Leaves and grass clippings must be emptied from bags.

HOUSEHOLD SOLID WASTE

Bagged household trash

\$1.25 per 15 gallon kitchen bag
\$2.50 per 30 gallon trash bag
\$3.25 per 50 gallon contractor bag

(Pay attendant before unloading)

Office paper, Junk mail, etc.

All kinds of paper including computer paper and wrapping paper. Envelopes with windows are okay. *No carbon, carbonless forms or tissue paper. No foil type wrapping paper.*

Brown paper bags

Clean dry and flattened.

Corrugated cardboard

We have a separate container for clean dry and flattened corrugated cardboard. *Please do not put in with the mixed paper.*

Egg cartons

No plastic egg cartons.

Magazines and phone books

Newspapers

Any inserts that come with your newspaper are acceptable.

Boxboard

Materials like cereal boxes, gift boxes, six pack carriers are examples of boxboard. *Container may say that we don't accept boxboard, but we do!*

WINDHAM REGIONAL COMMISSION 2003 REPORT

The Windham Regional Commission works with 27 towns in southeastern Vermont to address regional issues and help towns to provide effective local government. Each town annually appoints two representatives to the commission. Grafton's current representative is John Deming with one vacancy. Commissioners serve on a number of committees that mirror the concerns of the region, including both standing committees and ones that are formed on an ad hoc basis to address specific issues.

2003 brought with it some new and extensive work for the WRC. Fitting those tasks into our already full schedule has not been easy, but we have nonetheless worked to address those important issues, and we will continue those efforts in the coming year. Examples of new and unanticipated tasks have included:

- **Energy issues:**
 - Catamount Energy, Inc.—a Central Vermont Public Service subsidiary—is seeking to develop up to 50 megawatts of wind power on Glebe Mountain in Londonderry and Windham, which may mean construction of up to twenty-seven wind turbines. To date, the WRC has convened a series of public meetings to review and discuss major issues and worked with state and other regional organizations to better understand the potential impacts involved. We currently are participating in a series of community-based discussions, led by others, that are aimed at resolving some of the difficult conflicts that such a development presents.
 - On a later schedule and therefore consuming less WRC staff time at present, is an anticipated proposal by Green Mountain Power to significantly expand the Searsburg wind farm, currently consisting of eleven turbines rated at about 6 megawatts, potentially adding up to 19 new turbines and 34 additional megawatts of rated power.
 - Entergy Nuclear Vermont Yankee filed an application for Vermont Public Service Board approval to increase its power output by approximately 20%, from 540 to about 650 megawatts. The WRC is participating in this proceeding, which began in January 2003 and is expected to continue into spring 2004. At the same time, we anticipate that Entergy will apply in 2004 for approval of dry cask, on-site storage of spent nuclear fuel, which will extend this higher level of involvement well into 2005 or 2006.
- **Public Transportation:**
 - This region, along with most of Windsor County, received public transportation services from Town and Village Transportation Services (TVTS) for several years. Also known as "Town & Village Bus," TVTS experienced severe financial difficulties and ceased to exist as a non-profit transit provider at the end of 2003. Throughout the fiscal year, the WRC and our counterpart to the north worked with the Vermont Agency of Transportation, at the Agency's request, to try and save the troubled transit provider, which efforts were not successful. Since that time, we have helped to form a new corporate entity, Connecticut River Transit,

Inc. which is filling the important role of providing transportation for human services, medical needs, and travel to work.

Other on-going work has included:

Mike Shaughnessy Page 2 2/2/2004

- Regional transportation efforts, which included work with many towns to conduct Road Surface Management System inventories; identification of bridge and culvert issues; helping the Vermont Agency of Transportation to develop and implement its highway access management system; continued work on the West River Trail project; continued management of the Route 121 reconstruction project in Rockingham and Grafton (with phase 1 being completed in 2003 and phase 2 to follow with bids in December 2003); help to towns on lower-scale but important projects like sidewalks and other bicycle/pedestrian improvements; and others.
- Natural resource planning, which is at the core of the WRC's mission and has included work with the West River Watershed Alliance and other "basin planning" groups, review of state programs and policies aimed at improving energy efficiency in Vermont; work to improve local and regional programs and policies that affect water quality, such as stormwater management and wastewater disposal rules; and others.
- Community development and related planning work, which included major efforts like the WRC's Brownfields Reuse Initiative which now has completed assessments on 14 of over 20 nominated sites (the Brownfield program received its 3rd block of funding from the USEPA this year) and will continue through 2004; municipal planning and land use regulation assistance, which included help with municipal planning and land use regulation projects in eleven towns; increased work to provide education and information for local officials, including five "Cross-Town Talks" educational sessions, four Zoning Administrator Workshops, sponsorship and participation in three state-wide sessions over Vermont Interactive Television; help to the Vermont Environmental Board as it considered changes to its rules and procedures; the "Livable Communities" education program which wrapped up later in calendar year 2003 with a highly successful two-day course for forty-six participants; continued help on Connecticut River Scenic Byway projects, including the now completed Bellows Falls Waypoint Interpretive Center; and others.
- Support of regional emergency planning and preparation efforts, which included continued work with towns and support of the Local Emergency Planning Committee; increased efforts to assist local governments to coordinate their responses to ever-increasing federal and state-sponsored security and emergency preparedness programs; efforts to continually improve homeland security and pre-disaster mitigation planning, which aim to minimize damage or disruption from reasonably predictable events, such as floods and severe storms; and others.

The WRC's core budget is partially funded by member town assessments, which are essential to receiving other state and federal support. The \$1.39 per resident rate for 2004, based on 2000 population estimates, results in a total assessment of \$902.00 from Grafton for the new fiscal year. For information on the WRC and its programs, contact your Town Representative or the WRC office at 139 Main Street, Suite 505, Brattleboro, (802) 257-4547; e-mail wrc@sover.net. Visit our website at www.rpc.windham.vt.us.

Vermont Coalition of Municipalities

Annual Report – 2003

The organized effort to substantially reform Act 60 and reduce the reliance on the property tax to fund education is not over. Despite the recent enactment of Act 60 reform, we believe the promise of lower education property taxes will be short term.

We contend that in July of 2004, when this new law goes into effect, the property taxes will be a good deal higher than estimated and will continue to rise rapidly over the next two years. When the rising tax impact is felt, the pressure to reform the statewide property tax system will greatly increase.

In a letter to all legislators in May of 2003, we stated the following reasons for our opposition to the changes in the reform legislation because it still retained many of the onerous features that were a part of Act 60 such as:

- Over-dependence on the property tax to fund education;
- Reliance on a flawed property valuation and equalization system;
- Rapidly rising property values, which under the Common Level of Appraisal (CLA) system, increase tax rates;
- A system based on tax rate instead of tax burden;
- Lack of cost controls over rising education costs; and
- Inhibiting economic development and job creation.

As noted above, there continue to be serious problems with the state system of financing education. **The Coalition intends to continue to be an organized force fighting for property tax relief. In the coming year we also intend to monitor closely the studies on cost containment and grand list issues established by the law.**

We will also work through the legislature and the administration to correct the inequities in the education equalization system and the problems caused in the way property values are determined.

Vermont Department of Health
Annual Report – Town of Grafton, 2003

- **Bioterrorism and Emergency Preparedness:** The Vermont Department of Health is actively working with local, state and federal agencies to assure a rapid and effective response to bioterrorism and other public health threats or emergencies. Local health department response may include finding and identifying disease, investigating the source of the disease, providing accurate and timely information to the public and health professionals, and collaborating with other agencies during biological, environmental or weather events. Recent local efforts have included participation in hospital committees, smallpox vaccination clinics, and membership on the District 3 Local Emergency Planning Committee (LEPC #3).
- **Special Supplemental Food & Nutrition Program for Women, Infants, and Children (WIC):** WIC improves the health of eligible pregnant and postpartum women, infants and young children through access to health care, nutrition education and individually designed nutritious food packages. In 2002, 12 women, infants and young children living in Grafton received health and nutrition screening, education and nutritious foods through this program. Participation in this program has been steadily increasing in this area. The average value of foods provided is \$35.00 per person each month.
- **Reportable Disease Investigations:** Infectious diseases continue to be a major source of illness, disability and death in the U.S., accounting for 25% of all doctor visits each year. The Department of Health investigates all reportable diseases, such as hepatitis, meningitis, measles or foodborne illness. When these illnesses occur, we strive to determine their source and recommend measures to control and prevent further spread of disease. In 2002, Windham County had 183 cases of disease investigated.
- **Vaccine-Preventable Diseases:** Proper vaccination protects children and adults against many diseases, saves health care costs, and minimizes sick leave from school or work. Immunization has reduced reportable cases of preventable diseases in Vermont to record low levels. Still, total annual hospital costs from vaccine-preventable disease in Vermont are \$2.6 million, and each year up to 200 Vermonters die of pneumonia or influenza. In 2002, the Department of Health distributed 11,711 doses of vaccine to health care providers in Windham County, at a value of \$154,654 to these communities.
- **Food Establishment Inspections:** Public health sanitarians inspect eating establishments (restaurants, schools and fairs) to decrease the risk of foodborne disease outbreak. The five greatest risks for foodborne outbreaks are storing food at improper temperatures, inadequate cooking, contaminated equipment, unsafe food sources, and poor personal hygiene among food handlers. Inspections include a 44-item review to evaluate food storage, preparation and handling, as well as to identify potential risks. Of the six establishments in your area, there were seven inspections in 2002. For the most recent inspection scores and results in your area, please go to www.healthyvermonters.info and select "Program List" then scroll down to "Division of Health Protection" and select "Restaurant Inspection Scores."

