

ANNUAL REPORT

TOWN OF GILFORD
NEW HAMPSHIRE



FOR THE YEAR ENDING DECEMBER 31, 2023



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DEDICATION



The Gilford Board of Selectmen is honored to dedicate the 2023 Annual Report to Gregory M. Dickinson in recognition of his lifetime commitment to public service and the enhancement of the quality of life in the Town of Gilford.

Greg was born in Stoneham, MA and grew up in Florida. After graduating from high school in St. Petersburg, FL, he juggled the college life with a passion for surfing. (Surfing won that battle.) At the height of the Vietnam War, Greg volunteered for the U.S. Army as a medic where he was mostly stationed in the Washington, D.C. area.

Upon receiving his honorable discharge, he attended night school, got married and began his career in finance working as a manager for a finance company that eventually transferred him to Laconia. He moved to Gilford around 1971 and has been a resident ever since while working for a variety of financial companies, mostly in an executive capacity, which in those days meant he did everything from waiting on customers to issuing loans to running board meetings. In 1980, Greg decided to start his own bank, whereupon he became the Founder and CEO of Village Bank & Trust in Gilford until the bank was eventually sold to Laconia Savings Bank in 2005. And even though Greg is 80 years old, he stills volunteers as a consultant in the local banking industry to ward off any thoughts of being a retiree.

In terms of public service, Greg's lengthy list of accomplishments includes: serving as a Gilford Selectman from 1976-1979, (with stints on the Planning Board and Zoning Board of Adjustment), serving as one of the founders and Chairman of the Belknap County Economic Development Council, served as a Board member of the Taylor Home Community and a Gunstock Area Commissioner and he served on the boards of the NH Housing Finance Authority and the NH Bankers Association. He also was active in coaching youth sports in basketball, soccer, Little League baseball and the Gilford Pop Warner football program (working with Bruce Shaw) that had two undefeated seasons.

These days Greg spends his leisure time snowboarding, golfing, boating, and enjoying family time at his cottage on one of Gilford's islands in Lake Winnepesaukee. He and his wife Joanne treasure the time they are able to spend with their children and grandchildren. Together they still call Gilford home on a year-round basis and remain active in several social groups.

The Board of Selectmen extends a hearty thank you to Greg Dickinson for making the Gilford community a better place.

**TOWN OFFICIALS
2023**

OFFICERS ELECTED BY BALLOT AT TOWN MEETING

BOARD OF FIRE ENGINEERS (Three Year Terms)

William R. Akerley, Chair
John "Jack" Lyman
Ronald B. Skinner

Term Expires 2024
Term Expires 2025
Term Expires 2026

BOARD OF SELECTMEN (Three Year Terms)

Dale Channing Eddy, Chair
Gus Benavides, Vice-Chair
J. Kevin Hayes, Clerk

Term Expires 2024
Term Expires 2025
Term Expires 2026

BUDGET COMMITTEE (Three Year Terms)

Gaye Fedorchak, Chair
Valerie Chase, Vice-Chair
Dorothy Piquado
Johnna-Dee Davis
Angelo Farruggia
Amber LaTorre
Joshua Ritson
Keri Ricci
Purvi Patel
Gus Benavides, Selectman Representative
Robert McLean, School Board Representative

Term Expires 2025
Term Expires 2026
Term Expires 2025
Term Expires 2025
Term Expires 2024
Term Expires 2024
Term Expires 2024
Term Expires 2026
Term Expires 2026
Term Expires 2024
Term Expires 2024

CEMETERY TRUSTEES (Three Year Terms)

Everett Peter Allen, Chair
Rae Mello Andrews, Vice-Chair
Valerie Chase, Secretary

Term Expires 2025
Term Expires 2024
Term Expires 2026

LIBRARY TRUSTEES (Three Year Terms)

Alexis R. Jackson, Chair
Peter Ellis
Diane Tinkham
Michael Marshall
Thomas Francoeur

Term Expires 2025
Term Expires 2024
Term Expires 2024
Term Expires 2025
Term Expires 2026

MODERATOR (Two Year Term)

Sandra T. McGonagle

Term Expires 2024

SUPERVISORS OF THE CHECKLIST (Six Year Terms)

Mary E. Villaume, Chair

Term Expires 2024

Irene B. Lachance

Term Expires 2028

Miriam A. York

Term Expires 2026

TOWN CLERK-TAX COLLECTOR (Three Year Term)

Danielle LaFond

Term Expires 2026

TREASURER (Three Year Term)

Kimberly Zyla Salanitro

Term Expires 2026

TRUSTEES OF TRUST FUNDS (Three Year Terms)

Peter "Rick" Moses

Term Expires 2026

Alexandra Breed

Term Expires 2024

William Chris Ray

Term Expires 2025

OTHER APPOINTED TOWN OFFICIALS

CAPITAL IMPROVEMENTS PLANNING COMMITTEE

Lawrence Routhier, Chair

Giselle Lambert, Vice-Chair

Richard A. Grenier

Gus Benavides, Selectmen Representative

William Johnson, Planning Board Representative

Gaye Fedorchak, Budget Committee Representative

Robert McLean, School Board Representative

COMMUNITY POWER ELECTRIC AGGREGATION COMMITTEE

Dale Channing Eddy, Chair

Eliza Leadbeater

Robert Binda

Richard Grenier

James Olsen

CONSERVATION COMMISSION

Carole Hall, Chair	Term Expires 2026
Lawrence Routhier, Vice-Chair	Term Expires 2026
Douglas Hill	Term Expires 2025
Thomas Drouin	Term Expires 2026
Robert Brown	Term Expires 2024
James "Al" Rollins	Term Expires 2026
Gary Geoffroy (Alternate)	Term Expires 2025

GLENDALE COMMITTEE

David Ewing	Term Expires 2024
Heidi Kephart	Term Expires 2024
James Hutchins	Term Expires 2024
Peter Derby	Term Expires 2024
James McBride	Term Expires 2024
Peter "Rick" Moses	Term Expires 2024

HISTORIC DISTRICT – HERITAGE COMMISSION

Richard Sonia (resigned)	Term Expires 2026
Troy Schrupp	Term Expires 2026
Lynne DeVivo	Term Expires 2024
J. Kevin Hayes, Selectmen Representative	Term Expires 2024
Emily Drake, Planning Board Representative	Term Expires 2024

INSPECTORS OF ELECTIONS

Reva Tankle
Travis Cole
Priscilla Bean
Diane Tinkham
Maureen Nix
Ken Sterner
Andi Stephan
Kim Slattery
Jim Dirubbo
Kim Salanitro
Doris Machaffie
Wendy Shermitt

KIMBALL WILDLIFE FOREST COMMITTEE

Sandra T. McGonagle, Chair	Term Expires 2024
Rebecca Watson	Term Expires 2024
Alexandra Breed	Term Expires 2026
Patricia Bennett, Secretary	Term Expires 2025
Daniel J. Tinkham	Term Expires 2024
Gail Tebbetts	Term Expires 2024
Robert MacPhee	Term Expires 2026
Karl Gould (Technical Advisor)	
Tim Nolan, Town Forester (Technical Advisor)	
Scott J. Dunn, Town Administrator (Technical Advisor)	

LAKES BUSINESS PARK BOARD OF DIRECTORS

Anthony Ferruolo	Term Expires 2024
Greg Goddard	Term Expires 2026
J. Kevin Hayes, Selectmen Representative	Term Expires 2024

OLD HOME DAY COMMITTEE

Michelle Blake	Kathleen Merriam
Pete and Christine Bowler	Bill and Diane Muller
Valerie Chase	Helen Murphy
Donna and Roy Cuddahy	Ronda Reimers
Ardy Eaton	Ethie Ritson
Kristin Jarvi	Karen and Bruce Thurston
Sue King	Dan Barnhardt
Amber LaTorre	Amanda Wentzel
Diane and Jerry Maher	

PLANNING BOARD

Wayne Hall, Chair	Term Expires 2026
Carolyn Scattergood, Vice-Chair	Term Expires 2024
Jack Landow, Secretary	Term Expires 2026
Isaac Howe (resigned)	Term Expires 2024
William Johnson	Term Expires 2025
Emily Drake	Term Expires 2024
Gaye Fedorchak	Term Expires 2026
Dale Channing Eddy, Selectmen Representative	Term Expires 2024
Richard Notkin (Alternate)	Term Expires 2026

PUBLIC WORKS BUILDING NEEDS COMMITTEE

Richard Grenier, Chair
J. Scott Davis
Meghan Theriault
Doug Lambert
Jack Kelley
Dale Channing Eddy, Selectmen's Representative

RECREATION COMMISSION

Richard Nelson, Chair	Term Expires 2024
Thomas Francoeur, Vice-Chair	Term Expires 2025
Miriam York, Secretary	Term Expires 2025
David Smith	Term Expires 2026
James Glover	Term Expires 2024
Lisa Mans-Buckley (Alternate)	Term Expires 2026
Everett Peter Allen (Alternate)	Term Expires 2026
Christopher Banks (Alternate)	Term Expires 2026

ZONING BOARD OF ADJUSTMENT

William Knightly, Chair	Term Expires 2026
Lawrence Routhier, Vice-Chair	Term Expires 2024
Andrew Howe	Term Expires 2026
J. Scott Davis	Term Expires 2024
Adrianna Antonopoulos	Term Expires 2024
J. Kevin Hayes, Selectmen Representative (Alternate)	Term Expires 2024
Richard A. Grenier (Alternate)	Term Expires 2024

GUNSTOCK ACRES VILLAGE WATER DISTRICT OFFICIALS

COMMISSIONERS

Joseph Geraci, Chair	Term Expires 2024
Howard Epstein	Term Expires 2025
Kurt Houston	Term Expires 2026
Richard Haidul, Clerk	Term Expires 2024
Roger Andrews	Term Expires 2024

TREASURER

Karen Goss	Term Expires 2024
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MODERATOR

Joseph Geraci	Term Expires 2024
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APPOINTED TOWN OFFICERS

Animal Control Officer	Michelle King
Assessing Agent	Marybeth Walker
Building Inspector/Code Enforcement Officer	George Lane, III
Buildings & Grounds Superintendent	Matthew Whitney
Deputy Emergency Management Director	Bradley Ober
Deputy Fire Chief	Bradley Ober
Deputy Moderator	Lawrence Routhier
Deputy Town Clerk-Tax Collector	Sandra Beland
Deputy Town Treasurer	Dawn Scribner
Head Mechanic	Jason LaBonte
Emergency Management Director	Stephen Carrier
Finance Director	Katherine Davis
Fire Chief	Stephen Carrier
Health Officer	George Lane, III
Highway Superintendent	Kyle Tibbetts
Library Director	Katherine Dormody
Parks & Recreation Director	Jenny Hancock
Planning & Land Use Director	John Ayer
Police Captain	Dustin Parent
Police Chief	Kris Kelley
Police Lieutenant	Adam VanSteensburg
Police Prosecutor	Eric Bredbury
Public Works Director	Meghan Theriault
Public Works Operations Manager	Roger Weeks, Jr.
Sewer System Superintendent	Kevin Carlisle
Solid Waste Superintendent	Bruce Hewitt
Town Administrator	Scott Dunn
Town Executive Assistant	Chrissy Blood
Welfare Director	Thomas Carr

GILFORD APPRAISAL DEPARTMENT TOWN APPRAISER'S REPORT

The responsibilities of the Assessor's Office include keeping information about all properties current. Ownership changes, property transfers, property data, tax maps and other property information is constantly being updated so that anyone needing this information may acquire it and be confident that it is accurate.

The Assessor's Office is responsible, under the direction of the Board of Selectmen, for keeping assessments current with market value. State law requires assessments to be proportionate, each year, and that at least once in every five years, bring all assessments to full market value and to make sure all assessing practices are fair and equitable.

Legislation has placed the Department of Revenue Administration (DRA) in an oversight role to ensure compliance to the State assessing standards, they produce a report to the Assessing Standards Board (ASB), during their 5-year 'assessment review' process. This report addresses all facets of the assessing office from assessment equity to the way in which we address requests for abatements, exemptions and credits, and many other assessment functions. The DRA measures our performance against standards developed by the Assessing Standards Board (ASB). They also check the accuracy of the property record cards once a year when field work is completed.

The most recent certification year for Gilford was 2023. As part of this process, we performed a Town wide full cyclical revaluation bringing all assessed values to market value. We also verified and updated all exemptions and credits. After the revaluation the preliminary median ratio of assessed values when compared to market value was 98%. If the revaluation was not performed the median ratio would have been 67%.

The appraisal department monitors sales on a continuous basis. Over the last four years we saw a continued increase in sale prices. As a result, we performed Town-wide updates in 2020, 2021 and 2023.

2023 Real Estate Market:

The increased sale prices witnessed since 2019 continued into the 2023 calendar year for most sectors of real estate in the Town. Selling prices of Waterfront properties, Condominiums and Boat slips saw the largest increases on average. Sale prices in the last 2 years are starting to level off.

Statistics (Average Selling Prices of Improved Properties) *:

Category	2019	2020	2021	2022	2023
Islands	\$484,500	\$568,300	\$993,100	\$706,800	\$716,000
Single Family	\$337,200	\$377,500	\$493,700	\$556,700	\$646,900
Mainland WF	\$1,286,700	\$1,422,200	\$1,282,000	\$2,650,000	\$2,496,250
Gov. Isle WF	\$2,447,500	\$2,742,600	\$4,348,750	\$4,100,000	\$4,700,000
Condo-w/WF	\$307,400	\$382,300	\$529,700	\$552,700	\$869,800
Condo-non-WF	N/A	\$152,300	\$253,900	\$297,700	\$303,900
Boat Slips	\$77,300	\$87,000	\$109,200	\$164,500	\$169,560

* As with all average calculations, caution must be taken before coming to conclusions, especially during times where not all categories and sub-categories are equally represented.

2023 Assessment Changes:

The 2023 value changes were a result of the Town-wide revaluation as well as changes made to the individual property record cards. We performed field inspections for the following reasons: Cycle inspection process, sales, permits, abatements, map changes & owner requests.

The following chart shows the changes in total valuation by category at year-end 2023 (taken from the MS1 report submitted to the State) *:

Category	2022	2023	\$Change	%Change
Current Use/Conservation Lands	\$750,530	\$845,970	\$95,440	12.7%
Residential Land	\$869,831,240	\$1,200,146,390	\$330,315,150	38%
Commercial Land	\$71,913,900	\$90,509,500	\$18,595,600	25.8%
Total Lands	\$942,497,740	\$1,291,501,860	\$349,004,120	37%
Residential Buildings	\$1,444,522,400	\$1,939,212,400	\$494,690,000	34%
Manf Housing	\$33,448,900	\$53,589,400	\$20,140,500	60%
Commercial Buildings	\$163,502,100	\$201,561,800	\$38,059,700	23.3%
Total Buildings	\$1,641,473,400	\$2,194,363,600	\$552,890,200	33.7%
Public Utilities	\$20,207,640	\$23,916,420	\$3,708,780	18.4%
Elderly Exemptions:	\$1,964,400	\$2,338,600	\$374,200	19%
Blind Exemptions	\$ 30,000	\$60,000	\$30,000	100%
Net Exemptions:	\$1,994,400	\$2,398,600	\$404,200	20.3%
Net Valuation*	\$2,601,781,920	\$3,506,841,980	\$905,060,060	34.8%

* Not all columns will add correctly due to some exemptions exceeding the assessments

Assessment-to-Sales Ratio: This statistic measures the relationship between the assessed values in Town, and the sales prices of open-market, arms'-length transactions occurring between 10/01/2022 and 09/30/2023. For example, a property that sells for \$200,000 but is assessed for \$190,000 has a ratio of 95% (190,000 divided by 200,000). The NHDRA calculates a variety of statistical data for the ratio year, including the median ratio.

In 2022, the median ratio was 73.6%. In 2023, after the revaluation, the preliminary median ratio is 98%, meaning that our 2023 assessments are reflecting 98% of market value. The Department of Revenue Administration requires Towns to be between 90% and 110% of market value at least once every five (5) years. The Town of Gilford strives to remain within this range annually.

2023 Tax Rate Changes: The tax rate is made up of 4 components, the Town, County, Local School and State School rate. Following are the changes in the rates from last year:

Tax Rates:	2022	2023	\$Change	%Change
Town	\$4.14	\$3.39	-0.75	-18.1%
County	\$0.98	\$0.99	+0 .01	+1.0%
Local School	\$6.04	\$4.72	-1.32	-21.9%
State School	\$1.09	\$1.20	+.11	+10.1%
Totals	\$12.25	\$10.30	-1.95	-15.9%

Cycled Inspections:

In accordance with the State Constitution requiring an 'inventory anew at least every 5 years; 20% of all properties are visited each year by a staff appraiser. In this way, over a 5-year period all properties are visited to verify data on the property record card. This helps ensure that our property data is reasonably accurate.

These cycled inspections are performed by geographic area, although there are some exceptions. Other major reasons appraisal personnel will inspect properties include active building permits, recent sale or property transaction, abatement request and/or taxpayer request, etc.

Since the Town performs 5-year cycled inspections, when a visit is performed for any reason, an entire inspection (exterior measurements and interior inspection) is performed. This is so the appraisal personnel can then consider the property "cycled." Review appraisers also follow-up by reviewing a portion of the Town each year to ensure consistent application of appraisal procedures.

The question has arisen as to why the Town continually performs town-wide assessment updates, and not just when the 5-year certification year arrives (our next certification is due in 2028). Beyond the requirements of RSA 75:8 referenced above, performing more frequent updates ensures the tax burden is fairly distributed and adjusts taxes more incrementally as the market moves as opposed to all at one time.

Exemptions and Tax Credit Information:

The State administers a program of tax relief entitled LOW & MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF. This program is administered by the State DRA, however, we will have forms in the appraisal office to apply. We expect to have the forms available in April (the State delivers the forms to us). The filing date is May 1st through June 30th of 2024 for the 2023 tax year.

Our office is available at any time to discuss these local exemptions such as elderly exemptions, or tax credits such as veterans' credits. We are also available for scheduling meetings to discuss any aspect of the assessing process at any time. We encourage all taxpayers to take an opportunity to review the information on file for your property, and to bring questions or discrepancies to our attention if they are found.

We extend our gratitude to the administration for their continuing guidance and support and helpful fellow Town employees, particularly our stellar technical staff: Marsha McGinley and Jackie Fallon.

Most importantly we wish to thank the taxpayers of our Town for the patience and courtesies extended to us over the year. We understand that your privacy is paramount, and while we strive to adhere to State requirements, we attempt to do so in as non-invasive a manner as possible. We are an 'open door' office and we will review and/or explain your assessment at any time. As always, we do look forward to providing you with assistance in any way we can.

Respectfully Submitted,

Marybeth Walker, CNHA
Town Appraiser

REPORT OF THE BOARD OF SELECTMEN

The Board of Selectmen is pleased to submit this report as we look back on 2023 and the activities and events that took place.

One of the most prevalent factors that has affected us over the past year, much like 2022 before it, has been inflation, some of which can be attributed to the lingering aftereffects of Covid-19. It has affected all of us in Gilford in one way or another. It has also affected Town government as the continuing effects of inflation has put pressure on the Town between the still rising prices of goods and services provided to the Town as well as services, salaries and benefits provided by the Town. One saving grace has been falling energy prices across the board – electricity, heating fuel, gasoline, and diesel – which has reduced some of the price pressures. Yet with all of this we have managed to have a budget surplus as the various departments have done their utmost to hold the line on spending.

While the Board of Selectmen has not seen a change in composition, there have been changes in the Town's management team with the departure of long-time Parks & Recreation Director Herb Greene. Herb was replaced by Jenny Hancock, former Recreation Specialist who was promoted to Director until stepping down in the Fall. She has since been succeeded by Brittni Stewart, the former Recreation Director of the Pines Community Center in Northfield, who was hired to fill this position this past December. Also departing was Finance Director Holly Burbank who was succeeded by Katherine Davis. Let us make sure to welcome these new additions to the Town's management team.

