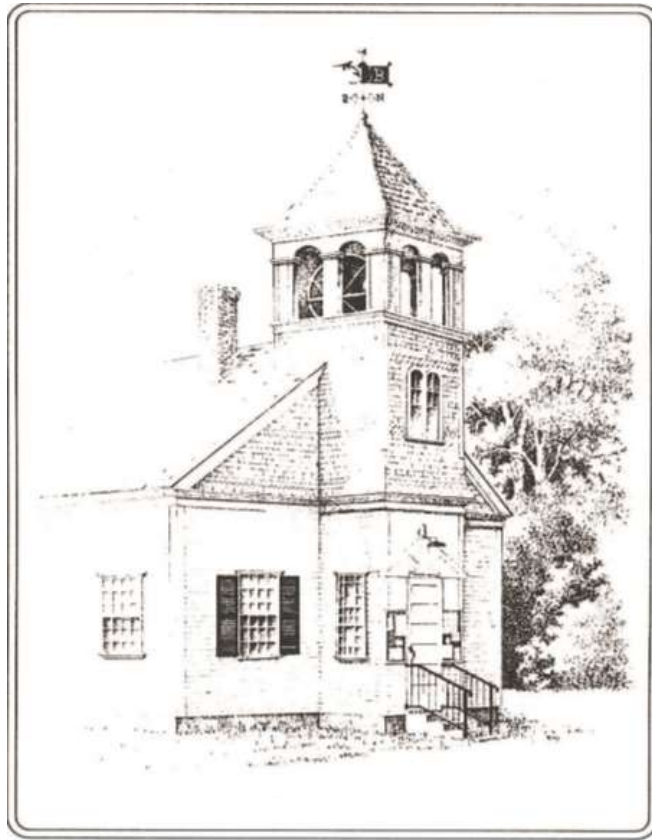


ANNUAL REPORTS
OF THE TOWN OFFICERS
BROOKFIELD, NEW HAMPSHIRE
2017



For the fiscal year ending December 31, 2017
Vital Statistics for 2017

**Annual Reports
of the
Town Officers

Brookfield
Carroll County
New Hampshire
2017**

Fiscal year ending December 31, 2017

Vital Statistics for 2017

Town Office Building

267 Wentworth Road

Brookfield, NH 03872

(603) 522-3688 / Fax (603) 522-6245

www.brookfieldnh.org

Emergency Telephone Number

911

Fire, Police, and Ambulance

Selectmen Hours

Last Saturday of the month at Town Coffee, 8:00 am to 10:00 am
Townhouse Building

Selectmen Meetings

Second and Fourth Tuesdays, 6:30 pm
Town Office Building

Administrative Assistant Hours

Wednesday, 8:30 am to 12:30 pm
Town Office Building

Town Clerk Hours

Monday, 11:00 am to 6:00 pm
Tuesday, 8:30 am to 1:00 pm
Last Saturday of the month, 9:00 am to 12:00 pm
Town Office Building

Tax Collector Hours

Second and Fourth Fridays, 10:00 am to 2:00 pm
Town Office Building

Assessor Hours

Friday, 8:30 am to 12:30 pm
Town Office Building

Building Inspector / Code Enforcement Officer Hours

By appointment only
Town Office Building

Planning Board Meeting

Third Thursday of the month, 6:30 pm
Town Office Building

Conservation Commission Meeting

First Wednesday of the month, 6:00 pm
Churchill School House

Heritage Commission Meeting

Second Wednesday of the month, 7:00 pm

Town Office Building

Trustees of the Trust Funds Meeting

Quarterly, 6:30 pm

Town Office Building

Cemetery Trustees

Second Thursday of the month, 7:00 pm

Town Office Building

Meeting dates and times are subject to change; please check the website.

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Dedication

The 2017 annual reports of the Town of Brookfield are dedicated to our veterans, past and present, for their years of service to our nation as well as to our Town.

This year, the Town will be placing a lovely Veterans Memorial at our new town cemetery on Lyford Road. The memorial area will be positioned at the top of the cemetery and will feature a lighted flag pole with benches for sitting with a backdrop of evergreen trees.

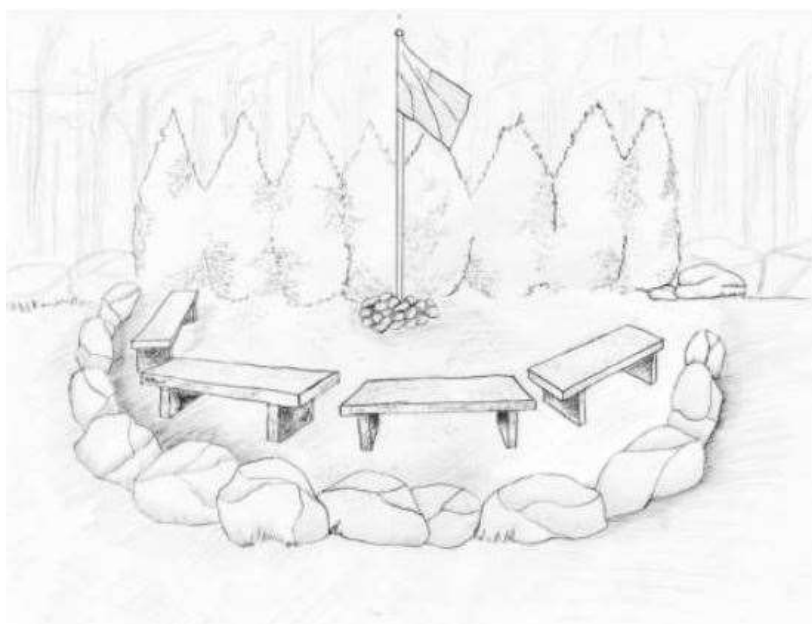
In 1954, when November 11th was officially proclaimed Veterans Day, President Dwight D. Eisenhower called upon all citizens to join hands in a common purpose – to “solemnly remember the sacrifices of all those who fought so valiantly on the seas, in the air, and on foreign shores, to preserve our heritage of freedom.”

We honor our veterans each year by placing a new flag on their graves for Memorial Day. We currently place 64 flags in 22 burial grounds throughout Brookfield. Frank Frazier has organized this for quite a few years and we thank him for honoring our veterans in this way. We have also been having a Veterans Day Pot Luck Dinner each year for the last several years and it is always wonderful to see Doug Vanderpool in his dress uniform!

We have 21 Revolutionary War veterans buried in town graveyards including one from the battle of Bunker Hill, and Col. James Hackett who was one of the ship builders responsible for building the frigate Raleigh, the ship on the NH State flag. We have a number of veterans from both the War of 1812 and the Spanish American War. We also have a fair number of Civil War veterans including a “Drummer Boy” who died at age 17; but it is not known if he died in battle or because of his wounds.

We also have an “Honor Roll” listing of the known veterans deployed from Brookfield on the walls of the Townhouse as you enter. There you will see 6 World War I veterans listed; 15 veterans from World War II; 3 for the Korean War; 8 for Vietnam and 1 for the Persian Gulf War. Some of those listed are still living in our Town. There are also several veterans of these wars who moved to Brookfield after their periods of active service and are thus not listed on the “Honor Roll”.

We salute our veterans for their service, honor their sacrifices, and promise that their dedication to our country and our Town will never be forgotten.



Town Pound



Are you aware that the Town of Brookfield has a “Town Pound”? Do you know where it is? Do you know what it is?

Let’s start with what a Town Pound is. A Town Pound is an “enclosure, maintained by local authorities in which cattle, or other animals were confined when taken in trespassing, or when going at large in violation of the law, or where distrained cattle or goods were kept until redeemed.”

Where was the Town Pound in Brookfield? It was located around the corner from the Town Offices on Lyford Road, currently across from 8 Lyford Road, on land originally where the properties of Ebenezer Watson and Capt. Porter Gilman met.

Each town had designated Common land in the center or fairly central part of the town. This land was set apart in the very early days of each town’s existence, and it was to remain Common land forever. The animals of the inhabitants were allowed to graze there at will in Spring, Summer and Fall, but should animals wander and destroy another person’s property, they were taken to the Pound.

At the Brookfield Town Meeting of March 25, 1806, the following warrant article was on the agenda:

“The Condition of sale of a pound”

“To be built in the Town of Brookfield and articles of the vendue as follows. Viz

The said pound set up at venue at the house of Capt. Porter Gilman on Tuesday, the 25th day of March in 1806 at one o’clock in the afternoon.

1 – Said pound to be built in good sound with white timber well hewed and squared agreeable to the report of the committee that was chosen to appoint how and where said pound should be built.

2 – The pound to be built eight square and to be fourteen feet between joints on the inside and to be eight feet high and well under pinned with stones and the corners well put together either locked or pinned together or both so as to be sufficient to hold them kept with a good gate well hung with a good lock and key. All to be done in good workman like manner to the expectation of the Selectmen of said town and judgment of some person or persons that is a workman at buildings and to be done and finished by the first day of July next and to have their pay as soon as the money can be assessed and collected.

To set said pound on land given by Ebenezer Watson where said committee appointed and if said pound is not done sufficient and workman like and the judgment of good men they that build said pound to lose their labor and not to have anything for the building of it.

3 – The conditions are that the lowest bidder to be the one to build said pound by giting sufficient bondsmen.

4 – If any person bids of said pound and do not get good bondsmen to pay the cost of vendue and said pound set up again.

5 – If any dispute arises concerning the bid to be decided by a vote of the present.

Then said pound was let up and bid off by Richard Hanson at \$27.00 and William Chamberlain agreed to be bondsman for said Hanson.

Attest John Chamberlain, Town Clerk”.

The report of the Committee as follows originated in Brookfield March 19, 1806.

“To the selectmen of Brookfield, we the committee appointed to look out a spot to set the pound we have met and agreed as follows: Viz

The pound to be built eight square and of good pine lumber hewed six inches square. Said timber to be fourteen feet between joints on the inside of said pound. Said pound to be eight feet high with a good underpinning with hook with a good gate lock and key all to be done in good workman like manner. Said pound to be set on Ebenezer Watson land in the corner adjoining Daniel Wiggin land and fronting the Governors Road.

Said land to be received as a gift.

John Perkins

Thomas Chamberlain Committee

Neal Cate

A true copy attest John Chamberlain Town Clerk”.

Every Pound had an appointed “Pounder” or “Poundkeeper”. The Poundkeeper had assorted domestic animals in the pound for care and “keep”, and his responsibility was regarded so fundamental to the harmonious administration of local government that this position was one of the first officers chosen in New England towns. Brookfield had a Poundkeeper appointed at Town Meetings as early as 1798, when on February 24, Richard Hanson was appointed the Poundkeeper. Although virtually all Town Records reflect the appointment of Poundkeepers, the care of the Pound itself was everyone’s responsibility.

Here is a list of the Poundkeepers appointed at each Town Meeting:

March 11, 1800 – Richard Hanson

March 10, 1801 – John Perkins

March 9, 1802 – March 12, 1805 – Richard Hanson

May 6, 1806 – March 10, 1812 – Ebenezer Watson

March 9, 1813 – March 11, 1815 – Daniel Wiggin

At the Town Meeting held March 8, 1814, Warrant Article #12 stated “To see if the Town will pass by laws to prevent neat cattle and horses and sheep from going at large by neglect of the owner and injuring their neighbors from the first day of April to the last day of October. Bid off @ \$9.75. Israel Drew was voted to the collectorship.”

In May 1815 the following notation was made in the Town Book: “A Stray – Taken up by the subscriber a brown mare in Brookfield near my dwelling house this day trots and paces. The owner may have hereby proving property and paying charges. Brookfield May 29, 1815. James Wentworth. Recorded in the Town Book May 26, 1815. Attest John Chamberlain, Town Clerk”

The following are sample rates for release of animals from the book “Town Pounds of New England” by Elizabeth Banks MacRury:

RATES FOR THE RELEASE OF ANIMALS

For a Horfe	12 cents and 5 mills	For each Swine	Ditto
For a Mule	Ditto	For each Sheep	1 cent and 4 mills
For an Afs	Ditto	For each Goofe	8 cents
For each Cattle	Ditto		

Many of the old Town Pounds around New England can still be seen today. The earlier pounds, like the one in Brookfield, were made of wood – and nearly all have long since disappeared. The Brookfield Town Pound was removed just before the Civil War. Land was so cheap and plentiful in those early days, but their animals were so precious.

Respectfully submitted,
Marilou MacLean
Heritage Commission

Information for this article came from the book “Town Pounds of New England” by Elizabeth Banks MacRury of Wakefield, NH; the 1951 notes of Jasper T. Palmer; and the Town Archives with the help of Craig Evans.

Town Officials

<i>Position</i>	<i>Individual</i>	<i>Term Expires (E=Elected / A=Appointed)</i>
Selectmen	Richard Zacher, Chair Brian Robischeau, Vice Chair Rick Surette	2018 – E 2019 – E 2020 – E
Administrative Assistant	Laurie M. Champy	A
Agricultural Commission	Ed Nason, Chair Brian Robischeau, Selectmen's Rep	A
Archivist	Craig Evans Patricia Golden, Assistant Kristin Whitworth, Assistant	A A A
Auditors	Laurie M. Champy Amanda Pierce	2019 – E 2018 – E
Ballot Clerks	Susan Brown Frank Frazier Douglas Vanderpool	A A A
Board of Assessors	Selectmen Rod Woods & Associates, LLC Bob Nielsen, Assessor Clerk	A
Cemetery Trustees	Open, Chair Rick Surette Judy Lewis Rick Surette, Selectmen's Rep.	2020 – E 2019 – E 2018 – E
Code Enforcement Officer	Ed Nason	A
Conservation Commission	Open, Chair Richard Peckham, Vice Chair Jean Jones John Nelson Frank Frazier George Yeager, Alternate Peter Baker, Alternate Richard Zacher, Selectmen's Rep	2019 – A 2018 – A 2019 – A 2018 – A 2019 – A 2019 – A 2021 – A
Emergency Management Director	Bradford N. Williamson, Director William Nelson, Deputy Director	A A

<i>Position</i>	<i>Individual</i>	<i>Term Expires (E=Elected / A=Appointed)</i>
Forest Fire Wardens	Bradford N. Williamson, Warden Janet S. Williamson, Deputy Michael Moore, Deputy David Champy II, Deputy	A A A A
Health Officer	Dr. William Marsh	A
Heritage Commission	Marilou MacLean, Chair Harriet Wilson Brian Robischeau, Selectmen's Rep	2019 – A 2020 – A
Joint Loss Management	Jessica Robischeau Ed Nason Marilou MacLean Brian Robischeau, Chair	A A A A
Moderator	Dr. William Marsh Craig Evans, Assistant Moderator	2018 – E A
Newsletter	Laurie M. Champy Sarah Straz	A Volunteer
Planning Board	David Champy II, Chair Rob Collins, Vice Chair Geary Ciccarone Ed Comeau Bill Ziadeh Steven Bailey Dianne Smith, Alternate Tim Straz, Alternate George Nick, Admin Asst. Rick Surette, Selectmen Rep	2020 – E 2018 – E 2018 – E 2019 – E 2018 – E 2020 – E 2018 – A 2020 – A 2020 – A 2020 – A
Road Agent	T.E.N. Construction	A
Supervisors of Checklist	Rose Zacher Cheryl Perry Karen Servacek	2018 – E 2020 – E 2022 – E
Tax Collector	Diana Peckham Rose Zacher, Deputy	2019 – E A
Town Clerk	Virginia A. McGinley Jennifer McKown, Deputy	2019 – E A

<i>Position</i>	<i>Individual</i>	<i>Term Expires (E=Elected / A=Appointed)</i>
Treasurer	Marilou MacLean Cheryl Giguere, Assistant	2019 – E A
Trustees of Trust Funds	Richard Nordin, Chair Thomas Lavender Ken Premo	2018 – E 2019 – E 2020 – E
Welfare Officer	Lynn Watts	A
Webmaster	Virtual Town Hall Laurie M. Champy Rose Zacher	A A A
Zoning Board of Adjustment	Paul Tremblay, Chair Frank Frazier, Vice Chair Ernie Brown Richard Mauser Susan Weiske Brian Robischeau, Selectmen's Rep Jessica Robischeau, Secretary	2020 – A 2018 – A 2019 – A 2020 – A 2018 – A
Wakefield Animal Control Officer	David Landry	
Wakefield Fire Chief	Todd Nason	
Wakefield Police Chief	Kenneth Fifield	

Warrant – Town Meeting March 14, 2017



State of New Hampshire

The inhabitants of the Town of Brookfield in the County of Carroll in said State qualified to vote in Town affairs.