- **Town Health Officer (THO) Program:** Every town in Vermont has a THO who is nominated by the Select Board and appointed by the Commissioner of Health. THOs work on a variety of environmental and health issues, and respond to calls on public health concerns as varied as animal bites, West Nile Virus, rental code complaints and septic systems. The Department of Health supports THOs with training, information and technical assistance. Your THO's report describes the calls received for Grafton.
- **West Nile Virus (WNV) Surveillance:** WNV first appeared in the U.S. in 1999. Birds and mammals (including people) can get WNV from the bite of an infected mosquito. The Vermont Departments of Health and Agriculture conduct surveillance for WNV each year from June until cold weather limits mosquito activity. In 2003, five THOs throughout the state also participated in this program by assisting with mosquito trapping. As of September 19, 2003, there have been 450 mosquito samples tested, with nine positive for WNV. In Windham County from June – September 19, 2003, 132 dead birds were reported, 52 were tested, and 16 were found to be infected with WNV.

The Vermont Department of Health works to protect and promote the public's health. Current challenges include emergency preparedness and response to disease threats such as SARS or potential acts of bioterrorism; expansion of substance abuse prevention and treatment; and improving health care for people with chronic conditions like diabetes, asthma and cardiovascular disease. If you would like to learn more about these or other efforts, or if you have a public health concern, please call the Health Department's Springfield District Office at (802) 885-5778. Please visit our website at www.healthyvermonters.info for recent publications, news updates and other current information about public health.



Cynthia Gregory (with son Raymond) helped her father, Francis Palmer in the store on Main Street, now the Grafton Village Store..

GRAFTON TOWN SCHOOL DISTRICT

FOR THE YEAR ENDED JUNE 30, 2003

GRADUATING KINDERGARTEN 2003



Photo by Cynthia Gibbs

*Front: Hope King, Pooh-Bear, Nikki Wheatley, Abigail Wood
Middle row: Maya Mitchell, Garret Godfrey, Kyle Record, Shaker Gordon, Nicholas Diak,
Kaitlynn Pratt, Daina Ricketts. Back row: Kohl Hitchcock, Billy Culver, Nieva Schemm,
Ethan Lawrence, Stephen Godfrey, Madeline Fulkerson*

GRADUATING SIXTH GRADE 2003



Photo by Cynthia Gibbs

Left to right: Crystal Gordon, Kerrie Record, Stacy GarciadeAlba, Carley Lindsay, Emily Garrow

The Athens/Grafton Joint Contract School District
School Board Report
December 2003

Last year at town meeting, both Athens and Grafton voted to join the new Athens/Grafton Joint Contract School. We thank the people from both towns who worked hard on the Athens/Grafton Union Study Committee to provide the facts, the figures, and the vision of one school district. The students from both towns have been together for three years, and neither they nor the staff notice much change in the day-to-day operation of our school.

Len Brown, the superintendent of the Windham Northeast Supervisory Union, has advised the board superbly through this period. He researches budget issues, keeps us in touch with changes in legislation and procedure, and provides support and guidance to principal Elaine Beam and the teachers. He and Charlie Usher provided the initial leadership which made the Joint Contract School a reality.

With student enrollment currently nearing 80, the new Joint Contract School District has been able to write grants to meet our needs. For the first time in many years, the school board decided to approve a separate second grade, with a teacher funded by a Class-Size Reduction Grant. The federal program known as No Child Left Behind brings with it other grant programs, and Grafton, in collaboration with Central Elementary School and Cherry Hill School, received a Reading First Grant. We are now far better equipped to identify the youngest students who are having trouble learning how to read and to provide the instruction suited to their needs. The three schools have hired Rae Schmertz as the Reading Coordinator for this Grant.

New staff serving our school this year include Kathleen Michel as our licensed school librarian, Deborah Pratt-Peckham as guidance counselor, Mary Landon and Anne St. John as one-to-one paraprofessionals in special education and Wendy Johnson as our Physical Education teacher from August to December.

Medicaid funds have provided additional days for the school nurse and the guidance counselor. Testing, record keeping and programs supporting our students are now in place. Under the capable leadership of Elaine Beam, principal of the Joint Contract School District, a public pre-kindergarten is opening at the Athens Elementary School. Supervisory Union Medicaid funds supported the first year of this program. Students aged 3-4 of any Windham Northeast Supervisory Union town, but in particular Athens and Grafton students, are eligible to attend free of charge. The Board believes that early childhood education services will improve the later elementary and high school experiences of our students.

Community involvement continues to play a major role in the school curriculum and in the towns of Grafton and Athens. The Thanksgiving Feast is a fall delight, followed by Make a Difference programs which have children raking leaves, baking and delivering cookies, and helping in the two towns. Grafton Cares provides an informal breakfast

program, which Windham County Reads supplements with daily volunteer readers. The Grafton PTG not only raises funds for teacher projects, field trips, and school activities; this group also offers a lunch program three days/week and the ever-popular Valentine's Day Dance. The Grafton Nature Museum and Grafton Historical Society provide many activities; perhaps the best publicized is the Living History which is now synonymous with the school. In the spring of 2003, our students re-enacted a day in the life of the Abenaki and a meeting to talk about fair treaties. A rainy festival which included singing, storytelling, and Native American flutes preceded a community dinner of appropriate dishes like corn bread, venison, vegetables, and turkey. None of these activities would be possible without the wealth of adult volunteers who pour into the school to help.

Please continue to bring your concerns to the school directors, informally or at our regular meetings, 6:30 PM the second Thursday of each month. We meet in both the Grafton School and the Athens School-- check ahead for the place. We were thrilled to see a large attendance at one meeting to discuss the name of the school. We decided to refer to each of the school buildings by its longstanding name. Thus, the Grafton Elementary School will continue to be so known, as will the Athens Elementary School.

Respectfully submitted,

Ken Dufort, Chair
Amy Howlett, Clerk
Sandy Stevens
Dave Culver
Gerald Drabyn

Staff and School Enrollment, December 1, 2003

Class	Teacher	Enrollment	
		2002-2003	2003-2004
Kindergarten	Charlene Huyler	14	14
First and Second Grade	Beth Ann Drinker	18	
First Grade	Beth Ann Drinker		13
Second Grade	Joanna Blane		11
Third and fourth grade	Laura Cobb	19	18
Fifth and sixth grade	Laurie Birmingham	12	20
Total		63	76

Financial Data

	2000-2001	2001-2002	2003-2004	2004-2005
Average Teacher Salary	\$38,557	\$41,498	\$43,836	\$45,935
Announced Tuition Rates	\$6,200	\$6,200	\$6,500	\$7,396
Special Education Expense	\$147,289	\$176,038	\$125,300	
% Students Eligible for Free or Reduced Milk	41.70%	23%	30%	

Athens Grafton Contract School District 2003-2004 Salary Schedule

Elaine Beam	\$52,531	Laurie Birmingham	\$37,130
Joanna Blane	\$34,734	Denise Chase	\$15,059
Laura Cobb	\$51,501	Chris Cohun	\$7,665
Mary Beth Culver	\$14,940	Liza Dawson	\$20,740
Carol DeMuzio	\$10,617	Gary DeRosia	\$17,710
Wendy Faner-Johnson	\$7,426	Nonie Fournier	\$10,536
Charlene Huyler	\$44,315	Mary Landon	\$13,852
Beth Ann Lewis	\$51,501	Kathy Michel	\$9,582
Marcia Oster	\$9,103	Debra Pratt-Peckham	\$14,441
Anne St. John	\$12,596	Amber Stevens	\$9,989
Rebecca Tapper	\$41,920	Herb Weeks	\$9,989
Megan Wentzell	\$13,334		



Mabel Wright, known for her baked beans and taking care of baby lambs

REPORT OF THE GRAFTON SCHOOL TREASURER
For the Year Ended June 30, 2003
(Unaudited)

BEGINNING BALANCE 7/1/2002 \$162,667.29

RECEIPTS:

Property Taxes \$ 870,942.00

State of Vermont Grants:

Block Grant \$ 18,040.00

Special Education 79,202.00

EEE 2,672.00

Extra Ordinary 5,934.16

Milk 1,569.39

TOTAL STATE OF VERMONT 107,417.55

Students Milk 868.54

Interest Earned:

Money Market 1,635.04

Barton Dean & Walker Trust Funds 42.25

Medicaid Reserve 16.74

TOTAL INTEREST 1,694.03

Tuition/Athens 127,254.00

Town of Athens/Special Ed. 14,307.79

Refund--Green Mountain High School 2,700.00

Technology Grant/Golf 8,391.01

Grant 50.00

Phone Reimbursement 178.64

Other Refunds 324.55

TOTAL REVENUE 1,134,128.11

TOTAL REVENUE AND BEGINNING BALANCE \$1,296,795.40

LESS EXPENDITURES (1,232,768.06)