Some of the accomplishments taking place during this past year were a Town-wide property revaluation, creation of a Community Power Electrical Aggregation committee to evaluate whether or not Gilford should seek to create a Gilford Community Power plan as a means of reducing the electrical costs for Gilford businesses and residents through group purchases from third-party power suppliers, and the creation of a committee to explore replacement of the bath house at the Town Beach.

Gilford's road program continues to ensure Town roads are well maintained and improved. As always, the Town endeavors to continue the maintenance, repairs, and upgrades to Glendale, the Town Beach, Library, Fire Station, Police Station, Town Hall, and recreation facilities like the Village Fields, the Ice Rink, and our Town parks.

This past year also saw a drop in the tax rate from \$12.25 to \$10.30, this being the 9th year in a row Gilford has seen a decrease in its tax rate. It must be noted that the Town portion of the property taxes is but one of the four components that make up the tax rate, the other three comprising school, county, and state taxes. The tax rate is calculated by using the total property assessment value versus the total expenditures.

Going forward, we will continue to work diligently to meet the needs of our townsfolk and taxpayers while at the same time being fiscally prudent. We also wish to extend our heartfelt thanks and appreciation to all of our residents who volunteer their time serving on the various boards and committees that help make Gilford a great town in which to live.

Respectfully submitted,

Dale Channing Eddy
Gus Benavides
J. Kevin Hayes

TOWN OF GILFORD
CAPITAL IMPROVEMENT PLAN
2024-2029

Approved by the C.I.P. Committee on September 26, 2023
Accepted by the Board of Selectmen on October 11, 2023

	2024	2024	2025	2025	2026	2027	2028	2029	TOTAL	TOTAL
	REQUEST	RECMND	REQUEST	RECMND	REQUEST	RECMND	REQUEST	RECMND	REQUEST	RECMND
GENERAL GOV'T										
TECHNOLOGY CRF (FROM SFB)	50,000	50,000	50,000	50,000	25,000	25,000	25,000	25,000	200,000	200,000
FINANCE SOFTWARE (FROM CRF)	0	0	150,000	150,000	0	0	0	0	150,000	150,000
SUBTOTAL	50,000	50,000	200,000	200,000	25,000	25,000	25,000	25,000	350,000	350,000
PARKS & RECREATION										
RECREATION FACILITIES MAINT CRF (FROM SFB)	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	150,000	150,000
PICKLEBALL CRTSIDE RINK IMPV (FROM RRFL/WCF)	0	0	350,000	350,000	0	0	0	0	350,000	350,000
BEACH BATHHOUSE CONST. (TO BE BONDED)	900,000	900,000	0	0	0	0	0	0	900,000	900,000
BEACH BATHHOUSE (BOND PAYMENTS) [EST.]	27,500	27,500	55,000	55,000	55,000	55,000	55,000	55,000	302,500	302,500
SUBTOTAL	952,500	952,500	430,000	430,000	80,000	80,000	80,000	80,000	1,702,500	1,702,500
PUBLIC WORKS										
BRIDGE CRF (FROM SFB)	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000	1,400,000
BUILDING MAINT CRF (FROM SFB)	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	150,000	150,000
DPW BUILDING CRF (FROM SFB)	275,000	175,000	50,000	175,000	0	0	0	0	325,000	350,000
DPW BUILDING DESIGN (FROM CRF)	450,000	250,000	50,000	250,000	20,000	20,000	20,000	20,000	500,000	500,000
GLENDALE CRF (FROM SFB)	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	120,000	120,000
HIGHWAY EQUIPMENT CRF (FROM SFB)	150,000	125,000	150,000	150,000	150,000	150,000	150,000	150,000	900,000	850,000
SEWAGE CRF (FROM SFB)	150,000	130,000	20,000	10,000	20,000	20,000	20,000	20,000	250,000	180,000
VILLAGE SIDEWALKS (FROM CRF)	160,000	160,000	0	0	0	0	0	0	160,000	160,000
SEWER MAINT CRF (FROM SEWER FUND)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	60,000	60,000
DPW BLDG CONSTRUCTION (TO BE BONDED)	0	0	0	0	8,000,000	8,500,000	0	0	8,000,000	8,500,000
DPW BLDG (BOND PAYMENTS) [EST.]	0	0	0	0	212,500	759,150	500,000	741,094	1,500,000	2,489,969
SEWER PUMP STATIONS (LOAN PAYMENTS)	29,902	29,902	29,504	29,504	29,105	28,705	28,306	27,906	173,434	173,434
SOLID WASTE CENTER (BOND PAYMENTS)	107,451	107,451	107,451	107,451	107,451	106,866	106,866	0	429,219	429,219
GLENDALE PAVING (FROM CRF)	0	0	0	0	120,000	120,000	0	0	120,000	120,000
SUMMIT AVE BRIDGE REPAIRS (FROM CRF)	0	0	250,000	250,000	0	0	0	0	1,500,000	1,500,000
STREAM CROSSING CULVERTS CRF (FROM SFB)	400,000	0	400,000	400,000	400,000	400,000	400,000	400,000	2,400,000	0
STREAM ARM PIPE REPLACEMENTS (FROM CRF)	0	0	630,000	0	0	750,000	0	0	1,920,000	0
BACKHOE (LEASE PAYMENTS)	40,000	32,600	0	0	0	0	0	0	40,000	32,600
JET-VAC (LEASE PAYMENTS)	32,897	32,722	32,897	32,722	0	0	0	0	65,794	65,444
PICKUP TRUCK W/LOW (FROM SFB)	0	0	0	0	0	0	100,000	0	100,000	100,000
LD DUMP TRUCK W/LOW (19.5K) (FROM SFB)	172,000	172,000	0	0	0	0	0	0	381,000	381,000
HD DUMP TRUCK W/LOW (24K) (FROM SFB)	0	0	268,000	268,000	281,000	295,000	209,000	326,000	1,170,000	1,170,000
EXCAVATOR (FROM CRF)	270,000	270,000	0	0	0	0	0	0	270,000	270,000
SKIDSTEER (LEASE PAYMENTS)	0	0	0	0	0	80,000	0	0	80,000	57,600
SWEEPER (FROM CRF)	0	0	0	0	0	0	0	490,000	490,000	490,000
LOADER (FROM CRF)	0	0	0	0	284,000	284,000	0	0	284,000	284,000
SUBTOTAL	2,592,250	1,839,675	2,342,652	1,602,677	9,746,556	10,049,056	1,762,306	1,919,203	23,168,447	19,833,263
PUBLIC SAFETY										
POLICE STATION (BOND PAYMENTS)	84,535	84,535	81,730	81,730	85,025	83,165	85,705	83,040	503,200	503,200
POLICE RADIOS	164,250	164,250	62,500	62,500	0	0	0	0	226,750	226,750
AMBULANCE (FROM ARF)	0	0	0	0	600,000	600,000	0	670,000	1,270,000	1,270,000
BREATHING APPARATUS (LEASE PAYMENTS)	37,127	37,127	37,126	37,126	0	0	0	0	74,253	74,253
FIRE BOAT (LEASE PAYMENTS)	4,351	4,351	0	0	0	0	0	0	4,351	4,351
FIRE EQUIPMENT CRF (FROM SFB)	125,000	125,000	150,000	150,000	250,000	200,000	250,000	300,000	1,325,000	1,125,000
FIRE STATION IMPROVEMENTS (FROM SFB)	50,000	50,000	0	0	0	0	0	0	50,000	50,000
ENGINE 1 (FROM CRF)	0	0	0	0	0	0	1,000,000	0	1,000,000	1,000,000
COMMAND VEHICLE (LEASE PAYMENTS)	11,210	11,210	11,210	11,210	113,400	23,000	0	23,000	118,220	91,420
UTILITY VEHICLE (LEASE PAYMENTS)	0	0	0	0	27,250	27,250	27,250	27,250	113,400	109,000
SUBTOTAL	476,473	476,473	342,566	342,566	1,046,425	333,415	1,335,705	1,053,290	4,685,174	4,453,974
ANNUAL TOTAL - MUNICIPAL (GROSS)	4,071,223	3,318,448	3,315,418	2,575,243	10,899,981	3,430,406	3,203,013	3,077,493	29,326,121	26,339,740
LESS REVENUES FROM SURPLUS FUND BALANCE	1,906,250	1,351,250	1,608,000	1,298,000	1,606,000	1,050,000	1,524,000	1,591,000	9,115,250	6,540,250
LESS OTHER REVENUES	1,819,902	1,819,902	1,382,004	952,004	9,043,103	1,288,705	1,038,308	1,737,909	17,059,934	13,639,934
ANNUAL TOTAL - MUNICIPAL (NET) (FROM TAX \$)	345,071	337,496	325,414	325,239	360,876	1,091,700	640,705	638,000	3,150,937	4,199,556
SCHOOL DISTRICT										
DEBT PAYMENTS	175,288	175,288	169,861	169,861	163,759	156,982	152,230	144,554	962,674	962,674
GHS ROOF REPLACEMENT	0	0	0	0	0	0	1,500,000	0	1,500,000	1,500,000
GHS/GHS PAVEMENT	0	0	0	0	0	0	0	0	0	0
GHS/GHS ROOFTOP A/C UNITS	0	0	0	0	0	0	0	0	0	0
GHS LOCKER ROOM RENOVATIONS	0	0	0	0	0	0	0	0	0	0
GHS ROOF REPLACEMENT	0	0	850,000	850,000	0	0	0	1,500,000	1,500,000	1,500,000
ANNUAL TOTAL - SCHOOL	175,288	175,288	1,019,861	1,019,861	163,759	156,982	1,652,230	1,644,554	4,812,674	4,812,674

2023 Report of the Cemetery Trustees

Town of Gilford Cemetery Trustees are the following: Peter Allen, Chair; Rae Mello-Andrews, Vice-Chair; and Valerie Chase, Secretary and can be contacted at the Cemetery Trustees office in Town Hall: (603) 527-4707. Gilford DPW Director Meghan Theriault serves as the Cemetery Steward. As in past years, the Trustees and Steward assisted with arranging burials, selling plots, maintaining records, overseeing the budget, maintaining the cemeteries and answering questions from the public.

The town maintains 15 cemetery and burial sites: Ames, Bean, Carr, Collins, Davis, Grant, Hoyt, James, Lamprey, Liberty Hill, McCoy, Pine Grove, Weeks, and Wilkinson Cemeteries and the Pest House Burial Ground. The cemeteries opened in early April and closed in December. The Town of Gilford website has a list with directions to all Gilford cemeteries, including their GPS locations.

The Trustees' purpose is to see that Pine Grove and McCoy Cemeteries are maintained to be well-kept and manicured. Through the end of 2023, there have been 20 (3 full burials and 17 cremation burials), all in Pine Grove Cemetery. During 2023, two full size plots and zero cremation plots were sold.

Through our electronic spreadsheets and maps, information is provided on every lot, plot, and burial. In Pine Grove Cemetery, there are 3267 full-sized plots laid out. Of these, 351 full size plots are available for sale. Each can accept one full casket burial and/or up to four cremation vaults. In the cremation section of the cemetery, plots are still available that can hold double or triple cremation vaults.

The Trustees conduct a walk-through of all of the cemeteries. Condition of these is assessed, and with the assistance of the DPW, any fallen trees are removed.



Liberty Hill Cemetery



Weeks Cemetery



All burial services are attended by one or more Trustees. Before Memorial Day, the Trustees installed more than 350 flags in the cemeteries as a sign of respect to those individuals who served in the Armed Forces. We continue to place bronze memorial flag holders on veterans' graves in Pine Grove, McCoy, and the historic cemeteries. We will continue to add these to any veteran's graves as needed.

The Trustees wish to thank Belknap Landscape Company, Boucher Landscaping, and the Gilford DPW for their services with the care and maintenance of the cemeteries. If you are interested in volunteering and would like to "adopt" a cemetery, please contact the Trustees. The Trustees would also like to recognize and thank Kristin Snow for her volunteer maintaining the electronic spreadsheets, maps, and Findagrave information for the Pine Grove and McCoy Cemeteries.

FindaGrave.com is an internet site that allows users to search for information on birth, death and burial information with headstone photographs, biographies, and connections to relatives. Visitors can use the FindAGrave website or mobile app to easily locate a burial location.

The Trustees wish to thank the family members, friends, and relatives of those buried in the Gilford Cemeteries for help in keeping them looking beautiful. Cemeteries are outdoor museums with art, memories, history, and genealogy. They honor those who have passed, and are a place of mourning, reflection, and community.

Respectfully Submitted by:

Peter Allen, Chair
Rae Mello-Andrews, Vice-Chair
Valerie Chase, Secretary

STATE OF NEW HAMPSHIRE
Executive Council

JOSEPH D. KENNEY
EXECUTIVE COUNCILOR
DISTRICT ONE



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

The year of 2023 saw a rise in inflation both statewide and nationally. The hot topics continue to be housing, workforce, childcare and food security. This year also saw a lot of storm damage in July and December which has required a lot of roads, bridge infrastructure and trail repair around the state.

Many of my priorities have been directed at economic development, outreach to the business community, mental health system improvement, and food security. This Councilor has been an advocate for a northern New Hampshire food warehouse to enable food pantries to replenish in a timely manner and to provide fresh produce and meats.

The Governor's Office for Emergency Relief and Recovery (GOFERR) and the Executive Council provided \$15.4 million to Strafford County to support the building of a new nursing home. Strafford County Commissioners and Legislative Delegation continue to work on the project. The Council approved the transfer of the Old Rochester Courthouse to the City of Rochester in the exchange of land on Rochester Hill Road to build a \$17.5 million Rochester District Courthouse.

The Governor's Advisory Commission on Intermodal Transportation (GACIT) had completed its work in 2023, and the NH Legislature and Governor will approve of its findings in 2024. This Councilor conducted 8 public hearings around the district to hear input from the public and regional planning commissions on transportation and infrastructure concerns.

The Governor and Council approved \$20 million of the American Rescue Plan Act to fund the community center grant program, administered through the Community Development Finance Authority. The two round programs have been completed, dozens of projects around the state have received funding and construction is ongoing.

Between January to December 2023, the Executive Council confirmed 8 judicial candidates to the Circuit, Superior and Supreme Court levels. Additionally, 3 other judicial candidates received public hearings in December and will be up for confirmation in January 2024. The Council confirmed a new Chief Justice of the Superior Court, a new Commissioner of Health and Human Services, a new Insurance Commissioner, and a new Department of Environmental Services Deputy Commissioner.

The total contract items reviewed by the Executive Council were approximately 2,919 to include 5 late items over the course of 22 meetings. Of the 231 confirmations of board and commission positions, 55 were from District 1. On July 19th the District 1 on the road meeting was held at the Rotary Arts Pavilion in Dover, NH in honor of the 400th Celebration.

The sale of the Laconia State Property is scheduled for early 2024. The Council has been an active participant with NH Administrative Services to make sure all aspects of this purchase and sales agreement is completed and thorough. State officials continue to work on retention and recruitment of businesses to our state.

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

My office is open to requests for state constitutions, tourist maps, consumer handbooks, etc. I periodically email my weekly schedule and Wrap Up Newsletter. If you would like to be included on this list, contact me at joseph.d.kenney@nh.gov. I also have an internship program for college students. My office number is (603) 271-3632. I am always available to old and new friends. Please stay in touch.

Serving you,

Executive Councilor
Joe Kenney



Gilford Fire-Rescue

Stephen M Carrier, Chief

Bradley A Ober, Deputy Chief

Community, Safety, Professional Service

REPORT OF THE FIRE CHIEF

The men and women of Gilford Fire-Rescue serve you with pride and honor. We have a diverse workforce with many new faces that truly enjoy interacting with the public and providing professional emergency services. Your continued support certainly makes that possible. We are grateful for both: their service and your support.

Gilford Fire-Rescue responded to 1,820 emergency incidents in 2023. This record number of incidents represents a 10.7% decrease in call volume from the previous year. After many years of steadily increasing call volume, an adjustment, such as this, was expected. Still, our incident volume has increased by 23.4% since 2014. Medical Aid incidents accounted for 70% of our total incidents. Our incident activity level is driven by population (people who live here), tourism (people who visit here), and weather (good, bad, and extremes). We also provide Special Detail coverage for concerts, youth football games, fireworks, and other events throughout the year. In 2023, we evaluated and treated over 400 patients during these events. The department also conducted 986 fire and life safety inspections. Additionally, firefighters and EMTs conducted smoke detector checks, child safety seat inspections, and conducted/participated in a tremendous amount of training.

Training continues to be a priority for the men and women of Gilford Fire-Rescue. In 2023, the members of the department participated in an incredible 3,201 hours of training (and surely we missed a few!) in an effort to be ready for any emergency they may encounter.

Gilford Fire-Rescue and the Division of Forests & Lands continues to work together to protect homes and our forests from damaging wildland fires. The statewide system of 16 fire lookout towers, including Mt Belknap in Gilford, continues to operate on high fire danger days. Our fire lookouts are credited with keeping many fires small due to their quick and accurate spotting capabilities. The Mt Belknap tower was re-built this year!

***39 Cherry Valley Road, Gilford, New Hampshire 03249-6843
Phone (603) 527-4758 E-mail gilfordfirerescue@gilfordnh.org***



Gilford Fire-Rescue

Stephen M Carrier, Chief

Bradley A Ober, Deputy Chief

Community, Safety, Professional Service

We look forward to checking out the new observation space. The NH Civil Air Patrol **supplements the towers' fire detection efforts** when the fire danger is especially high. No major wildland fires occurred in Gilford in 2023.

In 2023, we completed station improvement projects, including: replacement of the basement apparatus bay doors, the station generator was replaced and upgraded, and our air conditioning was improved. The Department has ordered a new fire engine and **is eagerly awaiting its arrival. In today's market, we were advised** there would be a 23 month wait!

This is a very demanding field to work in, at every level. We expect a tremendous amount of time and effort from our employees so that they may deliver the very highest level of service as reflected in our slogan: *Community, Safety, Professional Service*. It continues to be our pleasure to serve you!

As always, please do not hesitate to call the station with any questions, concerns, or **request for services that you may have. In addition, don't ever hesitate to stop by.** Office hours are generally 8am-5pm, Monday through Friday, but our firefighters will assist you anytime they are not out of the station training, doing an inspection, or responding to emergencies. Permits and other information is always available on-line.

Stay Safe and Healthy!!! Enjoy our beautiful community!

Respectfully submitted,

Stephen M. Carrier, Fire Chief & Emergency Management Director

***39 Cherry Valley Road, Gilford, New Hampshire 03249-6843
Phone (603) 527-4758 E-mail gilfordfirerescue@gilfordnh.org***

Gilford Fire-Rescue

Website: www.gilfordnh.org

ANNUAL REPORT 2023



Stephen M Carrier, EFO, CFO
Fire Chief, EMD
Gilford Fire-Rescue



2023 Annual Report

Executive Summary

The information contained within this report summarizes the activities of the Gilford Fire-Rescue during calendar year 2023.

Your Fire-Rescue department handled a variety of emergencies and provided many other services to our residents and visitors in 2023. The department handled a 1,820 incidents. Fire prevention activities continue to increase, with 495 permits issued and 985 inspections conducted. The Department continues to generate significant revenue from permit application fees and ambulance transports, and takes advantage of State-managed grants. The Department also conducted over 50 child car seat inspections; and checked smoke detectors in over 150 homes during our annual Senior Safety Day. Training remains a high priority for our members. Probation and shift training, EMS training, pumping, boat operations, and use of the Fire Training Facility occur almost daily. We continue to improve our station, this year installing a new generator, upgrading our air conditioning, and having new overhead doors installed in the basement.

The Department maintains a roster of 34 personnel. Eighteen are full-time employees; 16 are call firefighters and/or emergency medical technicians (EMTs); and, the Department has one civilian employee: our full time Executive Secretary. The Board of Fire Engineers is comprised of 3 elected members and oversees the administration of the Department. We appreciate the Engineers support and guidance.