You are hereby notified to meet at the Town House in said Brookfield on Tuesday, the Fourteenth of March, next, to act upon warrant Articles 1 thru 3 by official ballot. Polls will be open from 1:00 pm to 6:00 pm.

And you are hereby further notified to meet at the Town House in said Brookfield on the same day beginning at 7:00 pm to act upon the following Articles 4 thru 22.

1. To choose all necessary Town Officers for the coming year - *By Ballot.*
2. Are you in favor of Amendment No. 1 to the Brookfield Zoning Ordinance as proposed by the Brookfield Planning Board as follows: repeal the existing provisions regarding Accessory Dwelling Units ("ADUs") and adopt new provisions allowing one ADU per property, provided the ADU is contained within or attached to an existing single family dwelling, there is a door between the ADU and the single family dwelling, the owner occupies one of the units, and the units are in common ownership. All town regulations which apply to single family homes shall also apply to single family homes with ADUs. Additionally, to add a definition of Accessory Dwelling Unit and re-letter subsequent definitions. - *By Ballot. (Majority Vote Required) Passed*
3. Are you in favor of Amendment No. 2 to the Brookfield Zoning Ordinance as proposed by the Brookfield Planning Board as follows: clarify that all changes, alterations, additions and new accessory buildings to existing non-conforming structures shall be required to provide for setbacks which are as restrictive as possible. The requirement that additional structures or additions to existing structures may not jeopardize the ingress and egress of the lot or the septic system or well of any abutting lot shall remain the same. - *By Ballot. (Majority Vote Required) Passed*
4. To see if the Town will vote to appropriate the sum of **\$20,000** to be deposited into the Moose Mountain Capital Reserve Fund. *The Selectmen recommend this appropriation. (Majority Vote Required) Passed as read*

5. To see if the Town will vote to raise and appropriate the sum of **\$30,000** for the engineering study of the Moose Mountain Bridge repair and to fund this appropriation by authorizing the withdrawal of said sum from the Moose Mountain Capital Reserve Fund. *The Selectmen recommend this appropriation. (Majority Vote Required) Passed as read*
6. To see if the Town will vote to raise and appropriate the sum of **\$75,000** to be added to the Road and Bridge Repair Capital Reserve Fund. *The Selectmen recommend this appropriation. (Majority Vote Required) Passed as read*
7. To see if the Town will vote to raise and appropriate the sum of **\$33,000** for the major repair of Town Roads and to fund this appropriation by authorizing the withdrawal of said sum from the Road and Bridge Repair Capital Reserve Fund. *The Selectmen recommend this appropriation. (Majority Vote Required) Passed as read*
8. To see if the Town will vote to raise and appropriate the sum of **\$500** to be added to the Conservation Fund. *The Selectmen recommend this appropriation. (Majority Vote Required) Passed as read*
9. To see if the Town will vote to raise and appropriate the sum of **\$500** to be added to the Heritage Fund. *The Selectmen recommend this appropriation. (Majority Vote Required) Passed as read*
10. To see if the Town will vote to raise and appropriate the sum of **\$2,000** to be added to the Town Building Office Equipment Expendable Trust previously established. *The Selectmen recommend this appropriation. (Majority Vote Required) Passed as read*
11. To see if the Town will vote to raise and appropriate the sum of **\$5,000** to be added to the Property Revaluation Expendable Trust Fund previously established. *The Selectmen recommend this appropriation. (Majority Vote Required) Passed as read*
12. To see if the Town will vote to raise and appropriate the sum of **\$25,000** to be deposited into the Town House Expendable Trust Fund. Further, to designate the Selectmen as the agents to expend. *The Selectmen recommend this appropriation. (Majority Vote Required) Passed as read*
13. To see if the Town will vote to establish a Veterans Memorial Capital Reserve Fund and raise and appropriate the sum of **\$2,500** to be deposited into the Veterans Memorial Capital Reserve Fund. Further, to designate the Selectmen as the agents to expend. *The Selectmen recommend this appropriation. (Majority Vote Required) Passed as read*
14. To see if the Town will vote to increase the hourly salary rate for the Supervisors of the Checklist from **\$9.00** per hour to **\$13.00** per hour. *The Selectmen recommend this appropriation. (Majority Vote Required)*

An amendment was called to change the wording to read:

To see if the Town will vote to raise and appropriate the sum of \$269.00 to be added to the budget salaries of the Supervisors of the Checklist. This amount for 2017 elections will raise their hourly salaries from \$9.00 per hour to \$13.00 per hour for services performed. This hourly compensation is to remain in effect until amended or terminated.

The amendment was read and Passed as read.

- 15.** To see if the Town will raise and appropriate the additional sum of **\$1,500** for the annual salary of the town Tax Collector. The current salary is **\$12,500** this would raise the annual salary to **\$14,000**. *The Selectmen recommend this appropriation. (Majority vote required) Passed as read*
- 16.** To see if the Town will raise and appropriate the additional sum of **\$1,000** for the annual salary of the Town Clerk. The current salary is **\$13,000** this would raise the annual salary to **\$14,000**. *The Selectmen recommend this appropriation. (Majority vote required) Passed as read*
- 17.** To see if the Town will vote to establish a Town Garage and Storage Shed Capital Reserve Fund and raise and appropriate the sum of **\$15,000** to be deposited into the Town Garage and Storage Shed Capital Reserve Fund. Further, to designate the Selectmen as the agents to expend. *The Selectmen recommend this appropriation. (Majority Vote Required) Passed as read*
- 18.** To see if the Town will vote to establish a Forest Fire Fighting Equipment Expendable Trust Fund and raise and appropriate the sum of **\$10,000** to be deposited into the Forest Fire Fighting Equipment Expendable Trust Fund. Further, to designate the Selectmen as the agents to expend. *The Selectmen recommend this appropriation. (Majority Vote Required) Passed as read*
- 19.** To see if the Town will vote to accept the provision of RSA 33:7 “providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to issue tax anticipation notes”. *The Selectmen recommend this warrant article. (Majority vote required) Passed as read*
- 20.** To see if the Town will vote to authorize the appointment rather than the election of a Town Treasurer, per RSA 41:26e. Such appointment shall be made in accordance with RSA 669:17-d by the Board of Selectmen. Such appointment shall be made in writing and shall include the compensation to be paid. Should this article pass, the elected Treasurer will continue to hold office until the March 2018 annual election, at which time the elected office of Treasurer will terminate. *The Selectmen recommend this warrant article. (Majority vote required)*

A motion was made to table the article and the motion passed.

- 21.** To see if the Town of Brookfield will rescind its regulation regarding property tax credits of One Hundred Dollars (\$100.) for veterans passed under NH RSA 72:27-a in 1990 and replace it with a new regulation under NH RSA 72:28b (effective 8/8/2016). The new regulation to give a tax credit to some veterans who were previously not qualified. The new tax credit would be raised to Two Hundred Fifty Dollars (\$250.) annually to all qualifying veterans who file for the credit as stated in NH RSA 72:28b.

The tax credit would also apply to a surviving spouse of a qualified veteran. The new tax credit would be effective for the 2017 tax year. *(Majority vote required) Failed to pass.*

- 22.** To see if the Town will vote to raise and appropriate the Selectmen's recommended sum of **\$696,015** for the Town Operating Budget. Said sum does not include special or individual articles addressed in this Warrant. *The Selectmen recommend this appropriation. (Majority Vote Required)*

An amendment was made to change the operating budget from \$696,015 to read \$731,015. The extra pages included in each town report show the corrected operating budget to be \$726,015. To this number was added \$5,000 for the approved outside financial audit including process evaluation and review of the books. \$30,000 was added for the purchase of the Hunter property approved at last year's town meeting.

Before the meeting was concluded an additional motion was made from the floor:

- 1. To get a sense of the meeting whether or not the voters would support the creation by the Board of Selectmen of a committee of residents to review outsourced municipal services.*

The motion passed

In addition, a straw poll was requested and taken regarding moving the town meeting (not the elections) to the Saturday following ballot voting.

Strong support was shown for this idea.

Richard Zacher _____ Date _____

William Nelson _____ Date _____

Brian Robischeau _____ Date _____

Warrant – Town Meeting March 13, 2018



State of New Hampshire

The inhabitants of the Town of Brookfield in the County of Carroll in said State qualified to vote in Town affairs.

You are hereby notified to meet at the Town House in said Brookfield on Tuesday, the Thirteenth of March, next, to act upon warrant Article 1 by official ballot. Polls will be open from 1:00 pm to 6:00 pm.

And you are hereby further notified to meet at the Town House in said Brookfield on the same day beginning at 7:00 pm to act upon the following Articles 2 thru 13.

1. To choose all necessary Town Officers for the coming year - *By Ballot.*
2. To see if the Town will vote to raise and appropriate the sum of **\$20,000** to be deposited into the Moose Mountain Capital Reserve Fund. *(Majority Vote Required). The Selectmen recommend this appropriation.*
3. To see if the Town will vote to raise and appropriate the sum of **\$16,750** in order to fund the balance of the Moose Mountain Bridge engineering and to fund this appropriation by authorizing the withdrawal of the said sum from the Moose Mountain Capital Reserve Fund. *(Majority Vote Required) The Selectmen recommend this appropriation.*
4. To see if the Town will vote to raise and appropriate the sum of **\$80,000** to be deposited into the Road and Bridge Repair Capital Reserve Fund. *(Majority Vote Required). The Selectmen recommend this appropriation.*
5. To see if the Town will vote to raise and appropriate the sum of **\$80,000** for the major repair of Town Roads and to fund this appropriation by authorizing the withdrawal of said sum from the Road and Bridge Repair Capital Reserve Fund. *(Majority Vote Required). The Selectmen recommend this appropriation.*
6. To see if the Town will vote to raise and appropriate the sum of **\$500** to be deposited into the Conservation Fund. *(Majority Vote Required). The Selectmen recommend this appropriation.*
7. To see if the Town will vote to raise and appropriate the sum of **\$500** to be deposited into the Heritage Fund. *(Majority Vote Required). The Selectmen recommend this appropriation.*

8. To see if the Town will vote to raise and appropriate the sum of **\$30,000** to be deposited into the Town House Repair Capital Reserve Fund (*Majority Vote Required*). *The Selectmen recommend this appropriation.*
9. To see if the Town will vote to increase the veterans' tax credit from \$100 to \$250 and to adopt the provisions of RSA 72:28-b so that the veterans' tax credit will be available not only to persons who served in a qualifying war or armed conflict but also to all persons who are residents of New Hampshire who served not less than 90 days on active service in the armed forces of the United States and were honorably discharged or separated from service, or the spouse or surviving spouse of such residents, provided the person is not eligible for and is not already receiving a veteran's credit under RSA 72:28 or a tax credit for service connected total disability under RSA 72:35. (*Majority Vote Required*) *The Selectmen recommend this petition.*
10. To see if the Town will vote to designate the Selectmen as the agents to expend funds from the Town Building & Ground Maintenance Capital Reserve Fund. (*Majority Vote Required*) *The Selectmen recommend this petition.*
11. To see if the Town will vote to raise and appropriate the sum of **\$5,000** to be deposited in the Town Garage and Storage Shed Capital Reserve Fund. (*Majority Vote Required*) *The Selectmen recommend this appropriation.*
12. To see if the Town will vote to recognize the separate functions of the Town Treasurer (RSA 41:29) from the Board of Selectmen's responsibility to manage the financial affairs of the Town (RSA 41:9) in the following manner:
 1. Create and staff a "Financial Administrative Assistant" position for the purpose of assisting Board of Selectmen manage the Town's financial affairs (Acct# 4130)
 2. Raise and appropriate \$11,800 for purpose of the Financial Administrative Assistant wages.
 3. Eliminate the staff position created May 9, 2017 to review the Treasurer's monthly bank reconciliations and annual reports (Acct# 4150.2) and reduce that budget line by \$600
 4. Reduce the Treasurer's annual salary (Acct# 4150.1) by \$10,000 to \$2,500 to reflect the duties that position as defined in RSA 41:29.

(Petition Warrant Article – Majority Vote Required) The Selectmen do not recommend this petition warrant article.

13. To see if the Town will vote to raise and appropriate the Selectmen's recommended sum of **\$798,129** for the Town Operating Budget. Said sum does not include special or individual articles addressed in this Warrant. (*Majority Vote Required*). *The Selectmen recommend this appropriation.*

Richard Zacher _____ Date _____

Brian Robischeau _____ Date _____

Richard Surette _____ Date _____

2018 Proposed Town Budget

(Warrant Articles Included)

As of December 31, 2017

Town Account Number	Description	2017 Budget	2017 Actual	2017 Balance Left	2018 Warrant #	2018 Proposed Budget
REVENUE						
3110	Property Taxes					
3110.110	Property Tax		1,952,459	-1,952,459		
3110.130	Overpayment Refunds/Abatement					
3115.100	Lien Redemptions		0	0		
3110.150	Property Taxes - Other					
	Total Property Taxes		1,952,459	-1,952,459		
3120	Land Use Change Tax					
3120.100	Land Use Taxes	10,000	23,750	-13,750		15,000
	Total Land Use Change Tax	10,000	23,750	-13,750		15,000
3185	Yield/Excavation Taxes					
3185.100	Yield Taxes	8,000	7,396	604		8,000
	Total Yield Taxes	8,000	7,396	604		8,000
3189	Other Taxes	0	0			0
3190	Penalties & Interest					
3190.100	Yield Tax Interest	0	15	-15		0
3190.110	Property Tax Interest	5,000	7,027	-2,027		5,000
3190.120	Lien Interest	5,000	16,910	-11,910		10,000
3190.150	Other Interest & Penalty		1,750	-1,750		0
	Total Penalties & Interest	10,000	25,702	-15,702		15,000
3220	Motor Vehicle Permit Fees					
3220.100	Motor Vehicle Permits	125,000	148,540	-23,540		130,000
	Total Motor Vehicle Permit Fees	125,000	148,540	-23,540		130,000
3230	Building Permits					
3230.100	Building Permits	5,000	6,456	-1,456		6,000
	Total Building Permits	5,000	6,456	-1,456		6,000
3290	Other Licenses, Permits & Fees					
3290.100	Dog Licenses	500	688	-188		500
3290.101	Dog License Fines	0	18	-18		0
3290.110	Land Fill Permits	500	455	45		1,000
3290.120	Other	0	529	-529		500
	Total Other Licenses, Permits & Fees	1,000	1,689	-689		2,000