ENDING BALANCE 6/30/03 \$64,027.34

Checking Account \$ 1,970.72

Money Market Account 59,565.40

Medicaid Reserve Account 2,491.82

TOTAL CASH JUNE 30, 2003 \$ 64,027.94

GRAFTON TOWN SCHOOL DISTRICT (UNAUDITED)
STATEMENT OF REVENUE

Exhibit A

SOURCES OF REVENUE	Budget 2002-2003	Actual 2002-2003	Variance Favorable (Unfav.)	Budget 2003-2004	Proposed 2004-2005	Increase (Decrease)
Act 68 Education Spending	\$ -	\$ -	\$ -	\$ -	\$ 675,272	\$ 675,272
Local Share Property Taxes	158,165	157,019	(1,146)	196,836	-	(196,836)
Property Taxes--Education Fund	-	272,261	272,261	-	-	-
State Funds:	-	-	-	-	-	-
General State Support Grant	441,662	441,662	-	433,997	-	(433,997)
Tech Centers Direct Payment	-	-	-	-	1,784	-
Essential Early Education	2,667	2,672	5	4,335	3,989	(346)
Mainstream Block Grant (Sp. Ed.)	18,040	18,040	-	17,465	19,076	1,611
Special Ed. Reimbursement (Current)	71,179	75,431	4,252	106,201	54,016	(52,185)
Sp. Ed. Expend Reimb FY 02	-	(4,066)	(4,066)	-	-	-
Sp. Ed. Expend Reimb. P/Y	-	(10,525)	(10,525)	-	-	-
State-Placed-Other	-	1,189	1,189	-	-	-
Union Extra Ord. Reimbursement	1,099	610	(489)	-	1,121	1,121
Special Ed Extra Ord Prior Year	-	(295)	(295)	-	-	-
Special Ed Reimb-- Athens	22,600	57,509	34,909	-	-	-
Small Schools Grant	60,878	60,878	-	60,878	60,878	-
Transportation Grant	13,880	13,880	-	21,180	24,777	3,597
Special Milk Program and Prior Year	1,000	1,635	635	1,000	-	(1,000)
Title IV	-	1,479	1,479	-	-	-
Milk-Students	-	820	820	1,000	-	(1,000)
Union HS Sp. Ed. Reimbursement	18,713	20,859	2,146	30,050	34,539	4,489
Tuition Regular Education K-6	124,000	127,254	3,254	124,000	-	(124,000)
Tuition Reg. Ed. 7/8 Prior Year	-	2,700	2,700	-	-	-
School Trust Funds Interest	-	42	42	-	40	40
Interest Earned	1,000	1,635	635	2,000	1,500	(500)
Faculty Phone Calls	-	179	179	-	-	-
Technology Donations	-	8,391	8,391	-	-	-
FY 2001 Transportation	-	(2,216)	(2,216)	-	-	-
Medicaid EDPST	-	4,140	4,140	-	-	-
Miscellaneous/Sale/Refund	3,000	190	(2,810)	3,000	-	(3,000)
Surplus	29,007	-	(29,007)	73,620	-	(73,620)
TOTAL REVENUE	\$ 966,890	\$ 1,253,373	\$ 286,483	\$ 1,075,562	\$ 876,992	\$ (198,570)

GRAFTON TOWN SCHOOL DISTRICT
EXPENDITURES

Exhibit B

REGULAR EDUCATION	Budget 2002-2003	Actual 2002-2003	Variance Favorable (Unfav.)	Budget 2003-2004	Proposed 2004-2005	Increase (Decrease)	Line No.
Deficit Reduction (See Note at end)	\$ -	-	\$ -	\$ -	\$ 38,925	\$ 38,925	1
Small School Grant (New)	-	-	-	-	60,878	60,878	2
Contract Assessment (New)	-	-	-	726,904	436,378	(290,526)	3
Salaries	215,621	220,651	(5,030)	-	-	-	4
Program Para Salary & Benefits	25,721	20,699	5,022	-	-	-	5
Substitutes	2,800	3,973	(1,173)	-	-	-	6
Substitues WKSPS	2,900	3,483	(583)	-	-	-	7
Health Insurance	28,422	34,452	(6,030)	-	-	-	8
Disability Insurance	1,186	1,148	38	-	-	-	9
Future Planning	300	124	176	-	-	-	10

GRAFTON SCHOOL DISTRICT
EXPENDITURES
REGULAR EDUCATION (CONT.)

	Budget 2002-2003	Actual 2002-2003	Variance Favorable (Unfav.)	Budget 2003-2004	Proposed 2004-2005	Increase (Decrease)	Line No.
Social Security	16,495	19,042	(2,547)	-	-	-	11
Group Life Insurance	184	124	60	-	-	-	12
Municipal Retirement	-	1,029	(1,029)	-	-	-	13
Workers Compensation	992	856	136	-	-	-	14
Unemployment Comp.	3,000	2	2,998	-	-	-	15
Course Reimbursement	3,795	765	3,030	-	-	-	16
Dental insurance	1,518	1,448	70	-	-	-	17
Employ. Assist. Plan	182	243	(61)	-	-	-	18
Purchased Services	2,700	1,581	1,119	-	-	-	19
Tuition Public K/6	-	1,189	(1,189)	-	-	-	20
Travel	500	-	500	-	-	-	21
Supplies	3,800	4,381	(581)	-	-	-	22
Books	5,600	3,188	2,412	-	-	-	23
Instructional Material	-	-	-	-	-	-	24
Manipulative Devices	1,600	1,318	282	-	-	-	25
Software	3,700	146	3,554	-	-	-	26
Penalty-Interest	-	-	-	-	-	-	27
Equipment	1,700	1,954	(254)	-	-	-	28
Subtotal-Reg. Education	\$ 322,716	\$ 321,796	\$ 920	\$ 726,904	\$ 536,181	\$ (190,723)	29
SPECIAL EDUCATION							
Special Ed Salaries	\$ 39,485	\$ 39,765	\$ (280)	\$ -	\$ -	\$ -	30
Aide Salary	21,023	6,453	14,570	-	-	-	31
Aide Salary-Athens	-	27,153	(27,153)	-	-	-	32
Bus Drivers Salaries and Benefits	-	4,518	(4,518)	-	-	-	33
Extended Year Service & Benefits	540	1,229	(689)	-	-	-	34
Substitutes WKSPS	1,000	-	1,000	-	-	-	35
Substitutes	-	620	(620)	-	-	-	36
Health Insurance	13,350	14,569	(1,219)	-	-	-	37
Disability Insurance	333	477	(144)	-	-	-	38
Social Security (includes Athens)	4,629	5,565	(936)	-	-	-	39
Group Life Insurance	58	115	(57)	-	-	-	40
Retirement	1,051	504	547	-	-	-	41
Retirement-Athens	-	1,358	(1,358)	-	-	-	42
Workers Compensation	279	220	59	-	-	-	43
Course Reimbursement	750	225	525	-	-	-	44
Dental Insurance	750	900	(150)	-	-	-	45
Employee Assistance Plan	65	86	(21)	-	-	-	46
Professional Services	5,750	16,342	(10,592)	-	-	-	47
Tuition	34,670	40,638	(5,968)	-	-	-	48
Counseling	12,740	5,268	7,472	-	-	-	49
Evaluations	-	3,075	(3,075)	-	-	-	50
Transportation	6,042	3,344	2,698	-	-	-	51
Athens/Grafton Sp. Ed. Reimbursement	-	-	-	-	54,546	54,546	52
Supplies/Books	6,154	341	5,813	-	-	-	53
Manipulative Devices	245	53	192	-	-	-	54
Subtotal-Special Ed.	\$ 148,914	\$ 172,818	\$ (23,904)	\$ -	\$ 54,546	\$ 54,546	55
EEE Tuition Public K/6	\$ 760	-	760	\$ -	\$ -	\$ -	56

GRAFTON SCHOOL DISTRICT
EXPENDITURES (CONT.)

	Budget 2002-2003	Actual 2002-2003	Variance Favorable (Unfav.)	Budget 2003-2004	Proposed 2004-2005	Increase (Decrease)	Line No.
GUIDANCE SERVICES							
Salaries	\$ 9,290	8,588	702	\$ -	\$ -	\$ -	57
Insurances	134	2	132	-	-	-	58
Social Security	711	657	54	-	-	-	59
Workers Comp.	43	34	9	-	-	-	60
Course Reimbursement	150	-	150	-	-	-	61
Employee Assistance Plan	26	29	(3)	-	-	-	62
Professional Services	-	273	(273)	-	-	-	63
Supplies/Books	750	37	713	-	-	-	64
Subtotal-Guidance Services	\$ 11,104	\$ 9,620	\$ 1,484	\$ -	\$ -	\$ -	65
HEALTH SERVICES							
Salaries	\$ -	\$ 10,744	\$ (10,744)	\$ -	\$ -	\$ -	66
Benefits	-	821	(821)	-	-	-	67
Nursing Services	5,950	56	5,894	-	-	-	68
Travel	100	-	100	-	-	-	69
Supplies/Equipment	500	1,093	(593)	-	-	-	70
Subtotal-Health Services	\$ 6,550	12,714	(6,164)	\$ -	\$ -	\$ -	71
WNESU ASSESSMENTS							
Early Essential Education	\$ 4,425	4,425	-	\$ -	\$ -	\$ -	72
Behavioral Services	1,684	1,684	-	-	-	-	73
Speech Services	7,434	6,980	454	-	-	-	74
Occupational Therapy Services	5,241	4,962	279	-	-	-	75
Physical Therapy Services	1,730	1,730	-	-	-	-	76
Technology Services	280	280	-	-	-	-	77
General Services-Supt./ Asst. Supt.	8,231	7,885	346	-	-	-	78
Admin Special Ed	1,680	1,680	-	-	-	-	79
Fiscal Services	3,150	3,150	-	-	-	-	80
Building Services	1,026	1,026	-	-	-	-	81
Transportation Services	1,351	1,351	-	-	-	-	82
Other Support Services	1,844	1,777	-	-	-	-	83
Subtotal WNESU Assessments	\$ 36,232	\$ 35,153	\$ 1,079	\$ -	\$ -	\$ -	84
INSTRUCTIONAL DEVELOPMENT							
Professional Services	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	85
LIBRARY SERVICES							
Salaries	\$ 4,974	\$ 5,127	\$ (153)	\$ -	\$ -	\$ -	86
Benefits	690	687	3	-	-	-	87
Educational Services	800	450	350	-	-	-	88
Repairs/Maintenance	200	-	200	-	-	-	89
Travel	100	-	100	-	-	-	90
Supplies	490	444	46	-	-	-	91
Books	1,900	1,722	178	-	-	-	92
Equipment	900	699	201	-	-	-	93
Software	210	238	(28)	-	-	-	94
Instructional Materials	0	-	-	-	-	-	95
Dues/Fees	10	-	10	-	-	-	96
Subtotal-Library Services	\$ 10,274	9,367	907	\$ -	\$ -	\$ -	97

GRAFTON SCHOOL DISTRICT
EXPENDITURES (CONT.)