We have had a number of personnel changes. Lt Dom DeCarli retired after 29 years of service to the Department. We will miss his knowledge and experience and his connections to the community. His dedicated service is commendable. FF/Paramedic Greg Trombi also left us for a job with the Manchester FD. We thank him for his time in Gilford. Tobias Warner and Brandon Flanagan were hired as new full-time firefighters in 2023. Taylor Possel and Rob Caroulo are new Call Firefighters. We are extremely fortunate that they have chosen to become a part of our fire and EMS family during these unique and challenging times; and, that their families support the time and effort that is necessary to do this special work.

Our personnel are highly trained and extremely dedicated. Each one has an overwhelming sense of community and is proud to serve the Town of Gilford. They appreciate the support they continue to receive from not only our residents, but also our business owners and visitors. They approach their duties with a goal of serving the public, doing so safely and effectively, while delivering the highest level of care and service possible with the resources provided.



Gilford Fire-Rescue

SLOGAN:

Community, Safety, Professional Service

VISION STATEMENT:

To be recognized as a team of highly skilled, well-trained firefighters and emergency medical providers, delivering exceptional customer service while ensuring the safety of our community.

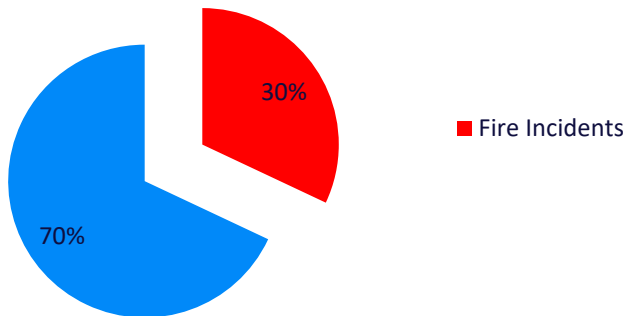
MISSION STATEMENT:

Our mission is to protect life, property, and the environment in our town through an all-hazards approach to fire protection, emergency medical services, community risk reduction, and education.

INCIDENTS

- 1,820 Emergency Incident Responses
 - 10.7% (-219) Decrease from 2022
 - 2 record months in 2022 accounted for 169 of that difference.
- Fires Incidents
 - Largest decrease
- Hazards
 - Significant decrease of 29%

2023 Emergency Incidents



FIRES	
Structure	29
Chimney	0
Brush	75
Vehicle	2
Fire Alarms	198
Other	71
SUB TOTAL	375
MEDICAL	
Medical Aid	1018
MVA	77
Rescue	23
Other	159
SUB TOTAL	1277
HAZARDS	
Wires	57
Haz Mat	33
CO	17
Misc.	3
SUB TOTAL	110
SERVICE	
Water	17
Misc	41
SUB TOTAL	58
2023 Total	1820

EMERGENCY SERVICES



EMS Incidents

Non-Transport Disposition	2023	2022	2021
Public Assist	13	12	9
Evaluation Only	279	283	172
Evaluation w/ Care Provided	127	122	81
Cardiac Arrest w/ Resuscitation Attempts	1	3	4
Cardiac Arrest w/ No Resuscitation Attempts	11	8	9
Total Non-Transports	431	428	275

Transport Disposition	2023	2022	2021
ALS Transport	469	402	466
BLS Transport	306	367	231
Interfacility Emergent Transfer	3	2	1
Total Transports	778	771	698

Paramedic Intercept	3	4	1
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Transport Destination	2023	2022	2021
Laconia Hospital	761	749	677
Concord Hospital	17	17	19
Franklin Hospital	0	1	1
Dartmouth-Hitchcock Medical Center	0	1	0
Catholic Medical Center	0	0	1
DHART Landing Zone	0	3	0

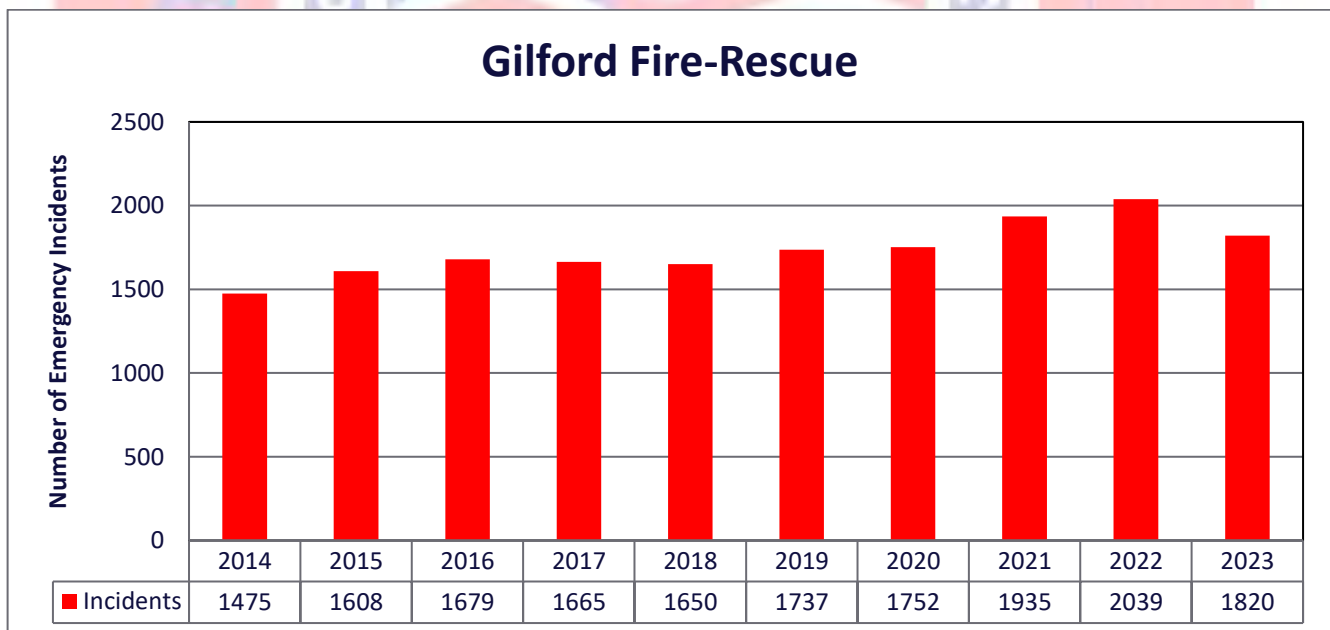
EMS Incidents, cont.

- 1277 total EMS incidents in 2023.
 - 1209 patient contacts. Includes special details and standbys.
 - 61% of incidents resulted in a patient transport.
 - 34% of incidents resulted in patients not being transported.

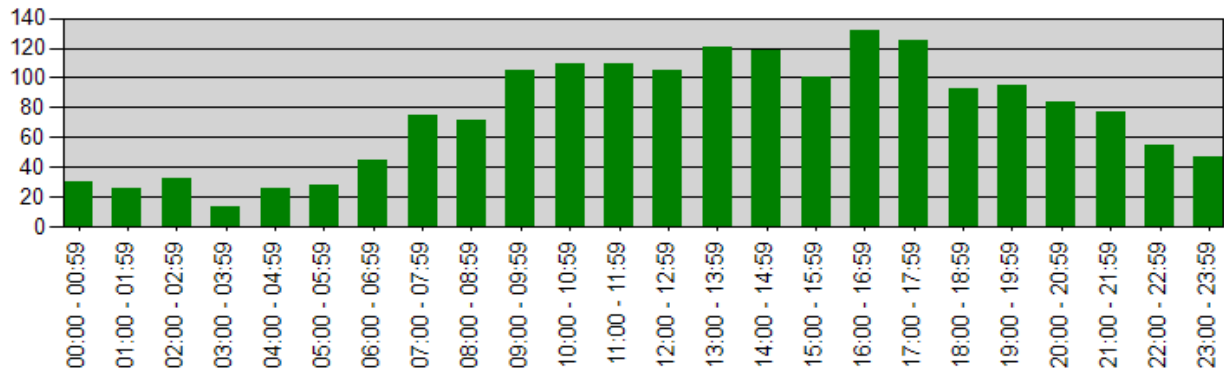


Notable Monthly Incident Volume Statistics

- Call volume has increased 23.4% over the past 10 years.
- Monthly record high incident numbers in January and September (167 and 182).
- Most Building Fires – December - 6.
- Most Brush Fires – May – 14.
- Most Fire Alarms Activations – July - 22.
- Most Medical Aid – July – 113.
- Most Motor Vehicle Accidents – January – 14.
- Most Overall Medical Incidents – July – 151.
- Most Overall Fire Incidents – July and September – 38.
- Most Hazardous Conditions – March - 17.
- Most Service Calls – February - 13.
- Least number of Fire Incidents – March - 17.
- Least number of Medical Incidents – April - 73.



Incidents By Hour

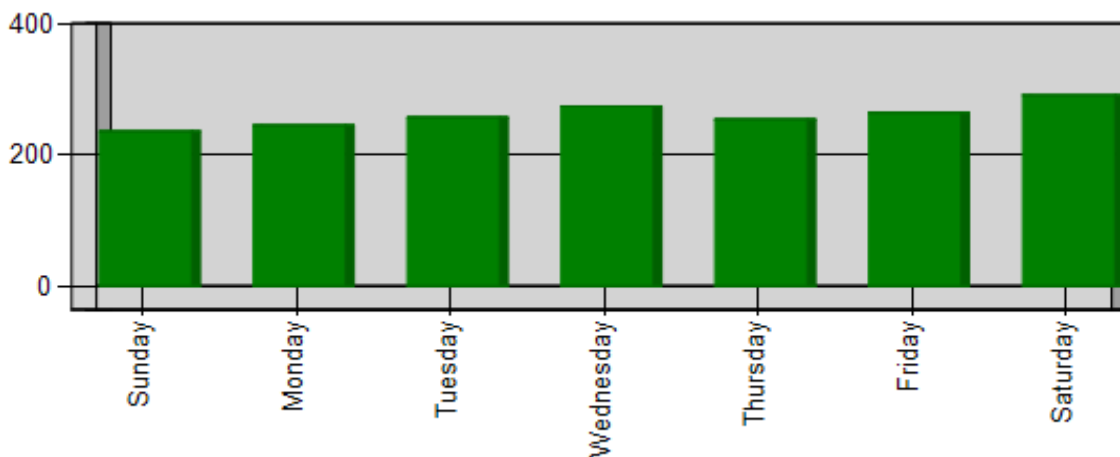


Hour	# of CALLS
00:00 - 00:59	30
01:00 - 01:59	26
02:00 - 02:59	32
03:00 - 03:59	13
04:00 - 04:59	26
05:00 - 05:59	28
06:00 - 06:59	44
07:00 - 07:59	75
08:00 - 08:59	71
09:00 - 09:59	105
10:00 - 10:59	109
11:00 - 11:59	110
12:00 - 12:59	105
13:00 - 13:59	121
14:00 - 14:59	118
15:00 - 15:59	100
16:00 - 16:59	132
17:00 - 17:59	125
18:00 - 18:59	93
19:00 - 19:59	95
20:00 - 20:59	84
21:00 - 21:59	77
22:00 - 22:59	55
23:00 - 23:59	47

Incidents By Hour, cont.

- Busiest from 9 am to 8 pm.
- Busiest hour – 4 pm to 5 pm – 132 incidents.
- Slowest from 8 pm to 9 am.
- Slowest hour – 3 am to 4 am – 13 incidents.

Incidents By Day of Week



DAY OF THE WEEK	# INCIDENTS
Sunday	236
Monday	245
Tuesday	257
Wednesday	274
Thursday	254
Friday	264
Saturday	291
TOTAL	1820

Incidents By Day of Week, Cont.

- Incidents this year occurred evenly throughout the week.
 - Saturday was the busiest – 291; followed by Wednesday - 274.
- Sundays were the slowest days – 236 (not much of a dropoff).

Incidents By Zone

ZONE	# INCIDENTS
801 - Village Area	343
802 - Gunstock Acres	209
803 - Glendale	75
804 - McIntyre Circle to Weirs Rd	537
805 - Governors IS to Weirs Rd	53
806 - W of By-Pass Gilford Ave	168
807 - S of Gilford Ave - Liberty Hill/Swain Rd	103
808 - Gilford Glen	35
809 - Cherry Valley Rd S/E to Alton T/L	32
810 - Scenic Dr/Lakeshore Rd/Ellacoya	107
811 - Lake Winnepesaukee	21
OUT - Response out of Gilford	138

TOTAL: 1820

- 793 Incidents occurred along the Route 11 (Lakeshore Road) corridor.
 - This area includes roads and occupancies along, or off of Rt 11 and north to the Laconia, Weirs line.
 - 47% of incidents in Gilford occur in those zones.
 - 53% of incidents (889) in Gilford occur in the greater Village, Rt 11A corridor area.
 - 8% are responses out of Gilford.

Life Safety Inspections

- 495 Fire Prevention Permits filed.
 - 5.7% increase over 2023 total permits.
- 986 inspections conducted (Commercial, Residential, Appliances, Occupancy, Assembly, Fuel Oil, LP Gas, Smoke Detectors, Residential Sprinklers, etc.) in 2023.
 - 361 LP Gas, 157 Commercial Safety, 45 Oil, 43 Residential Safety.
- 5.7% increase over 2023 totals. A 21.9% increase since 2020.



Mutual Aid Responses

TOWN	GIVEN
Alton	28
Belmont	3
Gilmanton	2
Laconia	88
Meredith	12
Tilton-Northfield	5
Moultonborough	4
Franklin	1
TOTAL	133
Mutual Aid Received	73

- Mutual Aid Given – Decrease of 18.9% from 2022.
- Mutual Aid Received – Decrease of 6.4% from 2022.





GILFORD FIRE-RESCUE ROSTER – 2023

Board of Fire Engineers

Engineer William Akerley, Chair
Engineer Jack Lyman
Engineer Ronald Skinner

Department Personnel

Chief Stephen Carrier, AEMT
Deputy Chief Bradley Ober, EMT

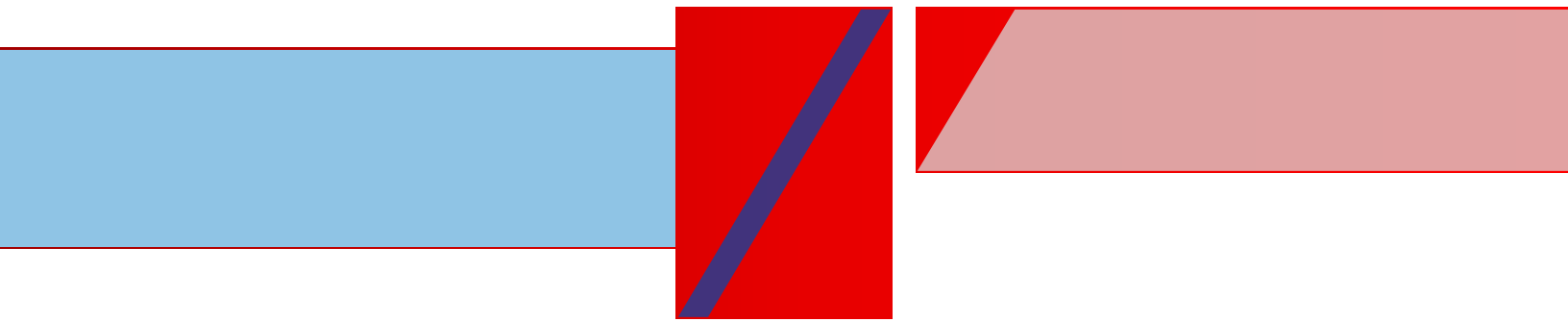
Lieutenant Jeff Madon, AEMT
Lieutenant Dion DeCarli, AEMT
Lieutenant Ryan Brown, AEMT
Lieutenant Adam Gravelle, AEMT
Firefighter Scott Mooney, AEMT
Firefighter Nate Lemay, AEMT
Firefighter Duncan Phillips, EMT-P
Firefighter Kim Remick, AEMT
Firefighter Dustin Drew, AEMT
FF Alex Simoneau, EMT
FF Bryan Fenn, AEMT
FF Lachlan Plache, AEMT
FF Nathan Landry, EMT-P
FF Tyler Emond, AEMT
FF Tobias Warner, AEMT
FF Brandon Flanagan, EMT



Firefighter Rick Andrews, AEMT
Firefighter Michael Balcom, EMT-P
Firefighter Martin Barrett, EMT
Firefighter Robert Caroulo, AEMT
Firefighter Scott Davis, AEMT
Firefighter William Donahue, EMT
Firefighter Roger Horton
Firefighter David Jude, AEMT
Firefighter Steven Langevin, EMT-P
EMT Rae Mello-Andrews, EMT-P
EMT Taylor Possel, AEMT
Firefighter Ron Skinner
Firefighter Nichole Soucy, AEMT
Firefighter Jordan Stopyra
Firefighter Gary Wilson

Executive Secretary Charlene Boulanger

Community. Safety. and Professional Service



REPORT OF THE KIMBALL WILDLIFE FOREST COMMITTEE

The Kimball Wildlife Forest Committee was established by the Board of Selectmen in May, 1990, with the charge to address the “remaining land” at Kimball Castle, which includes all the land of the Kimball Castle Property, excluding 20 acres and the Castle which are privately owned. Two miles of trails have been completed on the property and were formally opened to the public in the Spring of 1992. These trails, known as Lockes Hill Trails, are open to the public daily from sunrise to sunset.

Wildlife habitat management is of primary importance in the Kimball Wildlife Forest. In the original trust, established by Charlotte Kimball, it was stipulated that the property be used “for the study and enjoyment of wildlife”. To this end, it is the goal of the Committee to manage the trails in the Kimball Wildlife Forest in a manner that proves beneficial to native wildlife species. The recreational trails on the property provide public access and educational opportunities. Protecting these trails is an important responsibility of the Committee in order to preserve the aesthetic value and scenic beauty of the property.

The trail system, consisting of the Lakeview Trail and the Quarry Trail, starts approximately 100 feet from the entrance to the parking area off Route 11. The trail is marked by blue rectangles with interpretive stations indicated by numbers. A hike up the Lakeview Trail provides beautiful views of the mountains and the Broads on Lake Winnepesaukee. A panoramic binocular is located in the glade area and two binoculars are located at the top of the trail to accent the views of the lake and the mountains. A hike on the Quarry Trail provides a great history of the site, which is the location of many of the stones used to build the castle. Trail guides are available in the mailbox at the entrance to the trail.

In 2023, the Kimball Wildlife Forest Committee focused on trail improvements that will enhance hiking opportunities on Lockes Hill Trails. Trail work on sections of the Lakeview Trail by Town 4 Trail Services, LLC created a long switchback on a section of the trail to further reduce erosion. Working with the New Hampshire Cooperative Extension and a local expert in the content and design of interpretive signs for nature trails, the Committee is creating updated trail signs to more accurately describe the forest habitats on the trails. The Interpretive signs will be installed in the Spring of 2024 for the enjoyment and education of Lockes Hill Trail hikers and visitors. The Committee is also planning a new kiosk and trail guide, which will be available in 2024.

One of the great attributes of the property is that it fosters community engagement and local pride. The Town of Gilford is a shining example of cooperation between engaged residents who make up the Kimball Wildlife Forest Committee, private consulting foresters from Forest Land Improvement, logging contractors, a supportive, engaged Town Administrator, the Board of Selectmen, Gilford Fire and Police Departments, the Gilford Department of Public Works, and other town departments, as well as other entities and partners, including UNH Cooperative Extension. The result is first-rate management and a great resource that serves both the community and the Kimball legacy.

The Kimball Wildlife Forest Committee expresses its thanks to the Belknap Range Trail Tenders (BRATT), especially Karl Gould, for his assistance in trail management.

Local school and community groups make use of the trails for educational purposes to learn about the history and wildlife habitats located on the site. Interested schools and groups may contact Sandra McGonagle at 527-4752 to schedule educational hikes.

Ideas for trail expansion are welcome. Anyone interested in working with the Kimball Wildlife Forest Committee may contact the Board of Selectmen at 527-4700.