Town Account Number	Description	2017 Budget	2017 Actual	2017 Balance Left	2018 Warrant #	2018 Proposed Budget
3292	Planning & ZBA	0	489	-489		0
3351	Shared Revenue Block Grant	0	0	0		0
3352	Rooms & Meals Tax Dist.	25,000	36,444	-11,444		30,000
3353	Highway Block Grant	20,000	32,851	-12,851		15,000
3359	Other State Grant & Reimbursement	0	28,538	-28,538		5,000
3501	Sale of Municipal Property	500	486	14		500
3502	Interest on Investments	500	1,092	-592		750
3503	Town Owned Property-Income	0	0	0		0
3508	Contributions & Donations	0	335	-335		0
3509	Misc. Income - Grant Income	0	42	-42		0
3901	Re-Purchase of Conveyed Property	0	0	0		0
3915	Transfer from Capital Reserve					
3915.400	Road & Bridge Repair	33,000	0	33,000		80,000
	Moose Mountain Capital Reserve Fund	30,000	13,250	16,750		16,750
3915.500	Town Cemetery Funds	0	0	0		0
	Total Transfer from Capital Reserve	63,000	13,250	49,750		96,750
	Transfer from Expendable Trusts					
	Conservation Comm-Forest Management Plan	0	0			5,000
	Cemetery Maintenance & Improvement Expendable Trust Fund	4,370	4,961	-591		0
	Total Transfer from Expendable Trusts	4,370	4,961	-591		5,000
3917.000	Transfer from Other Funds	0	2,000	-2,000		0
	Total Revenue	272,370	2,286,480	2,014,110		329,000

EXPENSES

GENERAL GOVERNMENT

4130	Executive					
4130.101	Selectmen's Salary	15,000	15,000	0		15,000
4130.102	Board Secretary Salary	7,750	6,544	1,206		7,750
4130.200	Board Expenses	100	160	-60		200
4130.203	NH Municipal - Dues	1,020	1,020	0		1,050
4130.205	Selectmen's Expenses	200	150	50		200
4130.210	Office & Computer Supplies & Equipment	1,200	1,121	79		1,200
4130.300	Public Notices	300	124	177		300
4130.800	Town Meeting Expenses	750	729	21		800
4130.350	Town Contracts - IT	2,500	915	1,585		2,500
4130.400	Perambulation of Town Lines	1	0	1		1
	Contingency					5,000
	Total Executive	28,821	25,763	3,058		34,001

Town Account Number	Description	2017 Budget	2017 Actual	2017 Balance Left	2018 Warrant #	2018 Proposed Budget
4140- 4149	<i>Election, Registration & Vital Statistics</i>					
4140	Registration, Vital Statistics					
4140.101	Salary - Town Clerk	14,000	14,000	0		14,000
4140.102	Salary - Deputy Town Clerk	1,800	1,803	-3		1,800
4140.200	Expenses	765	718	47		765
4140.210	Software - Clerkworks	290	285	5		325
4140.270	Mileage	250	42	208		250
4140.310	Dues & Workshop	975	510	465		1,000
4140.350	Local IT Support	500	0	500		500
	Total Registration, Vital Statistics	18,580	17,358	1,222		18,640
4141	Supervisor of the Check List					
4141.101	Salaries	1,000	510	490		2,250
4141.200	Expenses	50	0	50		275
4141.270	Mileage	75	78	-3		200
4141.300	Public Notices	250	275	-25		400
	Total Supervisors of the Check List	1,375	863	512		3,125
4142	Elections					
4142.101	Salaries-Moderator, Election Officials	600	342	258		1,637
4142.200	Expenses	1	0	1		1
4142.270	Mileage	1	0	1		1
4142.300	Public Notices	1	0	1		1
4142.310	Dues & Workshop	60	60	0		60
	Total Elections	663	402	261		1,700
	<i>Total Election, Registration & Vital Statistics</i>	20,618	18,622	1,996		23,465
4150- 4157	<i>Financial Administration</i>					
4150	Treasurer					
4150.100	Salary - Treasurer	12,500	12,500	0		12,500
4150.200	Expenses	500	652	-152		1,150
4150.210	Software	400	300	100		200
4150.310	Dues & Workshop	250	50	200		300
	Total Treasurer	13,650	13,502	148		14,150
4151	Tax Collector					
4151.100	Salary - Tax Collector	14,000	14,000	0		14,000
4151.102	Salary - Deputy Tax Collector	800	510	290		800
4151.200	Expenses	1,189	1,621	-432		589
4151.210	Software	1,645	1,499	146		1,500
4151.250	Tax Lien Searches	750	190	560		750
4151.270	Mileage	100	41	59		100
4151.310	Dues & Workshop	400	240	160		400
	Total Tax Collector	18,884	18,101	783		18,139

Town Account Number	Description	2017 Budget	2017 Actual	2017 Balance Left	2018 Warrant #	2018 Proposed Budget
4152	Assessor/Assessor Clerk					
4152.100	Salary - Assessor Clerk	3,500	3,225	275		3,500
4152.150	Salary - Deputy Assessor Clerk	750	0	750		750
4152.200	Expenses	300	0	300		300
4152.210	Software	1,382	1,654	-272		2,000
4152.270	Mileage	100	0	100		100
4152.310	Dues & Workshop	200	20	180		200
4152.320	Tax Map Maintenance	750	750	0		750
4152.350	Assessing Contract (Rod Wood)	5,000	2,875	2,125		4,000
	Total Assessor/Assessor Clerk	11,982	8,523	3,459		11,600
4154	Trustee of the Trust Funds					
4154.100	Salary - Trustee of the Trust Funds	450	450	0		450
4154.200	Expenses/Dues	50	0	50		50
4154.310	Dues & Workshop	200	0	200		200
	Total Trustee of the Trust Funds	700	450	250		700
4157	Auditing					
4157.100	Audits - Town & Professional	5,500	2,985	2,515		4,500
4157.200	Expenses	1	0	1		1
	Total Auditing	5,501	2,985	2,516		4,501
	Total Financial Administration	50,717	43,561	7,156		49,090
4153	Legal Expenses					
4153.301	Selectmen	5,000	2,624	2,376		5,000
4153.302	Planning Board	5,000	0	5,000		5,000
4153.303	Zoning Board	5,000	0	5,000		5,000
	Total Legal Expenses	15,000	2,624	12,376		15,000
4160	Revaluation of Property					
4160.100	Salary - Revaluation	1	0	1		1
	Total Revaluation of Property	1	0	1		1
4170	Personnel Administration					
4170.100	Employer Portion of Payroll Taxes	7,500	4,380	3,120		6,500
4170.200	Worker's Compensation Insurance	1,318	1,318	0		1,323
	Total Personnel Administration	8,818	5,698	3,120		7,823
4191- 4192	Planning & Zoning					
4191	Planning Board					
4191.100	Salary - Planning Board Secretary	7,000	3,923	3,078		6,500
4191.200	Expenses	750	60	690		750
4191.250	Planning & Development	1	0	1		1
4191.300	Public Notices	400	208	192		400
4191.310	Dues & Workshop	150	165	-15		150
	Total Planning Board	8,301	4,355	3,946		7,801

Town Account Number	Description	2017 Budget	2017 Actual	2017 Balance Left	2018 Warrant #	2018 Proposed Budget
4192	Zoning Board of Adjustment					
4192.100	Salary - ZBA Administrative Asst.	400	268	132		400
4192.200	Expenses	400	78	322		400
4192.300	Public Notices	300	201	99		300
4192.310	Dues & Workshop	400	0	400		400
	Total Zoning Board of Adjustment	1,500	547	953		1,500
	Total Planning & Zoning	9,801	4,902	4,899		9,301
4194	General Government Buildings					
4194.100	Salary - Cleaning Personnel	1,500	1,500	0		1,500
4194.200	Expenses	500	156	344		500
4194.210	Repairs to Building & Grounds	10,000	3,111	6,889		10,000
4194.230	Building Maintenance	2,500	728	1,772		2,000
4194.240	Shoveling Snow/Mowing	1,500	220	1,280		750
4194.401	Propane & Electricity	6,500	5,613	887		7,000
4194.402	Telephone/Internet	1,500	1,081	419		1,200
4194.404	Web-site Support	2,100	3,665	-1,565		3,500
4194.500	Town Owned Properties	600	0	600		600
	Total General Government Buildings	26,700	16,075	10,625		27,050
4195	Town Cemetery					
4195.200	Care of Town Cemeteries	3,400	1,610	1,790		2,000
4195.310	Dues	20	0	20		0
4195.500	Flag Pole, Sign & Trees Installed	6,220	4,781	1,439		1,800
4195.503	Site Work for Memorial Area	0	0	0		2,000
	Total Cemetery	9,640	6,391	3,249		5,800
4196	Insurance	2,850	2,850	0		2,805
4197	Regional Association	1	0	1		1
4199	Other General Government					
4199.400	Archival - Record Processing	1,250	643	607		2,400
4199.450	Archival Supplies	250	381	-131		250
4199.500	Contingency	5,000	0	5,000		0
	Total General Government	6,500	1,024	5,476		2,650
	PUBLIC SAFETY					
4210	Public Safety					
4211.300	Wakefield Fire/Police/Ambulance	211,630	211,630	0		290,848
	Total Public Safety	211,630	211,630	0		290,848

Town Account Number	Description	2017 Budget	2017 Actual	2017 Balance Left	2018 Warrant #	2018 Proposed Budget
4225	Forestry					
4225.300	Forestry Expenses	2,500	6,585	-4,085	*	1
4225.301	Forest Fire Control	1,000	0	1,000		1,000
4225.302	Forest Fire Management	500	0	500		1
4225.303	Dry Hydrants	2,000	624	1,376		1
4225.500	Truck/Equipment Maintenance	1,500	35	1,465		50
4225.600	Mileage	100	0	100		100
	Total Forestry	7,600	7,244	356		1,153
4240	CEO & Building Inspection					
4240.100	Salary - CEO & Building Inspection	5,000	5,000	0		5,000
4240.150	Salary - Admin Asst. for CEO	2,800	1,518	1,282		1,000
4240.200	Expenses	0	70	-70		100
4240.270	Mileage	200	0	200		200
4240.310	Dues & Workshop	125	0	125		125
4240.350	Building Inspections - Ind. Contractor	50	0	50		50
	Total CEO & Building Inspection	8,175	6,587	1,588		6,475
4290	Emergency Management					
4290.300	Emergency Management	5,000	374	4,626		5,000
	Total Emergency Management	5,000	374	4,626		5,000
HIGHWAYS & STREETS						
4312	Highways & Streets					
	<i>Summer Maintenance</i>					
4312.361	Road Agent Charges	80,000	38,481	41,520		80,000
4312.362	Materials	30,000	8,565	21,435		30,000
	<i>Snow & Ice Removal</i>					
4312.371	Road Agent Charges	55,000	59,813	-4,813		55,000
4312.372	Materials	15,000	13,470	1,530		15,000
	Total Highways & Streets	180,000	120,328	59,672		180,000
SANITATION						
4323	Sanitation					
4323.350	Wakefield Solid Waste Disposal	68,921	68,921	0		64,235
	Total Sanitation	68,921	68,921	0		64,235
4415	Health Agencies					
4415.401	Northern Human Services	0	0	0	*	358
4415.402	Central NH VNA & Hospice	1,500	1,500	0		1,500
4415.403	Meals on Wheels	0	0	0		1,000
4415.404	Medication Bridge - Huggins Hospital	320	320	0		0
	Total Health Agencies	1,820	1,820	0		2,858

Town Account Number	Description	2017 Budget	2017 Actual	2017 Balance Left	2018 Warrant #	2018 Proposed Budget
WELFARE						
4441- 4445	Direct Assistance					
4445.500	Administration & Direct Assistance	15,000	997	14,003		10,000
	Total Direct Assistance	15,000	997	14,003		10,000
Vendor Payments & Others						
4445.401	Tri-County CAP	4,000	4,000	0	*	4,000
4445.402	Wakefield Food Pantry	2,000	2,000	0		2,000
	Total Vendor Payments & Others	6,000	6,000	0		6,000
CULTURE & RECREATION						
4520	Parks & Recreation - Wolfeboro	4,216	4,216	0	*	4,216
4520.400	Town Parks - Brookfield	1	0	1		1
4550	Library - Gafney Library - Wakefield	14,000	14,000	0	*	14,000
4583	Patriotic Purposes	200	136	64		1
4589	Agricultural Commission					
4589.200	Supplies & Postage	1	0	1		1
4589.301	Miscellaneous - Signs	1	0	1		1
4589.310	Dues & Workshop	1	0	1		1
	Total Agricultural Commission	3	0	3		3
4589.600	Heritage Commission Expenses					
4589.610	Dues	150	150	0		150
4589.620	Expenses	0	0	0		500
4589.630	Miscellaneous	100	75	25		200
4589.650	Workshops & Activities	200	0	200		200
	Total Heritage Commission Expenses	450	225	225		1,050
	Total Agriculture & Heritage Commission	453	225	228		1,053
CONSERVATION						
4611	Conservation Commission					
4611.200	Administration	1	0	1		1
4611.300	Dues	100	100	0		100
4611.310	Workshops & Activities	200	220	-20		200
	Forest Mgmt Plan - Town Preserve					5,000
	Total Conservation Commission	301	320	-19		5,301
4723	Debt Service - Interest on Debt	1,000	0	1,000		1
4901	Capital Outlay					
4901.300	Purchase of Town Land	30,000	30,000	0		30,000
	Sub-total Operating Budget	733,784	600,308	133,476	0	798,129

Town Account Number	Description	2017 Budget	2017 Actual	2017 Balance Left	2018 Warrant #	2018 Proposed Budget
4589.500	<i>Heritage Fund</i>	500	500	0	#7	500
4619	<i>Conservation Fund</i>	500	500	0	#6	500
4900	<i>Capital Outlay</i>					
4902.500	Purchase of Office Equipment	1	0	1		1
4904.500	Repair of Town Roads	33,000	0	33,000	#5	80,000
4904.550	Moose Mountain Bridge Repair	30,000	13,250	16,750	#3	16,750
	<i>Total Capital Outlay</i>	63,001	13,250	49,751		96,751
4915	<i>Transfer to Capital Reserve</i>					
4915.201	Road & Bridge Repair	75,000	75,000	0	#4	80,000
4915.475	Moose Mountain Capital Reserve Fund	20,000	20,000	0	#2	20,000
4915.575	Veterans Memorial Fund	2,500	2,500	0		0
4915.610	Town Garage & Storage Shed	15,000	15,000	0	#11	5,000
	<i>Total Transfer to Capital Reserve</i>	112,500	112,500	0		105,000
4916	<i>Transfer to Expendable Trust</i>					
4916.206	Office Equipment	2,000	2,000	0		0
4916.205	Property Revaluation Fund	5,000	5,000	0		0
4916.300	Town House Repair Trust Fund	25,000	25,000	0	#8	30,000
4916.310	Forest Fire Fighting Equipment	10,000	10,000	0		0
	<i>Total Transfer to Expendable Trust</i>	42,000	42,000	0		30,000
<i>Total Appropriations</i>		952,285	769,058	183,227		1,030,880

**The Selectmen would like the input on these line items from Town's people.*

2018 Operating Budget
(Warrant Articles NOT included)

General Government		
	Executive	34,001
	Election, Registration & Vital Statistics	23,465
	Financial Administration	49,090
	Legal Expenses	15,000
	Revaluation of Property	1
	Personnel & Administration	7,823
	Planning & Zoning	9,301
	Government Buildings	27,050
	Cemeteries	5,800
	Insurance	2,805
	Regional Associations	1
	Other General Government	2,650
Public Safety		
	Police/Fire/Ambulance	290,848
	Forestry	1,153
	Building Inspections	6,475
	Emergency Management	5,000
Highways & Streets		
	Highways & Streets	180,000
Sanitation		
	Solid Waste Disposal	64,235
Health		
	Health Agencies	2,858
Welfare		
	Direct Assistance & Vendor Payments	16,000
Culture & Recreation		
	Library - Gafney	14,000
	Agricultural Commission	3
	Heritage Commission	1,050
	Parks & Recreation - Wolfeboro	4,216
	Parks & Recreation - Brookfield	1
	Patriotic	1
Conservation		
	Conservation Commission	5,301
Debt Service		
	Interest	1
Capital Outlay		
	Land Purchase	30,000
TOTAL		\$798,129

Board of Selectmen

The Selectmen are pleased to report that 2017 was a good year financially for the Town. We saw the municipal tax rate drop \$.50 per thousand as we continued to service the needs of the town. The reduction in the rate can be attributed to the reasonable growth the Town experienced with over one million dollars being added to the value of the property in Town. The Town continued to make investments in the Trust Funds for anticipated work and completed some necessary maintenance on Town buildings. The following table is the current view of our maintenance plan.