	Budget 2002-2003	Actual 2002-2003	Variance Favorable (Unfav.)	Budget 2003-2004	Proposed 2004-2005	Increase (Decrease)	Line No.
TECHNOLOGY SERVICES							
Salary and Benefits	\$ 5,383	\$ 3,426	\$ 1,957	\$ -	\$ -	\$ -	98
Professional Services	3,000	-	3,000	-	-	-	99
Communications	1,632	-	1,632	-	-	-	100
Supplies	954	916	38	-	-	-	101
Software	2,200	2,334	(134)	-	-	-	102
Equipment/Software-Fundraiser	0	8,440	(8,440)	-	-	-	103
Equipment	5,894	3,396	2,498	-	-	-	104
Subtotals-Technology Services	\$ 19,063	\$ 18,512	\$ 551	\$ -	\$ -	\$ -	105
BOARD OF EDUCATION							
Salaries	\$ 2,750	\$ 2,750	\$ -	\$ -	\$ -	\$ -	106
Benefits	220	191	29	-	-	-	107
Administrative Services	1,200	750	450	-	-	-	108
Professional Services	2,000	4,128	(2,128)	-	-	-	109
Insurance	800	596	204	-	-	-	110
Article Union Study	2,000	583	1,417	-	-	-	111
Advertising/ PR expense	2,400	2,009	391	-	-	-	112
Subtotal-Board of Education	11,370	11,007	363	-	-	-	113
SCHOOL ADMINISTRATION							
Salaries	\$ 45,310	\$ 45,310	\$ -	\$ -	\$ -	\$ -	114
Health Insurance	8,428	4,944	3,484	-	-	-	115
Disability Insurance	233	245	(12)	-	-	-	116
Social Security	3,237	3,460	(223)	-	-	-	117
Group Life Insurance	46	32	14	-	-	-	118
Municipal Retirement	1,365	751	614	-	-	-	119
Workers Compensation	195	154	41	-	-	-	120
Course Reimbursement	375	2,355	(1,980)	-	-	-	121
Dental Insurance	450	450	-	-	-	-	122
Employee Assistance Plan	52	43	9	-	-	-	123
Staff Development	3,000	1,256	1,744	-	-	-	124
Repairs/Maintenance	1,700	1,318	382	-	-	-	125
Communications	3,600	4,536	(936)	-	-	-	126
Travel/Conference	500	592	(92)	-	-	-	127
Supplies	670	837	(167)	-	-	-	128
Equipment	400	90	310	-	-	-	129
Dues/Fees	500	464	36	-	-	-	130
Subtotal-School Administration	\$ 70,061	\$ 66,837	\$ 3,224	\$ -	\$ -	\$ -	131
BUILDING SERVICES							
Salaries	\$ 17,370	\$ 17,370	\$ -	\$ -	\$ -	\$ -	132
Health Insurance	9,650	9,378	272	-	-	-	133
Disability Insurance	96	96	-	-	-	-	134
Social Security	1,329	1,289	40	-	-	-	135
GroupLife Insurance	23	22	1	-	-	-	136
Municipal Retirement	869	868	1	-	-	-	137
Workers Compensation	928	814	114	-	-	-	138
Dental Insurance	300	300	-	-	-	-	139
Employee Assistance Plan	26	29	(3)	-	-	-	140
Water	1,140	267	873	-	-	-	141
Repairs/Maintenance	4,250	10,407	(6,157)	-	-	-	142

GRAFTON SCHOOL DISTRICT
EXPENDITURES (CONT.)

	Budget 2002-2003	Actual 2002-2003	Variance Favorable (Unfav.)	Budget 2003-2004	Proposed 2004-2005	Increase (Decrease)	Line No.
BUILDING SERVICES (CONT.)							
Insurance	1,750	1,396	354	-	-	-	143
Travel	120	-	120	-	-	-	144
Supplies	3,870	5,070	(1,200)	-	-	-	145
Electricity	7,200	6,798	402	-	-	-	146
Heat	3,500	3,157	343	-	-	-	147
Storage Shed	-	-	-	-	-	-	148
Dues/Fees	100	125	(25)	-	-	-	149
Capital Projects	15,000	21,250	(6,250)	-	-	-	150
Subtotal-Building Services	\$ 67,521	\$ 78,636	\$ (11,115)	\$ -	\$ -	\$ -	151
TRANSPORTATION SERVICES							
Salaries	\$ 21,140	\$ 20,470	\$ 670	\$ -	\$ -	\$ -	152
Health Insurance	14,400	13,990	410	-	-	-	153
LT Disability	114	-	114	-	-	-	154
Social Security	1,579	1,566	13	-	-	-	155
Municipal Retirement	46	-	46	-	-	-	156
Workers Compensation	1,593	1,469	124	-	-	-	157
Employee Assistance Plan	52	57	(5)	-	-	-	158
Repair & Maintenance	4,500	5,740	(1,240)	-	-	-	159
Professional Services	300	124	176	-	-	-	160
Insurance	800	865	(65)	-	-	-	161
Vehicle Fuel	4,400	3,458	942	-	-	-	162
Communications	250	145	105	-	-	-	163
Subtotal-Transportation Services	\$ 49,174	\$ 47,884	\$ 1,290	\$ -	\$ -	\$ -	164
FOOD SERVICES-Milk Account	\$ 1,500	\$ 2,658	\$ (1,158)	\$ -	\$ -	\$ -	165
SUBTOTALS K-6	\$ 756,239	\$ 787,002	\$ (31,523)	\$ 726,904	\$ 590,727	\$ (136,177)	166
GRADES 7-8							
Middle School	\$ 82,500	\$ 92,015	\$ (9,515)	\$ 86,320	\$ 59,000	\$ (27,320)	167
Tuition-Undercharge	-	7,792	(7,792)	-	14,214	14,214	168
Professional Services	-	16,683	(16,683)	12,000	-	(12,000)	169
Excess Cost 7 & 8	-	7,402	(7,402)	15,688	-	(15,688)	170
Tuition-Special Ed. Serv.	-	8,887	(8,887)	43,504	-	(43,504)	170
SUBTOTALS GRADES 7-8	\$ 82,500	\$ 132,779	\$ (50,279)	\$ 157,512	\$ 73,214	\$ (84,298)	171
UNION HIGH SCHOOL							
Union H. S. Assessment	\$ 86,408	\$ 86,408	\$ -	\$ 156,096	\$ 170,607	\$ 14,511	172
Union H. S. Special Ed	15,087	14,453	634	30,050	-	(30,050)	173
Union H. S. Special Ed Extra	1,099	610	489	-	1,121	1,121	174
Union H. S. Special Ed State	18,713	20,859	(2,146)	-	34,539	34,539	175
Vocational Tuition	5,000	1,968	3,032	5,000	5,000	-	176
Payment to Tech Centers	-	-	-	-	1,784	1,784	176
SUBTOTALS UNION H.S.	\$ 126,307	\$ 124,298	\$ 2,009	\$ 191,146	\$ 213,051	\$ 21,905	177
STATE EDUCATION FUND	\$ -	\$ 272,212	\$ (272,212)	\$ -	\$ -	\$ -	178
TOTAL EXPENDITURES	\$ 965,046	\$ 1,316,292	\$ (352,005)	\$ 1,075,562	\$ 876,992	\$ (198,570)	179

Note: The Grafton School District incurred a deficit of \$38,925 for the 2002-2003 school year. The deficit will be included in the amount to be raised in the 2004-2005 budget.

ATHENS/GRAFTON CONTRACT SCHOOL DISTRICT
STATEMENT OF REVENUE

SOURCES OF REVENUE	Budget 2003-2004	Proposed 2004-2005	Increase (Decrease)
Grafton Assessment	\$ 450,138	\$ 436,378	\$ (13,760)
Athens Assessment	211,246	308,015	96,769
Grafton Sp. Ed. Expense Reimbursement	67,453	54,546	(12,907)
Athens Sp. Ed. Expense Reimbursement	31,655	40,465	8,810
Faculty Phone Reimbursement	-	-	n/a
Interest Earned	-	-	n/a
Food Sales to Students	1,000	1,000	-
EPSDT Reimbursement	-	6,658	6,658
Kindle Farm Lease	-	1,800	1,800
Small Schools Grant (See explanation at end)	60,878	60,878	-
Consolidated Federal Program	-	45,365	45,365
Milk Program	1,000	1,000	-
Surplus	-	-	-
TOTAL REVENUE	\$ 823,370	\$ 956,105	\$ 132,735

ATHENS/GRAFTON SCHOOL DISTRICT
EXPENDITURES

REGULAR EDUCATION	Budget 2003-2004	Proposed 2004-2005	Increase (Decrease)	Percent Change	Line No.
Salaries	\$ 219,697	\$ 276,343	\$ 56,646	26%	1
Aide Salaries	21,935	15,475	(6,460)	-29%	2
Substitutes	4,500	4,500	-	0%	3
Substitues WKSPS	3,000	3,000	-	0%	4
Health Insurance	38,990	48,583	9,593	25%	5
Disability Insurance	1,329	1,605	276	21%	6
Future Planning	300	585	285	95%	7
Social Security	18,485	22,324	3,839	21%	8
Group Life Insurance	219	206	(13)	-6%	9
Municipal Retirement	1,097	774	(323)	-29%	10
Workers Compensation	1,208	1,576	368	30%	11
Unemployment Comp.	3,000	-	(3,000)	-100%	12
Course Reimbursement	3,795	4,537	742	20%	13
Dental insurance	1,968	2,115	147	7%	14
Employ. Assist. Plan	285	255	(30)	-11%	15
Educational Services	1,500	3,000	1,500	100%	16

ATHENS/GRAFTON SCHOOL DISTRICT
EXPENDITURES Cont.