Sandra T. McGonagle, Chair
Patricia Bennett, Secretary
Rebecca Watson
Alexandra Breed
Dan Tinkham
Gail Tebbetts
Robert Macphee



Lakes Region Planning Commission

103 Main Street, Suite 3
Meredith, NH 03253
603-279-8171 | www.lakesrpc.nh.gov

FY23 Annual Report

Town of Gilford

The Lakes Region Planning Commission (LRPC) is a voluntary association of 30 communities in Belknap, Carroll, Grafton, and Merrimack counties enabled under RSA 36:45. The LRPC plans at the local, regional, and statewide levels and is an essential conduit for federal funding. The LRPC employs a highly trained, professional staff to provide a wide variety of cost-saving local services such as presented below, and coordinates transportation, land use, economic development, and environmental planning at the regional level. A twelve-member Executive Board, together with Commissioners, governs the LRPC. Operations are overseen by an Executive Director.

The LRPC provides a forum for communities to share information and services from model ordinances and joint purchasing to solid waste districts and watershed management plans, and serves as a resource to support and enhance local planning and regional collaboration. The LRPC recognizes that the foundation of regional decision-making lies within local communities. Membership provides access to a wide range of services and resources including:

- Transportation, land use, and watershed management planning
- Economic development assistance
- Technical assistance with Master Plans, Capital Improvement Plans, Hazard Mitigation Plans, Zoning and Site Plan Regulations, Developments of Regional Impact, and Circuit Rider assistance
- Grant writing and administration
- GIS mapping
- Data collection and analysis

The following are highlights of our FY23 activities. For our full FY23 Annual Report, please visit the *About LRPC* page on our website at www.lakesrpc.nh.gov.

Highlighted Local and Regional Planning Services Provided for FY23

General & Technical Assistance	<ul style="list-style-type: none"> • As a member of the LRPC, Town Officials are encouraged to contact the LRPC regarding our services or any other regional planning related issues.
GIS Mapping	<ul style="list-style-type: none"> • The LRPC is a great resource for community maps. Give us a call if your town needs updated zoning, town roads, or community facility maps for instance.
Grant Administration	<ul style="list-style-type: none"> • Researched and applied for funding to support the Gilford Styrofoam project. • Aided in completing a letter of intent and subsequent application for the 2023 catalyst grant program from NBRC concerning Gilford's regional foam recycling program. • In partnership with LRPC, Gilford received a \$54,000 award from NBRC's 2023 catalyst grant program. • The LRPC provides a wide variety of grant writing and administration assistance to towns as needed.
Household Hazardous Waste (HHW) Collection	<ul style="list-style-type: none"> • Coordinated our 37th Annual Household Hazardous Waste (HHW) Collections in the Summer & Fall of 2023, and widely promoted this event to reach the maximum number of households. This event provides a safe disposal option for residents in our participating communities. • Gilford Household Participation: 156 • Thank you to the Town of Gilford and the DPW Garage for serving as one of our regional collection sites. • <i>Please go to our website (lakesrpc.nh.gov) if you missed this year's collection for alternative disposal options.</i>
Intergovernmental Review Process (IRP)	<p>The LRPC provides the USDA with comments and offers of support regarding proposed Federal financial assistance for programs and activities concerning its municipalities. The LRPC reviewed and supported the following project in the Town of Gilford:</p> <ul style="list-style-type: none"> • Applicant: Mountain View Housing Cooperative Project: Water & Wastewater Upgrades

Newsletters & Articles	<ul style="list-style-type: none"> The LRPC helps coordinate information from many different sources and is a great resource for keeping towns up to date on planning issues and resources through both our website and direct contact.
Planning & Land Use Regulation Books	<ul style="list-style-type: none"> Coordinated the purchase and delivery of 335 copies of the annual <i>NH Planning and Land Use Regulation</i> books as part of a regional bulk purchase at a savings of \$96.25 for each book and \$88.50 for each book with e-book. Gilford purchased 22 books. Total saved: \$2,117.50.
Solid Waste Management	<ul style="list-style-type: none"> Performed site visit with Tradebe (toxic waste vendor) to identify issues with traffic flow, entrance/exit sites, and pull off areas for HHW collection event. The LRPC provides a wide range of services to solid waste operators throughout the region including information, training, signage, roundtable events, regional purchase opportunities, and much more.
Technical Land Use Planning Assistance (TBG – A)	<ul style="list-style-type: none"> The LRPC employs a professional land use planner to assist towns with technical land use issues which require a knowledge of land use law, NH RSA's, as well as state and local regulations on either a short or long-term basis.
Transportation Planning	<ul style="list-style-type: none"> Conducted traffic counts at 10 locations within Gilford as requested by the NH Department of Transportation. Attended Route 11 Corridor Advisory Committee meeting with NHDOT.

Commission Meetings

- Convened 6 regular Commission Meetings with guest speakers covering topics including Regional Housing Needs Assessment/Housing Affordability Trends/InvestNH Funding, Solid Waste Management Grant, Household Hazardous Waste, Transportation Program Overview & Data Collection, Geographic Information System Programs, NH Broadband Planning Update, Electric Vehicle Infrastructure & Asset Management.

Regional Services & Activities of Benefit to Multiple Communities

- 2023 Household Hazardous Waste (HHW) Collection
BY THE NUMBERS: 37 years of regional collections | 24 participating communities | 7 summer & 1 fall collection sites | 4 HHW Coordinator meetings | 80 workers & volunteers contributing more than 500 hours | a dozen new local HHW Coordinators, including 3 new Site Coordinators | 1,564 households served | approximately 60,000 pounds (30 tons) of household hazardous waste safely removed and disposed, preventing negative effects on human health and mitigating potential illegal dumping and disposal throughout the Lakes Region.
- Bulk ordered and distributed 335 *NH Planning and Land Use Regulation* books for a group discount of \$96.25 per book and \$88.50 per book with e-book. TOTAL SPENT by 27 Member Communities = \$4,028.75 | TOTAL SAVED by 27 Members = \$31,719.25.
- Reviewed 15 Intergovernmental Review Process (IRP) notices from the state planning office as public notification to regional planning commissions of all projects in the region intended to receive federal financial support.
- Updated Regional Housing Needs Assessment: LRPC is contracted with the NH Department of Business and Economic Affairs (BEA) to address the RSA requirement that regional planning commissions complete a housing needs assessment every 5 years. This update was completed for 2023 and a draft was posted to our website together with a downloadable toolbox to assist communities with housing planning. Discussions have begun relative to adoption.

Solid Waste Management Accomplishments

- Worked with solid waste operators around the region to address solid waste issues through grant writing and research.
- Utilized Geographic Informational System (GIS) mapping tools to identify potential solid waste solar sites in the Lakes Region.
- Conducted a plastics disposal and municipal solid waste study for Lakes Region transfer stations with summer intern.
- Ran two roundtables for solid waste operators concerning *Food Waste Composting in NH* and *Glass Management – Efficiencies and Uses*.
- Conducted outreach at various transfer stations, providing information to a number of residents concerning the annual Household Hazardous Waste collection event.

Economic Development

- **Comprehensive Economic Development Strategy (CEDS).** Drafted update using innovative story map formatting approach which is posted on LRPC’s website.
- **Community Development Block Grants (CDBG).** Administered CDBG Microenterprise funding for Grafton County which assists businesses and economic development organizations in Grafton, Belknap & Carroll counties.
- **Northern Border Regional Commission (NBRC) Grant Administration.** Provided grant writing and grant administration assistance to several successful NBRC grantees as the designated local development district for our region, including:

NEW:

- Town of Gilford - Foam Recycling Project
- GALA Makers Space – Phase II
- Granite State Adaptive – Equine Therapeutic Center
- Lakes Region Model Railroad Museum (Wolfeboro)

ONGOING:

- City of Laconia | WOW – Opechee Loop
- Town of Hebron – Fiber Optic Network
- Town of Sandwich – Fiber Optic Network

Transportation

- **LRPC Transportation Advisory Committee (TAC).** Provided administrative support for meetings and facilitated communications. The TAC met 6 times involving city/town appointed representatives in order to engage community participation and local involvement in regional transportation planning and project development. Topics (some with guest speakers) included Ten Year Plan (TYP) Project Planning for 2025 – 2034, Road Safety Audits, NH Route 11 Alton-Gilford Planning Study Update, Scoring of Proposed TYP Projects, Update on the Regional Plan and Congestion Mitigation Air Quality Application Process, Regional Bicycle Group Update, 2022 Traffic Count Summary, Charging & Fueling Infrastructure Discretionary Grant Program, and Processed Glass Aggregate.
- **Bicycle and Pedestrian Planning.** Updated draft of state-wide Bicycle and Pedestrian Plan.
- **Regional Transportation Plan.** Drafted Regional Transportation Plan. Included additional crash data information so Plan now can be used for more grant opportunities (Safe Streets For All).
- **Ten Year Plan (TYP) Funding and Project Prioritization (TYP 2025 – 2034):** Worked with towns, NH DOT and GACIT to develop project scopes and cost estimates.
 - **Meredith** – NH Route 25 intersection improvements at Laker Lane, True Road, Quarry Road, and Patrician Shores (additional funding).
 - **Laconia** – Union Avenue improvements.
- **Data Collection & Analysis.** Collected traffic count data at 148 assigned locations throughout the region for NHDOT along with 17 municipal requested counts. Worked on updating Road Surface Management System (RSMS) assessment for one community.

The LRPC is a participation-based organization where Commissioners have the final say on the annual budget and can determine what services the organization provides. • Gilford representatives to the LRPC during FY23 were:

Commissioner John Ayer	Term Expiration Perpetual	TAC Member Meghan Theriault	Term Expiration 11/20/23
Executive Board John Ayer	Position Chair	TAC Alternate Roger Weeks	Term Expiration 11/20/23
Alternate Vacant	Term Expiration		

Respectfully submitted,
Jeffrey R. Hayes
Executive Director

Report of the Library Director

Looking back on 2023, the Gilford Public Library thrived on partnerships. We found that working together with community organizations, town departments, and the schools to offer co-sponsored events allowed us to continue to be an enrichment center for the greater Gilford community. These partnerships helped with a more coordinated and expanded programming effort resulting in a marked increase in overall participation.

The library strives to provide quality programs and events that appeal to a wide range of ages in our community. These programs support the holistic health of both individuals and our community. Senior fitness programs continue to be a large draw with a program nearly every morning of the week. Monthly book discussions, live virtual travel tours, lectures, workshops, classes, and craft offerings were all very well-attended and contributed to the notable 40% increase in adult program attendance this year.

For the youngsters among us, we served up many events, parties, and engaging storywalks, alongside the traditional storytimes for babies and preschoolers. We strive to create new programs based on feedback coming from our patrons. In this vein, we introduced Little Math Wiz and Drop-in Saturday Crafts for families. For those a little further along, our Teen Room has been revamped with a new layout and circulation desk, making for a better atmosphere and increased circulation of materials.

The library is our community's space. As such, infrastructure updates are always needed. This year these updates included replacement of well piping, pressure-washing of the building and replacement of outside steps down to the garage. A generator was installed ensuring accessibility during emergencies.

In tandem with the changing times, our dedicated Trustees reviewed and updated several library policies now accessible on our website. Along with the diligent efforts of the Trustees, the Friends of the Library also played a vital role in sponsoring diverse events, ranging from Summer Reading Programs to the Candlelight Stroll, children's parties, senior yoga and crafts. Their bookstore on the lower level of the library has also received a much-needed facelift with new shelving and a re-organized structure.

Lastly, the staff is here to serve you. We can communicate via chat on our website, texting, on social media, or the good old-fashioned phone during normal library hours. We have a great team and are committed to serving the library community! We are looking forward to a great 2024 and beyond!

Katherine Dormody, Library Director

Library Staff Full-Time: Arielle Allen- Assistant Library Director, Hayden Jurius- Teen and Emerging Technologies Librarian, J'Lillian Mello- Children's Librarian.

Library Staff Part-Time: Maxwell Fisher- Library Assistant and Interlibrary Loans, Patty Myers-Older Adult Services Coordinator, Linda Bettoney- Children's Library Assistant.

Type of Material / Number of Titles Owned / Numbers of Circulations (Borrows)

	Titles 2022	Titles 2023	Circ 2022	Circ 2023
Adult Fiction	14,547	14,470	18,957	19,600
Adult Non-Fiction	12,907	13,017	6,999	6,641
DVDs	7,421	7,597	11,082	10,701
Audiobooks	2,233	2,019	1,817	1,796
Teen/Middle Reader	2,522	2,674	2,287	2,517
Children's	19,889	20,236	35,427	33,421
Other	2,074	2,000	5,294	5,188



Festive Friends of the Library



Volunteer luncheon

New Materials Added

Type	2022	2023
Adult Fiction	1,027	1,014
Adult Non-Fiction	491	428
DVDs	347	219
Audiobooks	68	50
Teen/Middle Reader	182	152
Children's	1,109	928

Circulations per Capita: Amounts to 11.32 borrows per person in Gilford. NH averages 4 per capita.

Value of Collection: The Library owns over 62,000 items available for loan valued roughly at \$1,200,000.

Top Circulating Titles of 2023

Adult Fiction	<i>Lessons in Chemistry</i> , Garmus
Adult Non-Fiction	<i>The Wager: A Tale of Shipwreck, Mutiny and Murder</i> , Grann
DVDs	<i>Banshees of Inisherin</i>
Audiobook	<i>3 Days to Live</i> , Patterson
Teen/Middle Reader	<i>The Summer I Turned Pretty</i> , Han
Children's	<i>Dog Man: Grime and Punishment</i> , Pilkey
Museum Passes	Squam Lakes Natural Science Center
Magazines	<i>People Weekly</i>
E-Book	<i>It Ends With Us</i> , Hoover
E-Audiobook	<i>Lessons in Chemistry</i> , Garmus
E-Magazine	<i>Us Weekly</i>



We were able to collaborate with the schools to provide book talks getting kids excited about reading. We also collaborated with various town departments for the annual touch-a-truck event.



Active Library Cards

Card Type	2022	2023
Adults	4,297	3812
Children	1,137	1071
Home Delivery	11	10
Libraries	261	260
Non-Resident	305	307
Non-Resident Work in Gilford	125	127
Total	6,136	6014
New Cards	399	401
Renewals	894	616

Technology and Online Resources

	2022	2023
Technology Reference	1,424	1,432
E-Magazines	418	1,156
E-Audiobooks	8,370	9,351
E-Books	6,689	7,513
E-Videos	1,634	688
YouTube	342	552
Facebook Followers, 1900K	234 (new)	600 (new)
Instagram Followers	736	866
Online Databases (Sessions)	1,197	750
Website Visits	31,508	34,735
In-Library Computer Usage	3,451	3,499
Text Messages Sent/Received	3,633	4,114
3D Prints	30	19

Technology: The usage of our digital services has continued to climb by a steady amount each year. In addition, our social media pages have seen increased traffic, signaling an increase in community engagement with the library.

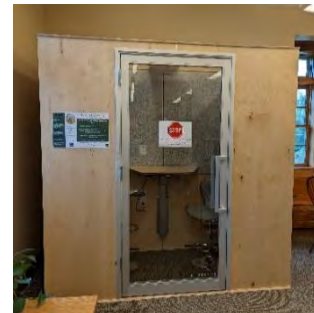
We've recently signed up for Princh printing services which has made wireless printing much easier in the library. Patrons are now able to upload what they need printed from anywhere and pick it up at the library.

Also new in 2023 was the ability to chat online with a librarian from anywhere during library hours.

Services

	2022	2023
Community Meeting Room	2069	1,563
Interlibrary Loan-Borrowed	1,092	1,468
Interlibrary Loan-Loaned	1,798	2,309
Notary	44	52
Passport Acceptance	141	147
Museum Passes	174	225
Hiking Maps Sold	115	82
Zenbooth Solo & Duo (new)		41

Services: The Friends of the Library purchased two Zenbooth Office Pods that were installed in September. These are private, quiet, reservable workspaces in the library.



Events, Programs, Volunteers, and Visitors

	2022	2023
Adult Program Participants	6,659	9,333
Teen Program Participants	1,072	1,219
Youth Program Participants	4,062	5,221
General (Family) Participants	1,426	1,193
Passive Program Participants	3,858	4,353
Volunteers	44	46
Volunteer Hours	2,499	2,447.5
Visitors to the Library	77,447	90,508



Our special visitor, Mrs. Claus, drew a great crowd for a pre-holiday storytime and craft.



NON-APPROPRIATED FUNDS REPORT

Category	Balance 12/31/22	Receipts	Expenses	Balance 12/31/23
Children's Fund	876.62	2800.00	1685.24	1991.38
Copier	3189.57	2987.80	3056.79	3120.58
Fines	27517.79	3067.43	2861.56	27723.66
Gifts	8112.74	32979.03	9032.27	32059.50
Grants	5476.84	850.00	6326.84	0.00
Interest	82.36	6.35	0.00	88.71
Misc./Fees	14710.88	8253.31	5059.17	17905.02
Remick Trust	249.41	0.00	0.00	249.41
Smith Trust	147.90	0.00	0.00	147.90
Town-Reimbursed	1218.83	4169.03	4162.28	1225.58
Maps	1320.67	195.92	0.00	1516.59
Meeting Room	1437.91	50.00	199.02	1288.89
Totals	64341.52	55358.87	32383.17	87317.22
Independence Account	53345.61	4,111.16	432.38	57,024.39

REPORT OF THE GILFORD OLD HOME DAY COMMITTEE

Saturday, August 26th, 2023 - "Four Seasons of Fun" marked our 103rd Gilford Old Home Day and we once again lucked out with beautiful weather for the event! The Old Home Day Committee was pleased to have the Sawyer Family accept our invitation to serve as Parade Grand Marshals. Peter and Monica Sawyer have more than 60 years combined serving in the field of education. Peter spent many years with the Gilford School District teaching computers and serving as the Assistant Principal and Principal. He was also a volunteer coach for local youth sports organizations, as well as, the Gilford Parks and Recreation Department, and served on boards for the Gilford Youth Center, the Community Church Diaconate, and the Gilford Cal Ripken Youth Baseball League. Monica served as a school counselor at Gilford High School, where she won the award for NH State Counselor of the Year. She volunteered her time with the Lakes Region Scholarship Foundation, Gilford Interact, the Gilford Community Church, and Saint Baldrick's Cancer Research. Both Peter and Monica were joined by their four children, Maxwell, Joseph, Samuel, and Sofia (aka "Shushu"). All four have volunteered since they were very young. 2023's Old Home Day was dedicated to Virginia "Ginny" Clifford. Prior to her passing in December of 2021, Ginny was a very active member of the Town of Gilford, a Town she loved dearly. Ginny organized and lead the Cherry Valley 4-H Club, and saw the club grow tremendously in a short amount of time. Ginny enjoyed making wreaths which would often adorn the Gilford Community Church's windows. One of Ginny's most favorite annual events was Gilford Old Home Day. She would open her home to family and friends for the event and would take in all that Old Home Day offered including the fireworks, which were one of her favorite events of the day. It was an honor to dedicate this year's Old Home Day to Ginny!

The day kicked off with a large group of runners for the 46th Annual GNA Road Race! The morning continued with the Thompson-Ames Historical Society's Open Houses at the Mt. Belknap Grange, the 1834 Union Meeting House and the Benjamin Rowe House. Following the 38th Annual Gilford Rotary Club pancake breakfast at the Community Church, participants and spectators turned out in great numbers in the village to watch the annual parade. The parade boasted many outstanding floats, bands, color guards, marchers, antique and classic vehicles! Unfortunately, the Community Band, a parade favorite, was unable to participate due to an issue with their trailer, but they did come just in time later in the day to perform before the fireworks!



Following the parade, Bryan Conway – The One Man Band returned to provide musical entertainment from the Village Field bandstand. Bob Pomeroy returned yet again to reprise his role as our "Master of Ceremonies" making presentations and announcements with his own unique brand of humor leading up to the Opening Ceremony with

the singing of the National Anthem. The Wicked Witches of the Lakes Region provided an entertaining dance demonstration. We had 104.9 “The Hawk” and 101.5 “UnRock & Relax” on site as well, broadcasting a live remote from the Village Field.