Brookfield Town Maintenance Plan								
Project	Estimated Costs							Trust Fund Balance 12/31/2017
		2018	2019	2020	2021	2022	future	
Office Building								
Roof	\$9,000	\$9,000						
Interior Paint	\$5,000		\$5,000					
New Rug	\$2,000		\$2,000					
Phone System	\$2,500			\$2,500				
Total	\$18,500							\$35,987
Town House								
Paint exterior	\$20,000	\$20,000						
Siding Repair	\$10,000	\$10,000						
Interior Plaster	\$30,000			\$30,000				
Interior Paint	\$15,000				\$15,000			
Window repair	\$12,000		\$12,000					
Handicap ramp	\$5,000	\$5,000						
Total	\$92,000							\$45,144
Town Shed	\$25,000						\$ 25,000	\$15,000

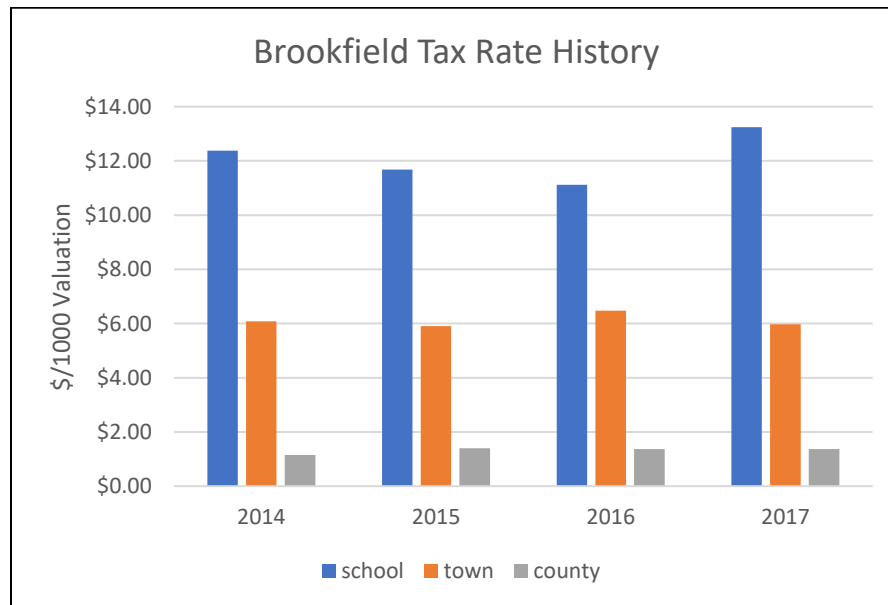
Work continues on the repaving of Brice Drive. Progress has been made resolving the confusion concerning the Town's right of way and it is anticipated the work will be completed in 2018. In addition to Brice Drive, we look to add pavement "aprons" at the edge of six dirt roads where they merge into paved roads and to resurface Pike Brook Road. The anticipated cost for these projects will be near \$80,000.

The contract for the engineering work required for the reconstruction of the Moose Mountain Bridge over Hanson Brook was signed with the goal of starting reconstruction in 2019.

To continue to provide opportunities for the residents of the Town to communicate with the local officials, the Selectmen started having monthly coffees in the Townhouse. They are scheduled for the last Saturday of the month from 8 to 10 am. Attendance has been robust.

Respectfully submitted,
 Richard Zacher, Selectman Chair
 Brian Robischeau, Selectman Vice Chair
 Richard Surette, Selectman

Breakdown of Tax Rate



Agricultural Commission

There was no activity for the year.

Respectfully submitted,

Ed Nason

Chair

Archivist

The big news this year for the archives was the addition of two assistants who work with me on the town records. This was the result of planning by the Board of Selectmen to have someone else in place to replace me when I am no longer available to provide this service.

The assistants are both from Brookfield, with extensive experience and interest in the town, its history, and records management. Kristin Whitworth lives on Governor's Road with her family, is the school librarian in Barnstead, and has a background in library science. Pat Golden, a former member of the Heritage Commission and former Archivist for the Wakefield Congregational Church, lives in Cedar Park with her family.

Since October, the three of us have worked approximately 38 hours total arranging and describing the town records. Focus has been on completing the arrangement of the Planning Board Records and the ZBA records. This year, we have budgeted to work approximately 15 hours/month and will be focusing on the records of the Tax Collector, Trustees of the Trust Funds and the General Town Records, followed by the records of the Selectmen.

In addition to records management, I have assisted several people interested in graveyard information and vital statistics related to their ancestors. Direct descendants of Eben Churchill, who lived in Tom and Dulcie Lavender's house in the first half of the nineteenth century, traveled from Wisconsin and Florida to visit the Churchill sites in Brookfield. Eben, his wife and one daughter are buried on the Lavender property. There are five other Churchill graveyards in Brookfield, all interrelated.

Last year I reported on the addition to the photo archives of a large collection received from the Rines family, who have had an association with Brookfield for almost 200 years. Several of those photos were used, along with photos from the private collection of the Ferguson Family and the Churchill family, for a presentation on the Historic Houses of Governor's Road. Grace Ferguson and I gave the illustrated presentation at the Wakefield-Brookfield Historical Society meeting, and again, sponsored by the Brookfield Heritage Commission, in the Churchill School House. Approximately 90 people attended the two presentations.

Respectfully submitted,
Craig F. Evans
Town Archivist

Assessor Clerk

In September, 2017, Jessica Robischeau stepped down from her position as Assessor Clerk after seven years, and I was appointed by the Selectmen to take her place. Jessica has been particularly helpful and available to me as I learn the details of the job.

Please stop by the office if you would like to acquire and review your most recent property assessment card. It is important to make sure all the correct property information is reflected on this card as this is used to calculate your property taxes. The public computer is set up in the Town Office to access your assessment card. A copy of your tax card is free for all property owners and \$1 for all others.

Please note our website: www.brookfieldnh.org. There is helpful information regarding abatements, exemptions and current use on the Assessing Page as well as other important information. I am in the office each Friday from 8:30am -12:30pm. Feel free to e-mail me; I check this regularly: assessor.clerk@brookfieldnh.org.

Thank you and I hope to see you soon!

Respectfully submitted,
Bob Nielsen
Assessor Clerk

MS-1 Report



New Hampshire
Department of
Revenue Administration

2017
MS-1

Brookfield

Summary Inventory of Valuation

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

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

For assistance please contact:

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

Assessor		
RODNEY WOOD (R. B. Wood & Associates)		

Municipal Officials		
Name	Position	Signature
Richard Zacher, Chair	SELECTMAN	
Brian Robischeau, Vice	SELECTMAN	
Richard Surette	SELECTMAN	

Preparer		
Name	Phone	Email
RODNEY WOOD	2076514768	RODNEYBWOOD@YAHOO.COM

Preparer's Signature

MS-1 Report, cont.



New Hampshire
Department of
Revenue Administration

2017
MS-1

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	11,046.31	\$673,048	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	2,194.51	\$31,726,800	
1G	Commercial/Industrial Land	87.55	\$224,400	
1H	Total of Taxable Land	13,328.37	\$32,624,248	
1I	Tax Exempt and Non-Taxable Land	1,558.11	\$2,772,700	
Buildings Value Only		Structures	Valuation	
2A	Residential		\$61,214,034	
2B	Manufactured Housing RSA 674:31		\$40,700	
2C	Commercial/Industrial		\$542,900	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings		\$61,797,634	
2G	Tax Exempt and Non-Taxable Buildings		\$758,966	
Utilities & Timber			Valuation	
3A	Utilities		\$1,360,400	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$95,782,282	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10	Non-Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
10	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$95,782,282	
Optional Exemptions		Amount Per	Total Granted	Valuation
12	Blind Exemption RSA 72:37	\$40,000	1	\$40,000
13	Elderly Exemption RSA 72:39-a,b		1	\$30,000
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$30,000	4	\$120,000
16	Wood Heating Energy Systems Exemption RSA 72:70		0	\$0
17	Solar Energy Systems Exemption RSA 72:62		0	\$0
18	Wind Powered Energy Systems Exemption RSA 72:66		0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23 IV		0	\$0
20	Total Dollar Amount of Exemptions			\$190,000
21	Net Valuation			\$95,592,282
22	Less Utilities			\$1,360,400
23	Net Valuation without Utilities			\$94,231,882

MS-1 Report, cont.



New Hampshire
Department of
Revenue Administration

2017
MS-1

Utility Value Appraisers

New Hampshire Department of Revenue Administration
Avitar
The municipality DOES NOT use DRA utility values. The municipality IS NOT equalized by the ratio.

Electric Company Name	Valuation
NEW HAMPSHIRE ELECTRIC COOP	\$298,400
PSNH DBA EVERSOURCE ENERGY	\$1,062,000
	\$1,360,400

Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$100	55	\$5,500
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$1,400	4	\$5,600
All Veterans Tax Credit RSA 72:28-b	\$0	0	\$0
		59	\$11,100

Deaf & Disabled Exemption Report

Deaf Income Limits		Deaf Asset Limits	
Single	\$0	Single	\$0
Married	\$0	Married	\$0

Disabled Income Limits		Disabled Asset Limits	
Single	\$25,000	Single	\$50,000
Married	\$30,000	Married	\$50,000

Elderly Exemption Report

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

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

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

Age	Number	Amount	Maximum	Total
65-74	1	\$30,000	\$30,000	\$30,000
75-79	0	\$45,000	\$0	\$0
80+	0	\$60,000	\$0	\$0
	1		\$30,000	\$30,000

Income Limits	
Single	\$25,000
Married	\$30,000

Asset Limits	
Single	\$50,000
Married	\$50,000

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

Adopted? No

Number of Structures:

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

Adopted? No

Number of Properties:

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

Adopted? No

Number of Properties:

MS-1 Report, cont.



New Hampshire
Department of
Revenue Administration

**2017
MS-1**

Current Use RSA 79-A	Total Acres	Valuation
Farm Land	382.81	\$116,158
Forest Land	6,959.23	\$436,250
Forest Land with Documented Stewardship	2,713.17	\$104,036
Unproductive Land	352.20	\$6,292
Wet Land	638.90	\$10,312
	11,046.31	\$673,048

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	6,513.63
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	2.40
Total Number of Owners in Current Use	Owners:	129
Total Number of Parcels in Current Use	Parcels:	211

Land Use Change Tax

Gross Monies Received for Calendar Year		\$17,040
Conservation Allocation	Percentage: 0.00%	Dollar Amount: \$0
Monies to Conservation Fund		\$0
Monies to General Fund		\$17,040

Conservation Restriction Assessment Report RSA 79-B

	Acres	Valuation
Farm Land	0.00	\$0
Forest Land	0.00	\$0
Forest Land with Documented Stewardship	0.00	\$0
Unproductive Land	0.00	\$0
Wet Land	0.00	\$0
	0.00	\$0

Other Conservation Restriction Assessment Statistics

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

Discretionary Easements RSA 79-C

Acres	Owners	Assessed Valuation
0.00	0	\$0

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F

Number Granted	Structures	Acres	Land Valuation	Structure Valuation
0	0	0.00	\$0	\$0

Discretionary Preservation Easements RSA 79-D

Owners	Structures	Acres	Land Valuation	Structure Valuation
0	0	0.00	\$0	\$0

Map Lot Block % Description

This municipality has no Discretionary Preservation Easements.

Tax Increment Financing District Date Original Unretained Retained Current

This municipality has no TIF districts.

Revenues Received from Payments in Lieu of Tax

	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$0.00	0.00
White Mountain National Forest only, account 3186		0.00

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)

Amount

This municipality has not adopted RSA 72:74 or has no applicable PILT sources.

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)

Amount

This municipality has no additional sources of PILTs.

Auditors

There are five parts to the report submitted by the Town Auditors: General Ledger, Treasurer, Tax Collector, Trustees of the Trust Funds, and Town Clerk. Each of the five parts consists of three sections; general questioning, testing, and a summary along with suggested recommendations. This report is to be completed annually by local elected auditors as required by law.

For the Town of Brookfield, the coordination among Town Clerk, Treasurer, and Tax Collector is a smoothly flowing arrangement. There is a system of checks and balances between these departments. The Trustees of the Trust Funds engage a professional team of individuals who execute the monetary operation of such designated accounts. We anticipate that the audit of the accounts of the Town of Brookfield for the year 2017 will be completed by March 2018 and the report will be available for public inspection in the Selectmen's office.

This year we repeated our recommendation for the Town Clerk to upgrade to a computerized record keeping system to aid in reducing manual entry errors. There were no additional recommendations made.

Respectfully submitted,

Amanda Peirce

Laurie M. Champy

Town Auditors

Cemetery Trustees

2017 was a very busy year for the Cemetery Trustees. We continue to meet monthly and are working on several projects.

Sections A and B of the new Town Cemetery have had the markers placed at the 4 corners of each plot. We have sold Rights to Inter in each of the section, totaling 9 plots. One interment took place this summer. Twelve maples have been planted along the main driveway. Gators were placed on the trees and watered through this system as needed. The new Brookfield Cemetery has a sign placed on the gate.

The Heritage Commission, Cemetery Trustees, and the Selectmen held a joint meeting in August and agreed that the Veterans Memorial would be at the memorial area near the top of the hill on the left-hand side with a lighted flagpole in the center. There will be a stone barrier on the semi-circle with possibly deer proof greenery lining. The backdrop will have an evergreen-type planting. Natural stones with plaques for each of the branches of the armed service will be placed behind the flag, but in front of the evergreen trees. Flowers may be placed around the flagpole.

Construction is planned to take place in the spring of 2018. A parking area is planned at the right-hand side of the driveway across from the memorial area. There will be space for several cars to park while visiting and reflecting at the memorial.

The old Cemetery has had a new sign erected to identify it as the Historic Cemetery.

We continue to review our policies. Please visit the website to familiarize yourself with the changes as they occur. The website has pictures of the cemetery as well as a diagram of the plot placement and available plots.

Please take a ride this summer on Lyford Road and see the progress. Feel free to drive up to the memorial area as it develops.