	Budget 2003-2004	Proposed 2004-2005	Increase (Decrease)	Percent Change	Line No.
REGULAR EDUCATION (CONT)					
Est/504 Services	\$ 1,000	\$ 1,000	\$ -	0%	17
Travel	300	300	-	0%	18
Supplies	3,743	5,396	1,653	44%	19
Books	1,753	3,000	1,247	71%	20
Instructional Material	5,546	4,420	(1,126)	-20%	21
Manipulative Devices	1,740	930	(810)	-47%	22
Software	533	233	(300)	-56%	23
Equipment	1,544	2,487	943	61%	24
Subtotal-Reg. Education	\$ 337,467	\$ 402,644	\$ 65,177	19%	25
SPECIAL EDUCATION					
Special Ed Salaries	\$ 39,485	\$ 43,980	\$ 4,495	11%	26
Aide Salaries	40,286	65,761	25,475	63%	27
Extended Year Service & Benefits	1,214	1,300	86	7%	28
Health Insurance	15,896	25,911	10,015	63%	29
Disability Insurance	439	604	165	38%	30
Social Security	6,102	8,395	2,293	38%	31
Group Life Insurance	104	132	28	27%	32
Retirement	2,014	3,288	1,274	63%	33
Workers Compensation	399	592	193	48%	34
Course Reimbursement	750	750	-	0%	35
Dental Insurance	1,200	1,650	450	38%	36
Employee Assistance Plan	135	180	45	33%	37
Professional Services	1,950	2,000	50	3%	38
Esy Professional Services	570	-	(570)	-100%	39
Counseling	17,920	6,080	(11,840)	-66%	40
Evaluations	11,500	9,400	(2,100)	-18%	41
Student Transportation	10,063	-	(10,063)	-100%	42
ESY Tuition	6,133	-	(6,133)	-100%	43
Travel	-	200	200	n/a	44
Supplies	90	275	185	206%	45
Esy Transportation	1,726	-	(1,726)	-100%	46
Instructional Materials	2,038	1,970	(68)	-3%	47
Equipment	483	280	(203)	-42%	48
Subtotal-Special Ed.	\$ 160,497	\$ 172,748	\$ 12,251	8%	49

ATHENS/GRAFTON SCHOOL DISTRICT
EXPENDITURES Cont.

	Budget 2003-2004	Proposed 2004-2005	Increase (Decrease)	Percent Change	Line No.
ESSENTIAL EARLY EDUCATION					
EEE Para Salary & Benefits	\$ 314	\$ 115	\$ (199)	-63%	50
ESY EEE Para Salary & Benefits	-	162	162	n/a	51
EEE Evaluations	1,200	500	(700)	-58%	52
EEE Student Transportation	3,964	-	(3,964)	-100%	53
ESY Student Transportation	-	100	100	n/a	54
EEE Tuition	135	-	(135)	-100%	55
ESY EEE Tuition	-	650	650	n/a	56
Subtotal Essential Early Education	\$ 5,613	\$ 1,527	\$ (4,086)	-73%	57
GUIDANCE SERVICES					
Salaries	\$ 9,290	\$ 20,524	\$ 11,234	121%	58
Insurances	74	113	39	53%	59
Social Security	711	1,570	859	121%	60
Workers Comp.	46	111	65	141%	61
Course Reimbursement	150	-	(150)	-100%	62
Employee Assistance Plan	30	30	-	0%	63
Professional Services	-	-	-	0%	64
Supplies/Books	450	400	(50)	-11%	65
Subtotal-Guidance Services	\$ 10,751	\$ 22,748	\$ 11,997	112%	66
HEALTH SERVICES					
Salaries	\$ 5,110	\$ 12,218	\$ 7,108	139%	67
Benefits	573	1,098	525	92%	68
Nursing Services	-	-	-	0%	69
Travel	100	621	521	521%	70
Supplies/Equipment	701	-	(701)	-100%	71
Subtotal-Health Services	\$ 6,484	\$ 13,937	\$ 7,453	115%	72
WNESU ASSESSMENTS					
Early Essential Education	\$ 6,626	\$ 6,626	\$ -	0%	73
Behavioral Services	2,670	2,670	-	0%	74
Speech Services	7,520	7,520	-	0%	75
Occupational Therapy Services	5,186	5,186	-	0%	76
Physical Therapy Services	1,690	1,690	-	0%	77
Technology Services	440	440	-	0%	78
General Services-Supt./ Asst. Supt.	12,508	12,508	-	0%	79
Admin Special Ed	2,634	2,634	-	0%	80
Fiscal Services	5,566	5,566	-	0%	81
Building Services	1,886	1,886	-	0%	82
Transportation Services	2,331	2,331	-	0%	83
Other Support Services	3,265	3,265	-	0%	84
Subtotal WNESU Assessments	\$ 52,322	\$ 52,322	\$ -	0%	85

ATHENS/GRAFTON SCHOOL DISTRICT
EXPENDITURES (CONT.)

	Budget 2003-2004	Proposed 2004-2005	Increase (Decrease)	Percent Change	Line No.
SCHOOL ADMINISTRATION (CONT)					
Workers Compensation	255	330	75	29%	119
Course Reimbursement	375	1,888	1,513	403%	120
Dental Insurance	450	495	45	10%	121
Employee Assistance Plan	60	50	(10)	-17%	122
Staff Development	2,000	3,500	1,500	75%	123
Repairs/Maintenance	2,000	2,000	-	0%	124
Grafton Communications	5,100	5,100	-	0%	125
Travel/Conference	500	500	-	0%	126
Supplies	650	600	(50)	-8%	127
Equipment	550	2,500	1,950	355%	128
Dues/Fees	500	500	-	0%	129
Subtotal-School Administration	\$ 78,591	\$ 95,480	\$ 16,889	21%	130
BUILDING SERVICES					
Salaries	\$ 18,072	\$ 30,710	\$ 12,638	70%	131
Health Insurance	11,160	9,366	(1,794)	-16%	132
Disability Insurance	99	169	70	71%	133
Social Security	1,382	2,349	967	70%	134
GroupLife Insurance	23	44	21	91%	135
Municipal Retirement	904	1,300	396	44%	136
Workers Compensation	90	1,916	1,826	2029%	137
Dental Insurance	300	300	-	0%	138
Employee Assistance Plan	30	60	30	100%	139
Water	600	600	-	0%	140
Grafton Repairs/Maintenance	5,940	8,800	2,860	48%	141
Athens Repairs/Maintenance	1,000	1,000	-	0%	142
Grafton Insurance	1,750	4,226	2,476	141%	143
Athens Insurance	902	2,177	1,275	141%	144
Travel	120	120	-	0%	145
Grafton Supplies	3,584	3,600	16	0%	146
Athens Supplies	250	250	-	0%	147
Grafton Electricity	7,500	7,200	(300)	-4%	148
Athens Electricity	1,200	2,000	800	67%	149
Grafton Heat	3,500	3,500	-	0%	150
Athens Heat	1,000	2,000	1,000	100%	151
Dues/Fees	240	250	10	4%	152
Subtotal-Building Services	\$ 59,646	\$ 81,937	\$ 22,291	37%	153

ATHENS/GRAFTON SCHOOL DISTRICT
EXPENDITURES Cont.

	Budget 2003-2004	Proposed 2004-2005	Increase (Decrease)	Percent Change	Line No.
INSTRUCTIONAL DEVELOPMENT					
Professional Services	\$ 1,000	\$ 1,000	\$ -		86
LIBRARY SERVICES					
Salaries	\$ 7,200	\$ 10,018	\$ 2,818	39%	87
Benefits	950	3,438	2,488	262%	88
Educational Services	800	800	-	0%	89
Repairs/Maintenance	419	3,460	3,041	726%	90
Travel	100	50	(50)	-50%	91
Supplies	585	343	(242)	-41%	92
Books	2,539	3,235	696	27%	93
Equipment	397	400	3	1%	94
Software	132	320	188	142%	95
Instructional Materials	145	-	(145)	-100%	96
Dues/Fees	10	-	(10)	-100%	97
Subtotal-Library Services	\$ 13,277	\$ 22,064	\$ 8,787	66%	98
TECHNOLOGY SERVICES					
Salary and Benefits	\$ 5,633	\$ 5,633	\$ -	0%	99
Professional Services	2,000	2,000	-	0%	100
Communications	1,600	1,600	-	0%	101
Supplies	900	900	-	0%	102
Software	1,500	1,500	-	0%	103
Equipment	3,500	-	(3,500)	-100%	104
Subtotals-Technology Services	\$ 15,133	\$ 11,633	\$ (3,500)	-23%	105
BOARD OF EDUCATION					
Salaries	\$ -	\$ 4,750	\$ 4,750	n/a	106
Benefits	-	364	364	n/a	107
Administrative Services	-	2,000	2,000	n/a	108
Professional Services	-	4,500	4,500	n/a	109
Insurance	-	500	500	n/a	110
Advertising/ PR expense	-	2,400	2,400	n/a	111
Subtotal-Board of Education	\$ -	\$ 14,514	\$ 14,514	n/a	112
SCHOOL ADMINISTRATION					
Salaries	\$ 51,090	\$ 61,056	\$ 9,966	20%	113
Health Insurance	9,816	10,853	1,037	11%	114
Disability Insurance	281	336	55	20%	115
Social Security	3,908	4,671	763	20%	116
Group Life Insurance	46	36	(10)	-22%	117
Municipal Retirement	1,010	1,065	55	5%	118

ATHENS/GRAFTON SCHOOL DISTRICT
EXPENDITURES (CONT.)