Traditional games and field events were offered to kids of all ages throughout the afternoon. Rockin’ Ron, The Friendly Pirate put on a performance that included fun, educational, and inclusive Pirate Music for All Ages.



Fan favorites including the pie-eating contest and the egg toss were both well attended. Both contests provided lots of laughs and entertainment for those participating and cheering on!



The GNA’s 23rd Annual Kids’ Fun Run Race went off without a hitch! The ‘Duncan Idaho Band played a variety of classic rock hits that got the crowd dancing and tapping their feet. The Community Band’s traditional performance followed as people began to congregate back on Village Field. As the Community Band’s performance ended, people directed their attention to the clear night sky for an incredible fireworks display. DJ Alex Bailey continued the evening with music and dancing until the evening came to a close.

We returned Sunday morning, and with assistance from the Belmont-Gilford Hockey Team and several volunteers we were able to clean up quickly and smoothly as another Gilford Old Home Day had come to an end!

We would like to extend a sincere and heartfelt “Thank You” to all the advertisers, Town Departments, sponsors, volunteers and friends who once again helped to make this very special annual event happen – we could never pull off this tremendous event without your efforts. As we do every year, we would like to express our appreciation to the Gilford Old Home Day Committee for all their hard work and for helping our Department through yet another Gilford Old Home Day. This past year they once again put on the Gilford Community Dinner to help raise additional money to cover the rising costs associated with Old Home Day. Our community is extremely fortunate to have such a dedicated and enthusiastic group. Our event would not be possible without their continued assistance and guidance.

Our plans are already underway for the 2024 celebration, scheduled for Saturday, August 24th, 2024. If you would like to be on the Committee or to volunteer in any way, please call the Parks and Recreation Department Office at 527-4722. Helpers and volunteers are always needed, and ideas and suggestions are always welcome. Be sure to mark your summer calendars now for August 24th!

Respectfully submitted,

The Gilford Parks and Recreation Department

REPORT OF THE PARKS AND RECREATION DEPARTMENT

2023 was a bittersweet year for the Parks and Recreation Department, as the Department bid farewell to long-standing Director Herb Greene. Herb served the Department and Town of Gilford for over 16 years and was a fantastic leader and steward for the Department. He will be missed tremendously by the Department and community of Gilford. After Herb's departure, Jenny Hancock was hired to fulfill the role of Parks and Recreation Director. Jenny had served as the Recreation Specialist prior to her promotion. Jenny brought on Matt Saulnier in June of 2023 to serve as the new Recreation Specialist, alongside Sue King, the Department's Program Assistant, rounding out a great Recreation Department Team.

As is the goal every year of the Gilford Parks and Recreation Department, we strive to maintain our parks and recreation facilities and make improvements and repairs where necessary. New roofs were installed on the varsity baseball dugouts and the storage shed at Village Field. There was also field work completed on the varsity baseball field that made for major improvements to the condition of the field.

The Arthur A. Tilton Ice Rink saw a very challenging winter season once again in 2023. After being delayed several times, we were finally able to open the rink for skating on February 7th. Unfortunately, a string of warm weather forced us to close the rink again less than a week later. We were able to re-open one final time in an effort to provide the Gilford community with a place to ice skate, but unfortunately it was for much less time than we had hoped for. In total, the rink was open for a total of 30 days this past season, 19 days less than the season prior.

Beach operations were relatively quiet in 2023. The weather posed issues throughout the summer, which made for much slower traffic in and out of the beach as compared to previous seasons. We saw just over 9,800 cars entering the beach during the hours the gate was staffed. Even though the weather did not cooperate for much of the season, we were still able to offer two sessions of swim lessons. We employed 13 seasonal employees at the start of the season, and as the season progressed, we had seven stay on to finish out the summer with us. We also welcomed back Daniel Barnhart of "The Plate Lunch", who returned for his sixth season running his concession stand at the Town Beach.



Programming continued to pick up in 2023! In addition to having many of our normal programs return, several new programs were added to what the Department offered continued to grow and see positive enrollment numbers. We were able to offer a number of special events throughout the year, which included the 3rd Annual Bunny Hop Story Walk that we co-sponsored with the Library, the Cardboard Box Sled Derby, Breakfast with the Easter Bunny Program which we co-sponsored with the Gilford Youth

Center, our Annual Halloween Happenings event and our Santa Land Program that we also co-sponsor with the Gilford Youth Center. Some of these events saw their biggest turnouts to date in 2023! Our Annual Gilford Old Home Day event took place once again in August and was a huge success. We lucked out with beautiful weather. The event had a fantastic turnout, and everyone seemed to enjoy the day!

We would like to thank Airport Country Deli, Bank of NH, Baron Machine, Brookside Pizza II, Case N Keg, Children's Dentistry of the Lakes Region, Daniels Electric Corp., DC Sports Photos, Dr. Kennell Orthodontics, Drew's Affordable Steel Roofing, Fay's Boatyard, Fire N' Stone, Franklin Savings Bank, Friends of the Library, Funspot, Gilford Cinemas 8, Gilford House of Pizza, Gilford Mobil Mart, Gilford Village Store, Gilford Youth Center, GMI Asphalt, Gunstock, Hannaford Supermarket, Irwin Motors, Keller Williams Realty, King of Klean, Laconia Pet Center, Lakes Cosmetic Institute, Lakes Region Chimney Pro, Lakes Region Dental Care, Lee's Candy Kitchen, Lone Wolf DeSign & Build, McDonald's, Meredith Village Savings Bank, Merrill Fay Ice Arena, My Remote FA, Norm Marsh Electric, Papa Gino's, Piche's Ski and Sport, Shaw's Supermarket, Vista Foods, Walmart, Winnepesaukee Waste Services, Winnisquam Dental and all others who have assisted our Department throughout the year for their generous sponsorships and donations to our Department. We would also like to thank the Gilford Rotary for their donation of a Christmas tree and lights at the bandstand at the Village Field. Our numerous volunteer coaches, referees and program volunteers also deserve our recognition and thanks. Without your continued efforts, many of our programs would not be possible.

In closing, we would like to once again thank all the Town Departments, the Gilford School District and all the individuals who have assisted with our Department throughout the year.

Respectfully submitted,

The Town of Gilford Parks and Recreation Department

Parks and Recreation Commission:

Rick Nelson, Chair

Thom Francoeur

Dave Smith

Jim Glover

Miriam York

Lisa Mans-Buckley, Alternate

Peter Allen, Alternate

Chris Banks, Alternate

Youth Programs

Program	Season	2021 #s	2022 #s	2023 #s	Notes
Youth Basketball	Winter	---	90	116	
Gunstock Ski/Snowboard	Winter	70	97	113	
Bolduc Park X-Country Skiing	Winter	12	8	7	
Youth Ice Skating Lessons	Winter	---	8	7	
Jr. Picasso Art Program	Winter	---	17	14	Co-sponsored with GYC
Bolduc Park Golf	Spring	6	6		
Horsemanship Camps	Spring/Sum.	19	22	22	
Mad Science Pre-School Program	Summer	---	---	14	
Swim Lessons	Summer	---	66	51	Limited Classes Offered
Arts and Crafts	Summer	15	25	44	
Tennis Lessons	Summer	60	60	50	Sponsored by Advantage Kids
Tennis Match Play	Summer	---	9		New Program
Wicked Cool For Kids Camp	Summer	14	20	12	
Shooters Gold Basketball Camp	Summer	47	48	53	
Challenger Soccer Camp	Summer	59	61	67	
Babysitting Course	Summer	14	---	---	
Minds in Motion Workshop	Summer	---	11	10	
Seacoast United Soccer Camp	Summer	28	43	46	
Youth Soccer	Fall	164	157	161	
Preschool Soccer	Fall	---	4	10	
Preschool Elves Workshop	Winter	---	---	10	Co-Sponsored with GYC



Adult Programs

Program	Season	2021 #s	2022 #s	2023 #s	Notes
Adult Snowshoeing	Winter	26	17	15	
Adult Curling	Winter	24	11	---	Cancelled due to poor ice conditions
Senior Walking	Fall, Winter, Spring	26	22	18	
Co-ed Adult Volleyball	Fall, Winter Spring	44	42	42	
Adult Hiking (Spring Session)	Spring	---	33	18	
Bolduc Park Golf Lessons	Spring	---	16	---	
Adult Tennis Lessons	Summer	7	---	---	Did not offer in 2023
Beach Yoga	Summer	---	22	6	
Adult Hiking (Fall Session)	Fall	21	21	39	
Adult Pickleball	Indoor	---	33	37	
Fit2Ski Conditioning	Fall/Winter	---	---	16	
Chair Yoga	Fall/Winter	---	5	15	
Senior Moment-um Program	Year Round	136	199	808	



Community Programs and Special Events

Program	Season	2021 #s	2022 #s	2023 #s	Notes
Celtics Bus Trip	Winter	---	20	23	
Family Full Moon Snowshoe Hike	Winter	25	14	---	Cancelled due to poor weather conditions
February Vac Fun Day	Winter	30	---	20	
Cardboard Box Sled Derby	Winter	28	13	11	
Francoeur/Babcock Memorial Basketball Tournament	Spring	---	---	12 teams w/ 125 players	
Nailed It! Cake Decorating Contest	Winter	12	---	---	Did not offer in 2023
St. Patrick's Day Virtual Contests	Spring	27	---	---	Did not offer in 2023
April Vac. Fun Day	Spring	---	19	20	
Bunny Hop Story Walk	Spring	129	79	88	Co-Sponsored w/Library
Breakfast with the Easter Bunny	Spring	---	130+	150	Co-Sponsored with GYC
Easter Art Contest	Spring	14	---	---	Did not run in 2023
Town Wide Yard Sale	Summer	20	18		
Red Sox Trips	Summer	---	46	54	
Community Dinner	Summer	---	78	69	
Water Carnival	Summer	---	70	80	
Community Band Concert Series	Summer	60+	75+	80+	
Halloween Happening	Fall	160+	160+	160+	
Halloween Virtual Contests	Fall	96	---	---	Did not run in 2023
Halloween Drive Thru	Fall	70+	---	---	Did not run in 2023
Santa Land	Winter	---	150+	350+	Co-Sponsored with GYC
Holiday Home Decorating Contest Submissions	Winter	15	16	---	Co-Sponsored with Gilford District PTA
Holiday Home Decorating Contest Voting Participants	Winter	166	271	---	Co-Sponsored with Gilford District PTA



REPORT OF THE PLANNING AND LAND USE DIRECTOR

The theme of continued significant development and construction activity has carried over from 2022 through 2023 in spite of rising costs of labor and materials, and elevated interest rates. These higher costs have hampered development of some projects, but all in all building and development have carried on. The department saw a jump in the number of permits, construction value, and fees collected, all of which support the notion that development activity was strong through 2023. The short-term rental ordinance was adopted in 2023 and applications for them have started to filter in. So far applications have been found to be substantially compliant with the short-term rental regulations, or can be made compliant with minor adjustments.

The following tables illustrate work performed during 2023 by DPLU office staff and the land-use boards and commissions for which the department provides staff support:

I. OFFICE STAFF

1. Building Code Administration

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Building Permits	236	322	311	293	312
Plumb./Elec. Permits	225	258	363	361	404
Sign Permits	9	15	11	19	26
Demolition Permits	21	29	33	36	23
Certificates of Occupancy	35	37	42	33	47
TOTAL PERMITS:	526	526	760	742	812

Of the **312** building permits issued, **16** were commercial building permits and **45** were for single-family homes. Of the **45** single-family homes, **15** were knock-down/rebuild homes, **16** were actual “new construction”, **12** were new accessory apartments, and **2** were existing homes that were significantly enlarged.

2. Declared Value of All Construction

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
TOTAL VALUE:	\$30,637,187	\$36,773,607	\$41,290,560	\$52,101,415

3. Department Revenues

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Permit Fees	\$57,357	\$68,774	\$77,987	\$82,685	\$95,639
Plan. Board & ZBA Fees	\$11,899	\$8,059	\$18,414	\$13,814	\$16,194
Vendor Permit Fees	\$0	\$50	\$0	\$75	\$25
Glendale Barge Permits	\$1,450	\$550	\$500	\$2,050	\$3,350
Large Tent Permits	\$0	\$200	\$640	\$760	\$280
TOTAL REVENUES:	\$70,706	\$77,633	\$97,541	\$99,384	\$115,488

4. Code Enforcement Activity

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Inspections	987	1,091	899	924	812
Zoning Enforcement	364	423	465	349	407
TOTAL INSPECTIONS:	1,351	1,514	1,364	1,273	1,219

II. PLANNING BOARD

<u>Membership</u>		<u>Term Expires</u>
Chair	Wayne Hall	4/26
Vice-Chair	Carolyn Scattergood	4/24
Secretary	Jack Landow	4/26
Selectmen Rep.	Dale Channing Eddy	
Regular Members	William Johnson	4/25
	Emily Drake	4/24
	Gaye Fedorchak	4/26
Alternate Members	Rick Notkin	4/26

<u>Board Action</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Site Plan Reviews	10	9	17	13	31
Subdivision Reviews	11	8	12	18	5
TOTAL CASES:	21	17	29	31	36

III. BOARD OF ADJUSTMENT

<u>Membership</u>		<u>Term Expires</u>
Chair	William Knightly	4/26
Vice-Chair	Larry Routhier	4/24
Regular Members	Andrew Howe	4/26
	Scott Davis	4/24
	Adrianna Antonopoulos	4/24
Alternate Members	Richard Grenier	4/24
	Kevin Hayes (Selectmen ex-officio alt.)	

<u>Board Action</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Special Exceptions	1	2	5	0	2
Variances	5	3	16	24	12
Appeal Admin. Decision	0	0	2	0	0
Rehearings	0	0	2	0	0
Equitable Waiver	0	0	1	0	0
Withdrawn	0	0	0	4	0
TOTAL CASES:	6	5	26	28	14

IV. HISTORIC DISTRICT AND HERITAGE COMMISSION

<u>Membership</u>		<u>Term Expires</u>				
Chair	(vacant)					
Vice-Chair	(vacant)					
Secretary	Troy Schrupp	4/26				
Selectmen Rep.	Kevin Hayes					
Planning Board Rep.	Emily Drake					
Regular Members	Lynne DeVivo	4/24				
Alternate Members	(vacant)					
<u>Commission Action</u>		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Cases Reviewed		6	7	3	6	6

V. CONSERVATION COMMISSION

<u>Membership</u>		<u>Term Expires</u>				
Chair	Carole Hall	4/26				
Vice-Chair	Larry Routhier	4/26				
Regular Members	Douglas Hill	4/25				
	Tom Drouin	4/26				
	Robert Brown	4/24				
	James "Al" Rollins	4/26				
	Gary Geoffroy	4/25				
Alternate Members						
<u>Commission Action</u>		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Cases Reviewed		43	41	41	42	42

This year Richard Sonia stepped down from his position on the Historic District and Heritage Commission. Richard served on the Commission beginning in 2010 as the Planning Board representative, and as chair of the Commission since 2011. Prior to and overlapping his service on the Historic District and Heritage Commission, Richard served on the Planning Board from 1999 to 2014. Always friendly and enthusiastic, Richard's good-natured personality will be missed at meetings. Thank you, Richard, for your years of generous service!

Other board changes included the resignation of Isaac Howe as a regular member of the Planning Board and alternate Gaye Fedorchak being appointed as a regular member. On the Conservation Commission, alternate Al Rollins was appointed to serve as a regular member, and Gary Geoffroy was appointed as a new alternate. We express our deepest thanks to the many dedicated volunteers who serve on our land use boards without whom we would not be able to function and get the work done.

After an extended search process, the Department of Planning and Land Use has a new Deputy Code Enforcement Officer – Jason Paltanavich. Jason joined DPLU in April and didn't waste any time showing what a great hire he is. His skills and abilities are wide ranging and very useful in his position and for the department as a whole. We are happy to have Jason join our team and welcome the valuable assistance he provides us and the public! Along with Jason, Technical Assistant Sandra Hart, Building Inspector/Code Enforcement Officer George Lane, and I continue to enjoy serving the community in our various capacities at the Department of Planning and Land Use.

Respectfully submitted,

John B. Ayer, AICP
Director of Planning and Land Use



GILFORD POLICE DEPARTMENT

Kristian J. Kelley
Chief of Police

REPORT OF THE POLICE CHIEF

The men and women of the Gilford Police Department are committed to excellence of service to the residents and visitors of the Town of Gilford. We appreciate the continued relationship, open communication and collaboration with all of you in the completion of this mission.

Personnel

I am excited to announce that as of the date of this report, we are full staff within our patrol division for the first time in many years and only have one opening in communications. The combined effort from department staff and our town government to assess staffing shortages and produce a viable recruitment plan is appreciated and was clearly effective. I want to congratulate Sergeant Corey O'Connor and Dispatcher Karen Craver who both retired after long careers at the Gilford Police Department. Sergeant O'Connor served over 21 years with the department and truly was the epitome of what being a Gilford Police Officer means. Dispatcher Craver was an icon in our communications division for nearly four decades. We wish them well in their next chapter, both will be missed.



Community

We genuinely enjoy our opportunities to engage the community at the local events that make Gilford so special. Old Home Day, The Candlelight Stroll, and National Night Out were a huge success again this year. We also held our ten-week Citizen's Academy that was highly attended and enjoyed by all who were involved. Both officers and volunteers enjoy the opportunity to be involved in these events that are so positive and give residents and officers alike the chance to engage in a positive environment. We are not just police officers, but residents, moms and dads and members of the community. Being immersed in the community makes the men and women of the department much more than just police officers, we are part of the community.



Training

Training is more important than ever in policing, equally important to hiring qualified personnel. Because Gilford understands this, we are fortunate to have a robust training program that sends its members to the very best in law enforcement training. Some training highlights for 2023 include leadership training through FBI-LEEDA, FBI National Academy, and the Association of Public-Safety Communications Officials (APCO). Members of the department also received training in de-escalation, implicit bias and ethics. We continued our efforts to provide mental health training, with officers receiving both classroom and virtual training through our Virtual Reality Simulator

Officers, communications, and support staff participated in a full-scale training event at the Bank of NH Pavilion funded by the Department of Homeland Security. This allowed us to evaluate our capabilities, unified response and deficiencies so we are better prepared for any large-scale incident. As Gilford draws a large tourist population, especially in the summer months, preparation is paramount to public safety. As a department we continuously review operational safety plans, to ensure we are as prepared as possible in the event of an incident.

As we do every year, we assess and provide additional annual use of force training to our officers. This year was no exception with officers training in long range and low light situations, to better prepare for all circumstances presented to them.

School Safety

The safety of our students and staff at all three of our schools is one of the department's highest priorities. We work very closely with the members of our department, school administration and other public safety partners, to stay abreast of state and national school safety concerns, to ensure we are doing everything possible to keep the students and staff safe. Currently there are two School Resource Officers (SRO's) who are specifically assigned to patrol all three schools daily. SRO's work collaboratively with school officials to have positive interactions with the students, address daily issues, assess threats, and practice safety drills regularly. Outside of the specifically assigned SRO's, officers participate in specific school safety and response drills, and regularly patrol the areas surrounding the schools.

Technology/Equipment

The department finished equipping all our patrol vehicles with Mobile Data Terminals (MDT's) allowing quicker access to pertinent information and allowing officers to complete reports utilizing dictation software on the road, so they are more visible to the public. MDT's are also part of an electronic reporting system that allows officers to scan licenses, backfilling information and printing citations, so they don't have to be filled out by hand. We also finished upfitting the Ford F150 patrol vehicle that will serve as a supplementary vehicle, taking the place of the Humvee providing off road capabilities. The F150 is also equipped with additional supplies and safety equipment so that we can respond more efficiently to incidents within the community.

Grant Funding

The Gilford Police Department continued its effort in acquiring state and federal grant funding for new equipment and safety initiatives. The department received additional funds to purchase the remaining MDT's that were upfitted into our patrol vehicles. We also continue to receive grant funding for Highways Safety Initiatives and supplemental funds for the purchase of Bullet Proof Vests.