Respectfully submitted,

Craig F. Evans
Judith Lewis
Rick Surette
Brookfield Cemetery Trustees

Code Enforcement Officer

Permits issued for the year of 2017:

New Homes, Additions/Alterations, Outbuildings

Owner	Project	Estimated Value
P. Chrysafidys	In law apt, over garage	\$130,000
C. Kinville	In law apt, over garage	\$68,232
N. Angelo	Garage	\$34,000
C. Hake	Roof	\$5,000
S. Michalsky	Shed	\$3,500
T. Remington	Shed	\$3,500
B. Fortier	Foundation	\$39,744
D. McWhirter	House & Garage	\$209,624
J. Dansereau	Roof	\$5,000
J. Walpole	Heat Pump	\$5,000
N. Whitworth	Solar Array	\$30,000
B. Toohey	Service Upgrade	\$3,000
C. Feddern	Shed	\$8,000
B. Rhode	House	\$94,000
T. Ward	Generator	\$8,000
S. Newman	Siding	\$10,000
N. Laganas	House	\$258,916
R. Laste	Roof	\$14,000
E. Dupont	House	\$172,324
B. Fortier	Shed	\$6,000
Total Estimate Value		<u>\$1,107,840</u>

Respectfully submitted,
Ed Nason
Code Enforcement Officer

Conservation Commission

The Brookfield Conservation Commission (CC) sponsored a roadside cleanup day in conjunction with a Selectmen's breakfast on Earth Day, April 22, 2017.

Many activities pertaining to the Town Preserve of 250 acres were addressed in the past year, including: a work in progress for a parking area and information kiosk off Lyford Road, consideration of two proposals for a forest management plan, preparation of a history of the property in conjunction with the Brookfield Heritage Commission, construction of bird and bat houses to be installed at the forest/hayfield interface in the spring, a meeting with two NH Fish & Game officials to discuss the potential of wildlife management on the property, a walk in May of the property by CC members along with Selectmen and interested town's people, and an appeal for volunteers to work on any of the above projects in 2018.

The CC members attended two regional informational meetings sponsored by Moose Mountains Regional Greenways (MMRG) in Wolfeboro in July and October. Congratulations to our good friend and Brookfield resident Cheryl Giguere for being selected as MMRG's Volunteer of the Year.

The amount of Conservation Land in Brookfield received a boost this year with a conservation easement on a 150 acre tract known as the Split Rock Conservation Area being donated by the Fred Cann family and held in easement by MMRG. Also, 190 acres of land was protected by the Lake Wentworth Association as the Warren Brook Conservation Easement. This brings the total of conservation category land in Brookfield up to 25.5% of the total land area of the Town.

Sadly, longtime CC Chair Tom Hill resigned this year for family health reasons. We thank Tom for his many years of service and dedication to the CC and the Town. Frank Frazier, Robert Nielsen, and Peter Baker have been added to the roster of the CC this year. Bob Nielsen attended the Annual Meeting of the New Hampshire Association of Conservation Commissions in November; and Frank Frazier attended Forestry Practices Workshops sponsored by MMRG in November also.

A Mission Statement for the CC has been posted on the Conservation Commission page of the Town website; and as of January 2018 all CC approved meeting minutes will also be posted there.

Respectfully submitted,
Richard Peckham
Vice Chairman

Cotton Valley Trail Committee

It's finished! We are happy to report that the Cotton Valley Rail Trail, running from Turntable Park in Sanbornville through Brookfield and Cotton Valley to Wolfeboro is now complete. The last section, from Cotton Valley to Clark Road was completed in September 2017 and a ribbon cutting ceremony was held on September 30.

This multi-purpose recreational trail is the culmination of decades of work by this committee (formerly TRAC), the New Hampshire Bureau of Trails, the 7-Lakes Snowmobile Club, and the Cotton Valley Rail Car Club working with a large group of dedicated volunteers. It was funded by state and federal grants and donations of equipment time, cash, personal time, and physical labor from a whole host of volunteers. The 7-Lakes Snowmobile Club grooms the trail each winter and has been plowing the parking area at the Clark Road crossing. This trail has seen increasing use by hikers, joggers, dog-walkers, bicyclists, fishermen, nature lovers, cross country skiers, snowmobilers, and snowshoe hikers. It provides access to geocaching sites, a graveyard, and at least one historic mill site.

We will be seeking funds and volunteers to provide for continuing maintenance in the future. If you would like to help, please contact Ernie Brown at 522-8338. Donations may be made out to WEDCO-CVTC- W/B and sent to P O Box 253, Wolfeboro Falls, 03896. WEDCO (Wentworth Economic Development Co) is our fiscal agent and is a 501(c) non-profit organization. They have been invaluable in helping to make the Trail a reality.

We hope to see you on the Trail!

Respectfully submitted,
Ernie Brown and Harriet Wilson
CVTC

Emergency Management

2017 was a mostly uneventful year. The Townhouse was open twice during the year because of extended power outages. The Townhouse will be open during emergencies, severe weather, and other extreme situations, providing cooking facilities and drinking water, as well as shelter if necessary. The building will be open from 6 to 8:00 pm unless sheltering is needed, when it will be open 24 hours a day. The Townhouse will be opened when a power outage lasts more than four hours or as requested. All such requests must be made to the Selectmen.

If you have an emergency, whether the need is for Police, Ambulance, or Fire Department services, dial **911** as your first call. **911** will immediately contact the County Dispatch, which will dispatch the appropriate emergency service(s) to help you. Please remember, without a clearly posted and readable road address number at the end of your driveway, Emergency Services will be delayed in locating and helping you. Delays can be long if several houses in a row are not numbered and visible from both directions on the road. Numbers should be at least 3” high and 4” is better. The numbers need to be on a contrasting background and preferably reflective. Help us help you!

Always be personally prepared for an emergency. Maintain a supply of drinking water, canned and dried foods, flashlights with a supply of batteries and lanterns that are fully charged or have plenty of lantern fuel on hand. Also, maintain a supply of personal items and medications you may require. Remember, cordless phones do not work when the power is out and cell phones work only when the battery is charged. If you do not have a conventional landline be sure to keep your cell phone vehicle charger handy. If you have any questions about emergency preparedness, contact me at 522-6018, or Deputy Director William Nelson at 522-5279.

Respectfully submitted,
Bradford Williamson
Emergency Management Director

Forest Fire Warden

The 2017 wildfire season in Brookfield started out quietly and remained so until Labor Day weekend when a wildfire occurred within the ledges adjacent to the class VI section of Tumbledown Dick Road. The fire was contained by the end of the first day and small crews returned for two additional days to extinguish hot spots and remove any remaining equipment. A total of nine departments from surrounding communities and two ambulance companies responded with 31 pieces of equipment and a large number of personnel.

As with the 48-acre fire in 2016, access to the fire was difficult because of the rough rocky terrain and the Class VI section of Tumbledown Dick Road that is nearly impassable; the only ways to reach the fire were by ATV or hiking. It is thought that the fire was caused by illegal fireworks that were set off on the preceding night. The primary water source was the fire pond and dry hydrant at the Moose Mountain Recreation Area. Water was transported by two all-terrain trucks to the base of the ledges and then pumped up through multiple hose lines.

Brookfield was very fortunate that all communities participated in a mutual aid/reciprocal fashion and did not charge the Town for their responses. The total cost for fire suppression could otherwise have been considerable. To these towns and responders, I extend a sincere thank you for their help and support.

A second wildfire was reported in the fall, which turned out to be an unattended and non-permitted campfire. Fortunately, it was contained to the fire pit and was quickly extinguished with no extension to the surrounding woods.

Because of the number of fires in the last two years and the limited access to them, the Town acquired a small amount of equipment including a high-pressure pump, hand tools, and personal protective equipment.

The Brookfield landowners have been very good about acquiring permits for both campfires and burning brush, with well over 100 permits written this year. Remember, state law requires fire permits for all outside burning of wood when the ground is not completely covered with adequate snow. Four inches of snow cover is recommended as a minimum.

When someone requests a permit, it gives the Warden and Deputies the opportunity to ensure that only permitted materials are being burned and are being burned safely. It also affords the opportunity to educate property owners on safe and proper outdoor burning. Permits are available from the Brookfield Warden and any of the Brookfield Deputy Wardens; they are quick to fill out and are FREE. Landowners are responsible for any fire kindled on their property so, by state law, permits can only be issued to the owner. If someone else is using the property, he or she must have a letter of permission from the property owner to kindle a fire.

The Wakefield Fire Department does not issue fire permits for Brookfield. By state law, each town is responsible for any wildland fires that occur within its boundaries, including the cost of suppression. If the fire was caused by an identifiable person, he or she can be charged the cost of suppression and damages including to neighboring buildings, homes and equipment. The state will cost share on fire suppression costs when no responsible party can be found, paying up to 50% of the published rates, which are far below actual costs and what other departments charge for assisting in extinguishing the fire.

If you are interested in becoming a Forest Fire Deputy Warden, please contact the Warden at 522-6018 or any of the Deputies; contact information is on the town website under the Forest Fire Warden's page. There is a mandatory training class which will require some physical agility as well as training on the Town's equipment and some availability when you are home to write permits and/or assist with fire suppression duties as needed. It's a great way to support our small town!

Remember, fire permits are required by state law whenever there is bare ground showing, regardless of the time of year. Thank you to all residents for another successful year as we look forward to the same in 2018.

Respectfully submitted,
Bradford Williamson
Forest Fire Warden

Gafney Library

The expansion committee has been active and the fundraising consultant has made recommendations which the Board is considering as we enter 2018. Networking meetings were held in private homes to give out library information and to gain feedback. It has been well established that the Gafney needs additional space to accommodate teens, youth and adult programs and community meeting space.

Some interesting statistics for 2017:

- Circulation of all materials increased by 3.5% over the year; more than 22,000 items were circulated.
- 216 new members were added – 44 children and 169 adults.
- 595 memberships were renewed (members must renew every two years).
- 12 nonresident cards were purchased.
- 1,620 members were active (checked out at least one item; does not include computer use or program attendance).
- 1,290 individual users accessed the online catalog creating a total of 17,417 searches.
- 96 children registered for the summer reading program; 61 were active participants and 36 completed the program.

- More than 250 people dropped in to the Gafney Adult Study Center located at the Greater Wakefield Resource Center to study math, reading/writing, prepare for the HiSET exam, learn computer basics and search for jobs or take an Accuplacer test.
- 14 people between the ages of 17 and 54 tested for the formal HiSET exam; 6 completely passed and received high school certification. Some will continue testing in 2018.
- More than 900 hours of service were donated by our faithful volunteers.

The Gafney Board of Trustees includes: Dick DesRoches-President, Aru'vah Ferrill-Vice President, Kristin Whitworth-Secretary, Tom Lavender-Treasurer, Sharon Theiling- Corresponding Secretary, Julie Kessler-Town of Wakefield Trustee, Janet Gould, Catherine Mills, Barbara Wadleigh, and Jackie Winckler; Marcia Hodsdon-Alternate and Titia Bozuwa-Trustee Emeritus

Please check out our web page, www.gafneylibrary.org and Facebook page, Gafney Library.

Respectfully submitted,
Beryl Donovan
 Library Director

Governor Wentworth Regional School District

It is my privilege as Chair of the Governor Wentworth Regional School Board once again to submit this annual report to the voters and taxpayers of our cooperative educational community.

I celebrate the multitude of opportunities offered to the students of our school district. There is no question that the ongoing support of our taxpayers that affords the staff and administration the ability to transform teaching and learning, using high quality effective resources that are best for students. Whether it is enhancements to a program at the Lakes Region Technology Center, new offerings at the high school to diversify a department, or sharpening the focus on the social-emotional learning of students, there are great things in motion all around the District!

As a Board, we continue to take our roles seriously ensuring that we are doing all that we can to be sensitive to our taxpayers while providing our students with the best possible learning environment. Our district is fortunate to employ an innovative and hard-working staff, never afraid to tackle a challenge or do everything they can to make learning engaging for students. This is showcased as we move from school to school for our Board meetings, and students share their successes with us. Whether they are sharing Camp Invention highlights, Robotics and other science, technology, engineering and math (STEM)-based activities, or an afterschool club that enhances their learning in the classroom, we are amazed at the passion, knowledge and articulate presentation skills of even our youngest students! As Board members, it is our greatest reward to see our student shine.

I am also quite proud of how thoughtfully and compassionately our health staff and counseling staff address the many challenges our students and their families face. With fewer and fewer state services and funding to address mental health and substance abuse issues, our entire school community continues to provide the best education and resources they can in order to support students. None of the challenges belong to the schools alone, as the issue is a much larger societal one. However, I am impressed at the magnitude of support provided for our students, in and out of the classroom.

Our Board committees continued to be quite active over the year working on many tasks brought before them. As a member of the finance subcommittee, I am proud of the fiscally responsible budget that is presented to the taxpayers. This is one of the most significant things we do each year, and I am pleased with what we are able to accomplish by working together. Our focus is always on what is best for the students and taxpayers.

On behalf of the Governor Wentworth Regional School Board, I thank to Superintendent of Schools, Kathleen Cuddy-Egbert, for her insightful and steadfast leadership. In closing, I thank each voter of the District for all that you do to make this the exceptional place that it is. I am honored to serve on this Board, and look forward to our continued role in supporting what is best for all of our students.

Respectfully submitted,
Dr. James B. Manning
GWRSD School Board Chairman

Heritage Commission

We served over 100 dinners at our 9th Annual Old Home Day dinner on Saturday, August 12th. The meat for the dinner was Memphis style B-B-Q, prepared by Rick Surette of SeaBrisket fame. Dinner was followed by music from members of the Wakefield String Band and it was a great way to end a wonderful day of celebrating the history of our Town. We thank the community for its support.

The Commission also sponsored the annual Veterans Day Pot Luck Dinner at the Town House on November 11th. Many Townspeople attended to hear a patriotic program and recognize the veterans in our midst. It was a nice evening and we hope more people will attend in the future – the food was great and so was the entertainment.

This year the Heritage Commission was able to donate some of the Churchill School books to the Wakefield Heritage Commission for the East Wakefield School on Rte. 153. Both schools were operating in the 1950s. We had many school books that we were unable to keep due to space limitations and Wakefield needed some for their new project of turning the East Wakefield building back into a School from that era. It was a great opportunity for the two towns to work together to maintain part of our history.

The “Town Pound” sign also needed replacing this year and we accomplished that as well. Please be sure to read the article in this Town Report on the history of Town Pounds and the one in Brookfield.

One of the highlights of this year was a presentation by Grace Ferguson and Craig Evans on “Historic Homes on the Governor’s Road” held in the Churchill Schoolhouse on October 18, 2017. We were thrilled to have over 40 attendees at the slide presentation. We appreciate the Brookfield-Wakefield Historical Society loaning us their projector and the First Congregational Church of Wakefield loaning us the screen. A brief reception was held after the presentation.

If you are interested in learning more about the history of our Town, please let me know; we would love to have you attend a meeting. We meet on the second Wednesday night of the month at the Town Offices at 7 pm.

Respectfully submitted,
Marilou MacLean
Chair

Moderator

Like most off years, 2017 was not a busy year for our election workers, but that will change in 2018.

The 2017 Town Meeting was postponed to Saturday due to weather. People seemed to like how that went, and there was support to adopt a Saturday for Town Meeting going forward. We were happy to see some of our younger families in attendance and getting involved. Support was high to continue this practice – there is an article in the 2018 warrant to allow this change. Any change would become effective in 2019.