	Budget 2003-2004	Proposed 2004-2005	Increase (Decrease)	Percent Change	Line No.
TRANSPORTATION SERVICES					
Salaries	\$ 30,335	\$ 20,576	\$ (9,759)	-32%	154
Field Trip Salaries	1,500	1,500	-	0%	155
Health Insurance	24,975	18,732	(6,243)	-25%	156
Disability	167	113	(54)	-32%	157
Social Security	2,320	1,574	(746)	-32%	158
Workers Compensation	152	1,784	1,632	1074%	159
Employee Assistance Plan	120	60	(60)	-50%	160
Professional Services	300	300	-	0%	161
Grafton Repairs/Maintenance	7,500	8,500	1,000	13%	162
Athens Repairs/Maintenance	4,000	-	(4,000)	-100%	163
Grafton Insurance	900	614	(286)	-32%	164
Athens Insurance	520	298	(222)	-43%	165
Grafton Fuel	4,500	4,500	-	0%	166
Athens Fuel	2,000	2,000	-	0%	167
Communications	300	-	(300)	-100%	168
Subtotal-Transportation Services	<u>\$ 79,589</u>	<u>\$ 60,551</u>	<u>\$ (19,038)</u>	<u>-24%</u>	<u>169</u>
FOOD SERVICES-Milk Account					
	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>0%</u>	<u>170</u>
TOTALS K-6	<u><u>\$ 823,370</u></u>	<u><u>\$ 956,105</u></u>	<u><u>\$ 132,735</u></u>	<u><u>16%</u></u>	<u><u>171</u></u>

Athens Grafton Contract School District
Application of the Small School Grant to the Assessments
of Athens and Grafton Town School Districts

Athens Assessment percentage for the 2004-2005 Fiscal Year is 42.59%
Grafton Assessment percentage for the 2004-2005 Fiscal year is 57.41%
Small School Grant estimated at \$60,878

Total Contract School District budget	\$ 956,105
Minus Local Revenues	(150,834)
Balance to be assessed to member districts	<u>\$ 805,271</u>
Athens assessment (42.59% x \$805,271)	\$ 342,965
Athens share of small schools grant (57.41% x \$60,878)	(34,950)
Athens assessment	<u>\$ 308,015</u>
Grafton assessment (57.41% x \$805,271)	\$ 462,306
Grafton share of small schools grant (42.59% x \$60,878)	(25,928)
Grafton assessment	<u>\$ 436,378</u>

Three Prior Years Comparisons

ESTIMATES
ONLYDistrict: **Grafton**
County: **Windham**LEA: **082**
S.U.: **Windham Northeast**

Expenditures

	FY2002	FY2003	FY2004	FY2005	
Budget (local budget approved in prior years)	776,532	842,437	889,416	670,725	1.
82% of base payment per FTE paid to tech centers by the State on behalf of the district in FY2005	not applicable	not applicable	not applicable	1,784	2.
S.U. assessment (included in local budget)	33,638	36,930	35,773	30,038	3.
Deficit (if included in local budget)	-	-	-	38,925	4.
+ Block grant paid by State to tech center in prior years	5,611	6,178	4,880	not applicable	5.
+ 1. Separately warned article passed at town meeting	-	2,000	-	-	6.
+ 2. Separately warned article passed at town meeting	-	-	-	-	7.
+ 3. Separately warned article passed at town meeting	-	-	-	-	8.
- Act 144 Expenditures, (excluded from "Education Spending")	-	-	-	-	9.
	782,143	850,615	894,296	670,725	10.
Act 68 local adopted budget					
+ Union school or joint school district assessment	133,274	121,307	186,146	206,267	11.
+ Deficit if not included in budget or revenues	-	-	-	-	12.
+ Special programs expenditures (if not included in local budget)	-	-	-	-	13.
	915,417	971,922	1,080,442	876,992	14.
Gross Act 68 Budget					
Act 144 expenditures (if any - excluded from "Education Spending")	-	-	-	-	15.

Revenues

+ Local revenues (categorical grants, donations, tuitions, surplus, etc., including Act 144 revenues)	437,782	367,063	444,984	201,720	16.
+ Capital debt aid	108	-	-	-	17.
+ Special program revenues (if not included in local budget)	-	-	-	-	18.
- Deficit if not included in budget or expenditures	-	-	-	-	19.
- Act 144 revenues	-	-	-	-	20.
	437,890	367,063	444,984	201,720	21.
Total revenues					
- Fund raising (if any)	-	-	-	-	22.
	437,890	367,063	444,984	201,720	23.
Adjusted local revenues					

Education Spending (Act 68 definition)	477,527	604,859	635,458	675,272	24.
Equalized Pupils	83.38	80.46	77.64	74.92	25.
Education Spending per Equalized Pupil	5,727	7,518	8,185	9,013	26.
Excess Spending per Equalized Pupil (if any)	not applicable	not applicable	not applicable	not applicable	27.
Per pupil figure used for calculating District Adjustment	not applicable	not applicable	not applicable	9,013	28.
District spending adjustment (minimum of 100%) (\$9,013 / \$6,800)	not applicable	not applicable	not applicable	132.544%	29.
Anticipated homestead tax rate, equalized (132.544% x \$1.10)	not applicable	not applicable	not applicable	\$1.458	30.
Household Income Percentage for income sensitivity (132.544% x 2.0%)	not applicable	not applicable	not applicable	2.65%	31.

Superintendent of Schools

2003-2004 Report to the Communities of Windham Northeast Supervisory Union

It is my pleasure to write this report of the Superintendent of Schools, my first Superintendent's report to the member communities in the Windham Northeast Supervisory Union. Since assuming the responsibilities of Superintendent of Schools on January 1, 2003, I have been impressed and gratified by the support received by our schools from each community and its citizens. As we work to improve our schools, I am thankful for this support and thankful for the patience and understanding exhibited by folks in our towns. At times change comes to organizations slower than many hope, yet there is much ahead for our schools that will ultimately yield positive results for our students.

At Bellows Falls Union High School the administration and faculty continue to pursue school reform through the *High Schools That Work* model. This model establishes a framework for change in terms of student and faculty performance. Increased expectations for our students, along with a heavy emphasis on professional development for faculty and staff, are two critical ingredients for change at the school. External review of the school has regularly noted a positive change in school climate and student deportment. Indeed, the implementation of a school wide model for student discipline and management has resulted in a significant decrease in resources devoted previously to this fundamental component of the school's operation.

The Bellows Falls Middle School is in its own reform effort, with the adoption of *Turning Points*, a nationally recognized school reform model. Like the high school, professional development is a cornerstone of this change effort. Through further training of our faculty and staff provided under the auspices of a reform model such as *Turning Points*, change in instructional practices and systems will occur to better serve our students in the new century.

Throughout the Windham Northeast Supervisory Union, our elementary schools continue to work diligently to implement standards based programs, particularly in math and early literacy. Results in the state assessments indicate a positive trend emerging in these two critical core academic areas. While there is still much work to be done, and these early efforts need to be sustained, there is cause for some optimism that long-term systemic instructional issues are being resolved. These include coordination of the curriculum and instructional approaches utilized within the supervisory union. In the longer term, it is these changes that I believe will resolve or at least ameliorate the circumstances I hear most about when citizens express concern about their schools.

Page 2 Superintendent of School's Report

These concerns are often expressed in two principal ways. One is the cost of special education services, the other being the achievement levels of our high school students. These initiatives taken at the early elementary levels should ultimately result in lower special education costs, lower numbers of students requiring special education services and more students successfully completing their secondary level education. By enhancing our efforts at the early grades, we will create a more positive environment, for more of our students to succeed in their later school years. Aside from the research supporting this approach, it is only common sense that by increasing our efforts at improving our student's acquisition of fundamental academics in the early school years, we increase the probability that they will finish their public education successfully.

I would like to take this opportunity to thank the other members of the administrative team within Windham Northeast Supervisory Union, and the many faculty and staff who have worked hard to bring about positive change in the schools of our communities. Many a principal and teacher spend countless hours beyond the "normal day" to move the district forward on some of the aforementioned initiatives. Without these individual efforts and initiatives, much if not all of the school improvement we strive for would never be realized.

Finally, I would like to offer my thanks and appreciation to our school directors for their work on behalf of the schools and communities at large. It is no small job to balance the wants and wishes of members of the towns they serve, recognizing the demands of various constituents or interest groups. The tireless efforts of these elected officials often go unrecognized, and in some cases are taken for granted by but a few.

In conclusion, it has been a pleasure to serve as your Superintendent of Schools for the last year. There is much to be done, and I appreciate the continued support received as we continue our efforts to serve you.

Respectively submitted,

Leonard K. Brown

December 30, 2003

In reporting the number of children within the supervisory union who are receiving special education services, the following information is provided by individual member school districts as of December 1, 2003:

<u>School Districts</u>	<u>Child Count</u>	<u>A.D.M.</u>	<u>% Special Education</u>
Athens	13	50.67	25.66
Grafton	19	67.45	28.17
Rockingham	218	905.29	24.08
Westminster	<u>111</u>	<u>453.32</u>	<u>24.49</u>
	361	1476.73	24.45

These numbers are preliminary & unverified by the State of Vermont as of this publication.

The supervisory union child count over the past six years is as follows:

<u>1998-1999</u>	<u>1999-2000</u>	<u>2000-2001</u>	<u>2001-2002</u>	<u>2002-2003</u>	<u>2003-2004</u>
308 (17.78%)	294 (17.37%)	332 (20.64%)	377 (23.71%)	366 (24.11%)	361 (24.45%)

As of December 20, 2003, special education revenues anticipated (but still subject to change) in fiscal year 2005 are as follows:

<u>Sources</u>	<u>Athens</u>	<u>Grafton</u>	<u>Rockingham</u>	<u>Westminster</u>	<u>Totals</u>
Federal	11,102	15,578	221,621	105,519	353,820
State	89,924	108,643	1,808,581	830,370	2,837,518
Local	<u>64,829</u>	<u>78,142</u>	<u>1,302,574</u>	<u>597,348</u>	<u>2,042,893</u>
Totals	165,855	202,363	3,332,776	1,533,237	5,234,231

Source: Preliminary Special Education Formula Revenue Projections FY05
Vermont Department of Education December 18, 2003.