Statistics

As you will see in the following statistics and graphs. There was an increase in overall call volume, incidents, and arrests from 2022. We did, however, see a slight decrease in overall accidents, sexual offenses, and burglaries.

As always, if you have questions, ideas, or thoughts, on any matter relative to the police department, please don't hesitate to reach out.

Respectfully,

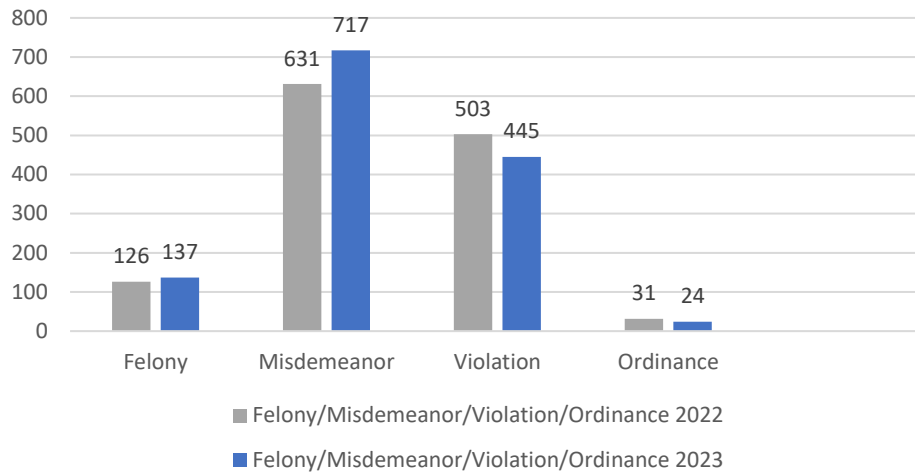
Kristian J. Kelley

Chief of Police

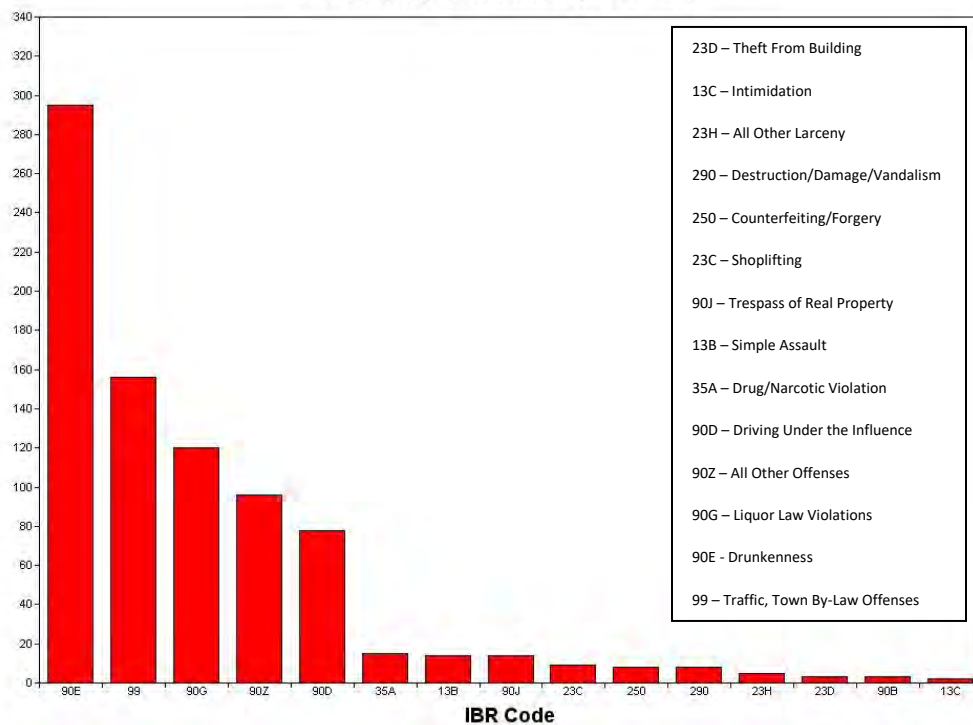
**Gilford Police Department
Activity Report
December 31, 2022**

	2022	2023
Telephone Calls Received	7350	6158
Telephone Calls Made	3210	3650
Calls For Service	15963	17427
Sex Offenses	21	18
Robbery	0	0
Aggravated Assault	1	1
Burglary	8	3
Larceny	118	93
Auto Theft	1	5
Simple Assault	51	117
Criminal Mischief	58	58
Drug Offenses	31	28
Driving While Intoxicated	59	99
Intoxication	205	283
Parking Tickets	120	69
Accidents	294	288
Traffic Stops	2882	4105
Traffic Fatalities	0	4
Total Arrests	753	843

Gilford Police Department Offenses



Arresting Offenses (TOP 15)



Gilford Police Department

Mission

The Gilford Police Department serves a diverse community comprised of both permanent and seasonal residents as well as thousands of visitors who come to experience the recreation center of New Hampshire. Working closely with this community, we will provide the best in public safety service through the fair and impartial performance of duties to protect life, property, human rights, and quality of life. This will be done employing the highest ethical standards.

Vision

This mission will be accomplished through the establishment and maintenance of a proactive partnership with all residents to solve problems facing our community. To fulfill our role in this partnership, through the efficient use of resources we will:

- Strive toward excellence of officers and staff by providing training, high quality leadership and supervision, and a quality work environment.
- Maintain a strong coherent community relations program to build bonds and ensure trust.
- Embrace technology and new concepts/ideas in law enforcement so as to maintain a vision for the future that is responsive to the changing needs of our citizens.

This mission and related vision statement is our commitment to provide the highest quality service to the citizens of Gilford now and in the future.

REPORT OF THE PUBLIC WORKS DIRECTOR

The Gilford Public Works Department includes six (6) divisions; Administration, Solid Waste, Highway, Building & Grounds, Fleet Maintenance and Sewer. There are a total of 25 full-time employees and two (2) part-time employees in this department. As a team, we are responsible for administering the annual Town Road Plan, Household Hazardous Waste Day, Island Cleanup Day, operation of the Gilford Solid Waste Center, maintenance of all 90 miles of road in Gilford, Town buildings and parks, the entire Town's fleet of vehicles and equipment and operation and maintenance of the town sewer system.

ADMINISTRATION

The administration team helps to support all divisions of DPW and performs project management on major projects. In 2023, both the Tannery Bridge and Governors Island Bridge projects were completed. At Tannery Bridge the failing abutment wall was replaced with field stone, rebar and mortar, the bridge was sprayed with linseed oil while off the abutments and several boards were replaced as well. It is now fully open to normal foot traffic for the residents of Gilford to enjoy. The Governor's Island project was expanded to include repairs of the two abutments under the bridge where corroded rebar and spalled concrete were replaced, and the much-needed replacement of both expansion joints. A deck rehabilitation project is slated here for design in 2025 and construction in 2027.

DPW administrated and executed over \$1.8M in road projects this year. A total of 32 roads received preservation and rehabilitation treatments ranging from drainage improvements, crack sealing, ARSAM coating, shim and overlays, topcoats, and a full reclamation project on Kimball Road. Due to weather limitations late in the season, some work was postponed until spring from the 2023 Road Plan including completion of the Kimball Rd reclamation and topcoat paving on portions of Edgewater and Shore Roads.

Over the last year, DPW has been working with FEMA to obtain reimbursements for all work related to the repair of damaged roads and culverts from the December 2022 declared FEMA rain event. It is estimated that the 75% grant will reimburse the Town over \$150,000 toward contractor expenses, materials and in-house labor and equipment usage.



DPW continues to work with Banwell Architects and the Building Needs Committee to design a new Public Works Facility that will fit the needs of all DPW divisions for years to come. Our two (2) annual DPW run community events went well in July. Household Hazardous Waste (HHW) Day had 145 vehicles attending and collected 3,320 lb of hazardous waste (2,000 lbs. ignitables, 700 lbs. toxics, and 120 lbs. of corrosives). Island Cleanup was held currently at Glendale Docks where a total of 2.6 tons of residential demolition was collected from Gilford Island residents.



Lastly on a fun note, DPW enjoyed another year participating in the annual National Nite Out event, Town Employee Cleanup Day, National Library Week and won 2nd prize in the Annual Gilford Old Home Day Parade with our cone family costume and equipment/truck display! We love getting involved and engaging with our community!



SOLID WASTE DIVISION

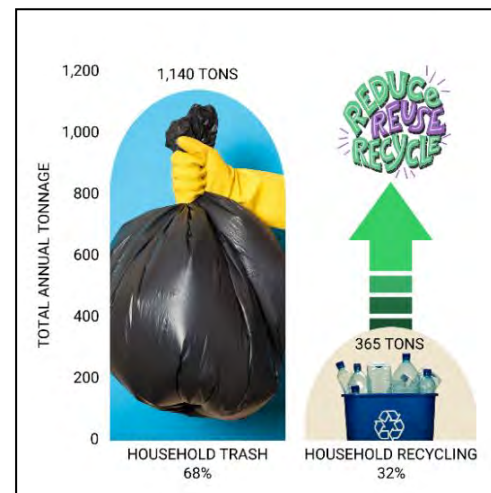
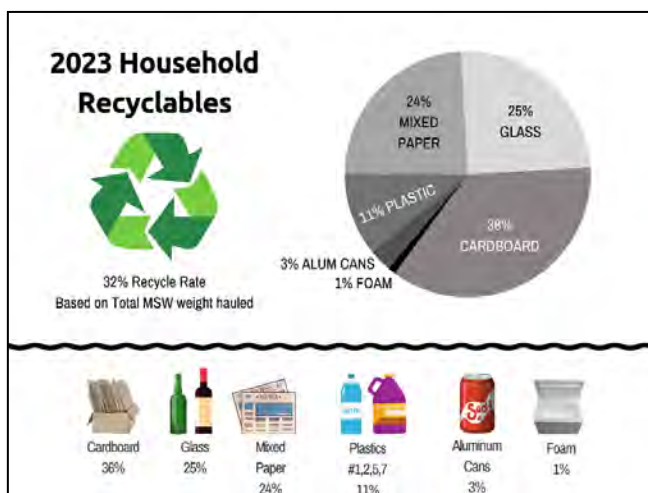
This year the Gilford Solid Waste Center added yet another great program. The Next Trex Beyond the Bag program started in April 2023 and allows residents to recycle single use film plastic through a collaboration with Hannaford and earn a free Nex Trex bench. Gilford has collected over 4,400 lbs of plastic film in 2023 and won our first free bench this summer which sits outside the office building.



Over the summer several projects were completed including rebuilding the demo dumpster wall, building a new planting bed and pallet office table, welding the sides on the skidsteer bucket and building a cage to protect gauges & lines from falling objects on the baler. Late fall, staff started building a scale room off the current office building that aligns with the scale to make transactions with residents more convenient and safer. A contractor also moved in to crush up the mountains of asphalt and concrete in the rear yard for use on upcoming town road projects!



The Regional Foam Recycling Program has continued to grow. A total of 13 towns are currently participating with the help of their local rotary clubs, public works departments and environmental action groups. Gilford was awarded two more grants toward the Regional Foam Recycling Program, a \$54,000 Northern Borders Regional Commission (NBRC) federal grant and a \$5,000 grant from the NH Charitable Foundation's Bio X Cell Fund. These grants will be used to purchase the needed equipment to run this program. We are happy to report that Gilford sold 285 tons for just over \$31,000 in revenue from recycling efforts. As always for more info on "Recycling Right", please visit www.gilfordnh.org/recyclerright or call us!





HIGHWAY DIVISION

The Highway crew started out this spring with permanent repairs related to the Dec 2022 FEMA storm event. Unfortunately, this work was followed by more heavy rains in May and July which required many washout repairs and delayed some of the normal spring and summer maintenance activities. The most significant damage from these storms occurred at Gilford Glen, Salt Marsh Pond Rd., Hickory Stick, and Linda Lane.

This summer DPW crews completed road sweeping, flushing and cleaning of approx. 80 culvert crossings, 80 catch basins and repaired/replaced several damaged basins. DPW cleaned out over 20 miles or 22% of Town road ditchlines and used a new industrial leaf blower to blow packed leaves out of swales which reduces chances of clogging pipes during heavy rain events. They also cut brush and small trees on all shim and overlay roads for both the 2023 and 2024 Road Plan list as well as at the Ice Rink parking lot area which is being worked on.

Throughout the year contracted work was coordinated including line striping, guardrail replacement, hazardous tree removal, crack sealing, drainage and paving. Staff were also able to close out 376 resident work orders this year, issue 66 driveway and street opening permits, mark out 455 dig safes and assist with execution of both the Island Cleanup and Household Hazardous Waste Day events. Lastly, there were a total of 42 snow and ice events for the 2022-2023 winter season.



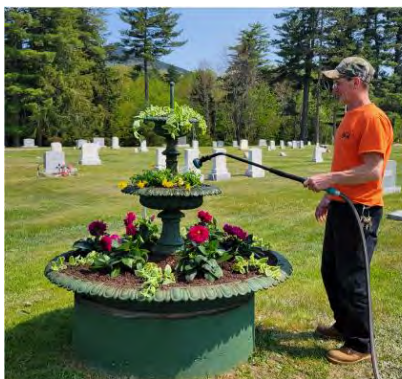
BUILDING & GROUNDS DIVISION



The Buildings and Grounds crew stayed busy throughout the year keeping the Town's buildings clean, sanitized, and safe for residents and visitors. During the winter months staff keep the building's walkways clear from snow, ice and transition to outdoor spring cleaning of parks, summer planting and upkeep of beautiful flowers. Other important tasks include annual voting setup and breakdown, seasonal maintenance of the very busy Town Docks and Comfort station and routine preventative maintenance work at Town buildings.



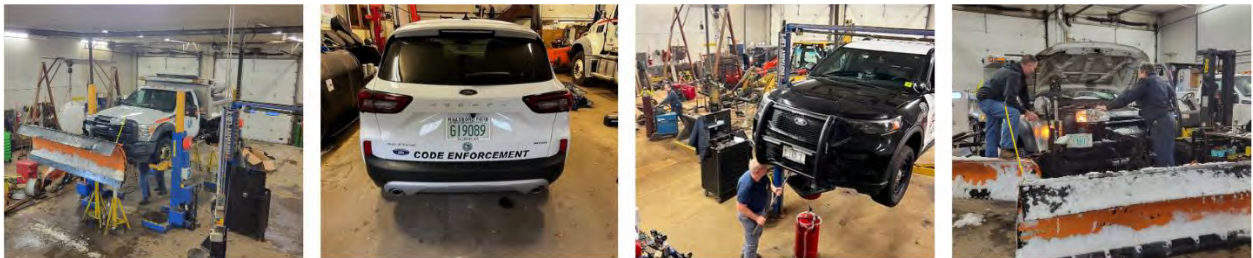
This year's improvements and contracted projects included; a new chain link fence and dock repairs at Glendale, snow damage roof repairs and a new generator transfer switch at DPW, coordination of HVAC issues, painting and new motion sensor faucets at Town Hall, new carbon monoxide detectors at the PD, replacement of leaking water heater at Town Beach concession stand, removal and replacement of hanging heater at Town Ice Rink, Tannery Bridge weather sealing of wood structure and replanting of garden and troubleshooting problems with the geothermal heating system at the Library. All outdated emergency lights in Town Buildings were updated and Town was enrolled in the NHSAVES LED fixture rebate incentive program.



FLEET MAINTENANCE DIVISION

Over the past year the Fleet Division has completed 308 preventative maintenance and repair orders across all town vehicles. This is a huge feat as the department was short staffed for most of the year. Our new head mechanic, Jason LaBonte was hired this fall and has been transitioning very well into our DPW team. He is actively researching new vendors to help minimize rising costs in the automotive industry.

In 2023, the Town took delivery of several new vehicles; a high top transit van for Buildings and Grounds, a car for DPLU Code Enforcement, a skid steer and International CV truck to replace a very tired F550 for the Highway Division. Once these vehicles are received, the mechanics set them up depending on the use. For example, the medium duty highway truck needed the plow and spreader, pre-wet system, radio and other final touches installed before being put into service.



Other normal annual maintenance tasks include oil and tire changes, studding truck winter tires, replacing and welding plow blades, repairing any damaged hydraulic lines, brake jobs, recalibrating spreaders and more. Over the 2022-2023 winter, the Fleet Division is very busy with emergency truck repairs during several large storm events. Special thanks to our mechanics for stepping up each winter to plow when the highway division is short staffed and help train our new drivers on their routes.



SEWER DIVISION

The Sewer Division has been busy this year with permitting and site inspections of several businesses in town such as Service Credit Union, Haffner's Airport Store, Starbucks, Rt. 11 Storage, Gunstock Mountain, Irwin Marine and two (2) commercial lots on Hounsell Ave. Over the winter the Sewer Division inspected and monitored the temporary bypass pumping around the Tannery Bridge project. The sewer mainline was put back into service early spring and all temporary pumping was disassembled.



The three Town Sewer pump stations ran great this year with only minor electrical troubleshooting needed at Varney Left. Pump and generator oil changes are currently in progress. A total of 55 manholes were inspected this summer and 10 were rebuilt/adjusted as part of the annual manhole program. The Sewer Division contracted out CCTV services for 10,000 linear feet of sewer lines this season. All video and reporting came back without any issues or repairs needed. The entire Gilford sewer system is 19+ miles, or 100,000+ feet, so each year approximately 10% of the system is reviewed through "CCTV" or video inspection.

In 2023, the updated Sewer Use Ordinance (SUO) was completed by Underwood Engineering, approved by the Selectmen and is now in effect. Other annual tasks included replacing water meters and MXU readers, issuing Town and State permits, processing final reads on properties sold, sending letters for meter exchanges or no-read water meter accounts, and marking out over 400 DigSafe requests. Lastly, the new Sewer Division service truck is working out great and the extra room of the extended cab has been very useful.

All this great work would not be possible without the hard work and dedication of the DPW staff throughout the year. We have an amazing crew at the Public Works Department, and I am proud to lead this team with my administrative staff! Welcome to our new 2023 team members; Mike Ainsworth, Nick Weeks, Mike Prescott, Jason LaBonte. Congratulations to Steve "The Govna" Merrill for 20 years of dedicated service to the Town of Gilford Public Works Department!

Sincerely,
Meghan Theriault, P.E.
Director of Public Works



REPORT OF THE TOWN CLERK – TAX COLLECTOR

Here we are in 2024! What can I say about 2023? It was a relatively quiet year in the Clerk's Office. With the town wide re-evaluation, we did see an increase in phone calls from taxpayers with questions and or concerns. We did our best to help the Assessing Department and field what calls we could.

Our online service, EB2GOV is being utilized just as much, if not more than last year. There has been a "New" dog icon which allows the customer to register a new dog online where in the past they had to come in or process that through the mail. There really isn't to much that we can't process via the internet!

In 2023 saw only 1 election, which was the Town Election in March. This gave us time to get ready for what is to come in 2024. We kick off the 2024 year with the 1st in the Nation Presidential Primary! Then there will be 3 more elections.

I would like to take a minute and thank the staff for all of their hard work throughout the year the year. They are the face of this office and represent me and how I would like everyone to be treated. I am a firm believer in you get what you give. I hope that when you visit our office, you leave knowing that!

Town Clerk revenues and Tax Collector revenues are reported within a separate report in this annual report; revenues continued to be steady in 2023. Vital records are also reported separately within this annual report.

As I have stated in the past, I really could not imagine working anywhere else! When I took this job back in 2006 I never imagined I would be the Town Clerk-Tax Collector. I have grown professionally. I remember my first day and being so intimidated to walk up to the counter and speak to a taxpayer. Now, it is a highlight of my day to interact with as many of you as I can. I take great pride in helping our residents and I appreciate the support that has been shown to me and the office of the Town Clerk-Tax Collector over the past year. Thank you for allowing me to be of service to the great folks of Gilford!!