We have a very professional crew of election workers, and I hope the whole Town joins me in appreciating them. Craig Evans continues to be my Assistant Moderator and I anticipate he will again run the State election. Frank Frazier serves as Inspector for the Democrats and also as Ballot Clerk – we are looking for someone to replace Susan Brown as Inspector for the Republicans and Ballot Clerk. Doug Vanderpool continues as our most experienced Ballot Clerk. And of course, I appreciate our Town Clerk, Virginia McGinley, and our Supervisors of the Checklist, Rose Zacher and Cheryl Perry, and I welcome Karen Servacek to their ranks.

2018 dates to remember:

Town Meeting: March 13

Filing period for State Primary: June 6 to June 15

State Primary: September 11

General Election: November 6

Respectfully submitted,

William M Marsh

Moderator

Planning Board

The Planning Board works hard to ensure that the interests of all those in our community are met, and that we meet the requirements of state laws related to planning and zoning. We do this while trying to preserve the rural and agricultural characteristics of our Town.

Master Plan

This year the Board began developing a plan to update the Master Plan. The Master Plan is a document that captures the vision of our community for future growth. We are required to look ahead 10 years and plan for the future based on the current desires of the townspeople. You will be receiving a survey asking for your opinions and ideas for the future. We are requesting input from all those who have an interest in our Town's future to complete at least one survey per household. Your feedback is a great way to establish goals and to keep projects moving forward for our Town.

Zoning Ordinances:

The Planning Board continues to work toward insuring our zoning is current with the continued evolution of the State of New Hampshire Planning and Land Use regulations. We established a plan to regularly review these changes and compare them to sections of our current zoning.

Members and Alternates:

The Planning Board is looking for volunteers for the vacant Planning Board Member and Alternate positions. Alternates are welcome to participate in the meetings and are asked to keep up-to-date with meeting business when not available to attend regular meetings. There are times when a regular Board Member is absent and Alternates are chosen to fill in for the absent elected Planning Board Member. Our desire is to have individuals up-to-date with current Town discussion to keep business on track and moving forward. Members of our community are encouraged and always welcome to attend the Planning Board meetings. We meet the third Thursday of every month at 6:30 pm.

Planning Board:

It is the Planning Board's vision to ensure that Brookfield remains a great place to live now and for future generations. Brookfield's Planning Board is an elected group of volunteers who donate their time and efforts to the Town. I extend my sincere appreciation to all the current and past Planning Board Members and Alternates.

Respectfully submitted,
David Champy II
Chair

Strafford Regional Planning Commission

Established by state legislation in the late 1960s, the regional planning commissions serve in an advisory role to local governments and community organizations. Strafford Regional Planning Commission's (SRPC) mission is to ensure that communities are responsive to the needs of its residents through cooperative actions with municipalities and federal and state agencies, through the implementation of regional plans, and through local planning assistance. The Commission's professional staff provide transportation, land use, economic development, hazard mitigation, water, public health, and natural resource planning services; geographic information services (GIS); data collection and analysis; facilitation; and project management.



2017 Specific Accomplishments in Brookfield:

- Met with Town officials to solicit transportation projects for the Statewide Ten Year Plan.
- Provided technical assistance to the Moose Mountains Region via Explore Moose Mountains on economic development and tourism initiatives.
- Conducted five NHDOT requested traffic counts to support state and local planning efforts.
- Began first steps on a town wide culvert inventory.

Goals for 2018 for the Region:

- Offer GIS data and mapping services to assist communities.
- Populate SRPC's MapGeo database through contracts with regional communities.
- Provide municipalities with access to additional infrastructure and program development grants.
- Carry out regional Brownfields assessment grant with the potential receipt of additional funding.
- Implement the 2017-2040 Metropolitan Transportation Plan, which includes the integration of performance-based planning.
- Develop an MS4 technical assistance program for affected communities.
- Provide transportation planning services in support of safety, mobility, and access management.
- Work with municipalities to improve drinking water protection, and provide technical assistance related to floodplain and/or storm water regulations.
- Provide technical assistance on climate adaptation and multi-hazard mitigation strategies.
- Provide land use & planning services in support of local land use boards and non-profits.
- Compile a regional trail network by collecting trail data and mapping the results.

We look forward to working with the citizens and officials of Brookfield in 2018. Thank you for the opportunity to serve you and for your continuing support of regional planning. Further questions or comments can be referred to Cynthia Copeland, AICP, Executive Director at cjc@strafford.org. We can be found on Twitter and Facebook. We also have a blog at <http://strafford.org/magazine/>. Please visit our website at www.strafford.org for more information.

If you would like to receive E-Bulletins from SRPC, please go to our website as noted above.

Respectfully submitted,
Cynthia Copeland, AICP
Executive Director

Supervisors of the Checklist

In 2017, one election was held, the Town Election on March 14. Because of the snowstorm, voter turnout was very light with sixty-three residents participating. Dr. Marsh, the Town Moderator, moved Town Meeting to March 18, a beautiful, sunny day. Fifty-six registered voters and two others attended Town Meeting.

At the end of 2017, Brookfield had 525 registered voters: 80 with the Democratic Party, 203 with the Republican Party, and 242 with no party affiliation. No one has registered with the Libertarian Party affiliation as yet.

During the 2017 legislative session, the New Hampshire Legislature changed some of the requirements for voter registration in RSA 654. Some of the changes include: clarifications on temporary residents, requiring proof of domicile when registering, requiring that domicile documentation be submitted within 30 days if proof of domicile is not available when registering, and adding a penalty for voter fraud if the documentation is not submitted. The Secretary of State's website, <http://sos.nh.gov/>, provides links to the summary of the changes as well as the revised section 654.

The Supervisors hold meetings periodically during the year to accept new voter registrations and maintain the voter registration database. We post notice of these meetings in the Granite State News, in the kiosks at the Town Office and on Stoneham Road, and on the Town's website: www.brookfieldnh.org. Residents may also register with the Town Clerk during her office hours.

On the Secretary of State's webpage, <http://app.sos.nh.gov>, you can check your information in the database, including your party affiliation and, if you have requested one, the status of your absentee ballot.

Respectfully submitted,
Cheryl Perry
Karen Servacek
Rose Zacher
Supervisors of the Checklist

Tax Collector

First, I thank the Town for voting a raise for the Tax Collector last year. It is much appreciated.

The 2017 taxes were due December 15 and the collections were up. The warrant for the 2017 year was \$1,953,171.00 and at years end \$1,870,422.47 was collected. Again in 2017 no properties were deeded to the Town for nonpayment of taxes. There are four properties scheduled for deeding for unpaid 2015 taxes. This will take place April 15, 2018, if payment is not made before then. The Tax Lien will be held April 15, 2018, for all 2017 unpaid taxes. This action will result in a lien being placed on the property and recorded at the Carroll County Registry of Deeds and also an increase in the interest rate from 12% to 18%. This lien can only be removed when full payment, including interest and costs, are made.

Remember: the tax kiosk is available on the Town website, www.brookfieldnh.org. This is a handy tool to check your taxes and know how much is owed (including interest). My office hours are the second and fourth Friday

of each month from 10 am to 2 pm. The office number is 522-3688. Outside of my office hours, please feel free to call my home phone, 522-6551, to make an appointment. My e-mail address is tax.collector@brookfieldnh.org. Partial payments are always accepted. I wish everyone a happy and prosperous 2018.

MS-61 Report



New Hampshire
Department of
Revenue Administration

MS-61

Municipality: **BROOKFIELD**

County: **CARROLL**

Report Year: **2017**



New Hampshire
Department of
Revenue Administration

MS-61

Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
			Year: 2016	Year: 2015	Year: 2014	
Property Taxes	3110		\$138,539.04			
Resident Taxes	3180					
Land Use Change Taxes	3120		\$17,040.00			
Yield Taxes	3185					
Excavation Tax	3187					
Other Taxes	3189					
Property Tax Credit Balance ?		(\$143.75)				
Other Tax or Charges Credit Balance ?						

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
		2016		
Property Taxes	3110	\$1,953,171.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$23,750.00		
Yield Taxes	3185	\$11,313.78		
Excavation Tax	3187	\$50.82		
Other Taxes	3189			
<div style="border: 1px solid black; padding: 2px;">-</div>				
Add Line				

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2016	2015	2014
Property Taxes	3110				
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
<div style="border: 1px solid black; padding: 2px;">-</div>					
Add Line					
Interest and Penalties on Delinquent Taxes	3190	\$1,033.84	\$7,708.05		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$1,989,175.69	\$163,287.09	\$0.00	\$0.00

MS-61 Report, cont.



New Hampshire
Department of
Revenue Administration

MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2016	2015	2014
Property Taxes	\$1,870,422.47	\$90,104.02		
Resident Taxes				
Land Use Change Taxes	\$23,210.00	\$17,040.00		
Yield Taxes	\$7,224.86			
Interest (Include Lien Conversion)	\$983.84	\$6,922.05		
Penalties	\$50.00	\$786.00		
Excavation Tax	\$25.14			
Other Taxes				
Conversion to Lien (Principal Only)		\$48,344.02		
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<div style="border: 1px solid black; padding: 2px;">Add Line</div>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2016	2015	2014
Property Taxes	\$42.00	\$91.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$3,968.30			
Excavation Tax				
Other Taxes				
<div style="border: 1px solid black; padding: 2px;">-</div>				
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Current Levy Deeded				

MS-61 Report, cont.



New Hampshire
Department of
Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2016	2015	2014
Property Taxes	\$138,758.78			
Resident Taxes				
Land Use Change Taxes	\$540.00			
Yield Taxes	\$120.62			
Excavation Tax	\$25.68			
Other Taxes				
Property Tax Credit Balance ?	(\$56,196.00)			
Other Tax or Charges Credit Balance ?				
Total Credits	\$1,989,175.69	\$163,287.09	\$0.00	\$0.00

Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2016	Year: 2015	Year: 2014
Unredeemed Liens Balance - Beginning of Year		\$9,484.34	\$39,840.66	\$38,210.21
Liens Executed During Fiscal Year		\$51,889.02		
Interest & Costs Collected (After Lien Execution)		\$1,356.23	\$4,461.73	\$11,142.14
-				
Add Line				
Total Debits	\$0.00	\$62,729.59	\$44,302.39	\$49,352.35

Summary of Credits

	Last Year's Levy	Prior Levies		
		2016	2015	2014
Redemptions		\$22,266.91	\$17,966.18	\$32,003.06
-				
Add Line				
Interest & Costs Collected (After Lien Execution) #3190		\$1,356.23	\$4,461.73	\$11,142.14
-				
Add Line				
Abateements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$39,106.45	\$21,874.48	\$6,207.15
Total Credits	\$0.00	\$62,729.59	\$44,302.39	\$49,352.35

Respectfully submitted,
Diana Peckham
Tax Collector

Town Clerk

2017 was a busy year.

The best part of the year was the complete surprise of the 2016 Town Report being dedicated to me. I don't have the words to say thank you to all. I also thank the Town for voting in a raise for the Town Clerk.

Don't forget to license your dog before the end of April. Another reminder, we register boats.

The Regional Clerk's Conference in June and the State's Clerk's Conference in September were most informative; there is always something new to bring back. I'm looking forward to another busy year.

Revenue

January 1, 2017– December 31, 2017

Automobile Permits	\$144,760.92
Dog Licenses	705.50
Municipal Agent Fees	3,378.00
Miscellaneous	
Land Fill Permits	455.00
Blue Title Applications	401.00
Boat Fees	253.88
Tax Cards	39.00
Vital Statistics Copies:	
Births, Deaths, Marriages	280.00
Wakefield History	19.99
Brookfield Town History	90.00
Misc. Income	35.00
Total Income	<u>\$150,418.29</u>

Vital Statistics – 2017

Deaths

<u>Date of Death</u>	<u>Name of the Deceased</u>	<u>Place of Death</u>	<u>Military</u>
04/25/2017	Wilkins, Kevin	Brookfield	Y
07/16/2017	Abrahamson, Leonard	Dover	Y

Births

<u>Date of Birth</u>	<u>Name of Child</u>	<u>Name of Father</u>	<u>Name of Mother</u>
02/01/2017	Eaton, Vivian Riley	Eaton III, Richard	Eaton, Andrea
07/20/2017	Hirtle, Diana Marie		Hirtle, Susan
11/28/2017	Blaisdell, Brayden Whelan	Blaisdell, Brian	Blaisdell, Samantha

Marriages

<u>Date of Marriage</u>	<u>Location of Marriage</u>	<u>Person A</u>	<u>Person B</u>
05/27/2017	Wolfeboro	Collins, Drew M.	Richardson, Joy M.
07/08/2017	Danville	Emilio III, Philip L.	Campbell, Julie M.

I hereby certify that the births, deaths and marriages are correct to the best of my knowledge.

Respectfully submitted,
Virginia McGinley
Town Clerk

Treasurer

At the Town Meeting in March, 2017, the Selectmen voted to add \$5,000 to the operating budget to hire an auditing firm to review the Town books and records and to help with the preparation of the state form MS-535. As a result of meeting with the auditing firm, the Town books have been changed from a cash-based set of books to a modified accrual form of accounting. I met in Concord with the auditing firm a number of times during the year to make sure that the books were still on track, and the Tax Collector and I were balancing each month. We also began working on policies that the Town should have in place. It has been a year of change, but it has been good.

One of the recommendations of the auditing firm was to have another person involved in checking the books. The Board of Selectmen at its meeting on May 9, 2017, approved the appointment of Cheryl Giguere to help with the monthly bank reconciliations, as allowed under RSA 41:29 VI, and to review the financial reports submitted at the end of the year. Cheryl has done an excellent job assisting with the accounting work.

As directed by New Hampshire State RSA 80:61-64, the Town bought property and yield taxes in the amount of \$51,889.02 to process the 2016 tax liens. This amount is not included in the following reports as either revenues or expenditures. Any portions of those liens that have been redeemed are reflected in the reports.

Once again, the Town did not need to borrow any money in anticipation of taxes. This continues to be a great saving to the Town in interest payments, and to me and the Selectmen in the form of reduced paperwork. There is a line in the Operating Budget to include interest, should we need to borrow funds.

The reports in this booklet are summaries taken from the books of the Treasurer for the period of January 1, 2017, through December 31, 2017, and are complete to the best of my knowledge and belief.