WINDHAM NORTHEAST SUPERVISORY UNION
2005 BUDGET

REVENUE

Town Assessments:

Athens/Grafton School District	\$ 64,120
Rockingham	539,462
Westminster	184,190
Union High School	351,904
CFP Fiscal Services	108,631
Early Childhood Medicaid Grant	238,586
Individuals with Disabilities-Part B	230,448
Transportation District Reimbursement	33,223
Surplus	103,239
TOTAL REVENUE	<u>\$ 1,853,803</u>

EXPENDITURES

Function:

Early Childhood Services	\$ 238,586
Early Essential Education	102,354
Psychologist Services	92,388
Speech Services	249,030
Occupational Therapy Services	160,078
Physical Therapy Services	45,830
Technology Services	10,000
School Board Services	970
Superintendent Expenses	160,928
Assistant Superintendent Expenses	151,930
Special Ed Administration	161,712
Fiscal Services	269,947
Building Services	46,471
Transportation Services	92,504
Split Functions-Operating expenses	71,075
TOTAL FUNCTION EXPENSES	<u>\$ 1,853,803</u>

FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



John E. (Jeff) Fothergill, CPA
Michael L. Segale, CPA
Sheila R. Valley, CPA
Teresa H. Kajenski, CPA
Jane M. Burroughs, CPA

INDEPENDENT AUDITOR'S REPORT

September 12, 2003

To the Board of School Directors
Windham Northeast Supervisory Union
Bellows Falls, Vermont

We have audited the accompanying general purpose financial statements of Windham Northeast Supervisory Union as of and for the year ended June 30, 2003, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the Supervisory Union's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the General Fixed Asset Account Group, which should be included in order to conform with U.S. generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Supervisory Union as of June 30, 2003, and the results of its operations for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2003, on our consideration of the Supervisory Union's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements as a whole. The supplementary schedules 1 and 2 are presented for purposes of additional analysis and are not required parts of the general purpose financial statements for Windham Northeast Supervisory Union. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,

Fothergill Segale + Valley, CPAs

FOTHERGILL SEGALE & VALLEY, CPAs
Vermont Public Accountancy License #110

The entire audit report is on file at the Town Clerk's office.

WINDHAM NORTHEAST SUPERVISORY UNION

EXHIBIT A

COMBINED BALANCE SHEET - ALL FUND TYPES

JUNE 30, 2003

	Governmental		Fiduciary	Total
	General	Special	Agency	(Memorandum
	Fund	Revenue	Funds	Only)
		Funds		
ASSETS				
Cash	\$ 265,588	\$ 221,681	\$ 2,189	\$ 489,458
Accounts receivable:				
State of Vermont	0	103,070	0	103,070
Due from other districts	20,762	5,127	0	25,889
Due from other funds	0	63,446	0	63,446
Total assets	<u>\$ 286,350</u>	<u>\$ 393,324</u>	<u>\$ 2,189</u>	<u>\$ 681,863</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 15,185	\$ 17,050	\$ 0	\$ 32,235
Due to other districts				
or organizations	0	81,267	2,189	83,456
Accrued payroll	62,480	8,067	0	70,547
Deferred revenue	0	256,400	0	256,400
Due to other funds	63,446	0	0	63,446
Total liabilities	<u>141,111</u>	<u>362,784</u>	<u>2,189</u>	<u>506,084</u>
Fund Balances				
Unreserved	103,239	0	0	103,239
Reserved for FY 04 expenditures	42,000	0	0	42,000
Reserved for grant expenditures	0	30,540	0	30,540
Total fund balances	<u>145,239</u>	<u>30,540</u>	<u>0</u>	<u>175,779</u>
Total liabilities and fund balances	<u>\$ 286,350</u>	<u>\$ 393,324</u>	<u>\$ 2,189</u>	<u>\$ 681,863</u>

WINDHAM NORTHEAST SUPERVISORY UNION

EXHIBIT B

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

YEAR ENDED JUNE 30, 2003

	General Fund	Special Revenue Funds	Total (Memorandum Only)
REVENUES			
Assessments	\$ 1,103,480	\$ 0	\$ 1,103,480
Federal revenue	0	1,554,908	1,554,908
State and local revenue	0	253,751	253,751
Investment income	4,675	0	4,675
Other revenue	8,251	0	8,251
On behalf payments	25,000	0	25,000
Total revenues	1,141,406	1,808,659	2,950,065
EXPENDITURES			
Direct services	125,843	761,615	887,458
Support services:			
Students	549,906	0	549,906
Instructional staff	0	74,241	74,241
General administration	170,482	0	170,482
Area administration	141,558	0	141,558
Fiscal services	326,545	0	326,545
Operation & maintenance of building	41,350	0	41,350
Transportation	51,903	0	51,903
Other	64,713	550,589	615,302
On behalf payments	25,000	0	25,000
Total expenditures	1,497,300	1,386,445	2,883,745
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(355,894)	422,214	66,320
OTHER FINANCING SOURCES (USES) -			
Operating transfers in	428,400	0	428,400
Operating transfers out	0	(428,400)	(428,400)
Total other financing sources (uses)	428,400	(428,400)	0
EXCESS OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	72,506	(6,186)	66,320
FUND BALANCES - JULY 1, 2002	72,733	36,726	109,459
FUND BALANCES - JUNE 30, 2003	\$ 145,239	\$ 30,540	\$ 175,779

GRAFTON, VERMONT
Results of Town and Town School District Meeting
March 4, 2003

Pursuant to a warning duly posted and recorded, the legal voters of the Town and Town School District met at the Elementary School in Grafton, Vermont, March 4, 2003 and took action on the following articles with these results (polls open from 9:00 A.M. to 7:00 P.M.).

The meeting was called to order by Moderator Rosalys B. Wilson at 10:00 A.M.

The Moderator called the meeting's attention to page 83 of the Town Report to the list of people who have died in the past year. She read the names aloud and asked for a moment of silence for the deceased. The Pledge of Allegiance followed, led by Grafton School students Laura Hofmann and Emma Lisle.

The Grafton Grange planned to serve the traditional Town Meeting lunch at approximately 12:00. The Moderator informed the meeting that Representatives Michael Obuchowski and Carolyn Partridge planned to visit the meeting before lunch.

The Moderator announced that the meeting would be run in accordance with the laws of the state of Vermont and Robert's Rules of Order. Persons who are not registered voters cannot vote and cannot address the meeting without permission of the assembly. She asked those who were not voters to stand and be recognized. She also noted that each speaker should stand and wait to be recognized by the moderator, and then state his or her name. A portable microphone was available.

She noted that there is no time limit on discussion unless it is asked for by the meeting. All questions should be addressed to the Moderator. She added that when questions about voting results arise, or if a paper ballot is requested for a vote, the town clerk and the board of civil authority would count the votes. The outcome would be given to the Moderator for announcement to the meeting.

The Moderator reminded the meeting that no discussion would be allowed of Australian Ballot articles (Article 1).

ART. 1 To choose all Town and Town School District Officers. Voting to be by Australian Ballot; polls open from 9:00 A.M. to 7:00 P.M.

Voted offices by Australian ballot:

Rosalys B. Wilson, elected Moderator for 1 year
Cynthia W. Gibbs, elected Town Clerk for 1 year
Cynthia W. Gibbs, elected Town Treasurer for 1 year
Skip Lisle, elected Selectman for 3 years
David Rogers, elected Selectman for 2 years
Harold Igoe, elected Lister for 3 years

Beatrice Fisher, elected Auditor for 3 years
Heidi Huckins, elected Auditor for 2 years
Walt Critchfield, elected First Constable for 1 year
Kent Armstrong, elected Grand Juror for 1 year
Margery Heindel, elected Town Agent for 1 year
Kim Record, elected Trustee of Public Funds for 3 years
Kim Record, elected Trustee of Campbell, Woolson Funds for 3 years
Mildred J. Haseltine, elected Trustee of Public Library for 5 years
Janice Atwood, elected Collector of Delinquent Taxes for 1 year
Sandy Stevens, elected School Director for 3 years
David Culver, elected School Director for 2 years

- ART. 2 It was moved by Patsy Ahrens, seconded by Sandy Stevens, to act on the Auditor's Report. Diana Toomey offered the following correction: Julie Edwards should be listed as Library Trustee on page 4 of the Town Report. Her term expires 2007. After discussion, the motion carried by voice vote.
- ART. 3 It was moved by Ed McWilliam, seconded by Jay Karpin, to apply the surplus of \$16,000.69 to the FY 2004 budget to reduce the amount to be raised by taxation. Motion carried by voice vote.
- ART. 4 It was moved by Ed McWilliam, seconded by Sam Gibbs, to raise \$106,465 for the capital budget (\$10,000 for bridges, \$51,465 for equipment, \$20,000 for road reconstruction, \$5,000 for culverts, \$5,000 for guardrails, \$10,000 for the fire truck, \$2,000 for office equipment, \$2,000 for town garage, \$1,000 for communications upgrade). After discussion, it was moved by Peter Pill, seconded by Carl Hughes, to call the question. Motion to call the question carried by voice vote. Motion carried by voice vote.
- ART. 5 It was moved by John Gregory, seconded by Stan Mack, to reserve the unexpended amounts from the cemetery plot mapping and town hall repair line items in the FY 2003 selectmen's budget. Motion carried by voice vote.
- ART. 6 It was moved by Carl Hughes, seconded by Stan Mack, to raise \$256,245 for the maintenance of highways and bridges. Motion carried by voice vote.
- ART. 7 It was moved by Stan Mack, seconded by Peter Pill, to raise \$141,895 for the selectmen's budget. It was then moved by Stan Mack, seconded by Carl Hughes, to amend the motion to reduce the amount to be raised to \$133,395. After discussion, the Moderator then read the amendment and called for a voice vote. The motion to amend the article passed by voice vote. After discussion, the Moderator re-read the original article as amended and called for a voice vote. Motion carried by voice vote.