Sincerely,

Danielle LaFond, NHTC-TC

Danielle LaFond, Town Clerk-Tax Collector


TOWN OF GILFORD
Transaction Report
Covering 01/01/2023 to 12/31/2023

TCode	Description	Qty	Debit	Credit
ADJUST	State Adjustments	54.00	\$0.00	(\$87.76)
AFEE	AGENT FEE	13,332.00	\$0.00	\$33,330.50
AQUA	AQUA-THERM PERMIT	179.00	\$0.00	\$89.50
BADCK	\$25.00 BAD CHECK FEE	10.00	\$0.00	\$250.00
BOAT	BOAT TAX TOWN	43.00	\$0.00	\$19,499.38
BOATA	Boat Agent Fee	1,144.00	\$0.00	\$5,720.00
BOATC	Boat Town Clerk Fee	989.00	\$0.00	\$989.00
BOATL	Boat Local Fee	993.00	\$0.00	\$23,418.12
CERT	Certified Copy	293.00	\$0.00	\$4,395.00
CHKLST	VOTER CHECKLIST	2.00	\$0.00	\$458.50
COPY	COPIES	17.00	\$0.00	\$172.00
CPASS	Commercial Boat Launc	2.00	\$0.00	\$2,000.00
DECAL	Decal Plate Fee	8.00	\$0.00	\$120.00
DOG	DOG LICENSE	175.00	\$0.00	\$1,135.00
DOGI	DOG GROUP 5+	8.00	\$0.00	\$156.00
DOGA	DOG ALTERED	1,396.00	\$0.00	\$5,582.50
DOGD	DOG DUPLICATE TAG	5.00	\$0.00	\$0.00
DOGL	Dog Late Town	318.00	\$0.00	\$314.00
DOGS	DOG SENIOR	347.00	\$0.00	\$520.50
DOGST	DOG STATE FEES	1,569.00	\$0.00	\$3,138.00
DOGU	DOG STATE TAG	1,925.00	\$0.00	\$962.00
EVCHRG	Electric Vehicle Surc	37.00	\$0.00	\$3,183.30
FINES	PARKING & CIVIL FORF	139.00	\$0.00	\$40,819.48
LAGRI	Local Agri Plates	12.00	\$0.00	\$60.00
LAUTO	LOCAL AUTO RATES	12,744.00	\$0.00	\$2,398,739.45
LCON	Local Coneq Fees	92.00	\$0.00	\$3,385.39
LSROD	LOCAL STREET ROD	4.00	\$0.00	\$200.00
LSUV	Local SUV Fees	4.00	\$0.00	\$20.00
LTRAC	LOCAL TRACTOR FEES	56.00	\$0.00	\$275.00
MARR	MARRIAGE LICENSE	50.00	\$0.00	\$2,500.00
MFEE	MAIL IN FEE	2.00	\$0.00	\$5.00
MISC	MISCELLANEOUS	4.00	\$0.00	\$30.00
OVN/UN	TC ADJUSTMENTS	2.00	\$0.00	\$19.86
PHCHRG	Plug-In Electric Vehi	15.00	\$0.00	\$670.82
REPLA	Replacement Plates	252.00	\$0.00	\$1,008.00
RETCK	Clerk Ret Ck Paid	,022,235.00	\$0.00	(\$192.20)
SAGRI	State Agri Plates	11.00	\$0.00	\$39.60

TOWN OF GILFORD
Transaction Report
Covering 01/01/2023 to 12/31/2023

TCode	Description	Qty	Debit	Credit
SAMOTO	State Antique Moto	5.00	\$0.00	\$11.20
SANT	State Antique Plates	154.00	\$0.00	\$921.00
SAUTO	State Auto Fees	8,853.00	\$0.00	\$467,776.04
SBOAT	Boat State Fee	1,157.00	\$0.00	\$59,421.00
SCON	State Conv Fee	751.00	\$0.00	\$22,530.00
SCONEQ	State Fee	74.00	\$0.00	\$1,697.00
SFARM	State Farm Fee	5.00	\$0.00	\$59.20
SFARMF	Farm Monthly Fee	4.00	\$0.00	\$96.00
SMCTRA	Motorcycle Training	796.00	\$0.00	\$796.00
SMOPE	State Moped Fee	33.00	\$0.00	\$97.50
SMOTO	State Motorcycle Fee	779.00	\$0.00	\$11,383.75
SPARKS	State Park Plate Fee	82.00	\$0.00	\$6,970.00
SPLATE	State Plate Fee	1,098.00	\$0.00	\$8,784.00
SPLTE1	State Plate ONLY 1	471.00	\$0.00	\$1,884.00
STFEE	State Transfer Fee	662.00	\$0.00	\$6,620.00
STICK	Stickers	86.00	\$0.00	\$86.00
STITLE	State Title Fee	1,023.00	\$0.00	\$25,575.00
STRAC	State Tractor	55.00	\$0.00	\$99.00
STRAI	State Trailer Fees	2,404.00	\$0.00	\$56,914.15
SVFEE	State Vanity Plate	2,056.00	\$0.00	\$75,415.73
TCFEE	TOWN CLERK FEE	13,048.00	\$0.00	\$26,096.50
TFEE	TOWN TITLE FEE	2,121.00	\$0.00	\$4,242.00
TITLE	TITLE FEE	2.00	\$0.00	\$4.00
TPASS	TRAILER PARKING PASS	1.00	\$0.00	\$25.00
TRFR	TOWN TRANSFER FEE	683.00	\$0.00	\$3,415.00
UCC	UCC	4.00	\$0.00	\$3,150.00
VIT2	VITAL 2ND COPY	132.00	\$0.00	\$1,320.00
VITL	VITAL 1ST COPY	232.00	\$0.00	\$3,480.00
Grand Totals		<u>.095,239.00</u>	<u>\$0.00</u>	<u>\$3,341,795.01</u>

Respectfully submitted,


Danielle LaFond
Town Clerk-Tax Collector

TAX COLLECTOR'S WORKSHEET --- MS-61

Year: 2023

Starting Date: 1/01/2023

Starting Module: OC

Ending Date: 12/31/2023

Ending Module: UB

Uncollected Taxes Beginning

	Report Year	----- Prior Levy Years -----		
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Betterment	0.00	0.00	0.00	0.00
Current Use	0.00	6,960.00	0.00	0.00
Deed	0.00	0.00	0.00	0.00
Excavation	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Prepayment	0.00	-208,603.71	0.00	-778.00
Sewer	0.00	38,761.97	0.00	0.00
Tax	0.00	1,632,425.00	0.00	0.00
Water	0.00	26,056.20	0.00	0.00
Yield	0.00	0.00	0.00	0.00

Committed This Year

Betterment	0.00	0.00
Current Use	12,400.00	102,597.00
Deed	0.00	0.00
Excavation	0.00	0.00
Miscellaneous	19,475.00	0.00
Other	0.00	0.00
Prepayment	0.00	0.00
Sewer	1,055,309.49	0.00
Tax	36,067,791.00	0.00
Water	587,250.00	0.00
Yield	9,150.65	402.54

Overpayment Refunds

Betterment	0.00	0.00	0.00	0.00
Current Use	0.00	0.00	0.00	0.00
Deed	0.00	0.00	0.00	0.00
Excavation	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Prepayment	0.00	0.00	0.00	0.00
Sewer	458.45	0.00	0.00	0.00
Tax	6,965.00	25,497.04	4,534.00	0.00
Water	0.00	0.00	0.00	0.00
Yield	0.00	1.20	0.00	0.00
Interest, Costs & Penalties	10,165.39	40,982.72	0.00	0.00

TAX COLLECTOR'S WORKSHEET --- MS-61

Year: 2023

Starting Date: 1/01/2023

Starting Module: OC

Ending Date: 12/31/2023

Ending Module: UB

<u>Total Debits</u>	37,768,964.98	1,665,079.96	4,534.00	-778.00
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Remitted To Treasurer

Betterment	0.00	0.00	0.00	0.00
Current Use	12,400.00	109,557.00	0.00	0.00
Deed	0.00	0.00	0.00	0.00
Excavation	0.00	0.00	0.00	0.00
Miscellaneous	19,425.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Prepayment	0.00	0.00	0.00	0.00
Sewer	970,133.05	38,091.18	0.00	0.00
Tax	34,497,282.17	1,430,266.75	0.00	-451.00
Water	540,090.75	22,973.58	0.00	0.00
Yield	9,150.65	403.74	0.00	0.00
Interest, Costs & Penalties	10,165.39	40,982.72	0.00	0.00

Abatelements Made

Betterment	0.00	0.00	0.00	0.00
Current Use	0.00	0.00	0.00	0.00
Deed	0.00	0.00	0.00	0.00
Excavation	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Prepayment	0.00	0.00	0.00	0.00
Sewer	32,196.82	0.00	0.00	0.00
Tax	1,297.00	23,008.12	4,534.00	0.00
Water	0.00	0.00	0.00	0.00
Yield	0.00	0.00	0.00	0.00

TAX COLLECTOR'S WORKSHEET --- MS-61

Year: 2023	Starting Date: 1/01/2023	Starting Module: OC	
	Ending Date: 12/31/2023	Ending Module: UB	

Uncollected Taxes End of Year

Betterment	0.00	0.00	0.00	0.00
Current Use	0.00	0.00	0.00	0.00
Deed	0.00	0.00	0.00	0.00
Excavation	0.00	0.00	0.00	0.00
Miscellaneous	50.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Prepayment	0.00	0.00	0.00	0.00
Sewer	81,722.83	0.00	0.00	0.00
Tax	1,732,523.83	0.00	0.00	0.00
Water	51,521.20	0.00	0.00	0.00
Yield	0.00	0.00	0.00	0.00
Credit Balances	-188,993.71	-203.13	0.00	-327.00

<u>Total Credits</u>	37,768,964.98	1,665,079.96	4,534.00	-778.00
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Liens

Unredeemed Liens Balance - Beginning	0.00	0.00	110,099.95	81,384.30
Credit Balances	0.00	0.00	0.00	0.00
Liens Executed During Fiscal Year	0.00	255,824.04	0.00	0.00
Overpayment Refunds	0.00	0.00	0.00	0.00
Interest and Costs Collected	0.00	6,865.04	10,195.27	21,087.74
Total Debits	0.00	262,689.08	120,295.22	102,472.04
 Lien Redemptions	 0.00	 146,936.57	 63,273.34	 76,238.49
Interest and Costs Collected	0.00	6,865.04	10,195.27	21,087.74
Abatements of Unredeemed Liens	0.00	1,077.32	1,037.58	2,003.20
Liens Deeded to Municipality	0.00	0.00	0.00	0.00
Unredeemed Liens Balance	0.00	107,808.83	45,789.03	3,142.61
Credit Balances	0.00	0.00	0.00	0.00
Total Credits	0.00	262,687.76	120,295.22	102,472.04

Respectfully submitted,



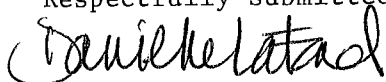
Danielle LaFond
Town Clerk-Tax Collector

****unaudited report to be audited 2024****

Covering 01/01/2023 to 12/31/2023
for clerk All

GL Account	Description	Debit	Credit
01-1010-010-14	CASH	\$3,341,795.01	
01-1150-011-55	Return Check Receivable		(\$192.20)
01-3210-072-00	UCC		\$3,150.00
01-3220-061-00	MOTOR VEHICLE REGISTRATION		\$2,406,094.84
01-3220-061-02	STATE ACH ACCOUNT		\$756,465.53
01-3220-061-26	TITLES		\$4,246.00
01-3220-062-00	BOAT TAX TOWN		\$42,917.50
01-3290-065-00	DOG LICENSE FEES		\$11,808.00
01-3290-066-00	MARRIAGE LICENSES		\$2,500.00
01-3290-067-00	VITAL RECORDS		\$4,800.00
01-3290-075-00	GUEST PASSES & TRAILER PARKING		\$2,025.00
01-3401-912-51	COPIES/POSTAGE		\$172.00
01-3401-912-52	CHECKLISTS		\$458.50
01-3401-912-58	Bad Check Fee		\$250.00
01-3401-912-61	AGENT/MAIL-IN FEE		\$39,055.50
01-3401-912-62	TOWN CLERK MV FEE		\$27,085.50
01-3401-912-88	TC ADJ. OVER/UNDER ACCT		\$19.86
01-3401-912-89	MISCELLANEOUS		\$119.50
01-3504-915-57	FINES (Parking & Civil Forfeiture)		\$40,819.48
Grand Totals		<u>8,274.00</u>	<u>\$3,341,795.01</u>
			<u>\$3,341,795.01</u>
			<u>Proof</u>
			<u>\$0.00</u>

Respectfully submitted,



Danielle LaFond
Town Clerk-Tax Collector

****unaudited report to be audited 2024****

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2023 - 12/31/2023

-- GILFORD--

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
TAGGETT, PARKER DENNIS	01/21/2023	CONCORD, NH	TAGGETT, WESLEY HOLLIS	TAGGETT, JILLIAN CELIA
VANSTEENSBURG, ARIA LAURENNE	02/04/2023	GILFORD, NH	VANSTEENSBURG, ADAM PAUL	POLOVICK, HEATHER ANN
MCDONALD, MADELYN NICOLE	02/11/2023	CONCORD, NH	MCDONALD, CALEB MATTHEW	MCDONALD, KATHERINE ANNE
RICKER, HALLIE ALANNA	02/22/2023	CONCORD, NH	RICKER, BRYCE COOPER	DOW, HANNAH MARIE-DANIELLE
HODGSON, MILLIE JEANNE	02/24/2023	CONCORD, NH	HODGSON, ZACHARY JOHN	HODGSON, VICTORIA JEANNE
BAKER, ELLOWYN AURORA MAE	03/09/2023	CONCORD, NH	BAKER, JOSHUA ALEX	BAKER, KAITLIN MARION
MARCHAND, HARLEY DANIELLE	03/10/2023	CONCORD, NH		THOMPSON, BRITTANY MAE
MCCARTHY, DAWSON OLIVER	03/23/2023	CONCORD, NH	MCCARTHY, JESSE RYAN	MCCARTHY, REBEKAH ANN
BRETZIUS, QUINTIN SHAWN	04/06/2023	CONCORD, NH	BRETZIUS, DANIEL SCOTT	BRETZIUS, RACHEL CATHERINE
WHITMAN, LYDIA JOY	05/06/2023	CONCORD, NH	WHITMAN, JUSTIN KANE	WHITMAN, KAREN ANNE
ELLIS, MAVERICK PAUL	06/23/2023	CONCORD, NH	ELLIS, RICHARD PAUL	ELLIS, KARA MARIE
WHEARTY, OLIVIA MARIE	07/05/2023	CONCORD, NH	WHEARTY, CONNOR JOHN	WHEARTY, SARAH ANNE
DAVIS, NOVA JOY	07/16/2023	CONCORD, NH	DAVIS, DAMON RUSSELL	HICKS, SAMANTHA TRACEY
BOARDMAN, MELANIE ROSE	08/16/2023	CONCORD, NH	BOARDMAN, TREVOR DEAN	WALSH, ALYSSA MEGAN
JOYAL, BECKETT RAYMOND	09/01/2023	CONCORD, NH	JOYAL JR, DAVID RAYMOND	JOYAL, TARYN ELIZABETH
GOSSELIN, EMMITT ROBERT	09/14/2023	MANCHESTER, NH	GOSSELIN, ERIK NATHANIEL	GOSSELIN, JENNIFER SUSAN
ADAIR, NORTH WARRIOR	09/16/2023	CONCORD, NH		ADAIR, ATHENA ANN
MOLLOY, MARGARET VIRGINIA	12/08/2023	CONCORD, NH	MOLLOY, JOSEPH PATRICK	MOLLOY, ALEXANDRA ALBRECHT
RUGGLES, PAUL JOSEPH	12/25/2023	CONCORD, NH	RUGGLES, JOHN IRVING	RUGGLES, AMIE JEAN

Total number of records 19

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2023 - 12/31/2023

--GILFORD, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
FAY, MERRILL PATASKI	01/01/2023	LACONIA	FAY, MERRILL	PATASKI, BETH	N
WOOD, JOHN CHARLES	01/04/2023	GILFORD	WOOD, FRANK	HOWE, MURIAL	Y
HARBOUR, ARLENE C	01/04/2023	LACONIA	PROVENCAL, HENRY	SMITH, MARION	N
RIBEIRO, RICHARD HARRY	01/06/2023	LACONIA	RIBEIRO, FRANK	CRAGG, VIRGINIA	Y
SIMONEAU, STEVEN ALLEN	01/07/2023	GILFORD	SIMONEAU, ARCHELAS	DUPONT, IRENE	N
FULTON, BARBARA JEAN	01/16/2023	LACONIA	HICKEY, NORMAN	CASSAUAUGH, IDELLA	N
QUIMBY, SYDNIE CRYSTAL	01/16/2023	LEBANON	QUIMBY, DANIEL	ELLIS, KATIE	N
JOHNSON, RONALD A	01/17/2023	GILFORD	JOHNSON, HAROLD	BEDARD, LAURETTE	Y
FARR, MARY CYNTHIA	01/20/2023	GILFORD	IVY, JOHN	GAYLE, CARO	N
MCNUTT, CYNTHIA LOUISE	01/20/2023	LACONIA	CUMMINGS, WHITLEY	WALSH, VIRGINIA	N
WALKER JR, ARTHUR L	01/31/2023	GILFORD	WALKER SR, ARTHUR	CADEGAN, THERESA	Y
ASMUNDSSON, JOHANN I	02/01/2023	CONCORD	ASMUNDSSON, KARL	GUDBJORNSDOTTIR, BERGTHORA	N
BOND, DENNIS C	02/11/2023	GILFORD	BOND, CHESTER	STEVENS, FAITH	N
BONAN, VETO ANTHONY	02/15/2023	GILFORD	BONAN, JOSEPH	KNYBEL, JULIA	N
BROWN, DANIEL	02/22/2023	LACONIA	BROWN, JOSEPH	METZLER, LOIS	Y
FRENCH, EDWARD D	02/28/2023	CONCORD	FRENCH, HOWARD	GRIFFIN, FAITH	Y
DEGROOT, JANICE ANN	03/17/2023	GILFORD	PINKMAN, JAMES	COFFEY, ANNA	N
VAILLANCOURT, LORETTA M	03/22/2023	FRANKLIN	CHAPMAN, MELVIN	PROVENCAL, REGINA	N

**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**



RESIDENT DEATH REPORT

01/01/2023 - 12/31/2023

--GILFORD, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
PHILBRICK, WALTER HARRIMAN	03/27/2023	LACONIA	PHILBRICK, EARLE	BROWN, KATHERINE	N
FURBISH SR, RICHARD G	04/05/2023	GILFORD	FURBISH SR, CLYDE	EAGER, HELEN	N
CHASE, GENE CLARENCE	04/22/2023	LACONIA	CHASE SR, JOHN	COLBY, ETHELBERT	N
COVEY, MELVIN LEE	04/22/2023	GILFORD	COVEY, KENSON	COOK, EVELYN	Y
TANNER JR, GEORGE LAWRENCE	04/24/2023	LACONIA	TANNER SR, GEORGE	PIPER, RITA	Y
DARGY, RICHARD E	04/29/2023	GILFORD	DARGY, PHILIPPE	BRUNELLE, IRENE	Y
KIMBALL, LEWIS N	05/01/2023	CONCORD	ROBIE, CHARLES	KIMBALL, JACQUELINE	N
MESSINA, JOSEPH	05/07/2023	CONCORD	MESSINA, JOSPEH	FISCHERA, CONCETTA	Y
AMOUR, MILTON RICHARD	05/19/2023	LACONIA	AMOUR SR, NAPOLEON	CHAMPAGNE, ROSE	N
ENGELHARDT, DEVERE CLARENCE	06/15/2023	CONCORD	ENGELHARDT, CLARENCE	KRULL, LILLIAN	N
CORBETT III, LEONARD ALLAN	06/18/2023	GILFORD	CORBETT JR, LEONARD	GRACEFFA, MARY	N
BUSCEMI, STEPHEN LOUIS	06/21/2023	GILFORD	BUSCEMI, LOUIS	KLEMOLA, JANET	N
KEOGH, HELEN THERESA	06/21/2023	GILFORD	BOYLE, CHARLES	O'DONNELL, ROSE	N
LUTZ JR, EDWARD F	06/23/2023	LACONIA	LUTZ SR, EDWARD	CASS, EVELYN	N
LISZCZAK, THEODORE M	06/24/2023	LEBANON	LISZCZAK, MICHAEL	UNKNOWN, SOPHIE	N
RUPERT, FAITH ALINE	06/26/2023	LACONIA	CROWSON, LYSCUM	PURDOM, MARION	N
BOLAND, ANDREA KATHERINE	07/01/2023	GILFORD	BOLAND, ANDREW	LEAMAN, NANCY	N
DAVIS, JOHN KEVIN	07/07/2023	LACONIA	DAVIS, WALTER	BRINTNALL, MARIE	N