Profit and Loss Statement

Calendar Year 2017

Income:

3110	Property Taxes	\$	1,952,459
3120	Land Use Change Tax		23,750
3185	Yield Taxes		7,396
3190	Penalties & Interest		25,702
3220	Motor Vehicle Permit Fees		148,540
3230	Building Permits		6,456
3290	Other Licenses, Permits & Fees		1,689
3292	Planning & ZBA		489
3352	Room & Meals Tax - State of NH		36,444
3353	Highway Block Grant		32,851
3359	Other State Grant Reimbursement		28,538
3501	Sale of Municipal Property		486
3502	Interest on Investments		1,092
3508	Contributions and Donations		335
3509	Other Miscellaneous Income		41
3901	Re-Purchase of Conveyed Property		-
3915	Transfer from Capital Reserve		18,211
3917	Transfer from Other Funds		2,000
	Total Income	\$	2,286,480

Expenses:

4130	Executive	25,763
4140	Town Clerk	17,358
4141	Elections - Supervisors of Check List	863
4142	Elections - Moderator & Ballot Clerks	402
4150	Town Treasurer	13,502
4151	Tax Collector	18,101
4152	Assessor Clerk	8,523
4154	Trustee of Trust Finds	450
4157	Auditing	2,985
4153	Legal Expenses	2,624
4170	Personnel Administration	5,698
4191	Planning Board	4,355
4192	Zoning Board	547
4194	General Government Buildings	16,075
4195	Town Cemetery	6,391
4196	Insurance	2,850

4199	Archival	1,024
4210	Wakefield Fire/Police/Ambulance	211,630
4225	Forestry	7,244
4240	CEO/Building Inspection	6,587
4290	Emergency Management	374
4312	Highways & Streets	120,328
4323	Wakefield Solid Waste Disposal	68,921
4411	Health Agencies	1,820
4445	Welfare & Vendor Payments	6,997
4520	Parks & Recreation	4,216
4550	Library - Gafney Library - Wakefield	14,000
4583	Patriotic Purposes	136
4589	Heritage Commission Trust Fund	500
4589	Heritage Commission	225
4611	Conservation Commission	320
4619	Conservation Trust Fund	500
4900	2017 Capital Outlay	13,250
4901	Land Purchase	30,000
4915	Transfer to Capital Reserve	112,500
4916	Transfer to Expendable Trust	42,000
4931	Taxes Paid to Carroll County	131,144
4933	Taxes Paid to School - GWRSD	1,262,741
	Total Expenses	\$ 2,162,943
	Net Income	\$ 123,537

2017 Vendor Payments and Payroll

A-440 Computer Service	915.00	Morton Salt, Inc.	3,770.53
A. H. Harris & Sons	787.50	Mountain View Title Abstracting	190.00
A.J. Cameron Sod Farm	4,485.00	NH Municipal Assoc., Inc.	1,170.00
Amanda Peirce	250.00	National Trust for Historic Preservation	100.00
American Security Alarm	480.00	NH Dept. of Criminal Records	100.00
Avitar Associates of NE	3,199.96	NH Dept. of Revenue Administration	10.00
Blacksmith Printing	48.13	NH - Dept. of Motor Vehicles	60.00
Bradford Williamson	524.00	NH Dept of State	199.00
Brian Michalski	460.00	NH Govt Finance Officers Assn.	50.00
CAI Technologies	750.00	NH Office of Energy & Planning	165.00
Carroll County Registrar	155.92	NH Preservation Alliance	50.00
Central NH VNA & Hospice	1,500.00	NH Assoc of Assessing Officials	20.00
Charter Trust Company	28,058.28	NH City & Town Clerks Assn.	70.00
Cheryl A. Perry	139.75	NH Tax Collectors Assoc.	40.00
CMP Home & Property Maintenance	1,075.00	Nick Robischeau	40.00
Conservation Commission Fund	500.00	Richard Nordin	150.00
Craig Evans	1,114.04	Ossipee Aggregates	5,067.85
Crowell's Towing & Repair	35.00	Ossipee Mountain Electronics	305.20
Diana Peckham	1,959.06	Paul Tremblay	18.30
Dame Electric, LLC	2,410.63	Plodzik & Sanderson	2,485.00
Daniel Smiley	579.00	Porter Office Machines	292.62
Doug Vanderpool	50.00	Positively Creative Solutions, LLC	140.00
Eleanor DeBow	8.99	Primex	4,168.00
Ernest Brown, Jr.	50.00	Quality Fire Protection	186.00
Eversource	2,548.13	R.B. Wood & Associates, LLC	2,875.00
Fairpoint Communications	1,587.24	Red Jacket Mountain View	395.00
Ferguson Waterworks #590	3,543.60	Richard Zacher	160.34
Frank Frazier	191.34	Robert Nielsen	123.30
Freedom Printers	176.75	Rose Zacher	201.94
Gafney Library, Inc.	14,000.00	Royle Tree Service	475.00
Granite State Minerals	5,837.92	Rymes Propane	2,049.07
Gov. Wentworth School District	1,156,658.00	Salmon Press, LLC	599.50
Hayden Robischeau	180.00	Seacoast Media Group	207.91
Heritage Commission Fund	500.00	Staples	574.49
Holden Engineering, Inc.	13,250.00	Strafford Regional Planning Comm.	60.00
IDS	83.18	Sunday Paving & Sealing, Inc.	2,400.00
Internal Revenue Service	14,481.18	T.E.N. Construction, LLC	98,917.50
Interware Development Co.	285.00	The Office of Energy & Planning	65.60
Jennifer McKown	4.97	Thomas Lavender	150.00
Jessica Robischeau	96.70	Town & Country Reprographics	626.50
Jordan Lumber Company	4,406.00	Town of Wakefield	280,551.00
Karen E. Servacek	122.62	Town of Wolfeboro	4,216.00
Ken Premo, Jr.	150.00	Treasurer, Carroll County	131,144.00
Kingswood Mechanical	700.00	Treasurer, State of NH	1,759.25
Lakes Region NCH & TCA	45.00	Tri-County Community Action	4,000.00
Land Technical Services	764.50	Trustees of the Trust Fund	217,680.00
Laurie M. Champy	250.00	Virginia A. McGinley	151.27
Longmeadow Supply	543.96	Virtual Town Hall Holdings, LLC	3,000.00
Marilou MacLean	574.90	Wakefield/Brookfield Historical	19.99
Marsha Hunter	30,000.00	Wakefield Food Pantry	2,000.00
Medication Bridge	320.00	Welfare Check	1,100.00
Mitchell Municipal Group	2,054.47	White Mtn Oil & Propane	1,035.14
Moose Mtn Regional Greenways	100.00	White Mountain Survey	96.25
		William Marsh	60.00

Payroll – 2017

Laurie M. Champy	6,480.00	George Nick	5,144.25
Eleanor DeBow	1,500.00	Robert Nielsen	468.75
Cheryl Giguere	400.00	Diana Peckham	14,000.00
Patricia Golden	172.50	Brian Robischeau	5,000.00
Marilou MacLean	12,500.00	Jessica Robischeau	3,384.00
Dr. William Marsh	131.75	Rick Surette	3,750.00
Virginia McGinley	14,000.00	Kristin Whitworth	213.75
Jennifer McKown	1,802.50	Richard Zacher	5,000.00
Edward J. Nason	5,000.00	Rose Zacher	548.63
William Nelson, Sr	1,250.01		
		Total Payroll 2017	<u>\$80,746.14</u>

2017 Cash Book Accounts

Meredith Village Savings Bank

Checking Account:

Town Report Balance - January 1, 2017	\$67,515.78
Deposits	\$274,401.51
Returned Checks	\$(125.00)
Interest Earned	\$25.50
Transfer from Savings Account	\$1,656,000.00
Transfer to Savings Account	\$(1,510,000.00)
	.
Transfer from Profile Bank	\$1,770,000.00
Paid by Selectmen's Orders	\$(2,198,898.25)
Ending Balance, December 31, 2017	<u>\$58,919.54</u>

Savings Account

Balance - January 1, 2017	\$569,577.64
Transfers In from Checking Account	\$1,510,000.00
Transfers Out to Checking Account	\$(1,656,000.00)
Interest Earned	\$911.75
Ending Balance, December 31, 2017	<u>\$424,489.39</u>

Conservation Commission Fund

Balance - January 1, 2017	\$4,720.09
Deposit - Per Warrant Article #8 - Town Meeting 3/18/2017	\$500.00
Deposit - Funds received for Conservation Commission	\$200.00
Interest Earned	\$1.52
Ending Balance, December 31, 2017	<u>\$5,421.61</u>

Heritage Fund

Balance - January 1, 2017	\$4,905.39
Deposit - Per Warrant Article #9 - Town Meeting 3/18/17	\$500.00
Donation - Funds Received for Heritage Commission	\$35.00
Interest Earned	\$1.59
Ending Balance, December 31, 2017	<u>\$5,441.98</u>

Profile Bank

Balance - January 1, 2017	\$142,270.67
Deposits	\$2,164,046.58
Transfers to Meredith Village Savings Bank-Checking	\$(1,770,000.00)
Returned Checks	\$(9,737.93)
Interest Earned	\$161.73
Bank Fees	\$(10.00)
Ending Balance, December 31, 2017	<u>\$526,731.05</u>

Respectfully submitted,
Marilou MacLean
Town Treasurer

Plodzik & Sanderson, PA, Summary of Findings

The following information is taken from a memo to the selectmen dated June 12, 2017, resulting from work performed in 2017 by Plodzik & Sanderson, PA.

I have completed the MS-535 and a draft version is available on the DRA portal and has also been sent to the Treasurer. I have the following comments relative to the changes made on the MS-535:

- Beginning balances were restated, mainly due to an overstatement in the prior year tax receivable balance. As part of my procedures I analyzed the activity of the Tax Collector. I found no irregularities in the Tax Collector activity. I reconciled the balances per the Tax Collector to the QuickBooks record (General Ledger), and prior year (2015) MS-535. There were discrepancies between the Tax Collector's balance and the MS-535/General Ledger balances that resulted from not reconciling the General Ledger to the Tax Collector's records and entries made to close the books that were incorrect.
- The 2015 MS-535 reported an unassigned fund balance of \$502,766, as a result of the required adjustments the unassigned fund balance at 12/31/2015 was restated to \$402,574 and committed fund balance was restated to \$9,264 (previously recorded as zero) to reflect the restriction on funds set aside for Conservation and Heritage purposes.
- The 2016 MS-535 had similar tax adjustments as noted in 2015. General Ledger tax receivable balances were reconciled to the Tax Collector and the end result was an unassigned fund balance at 12/31/2016 of \$513,773, and a committed fund balance of \$9,625.
- The end result is a significantly lower fund balance than originally reported in 2015 or anticipated in 2016 (unassigned fund balance range was \$660,000-\$680,000).
- I want to reinforce that these changes are due to accounting issues and I did not identify any issues with missing money or misappropriated funds.
- The Board of Selectmen and Treasurer should review and approve the 2016 MS-535. Once approved by the Town I can certify the report on the DRA portal.
- I have some procedural improvements and accounting training that I am proposing to help ensure an accurate balance sheet can be provided on a monthly basis.

Below is a summary of some of my recommendations and follow up items to be performed with the Treasurer.

- Review and post adjusting journal entries in the General Ledger.
- Review MS-535 preparation and changes to 2015 and 2016 forms.
- Review process for monthly reconciliation of General Ledger to Tax Collector.
- Review new method for recording property tax revenue, receivable, and payments to facilitate an easy reconciliation process with the Tax Collector.
- Review process for recording school tax payments and reconciling liability due to the school district on a monthly basis.
- Review process for monthly reconciliations for all bank accounts maintained in QuickBooks.
- Discuss accounting for Conservation, Heritage and Trust Fund money going forward to ensure compliance with Governmental Accounting Standards Board recording.

Scott Eagen, CFE
Senior Manager
Plodzik & Sanderson, PA

Trustees of The Trust Funds

The Trustees of the Trust Funds manage the Town's long-term investments. We use Charter Trust Company as a Broker-Dealer. The Town's funds are arranged into three accounts.

Private burial ground funds are funds given by families, managed by the Town for the maintenance of some of the private burying grounds that you see around town. They are "non-expendable" which means that only the income generated by the invested capital can be withdrawn and spent for the trust fund purposes. In 2017 the fund was allocated at 65% fixed income, 30% equity and 5% cash. This allocation generated \$1,090 in income plus \$3,796 in increase in portfolio value on \$46,296 invested, or a 10.5% annual return. The annual expenditures were \$540, which were well-covered by the current income generated by the portfolio.

Common Expendable Trust Funds are funds allocated by Warrant Article by the public for a specific purpose, such as the Town Cemetery. Both principal and income can be expended. In 2017 the fund was also allocated at 65% fixed income, 30% equity and 5% cash. This allocation generated \$900 in income plus \$3,421 in increase in portfolio value on \$40,852 invested, or a 10.5% annual return.

Capital Reserve Funds are various accounts set up by the Town and funded by taxes used for capital improvements. Unlike the Cemetery and Common Expendable Trusts, by law they must be invested in Government instruments or cash accounts such as Money Market funds. They are currently allocated at 70% fixed income and 30% cash. In 2017, this allocation generated \$4,385 in income plus \$6,031 in increase in portfolio value on \$4,224,323 invested, or a 4.6% annual return.

Our income was very satisfactory for 2017, and in our view, met the Town's objectives. We feel that we are well positioned for the long haul.

Respectfully submitted,
Richard Nordin
Chair

Brookfield Trust Funds as of December 31, 2017

	Cemetery Funds, Common	PRINCIPAL						INCOME					
DATE OF CREATION	NAME OF TRUST FUND	%	BALANCE BEGINNING YEAR	NEW FUNDS CREATED	CASH GAINS OR LOSS	WITH - DRA WALS	BALANCE END YEAR	BALANCE BEGINNING YEAR	INCOME %	DURING YEAR AMOUNT	EXPENDED DURING YEAR	BALANCE END YEAR	GRAND TOTAL OF PRINCIPAL & INCOME
1926	Lang, R. A.	2.23%	200.07	0.00	0.00	0.00	200.07	31.30	2.23%	24.02	(7.60)	47.72	247.80
1927	Dealand, Thomas F.	0.56%	50.02	0.00	0.00	0.00	50.02	367.06	0.56%	6.00	(1.89)	371.17	421.19
1944	Robinson, Noah H.	1.11%	100.04	0.00	0.00	0.00	100.04	531.03	1.11%	12.01	(4.00)	539.04	639.08
1944	Podrasnik, Joseph N.	5.57%	500.18	0.00	0.01	0.00	500.19	6,806.47	5.57%	60.04	(19.99)	6,846.52	7,346.70
1948	Palmer, Jasper T.	9.72%	873.39	0.00	0.01	0.00	873.40	312.78	9.72%	104.85	(34.91)	382.72	1,256.12
1950	Garland, Mary	2.23%	200.07	0.00	0.00	0.00	200.07	393.93	2.23%	24.02	(7.60)	410.35	610.43
1956	Allen, Samuel	3.34%	300.11	0.00	0.00	0.00	300.11	459.50	3.34%	36.03	(12.00)	483.53	783.64
1965	Churchill, Joseph	3.34%	300.11	0.00	0.00	0.00	300.11	1,864.31	3.34%	36.03	(12.00)	1,888.34	2,188.45
1970	Wentworth, Walter	2.23%	200.07	0.00	0.00	0.00	200.07	309.68	2.23%	24.02	(7.60)	326.10	526.18
1972	Hansen Trust	3.34%	300.11	0.00	0.00	0.00	300.11	414.93	3.34%	36.03	(12.00)	438.96	739.07
1974	Franges, Justine C.	33.40%	3,001.07	0.00	0.04	0.00	3,001.11	20,245.97	33.40%	360.27	(119.95)	20,486.29	23,487.40
1977	Willey Fund	4.00%	315.12	0.00	0.01	0.00	315.12	836.25	4.00%	43.17	(14.37)	865.04	1,180.16
1982	Churchill, Thomas Lindsay	4.45%	400.14	0.00	0.01	0.00	400.15	224.50	4.45%	48.04	(85.99)	186.54	586.69
1987	Cate, James (Chamberlain)	5.57%	500.18	0.00	0.01	0.00	500.19	758.55	5.57%	60.04	(74.99)	743.60	1,243.78
1987	Cate, Myron (Cate)	5.57%	500.18	0.00	0.01	0.00	500.19	866.05	5.57%	60.04	(74.99)	851.10	1,351.28
1993	Syer, Harriet (Brookfield)	2.23%	200.07	0.00	0.00	0.00	200.07	174.03	2.23%	24.02	(8.00)	190.05	390.12
1995	Dailey, Louis B. (Blake)	11.13%	1,000.36	0.00	0.01	0.00	1,000.37	765.38	11.13%	120.09	(39.98)	845.49	1,845.86
	COMMON TRUST TOTAL	100%	8,941.27	0.00	0.13	0.00	8,941.40	35,361.72		1,078.71	(537.86)	35,902.57	44,843.97