- ART. 8 It was moved by Anna Vesely, seconded by Sam Gibbs, to approve expenditures of any grant monies awarded for purposes named in such grant or grants for fiscal year 2003/04.
After discussion, the motion carried by voice vote.
- ART. 9 It was moved by Ed McWilliam, seconded by Stan Mack, to raise \$8,925 for ambulance service. Motion carried by voice vote.
- ART. 10 It was moved by Jay Karpin, seconded by Ed McWilliam, to raise \$16,500 for the Firemen's Association operating expenses. Motion carried by voice vote.
- ART. 11 It was moved by Sandy Stevens, seconded by Jay Karpin, to raise \$6,000 for FAST Squad operating expenses. Motion carried by voice vote.
- ART. 12 It was moved by Marge Heindel, seconded by Bea Fisher, to raise \$2,454 for Humanitarian expenses. (United Way: \$125; Bellows Falls Senior Center: \$674; Youth Services: \$100; Center for Independent Living: \$105; HCRS: \$600; Grafton Cares: \$750; Parks Place: \$100.) Motion carried by voice vote.
- ART. 13 It was moved by Bea Fisher, seconded by Marge Heindel, to appropriate the sum of \$160 to the Windham County Retired and Senior Volunteer Program for the general budget support. Motion carried by voice vote.
- ART. 14 It was moved by Cathy Hallock, seconded by Bea Fisher, to appropriate a sum of money of \$1,800 to support the home care and hospice care of patients in their homes by staff and volunteers of the Visiting Nurse Alliance of Vermont and New Hampshire, Inc. Motion carried by voice vote.
- ART. 15 It was moved by Millie Haseltine, seconded by Twyla Ackerman, to vote \$500 to support the Council on Aging for Southeastern Vermont to provide services to the elderly. After discussion, the motion carried by voice vote.
- ART. 16 It was moved by Bea Fisher, seconded by Marge Heindel, to raise and appropriate \$550 to the Women's Crisis Center to provide assistance to women and children who have been harmed by domestic and sexual assault.
Motion carried by voice vote.
- ART. 17 It was moved by Stan Mack, seconded by Dottie Cannon, to raise \$1,000 for a celebration of the town's 250th anniversary. Discussion ensued. The Moderator stepped aside to answer questions about the celebration planning, handing the gavel to a member of the select board. After discussion, motion carried by voice vote.
- ART. 18 It was moved by Anna Vesely, seconded by Peter Pill, to raise \$3,000 to re-join the Vermont Coalition of Municipalities and to participate in a joint administrative procedure with the Vermont Coalition of Municipalities to

challenge the methodology the State of Vermont uses to determine the equalized grand list. After discussion, it was moved by Ed McWilliam, seconded by Carl Hughes, to amend the motion by reducing the amount to \$2,500. Carl Woodard moved to call the question, seconded by Carl Hughes. Motion to call the question carried by voice vote. The Moderator then read the amendment and called for a voice vote. Motion to amend the article carried by voice vote. After discussion, the Moderator re-read the original article as amended and called for a voice vote. Amended article carried by voice vote.

At 11:15 A.M., the Moderator called a recess to allow Representatives Michael Obuchowski and Carolyn Partridge to address the meeting. There was no objection to their speaking to the meeting. Some of the topics discussed included: Act 60 reform, health care, permit reform, renewable energy and phase two of the Route 121 reconstruction. The Moderator called the meeting to order at 11:44 P.M.

ART. 19 It was moved by Millie Haseltine, seconded by Ed McWilliam, to grant tax exemption to the Grafton Improvement Association, a non-profit organization. After discussion, the motion carried by voice vote.

At 11:50 A.M. the Moderator called for a lunch recess. The Moderator called the meeting to order at 12:47 P.M.

ART. 20 It was moved by Ken Dufort, seconded by Sandy Stevens, to approve the sum of \$889,416 for the support of the school for the period of July 1, 2003 to June 30, 2004. After discussion, the motion carried by voice vote.

ART. 21 It was moved by Ken Dufort, seconded by Jane Jockell, to authorize the School Directors and Treasurer to borrow money, if necessary, for current expenses in anticipation of collection of taxes. Motion carried by voice vote.

ART. 22 It was moved by Ed McWilliam, seconded by Sandy Stevens, to authorize the Town School District to approve the Joint School Agreement between the Athens and Grafton Town School Districts, dated January 31, 2003. After discussion, a motion was made by Stan Mack, seconded by Ed McWilliam, to call the question. The motion to call the question carried by voice vote. Motion carried by voice vote.

ART. 23 It was moved by Sam Gibbs, seconded by Rod Lawrence, that the Town of Grafton levy an interest charge on all delinquent taxes on real and personal property of one (1) percent per month or fraction thereof from the due date of each installment for the first three months, and one and one-half (1 1/2) percent per month or fraction thereof for every month thereafter, as provided for in 32 VSA 5136 and 4837. A motion was made by Herb Williams, seconded by Carl Hughes, to amend the motion to delete the words "...and personal. After discussion, the motion to amend the article was defeated by voice vote. The Moderator re-read the original motion. The motion carried by voice vote.

ART. 24 It was moved by Ed McWilliam, seconded by Anna Vesely, to pay property taxes to the Treasurer in quarterly installments, with the due dates being August 15, November 15, February 15 and May 15. Motion carried by voice vote.

ART. 25 Non-binding business

Rosie Wilson showed an 1803 document calling for Grafton's first state tax that has been framed and will be displayed at the Grafton Historical Society. She talked about Oliver Davis, the first constable at that time, who died in 1838, having 17 children and three wives. He was also the great grandfather of former postmistress Amy Davis. Wilson also introduced Grafton's current first constable Walter Critchfield to the meeting. She noted that more historical information about Grafton could be found in Grafton's history book, *Five Dollars and a Jug of Rum*.

Bea Fisher thanked everyone who attended the Grafton Grange lunch.

Skip Lisle noted that he was on the Grafton-Athens Joint Contract study committee and he thanked Ken Dufort, who he said did the lion's share of the work. He also thanked Carl Hughes and Stan Mack for their years of service as select board members.

Bill Walters thanked John Gregory and his crew for the wonderful job they do on the roads every day.

Kent Armstrong said that he is on the fire department and his wife is on the FAST Squad. They wanted to thank the town for its support of those organizations, but both need manpower. He urged residents to think about joining.

Rosie Wilson applauded new American citizens, Grafton residents Rod and Diana Lawrence.

Anna Vesely noted that \$40 of the town's tax money went to first constable Walter Critchfield's "lockout" situation involving a stray dog who locked him out of his truck on a trip to the Springfield Humane Society. A locksmith was called.

A motion was made by Ed McWilliam, seconded by Carl Hughes, to adjourn the meeting. The motion passed by voice vote. The Moderator adjourned the meeting at 1:48 P.M.

Respectfully submitted,

Rosalys Wilson
Rosalys Wilson, Moderator

Samuel Gibbs
Selectman

Wendy Martin
Wendy Martin, Assistant Town Clerk

Vital Statistics
Filed in Grafton Town Clerk's Office in 2003

BIRTHS

<u>Name</u>	<u>Sex</u>	<u>Date</u>	<u>Parents</u>	<u>Place</u>
Benjamin Arthur Smith	M	June 9	Michelle Ashe Smith James Alan Smith	Springfield
Vincenzo James Ruggiero	M	Aug. 11	Sarah B. King James Andrew Ruggiero	Brattleboro

MARRIAGES

<u>Name of Bride and Groom</u>	<u>Residence</u>	<u>Date</u>	<u>Place</u>
Margaret Elizabeth Felice Douglas Alan Kohler	Connecticut Connecticut	February 1	Grafton
Constance Lorraine Zeeland Paul H. Witham	Rhode Island Rhode Island	March 1	Grafton
Brenda Leigh Boulwood John Clarence Creasy III	Illinois Illinois	March 15	Grafton
Twila Elaine Akerman Alvin Edward Anderson	Grafton, VT Grafton, VT	March 21	Chester
Nina Bridget Joyce Thomas Alexander Packie	New Jersey New Jersey	June 14	Grafton
Jennifer Edna Karpin Draa Michael Hobbs	Grafton, VT Grafton, VT	June 14	Grafton
Marcie Harrison Randall J. Cohen	Ohio Ohio	June 17	Grafton
Heather Jean Sabol Scott Raymond Hitchcock	Grafton, VT Athens, VT	June 19	Bellows Falls
Anna Linae Whorton Edmund Whilta Schenecker II	Texas Texas	July 12	Grafton
Megan Leigh Danforth Thomas Charles Pike	Grafton, VT Grafton, VT	July 13	Grafton
Susan Colleen Dempsey David North Small	New Jersey New Jersey	July 18	Grafton
Susan Moffit Amidon James Ashley Johnson	Grafton, VT Grafton, VT	August 23	Townshend

Jeanne Marie Chisamore George Earl Lenker II	Massachusetts Massachusetts	August 23	Grafton
Heather Anne Farnsworth Jamie Lee Gregory	Grafton, VT Grafton, VT	August 30	Grafton
Hana Raviyt Schank Steven Brett Shaklan	New York New York	August 31	Grafton
Stephanie Anne Fisher Steven George Fuller, Jr.	New Hampshire New Hampshire	September 20	Bellows Falls
Christian M. Thompson Norris G. Hammond	Grafton, VT Grafton, VT	October 4	Westminster
Debra Elizabeth Lafoe Matthew Lee Reynolds	Grafton, VT Grafton, VT	October 18	Chester
Bambi-Lynn Paquette Christopher John Howe	Grafton, VT Grafton, VT	December 31	Bellows Falls

CIVIL UNIONS

Sara E. Pappas Angela C. Reid	Machias, ME Machias, ME	September 18	Grafton
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DEATHS

<u>Name</u>	<u>Sex</u>	<u>Date</u>	<u>Place</u>
Pamela Ann Rylski	F	March 29	Grafton
Mabel Wright	F	March 5	Townshend
Margaret Louise Hartmann Rylski	F	April 20	Grafton
Isabella Robertson	F	October 4	Springfield
Ada E. Bell	F	November 30	Grafton

BURIALS

<u>Name</u>	<u>Cemetery</u>
Katharine Moseley (ashes)	Cobb (October 14, 2002)
Mabel Wright	Houghtonville
Helen Stark	Houghtonville
Nancy I. Valenta (ashes)	Houghtonville
Isabella Robertson (ashes)	Houghtonville
Marion Cabell Hollestein (ashes)	Houghtonville
Ada E. Bell	Houghtonville

TOWN OFFICES
P.O. Box 180
Grafton, VT 05146

Vt Dept of Libraries