Brookfield Trust Funds as of December 31, 2017

Capital Reserve Fund		PRINCIPAL						INCOME					
DATE OF CREATION	NAME OF TRUST FUND	%	BALANCE BEGINNING YEAR	NEW FUNDS CREATED	CASH GAINS OR LOSS	WITH-DRAWAL	BALANCE END YEAR	BALANCE BEGINNING YEAR	INCOME %	DURING YEAR AMOUNT	EXPENDED DURING YEAR	BALANCE END YEAR	GRAND TOTAL OF PRINCIPAL & INCOME
3/12/1991	Road & Bridge Repair	36.28%	37,257.31	108,000.00	0.00		145,257.31	2,487.16	36.28%	1,259.23	(33.73)	3,712.67	148,969.98
3/12/1991	Moose Mountain CRF II	19.51%	50,055.73	28,058.28	0.00		78,114.01	1,832.24	19.51%	677.17	(18.14)	2,491.28	80,605.29
3/12/1991	Parks & Rec Equip	1.56%	6,260.71		0.00		6,260.71	229.17	1.56%	54.27	(1.45)	281.99	6,542.70
3/9/1991	Mutual Aid	2.64%	10,587.07		0.00		10,587.07	387.53	2.64%	91.78	(2.46)	476.85	11,063.92
3/12/1991	Town Bldg. & Grd Maint.	8.71%	34,872.48		0.00		34,872.48	1,108.23	8.71%	302.31	(8.10)	1,402.45	36,274.93
3/11/1997	Records Preservation	2.78%	11,122.95		0.00		11,122.95	407.15	2.78%	96.42	(2.58)	500.99	11,623.94
3/12/2002	Property Re-Evaluation *2	0.00%	26,290.60		0.00	(26,290.60)	0.00	477.23	0.00%	0.00	(477.23)	0.00	0.00
3/14/2006	Town Bldg Office Equip.*1	0.00%	4,735.77		0.00	(4,735.77)	0.00	120.21	0.00%	0.00	(120.21)	0.00	0.00
3/11/2015	Town House Repair	11.23%	19,967.71	25,000.00	0.00		44,967.71	174.81	11.23%	389.82	(10.44)	554.20	45,521.91
3/15/2015	Moose Mountain Bridge	12.91%	14,951.57	50,000.00	0.00	(13,250.00)	51,701.57	262.22	12.91%	448.20	(12.00)	698.41	52,399.98
3/15/2017	Veterans Memorial	0.62%	0.00	2,500.00	0.00		2,500.00	0.00	0.62%	21.67	(0.58)	21.09	2,521.09
3/15/2017	Town Garage and Storage	3.75%	0.00	15,000.00	0.00		15,000.00	0.00	3.75%	130.03	(3.48)	126.55	15,126.55
	CAPITAL RESERVE TRUST TOTAL	100%	216,101.91	228,558.28	0.00	(44,276.37)	400,383.82	7,485.96	100%	3,470.92	(690.40)	10,266.47	410,650.29
NOTES	Transferred to Common Expendable Trusts *1												
	Transferred to Common Expendable Trusts *2												

Common Funds		PRINCIPAL						INCOME					
DATE OF CREATION	NAME OF TRUST FUND	%	BALANCE BEGINNING YEAR	NEW FUNDS CREATED	CASH GAINS OR LOSS	WITH-DRAWAL	BALANCE END YEAR	BALANCE BEGINNING YEAR	INCOME %	DURING YEAR AMOUNT	EXPENDED DURING YEAR	BALANCE END YEAR	GRAND TOTAL OF PRINCIPAL & INCOME
3/1/1996	Public Scholastic Awd	30.80%	26,648.51	200.00	0.00	(1,500.00)	25,348.51	1,732.91	30.80%	468.75	(95.87)	2,105.79	27,454.30
3/12/2002	Property Re-Evaluation	38.02%	0.00	31,290.60	0.00		31,290.60	0.00	38.02%	578.64	(118.35)	460.29	31,750.89
3/14/2006	Town Bldg Office Equip.	8.18%	0.00	6,735.77	0.00	0.00	6,735.77	0.00	8.18%	124.56	(25.48)	99.08	6,834.85
10/22/2012	Park Committee Fund	4.83%	3,974.70		0.00		3,974.70	233.14	4.83%	73.50	(15.03)	291.61	4,266.31
3/8/2016	Town Cemetery Expendable Trust	3.04%	2,500.00		0.00		2,500.00	0.00	3.04%	46.23	(9.46)	36.78	2,536.78
3/8/2016	Town Cemetery Private Trust	2.98%	5,550.00	1,680.00	0.00	(4,781.00)	2,449.00	0.00	2.98%	45.29	(9.26)	36.03	2,485.03
3/15/2017	Forest Firefighting Equipment	12.15%	0.00	10,000.00	0.00		10,000.00	0.00	12.15%	184.92	(37.82)	147.10	10,147.10
	COMMON TRUST TOTAL	100%	38,673.21	49,906.37	0.00	(6,281.00)	82,298.58	1,966.05	100%	1,521.89	(311.27)	3,176.67	85,475.25

Wakefield Fire and Rescue Department

The Wakefield Fire Rescue Department operates 4 fulltime Firefighter/EMT personnel to make up coverage 6:00 am to 6:00 pm 7 days a week. Call personnel assist during the day and cover 6:00 pm to 6:00 am.

The Wakefield Fire and Ambulance responded to a total of 1126 calls in 2017, a 20% increase over last year. We received 705 EMS calls and 421 fire calls in 2017.

Medical Calls	571	Storm Damage	96
Motor Vehicle Accidents	127	Alarm Activations	57
Structure Fires	24	Ice/Water Rescue	1
Car Fires	4	Chimney Fires	5
Illegal Fires	20	Brush Fires	13
Service calls	40	Mutual Aid	51
Good Intent	9	Spills, Leaks	8
Power Lines	13	Lost Person	3
Carbon Monoxide	2	Misc. calls	55
Public Assist	18	Smoke Investigation	9

Areas of Town: Total Calls Fire/EMS:

Wakefield	608
East Wakefield	308
Union	36
Brookfield	98
Mutual Aid	76

Wakefield is a member of the Ossipee Valley Mutual Aid Association, which covers most of the towns in southern Carroll County. We also have mutual aid relationships with our neighbors across the border in Maine and those in Strafford County. Wakefield responded to 76 calls for fire or ambulance in other communities.

Listed below are the members of the Wakefield Fire Rescue Department. I thank them for their dedication and their families for the support and understanding for the long hours.

Rhodes Haskell, Deputy Chief	Janet Williamson, Paramedic
Sam Morrill, Captain, FF/AEMT	Derek Chouinard, FF/Paramedic
Steven McMullen, FF/AEMT	Andrew Perkins, FF/AEMT
Jane Runnels, Captain/EMT	Michael Moore, Lieut. FF
Brad Beveridge, FF/AEMT	Ken Paul Jr., Lieut. FF/EMR
Patricia Brackett, FF/EMS Admin.	Courtney Trepanier, FF
Jared Pearce, FF/AEMT	Caitlin Chouinard, FF
Kate Siriani, FF/AEMT	Jason Johnson, FF/EMT
Dawson Libby, FF	Frank Pevear, FF/EMT
Dave Silcocks, FF/EMR	Jason Worster, FF/AEMT
Josh Tapley, FF/AEMT	Duane Marsh, FF/EMT
Brock Griffin, FF	Steve Libby, FF
Eric Boggs, FF	Mike Walsh, FF

My thanks and gratitude to the Sanbornville Firemen's Association, and the members of the department who assist in raising money throughout the year. All funds raised go toward the purchase of new equipment.

For our apparatus replacement plans, the ambulance is now set up on a 5-year rotation schedule. This allows the department to purchase one new ambulance every five years due to the number of miles they accumulate over that time period. Fire apparatus we try to replace after 20 - 25 years of service. In 2017 we were able to have the upstairs of central station finished; that will be instrumental in the department moving forward.

The officers and members of the Wakefield Fire Rescue Department thank all the town departments and the citizens of Wakefield and Brookfield. We appreciate and value your support. Thank you all!

Check your smoke and CO detectors! Stay safe and have a healthy 2018.

Respectfully submitted,
Todd C. Nason
Chief

Wakefield Police Department

Year in review:

This year has been the most active and demanding year in our history. We had a significant increase in cases and calls for service, while at the same time we have been short in staffing for a while. All the staff here worked very hard to keep up with the demand and pulled together as a great team. I am extremely proud of everyone here!

In 2017 we improved our efforts with the heroin and drug issues plaguing the State. In both Wakefield and Brookfield, overdose calls were cut and drug intervention was very successful. Several drug dealing and drug possession cases were brought to a close. We have initiated early intervention and included treatment options in most of our prosecutions, resulting in much lower recidivism rates.

Another focus this year was road safety. We increased motor vehicle patrols, with our overall goal being to keep this a safe place to live and drive.

Finally, I thank the people of Wakefield and Brookfield for their continued support over the years. This is my last town report as I will be retiring on March 30th, 2018. I am extremely proud to have served you and been part of this community for so many years.

Policing Efforts in 2017:

- Grant funded patrols – We conducted several patrols through cooperative grants. Speed patrols, DWI, & area wide DWI patrols, DWI Check point, Safe Commuter patrols, and Distracted Driving patrols.
- Granite Hammer drug interdiction patrols - proved to be very successful.
- We continue to offer the SHIELD program at the Paul School and other local crime prevention seminars at the public safety building including: Fraud, Firearm Safety & Home Defense, and "Hard Targets" property crime protection.
- The Firearms Safety course was very popular; I support an armed citizenry and the right to self-defense. I believe criminals take notice.

Animal Control:

- Once again, we were able to find homes for every stray dog or cat last year through our adoption program.
- The rabies clinics and neutering clinics were successful and we will be running them again this year.
- Reminder, most animal control calls are non-responsible owners, not animals. We will be tougher on dog owners who have not registered their dog in accordance with State of New Hampshire RSA 466:1
- Reminder, although ACO works part time, the Police Department handles Animal calls 24/7 Please call Carroll County Dispatch at 539-2284 if you need assistance.

Improvements:

- The second floor of the Public Safety Building was completed this year. Many thanks to Selectman Charlie Edwards who managed this project. His hard work and dedication to getting this finished has truly paid off.
- The Facebook page has been very successful. Please “like” our page to receive timely posts. We are also maintaining our web page for more statistical purposes.
- We are continuing to host regional trainings which bring more high-quality training to our officers at a lower cost than sending them out.
- We are still receiving equipment from the Government Surplus Program which we might not otherwise be able to buy.
- Again, we are encouraging homeowners to display your street number at your residence; this saves valuable time, and could save a life.
- We are working on an initiative with the New Hampshire Fusion center to be able to share more intelligence and important information. The purpose is to be more prepared for threats to our community.

Officer of the year:

The members of the Police Department have voted for Officer Trevor Cherry as Officer of the Year. Officer Cherry does an outstanding job running the Police Explorer program and Special Olympic events. Officer Cherry is Goalie for the “Chad” law enforcement hockey team which raises funds for kids in need. We are very proud of all that he has accomplished.

Brookfield Reported Cases

	<u>2016</u>	<u>2017</u>		<u>2016</u>	<u>2017</u>
Calls for service	871	1022	Medical emergencies	16	29
Fraud, Theft	17	8	Directed Patrols	53	60
Trespass, or Vandalism	7	4	Security Checks	201	188
Citation Arrest/Warning	57	238	Animal Control Calls	60	30
Domestic violence related	7	7	Mental Health related	3	2
Suspicious activity reports	21	7	Pistol permits	21	3
Investigations	36	27	Community Relations	95	79

Motor Vehicle Activity

	<u>2016</u>	<u>2017</u>	
Accidents & Incidents	20	16	5 with injury
Total stops	67	235	
Speed trailer & Surveys	31	60	
Speed check enforcement	44	106	

Notes:

The Police Department conducted 106 speed checks and specific commuter enforcement patrols with the goal of keeping accident and injuries low. This is 60 more than last year. I am extremely satisfied with our department's attention to this area of concern. Please remember to call us anytime something looks suspicious to you. We still offer the Good Morning Program and encourage seniors to take part.

Please stay on guard and call for anything out of place; when in doubt let us check it out! Please remember in an emergency to call 911, but for Carroll County dispatch call 603-539-2284.

Thank you for your years of support.

Sincerely,
Kenneth G. Fifield
 Chief of Police

Crime and Investigations Ten Year Trend

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Calls for Service	12,219	12,887	15,029	14,373	14,056	14,574	15,963	15,716	14,309	16,033
Burglary	47	39	45	49	44	46	31	32	23	28
Criminal Trespass	48	39	46	37	36	19	32	15	35	35
Theft	84	108	115	96	79	77	81	79	83	75
Criminal Mischief	101	85	79	84	75	30	51	34	34	26
Arrests	572	642	637	549	677	524	580	464	404	503
Motor Vehicle Thefts	9	10	15	10	14	8	10	6	8	8
Dom Violence Related	73	69	71	98	80	76	80	96	71	97
Sexual Assault	12	8	14	10	8	12	9	14	14	21
Motor Vehicle Activity	1318	2449	2411	2382	1,860	1,907	1,868	1,329	1,230	2,161
Accidents	149	132	150	130	127	121	109	126	144	162
Animal Control Calls	174	224	1022	972	1,022	1,030	1,010	860	629	721
Motor Vehicle Incidents	275	247	231	220	152	230	192	208	177	156

Charges of Interest

Aggravated Assault	28	DWI	29
Assault	23	Involuntary Emergency Admission	23
Burglary	3	Liquor Law Violations	20
Theft	11	Drug Related Charges	56
Criminal Threatening/Intimidation	21	Other Motor Vehicle Arrests	229
Criminal Mischief/Vandalism	11	Domestic Violence Related	43
Sobriety Check Point	9	Open Warrants	10

Wakefield Transfer Station



<u>Recyclables</u>	<u>2016</u>	<u>2017</u>
Antifreeze	200 gal	0 gal
Batteries	3.32 tons	3.67 tons
Mixed Paper	282.32 tons	297.14 tons
Aluminum Cans	11.5 tons	15.37 tons
Glass	105.65 tons	161.04 tons
Fluorescent Bulbs	4128 units	3464 units
Used Motor Oil	2600 gal	2140 gal
Electronics	23.68 tons	23.3 tons
Textiles	9.91 tons	19.49 tons
Scrap Metals	262.58 tons	213.71 tons
<u>High Cost Waste</u>		
Tires	11.51 tons	23.05 tons
Bulky (Demolition)	649.87 tons	683.08 tons
MSW (Household)	1360.52 tons	1436.43 tons

Thank you for recycling!

Respectfully submitted,
Warren Winn
Transfer Station Manager

Zoning Board of Adjustment

The Brookfield Zoning Board of Adjustment heard one application in 2017.

On May 4, the Board of Adjustment considered the application of Nathan and Kristin Whitworth for a special exception with respect to Map 11 Lot 9 to construct a 49'6" free standing solar array to be located 40' from the state right-of-way on Governors Road and 25' from the property sideline. The application was made because the proposed location of the array would not meet the required setbacks. The application was approved.

Respectfully submitted,
Paul Tremblay
Chairman



Town Seal

Original Pen & Ink by Judy Brenner

Front Cover - Brookfield Town House

Original Pen & Ink by Lynn Kirby