**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**



RESIDENT DEATH REPORT

01/01/2023 - 12/31/2023

--GILFORD, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
SIMON, EDWARD	07/09/2023	GILFORD	SIMON, SAMUEL	BROM, MATHILDA	Y
KAMENS, DONALD ROBERT	07/14/2023	GILFORD	KAMENS, PHILIP	POMERANTZ, GLORIA	N
KLYPKA, PATRICIA ANN	07/17/2023	GILFORD	MULLIGAN, JOHN	WALSH, ANN	N
PROVENCAL, RAYMOND GERARD	07/17/2023	MEREDITH	PROVENCAL, ALFRED	MARTIN, BLANCHE	Y
BEEBE JR, EDMUND COLMAN	07/22/2023	CONCORD	BEEBE SR, EDMUND	MCKINNEY, JANET	Y
GRACE, BRIAN E	08/07/2023	GILFORD	GRACE, EVERETT	BROWN, SHIRLEY	N
ANDREWS, SHARON	08/08/2023	BELMONT	BARKER, ROBERT	STAVROS, ANNA	N
BOUCHER, NORMAN JOSEPH	08/12/2023	CONCORD	BOUCHER, ARMAND	DAUPHIN, SIMONE	Y
BULL, DONNA	08/13/2023	GILFORD	BULL, GEORGE	RUDOLPH, GRACE	N
ELIE, MELVIN JOSEPH	08/23/2023	GILFORD	ELIE, LEONCE	MOTYLEURIG, FRANCES	Y
TRACY, FRANK L	08/29/2023	CONCORD	TRACY, FRANK	MERCHANT, LENORA	Y
CROWELL JR, GEROW GARRISON	09/01/2023	GILFORD	CROWELL SR, GEROW	WAYMAN, JESSIE	N
GARGANO, ALISON MARIE	09/01/2023	CONCORD	WARNER, FELIX	CAPWELL, LOIS	N
SULLIVAN, MARGARET M	09/07/2023	CONCORD	MAGEE, JAMES	DONAHUE, HELEN	N
FRENCH III, CHARLES LEWIS	09/09/2023	LEBANON	FRENCH JR, CHARLES	HORNE, BEATRICE	N
WILKINSON, COLLIN SETH	09/13/2023	GILFORD	WILKINSON JR, ROBERT	CRAVER, MARJORY	N
LAVIN, PATRICIA ELLEN	09/19/2023	GILFORD	BROUILLARD, CAMILLE	SULLIVAN, MARY	N
GRAHAM, ARLENE M	09/20/2023	CONCORD	MORANCY, REGINALD	ST ARNAUD, ALFREDA	N

**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**



RESIDENT DEATH REPORT

01/01/2023 - 12/31/2023

--GILFORD, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
BLIXT, BARRY CRANE	09/24/2023	GILFORD	BLIXT, WILLIAM	SMITH, CAROL	N
NOE, ERNESTINE BETTEY	09/26/2023	LACONIA	REARDON, ERNEST	JARRETT, ELIZABETH	N
WITHAM SR, NED DAVID	10/02/2023	GILFORD	WITHAM, CEDRIC	EASTMAN, FRANCENA	N
HENDRICKS, LORETTA	10/06/2023	LACONIA	ST CLAIR, ROMAN	SCHMITT, LORETTA	N
BOISELLE JR, RAYMOND J	10/09/2023	CONCORD	BOISELLE SR, RAYMOND	BRADLEY, CAROL	N
SNOW, PATRICIA ANN	10/13/2023	GILFORD	STAFFORD, WILLIAM	GEbbie, ANN	N
COWLES, DORIS WARD	10/15/2023	GILFORD	WARD, ARTHUR	CALVIN, HILDA	N
OEHLSCHLAEGER, EVERETT HENRY BROWN	10/19/2023	GILFORD	OEHLSCHLAEGER SR, FRANK	BROWN, ESTHER	N
LESSLIE, WILLIAM CRAWFORD	10/27/2023	CONCORD	LESSLIE, WILLIAM	SHORLEY, RUTH	N
COTE, JOANNA RYERSON	11/01/2023	LACONIA	RYERSON, DONALD	HURLEY, OLIVE	N
GENOVA, PETER GERARD	11/02/2023	LACONIA	GENOVA, FIORI	PLAMONDON, GRACE	N
BEYRENT, JOHN FRANCIS	11/09/2023	LEBANON	BEYRENT, JOSEPH	HINTZE, HELEN	N
DUDEK, PAMELA JANE	11/09/2023	GILFORD	SCOTT, THOMAS	RAYNER, JANET	N
WALLACE, MICHAEL TODD	11/10/2023	GILFORD	WALLACE, TODD	CAMERON, ALMA	N
HERMAN, JACQUELINE	11/15/2023	LACONIA	HAMILTON, RICHARD	ABBOTT, LURLEY	N
SOUZA, FRANCIS JOHN	11/22/2023	EPSOM	SOUZA, JOHN	SANTOS, EVELYN	Y
TANDY, DOROTHY ELIZABETH	11/23/2023	CONCORD	COLE, GORDON	BISSELL, ALICE	N
SALLIES, SCOTT T	12/02/2023	GILFORD	SALLIES SR, DAVID	MORSE, KATIE	N

**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**



RESIDENT DEATH REPORT

01/01/2023 - 12/31/2023

--GILFORD, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
BRUNO, ELIZABETH DONALD	12/05/2023	LACONIA	MCEWAN, LAWRENCE	DONALD, ELIZABETH	N
GIFFORD, MARGARET SUSAN	12/06/2023	CONCORD	HAMMOND, ROBERT	GRANT, MARJORIE	N
REARDON, DAVID BRIAN	12/14/2023	CONCORD	REARDON, EDWARD	LEVESQUE, ANNETTE	N
SIKORA, MARJORIE ELAINE	12/17/2023	CONCORD	HALL, ERNEST	FOSS , DOROTHY	N
GANEZER, BRUCE CARL	12/21/2023	GILFORD	GANEZER, MORRIS	LEVINE, FAYE	N
BRIXNER III, GEORGE EDWARD	12/27/2023	MEREDITH	BRIXNER JR, GEORGE	BRADLEY, MARY	N

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
ABARE, CHELSEY ANN GILFORD, NH	STEVENS, RYAN WHITCOMB GILFORD, NH	GILFORD	WHITEFIELD	02/11/2023
TARPY, MATTHEW E EPSOM, NH	ARMIENTO, SHAUNA TRACY GILFORD, NH	GILFORD	PLYMOUTH	02/18/2023
VANSTEENSBURG, ADAM PAUL GILFORD, NH	POLOVICK, HEATHER ANN GILFORD, NH	GILFORD	GILFORD	04/25/2023
FLECK, PATRICK TIMOTHY GILFORD, NH	VARNUM, DENISE MARIE MYRTLE BEACH, SOUTH CAROLINA	NASHUA	LACONIA	05/13/2023
LAPLANTE, SHAUN MICHAEL MEREDITH, NH	GODEK, LUCILE LYN GILFORD, NH	MEREDITH	LINCOLN	06/03/2023
DAVIAULT, MICHELLE JEAN GILFORD, NH	FAY, STEVEN JEFFREY GILFORD, NH	GILFORD	LOUDON	06/20/2023
LANGATHIANOS, JAMES LEWIS GILFORD, NH	MITCHELL, LACY LYNETTE GILFORD, NH	GILFORD	GILFORD	06/23/2023
MC DONALD, VALERIE R GILFORD, NH	SPENCER, THOMAS GEORGE GILFORD, NH	GILFORD	LOCHMERE	07/13/2023
SIMONI, JESSE ANASTASI GILFORD, NH	HARRIS, MADISON JOYCE GILFORD, NH	GILFORD	MEREDITH	07/21/2023
GANGI, PHILIP MARK GILFORD, NH	COFFARO, SYDNEY LAUREN DERRY, NH	DERRY	LINCOLN	09/08/2023
GRENIER, CURT DOUGLAS GILFORD, NH	GRENIER, BARBARA LEANN GILFORD, NH	GILFORD	WOLFEBORO	09/09/2023
BLACKBURN, ELIZABETH ANNETTE GILFORD, NH	BORNEMAN, BRANDON ALAN GILFORD, NH	GILFORD	GILFORD	09/16/2023
URSO, LILIANA MARIA GILFORD, NH	PETTENGILL, KEVIN EDWARD GILFORD, NH	GILFORD	BRIDGEWATER	10/01/2023
SOWELL, BRANDON SCOTT GILFORD, NH	SWEETSER, CEARA ABIGAIL GILFORD, NH	GILFORD	SANDWICH	10/05/2023
ROUSE, MATTHEW JOSEPH GILFORD, NH	WHITE, JENNIFER MARLENE GILFORD, NH	GILFORD	GILFORD	10/07/2023
KEPHART, JASON LYNN GILFORD, NH	PALMER, JESSICA MICHELLE GILFORD, NH	GILFORD	GILFORD	10/10/2023

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
BORDEAU, JASON CARLTON GILFORD, NH	MORIN, ANDREA ANITA GILFORD, NH	GILFORD	GILFORD	10/21/2023
SHUTE, ERIC DOUGLAS GILFORD, NH	DAUTEUIL, KRISTENE MARIE GILFORD, NH	GILFORD	BRISTOL	10/28/2023
REMENAR, MICAH HELAINA GILFORD, NH	CONRAD, RYAN MATTHEW GILFORD, NH	GILFORD	GILFORD	12/15/2023
Total number of records 19				



Town of Gilford, New Hampshire
Deliberative Session "First Session" Minutes
February 07, 2023

Moderator Sandra McGonagle called the meeting to order at 7:00 p.m. and Selectmen Kevin Hayes led the audience in the Pledge of Allegiance. Ms. McGonagle made several announcements regarding no food or drink in the auditorium, no smoking on the school grounds, silence cell phones and pointed out the emergency exits.

Ms. McGonagle introduced the Board of Selectmen, Chan Eddy, Gus Benavides, Kevin Hayes, Town Administrator, Scott Dunn and Budget Committee Chair, David Tyler. Scott Dunn introduced Department Managers, John Ayer, Director of Dept. of Planning and Land Use; Fire Chief, Steve Carrier; Finance Director, Holly Burbank; Park & Recreation Director, Herb Green; Librarian, Katherine Dormody; Director of Public Works, Meghan Theriault and Town Clerk – Tax Collector, Danielle LaFond. Ms. McGonagle introduced and thanked the Budget Committee members for their hard work, as well as the Department Managers, Town Administrator and the Selectmen. Ms. McGonagle introduced Danielle LaFond, Town Clerk as the recorder of the meeting and Larry Routhier, Assistant Moderator, and official timer of the meeting. Ms. McGonagle also introduced Supervisor's of the Checklist/Greeters, Mary Villaume and Irene Lachance in attendance this evening.

Ms. McGonagle went over the rules and purpose of the meeting. She further explained discussion, debate, amendment and how to overrule during the meeting. She cautioned the membership to direct questions to her and to have courteous debate during the meeting; no personal attacks would be permitted and would result in removal from the meeting by the Gilford Police Dept. She explained how to amend a question, the subject matter could not be eliminated (RSA 40:13) and how to proceed with a secret ballot if one was to be requested. Ms. McGonagle asked that anyone wishing to speak come to the microphone, announce their name and address for the record before speaking. Ms. McGonagle requested that each warrant article not be read and this was acceptable to the members of the meeting. She did announce each article and gave ample time for them to be read by the crowd. The articles were presented on a screen on the stage for the audience to view. Once the time had passed, she asked if there were to be any amendments. Ms. McGonagle asked any unregistered voters to ask permission to speak and it would be on the honor system. Registered voters have voting cards and Department Managers may speak on any Article. Ms. McGonagle further stated that after

the discussion had terminated that the Article would be placed on the official ballot for the March 14th, 2023 Town Election.

There were approximately 62 people in attendance, including Department managers and Committee members for the meeting.

The Articles are as follows:

ARTICLE 1: To choose the necessary Town Officers for the following year; to wit:

- ◆ One Selectman for a three year term;
 - J. KEVIN HAYES
 - ANGELO FARRUGGIA
- ◆ One Town Clerk-Tax Collector for a three year term;
 - DANIELLE LAFOND
- ◆ One Treasurer for a three year term;
 - KIMBERLY SALANITRO
- ◆ One Trustee of Trust Funds for a three year term;
 - RICK MOSES
- ◆ One Library Trustees for a three year term;
 - RICHARD HARTMAN
 - THOMAS R. FRANCOEUR
- ◆ One Cemetery Trustee for a three year term;
 - VALERIE CHASE
- ◆ Three Budget Committee Members for three year terms;
 - PURVI PATEL
 - VALERIE CHASE
 - KERI A. RICCI
 - DAVID TYLER
- ◆ One Budget Committee Member for a one year term:
 - BLANK/NO FILING
- ◆ One Fire Engineer for a three year term;
 - RONALD B. SKINNER

ARTICLE 2.1 Are you in favor of the adoption of **Amendment Number 1** as proposed by the Gilford Planning Board for the Gilford Zoning Ordinance as follows?

Create a new Article 22, Short-Term Rentals, to regulate the impact of short-term rental of dwelling units, establish a permitting system for short-term rentals, establish regulations related to their operation, occupant load, owner responsibilities, guest/tenant responsibilities, nuisance oversight, and life safety standards and to allow inspection of short-term rentals; to renumber the existing Article 22 and subsequent Articles as needed; and to amend Article 4, related to Permitted Uses and Regulations, and Section 21.1, to reference Conditional Use Permit requirements related to Short-Term Rentals. (An official copy of the entire proposal is on file at the Town Clerk's Office and on display at the meeting place on the date of the Town Meetings and may be viewed at www.gilfordnh.org.)

Discussion: There was no discussion, the Moderator stated Article 2.1 would be placed on the official ballot as written.

ARTICLE 2.2 Are you in favor of the adoption of **Amendment Number 2** as proposed by the Gilford Planning Board for the Gilford Zoning Ordinance as follows?

Amend Section 10.2.4 by deleting the first sentence which says that, upon request, the Zoning Board of Adjustment may make interpretations of the Zoning Ordinance, as this is not a power granted by state law to boards of adjustment. (An official copy of the entire proposal is on file at the Town Clerk's Office and on display at the meeting place on the date of the Town Meetings and may be viewed at www.gilfordnh.org.)

Discussion: There was no discussion, the Moderator stated Article 2.2 would be placed on the official ballot as written.

ARTICLE 2.3 Are you in favor of the adoption of **Amendment Number 3** as proposed by the Gilford Planning Board for the Gilford Zoning Ordinance as follows?

Amend Section 6.22, regarding excavation and filling of existing lots, in various ways including allowing excavation or filling of slopes greater than 15% but not greater than 25% without Planning Board approval in most cases provided that best management practices are followed, by deleting the existing Section 6.22.3 which prohibits excavation and filling of slopes greater than 25%, creating a new Section 6.22.3 to allow excavation or filling of slopes greater than 25% upon approval of a Conditional Use Permit, and creating a new Section 6.22.4 establishing requirements for applications for conditional use permits to excavate and fill slopes greater than 25% including submitting plans stamped and signed by a NH licensed professional engineer, and making other related changes. (An official copy of the entire proposal is on file at the Town Clerk's Office and on display at the meeting place on the date of the Town Meetings and may be viewed at www.gilfordnh.org.)

Discussion: There was no discussion, the Moderator stated Article 2.3 would be placed on the official ballot as written.

ARTICLE 3: Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$16,913,194? Should this article be defeated, the default budget shall be \$15,604,596 which is the same as last year, except for certain adjustments required by previous action of the Town or by law; or the Board of Selectmen may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.
Recommended by the Board of Selectmen (3-0)
Recommended by the Budget Committee (10-0)

Discussion: There was no discussion, the Moderator stated Article 3 would be placed on the official ballot as written.

ARTICLE 4: Shall the Town vote to approve the cost items included in the three year collective bargaining agreement reached between the Board of Selectmen and the American Federation of State, County and Municipal Employees, Local 534, on behalf of certain Public Works Department employees, which calls for the following increases in wages and benefit at the current staffing levels: year 1 (fiscal year 2023) at \$142,532, year 2 (fiscal year 2024) at \$146,096 and year 3 (fiscal year 2025) at \$149,748; and furthermore, vote to raise and appropriate the sum of one hundred forty-two thousand, five hundred thirty-two dollars (\$142,532) for the current fiscal year, said sum representing the additional costs attributable to the increases in wages and benefits required by the new agreement over those that would have been paid at current staffing levels?
Recommended by the Board of Selectmen (3-0)
Recommended by the Budget Committee (11-0)

Discussion: There was no discussion, the Moderator stated Article 4 would be placed on the official ballot as written.

ARTICLE 5: Shall the Town vote to approve the cost items included in the two year collective bargaining agreement reached between the Board of Selectmen and the Teamsters Local 633 of New Hampshire, on behalf of certain Police Department employees, which calls for the following increases in wages and benefit at the current staffing levels: year 1 (fiscal year 2023) at \$195,046, and year 2 (fiscal year 2024) at \$199,923; and furthermore, vote to raise and appropriate the sum of one hundred ninety-five thousand, forty-six dollars (\$195,046) for the current fiscal year, said sum representing the additional costs attributable to the increases in wages and benefits required by the new agreement over those that would have been paid at current staffing levels?
Recommended by the Board of Selectmen (3-0)
Recommended by the Budget Committee (11-0)

Discussion: There was no discussion, the Moderator stated Article 5 would be placed on the official ballot as written.

ARTICLE 6: Shall the Town vote to establish a Town Beach Bathhouse Capital Reserve Fund under the provisions of RSA 35:1 for the design and construction of a new multi-purpose facility at the Town Beach; and to raise and appropriate the sum of one hundred thousand dollars, (\$100,000), to be placed in this fund; and furthermore, to name the Board of Selectmen as agents to expend? This sum to come from surplus fund balance and no amount to be raised from new taxation.
Recommended by the Board of Selectmen (2-1)
Recommended by the Budget Committee (8-3)

Discussion:

Philip Kuc wanted to know why a new bath house was needed? Selectman Hayes stated that the current buildings bathrooms are not always working. We sub out the snack shack to a vendor and they are not able to obtain the necessary permits to run the kitchen from the State of NH the way the kitchen is now. He also explained that stepping back and away from the 1 million dollar bond was a better way to handle the new bath house. Taking the time to design and meet the code for multiple agencies is the way to go.

Doug Lambert spoke to commend the Selectmen for taking a step back and that this was the right way to go.

Kevin Hayes spoke again and stated that the Selectmen will only spend what is needed out of the Capital Reserve Fund and any remaining balance will go towards the cost of the new building.

Philip Kuc returned and stated that he would like to see the kitchen removed to reduce the cost of a building that is only used 3 months out of the year.

Skip Murphy stated his understanding for this upcoming year would be to have food trucks come in and wanted to know if that had been taken off the table? He also stated that he does not like Capital Reserve Funds and perhaps they could add or amend perhaps after 2-3 years of the fund would "kill" itself so the Capital Reserve Fund does not go on and on.....

Kevin responded with the funds would go into the unexpended money fund and said no construction, the money would not be spent. The current board is fiscally conservative and the money would be spent wisely.

Rick Nelson who is on the Recreation Commission stated that Kevin did not mention that they also need space for the staff and the equipment. Also there is asbestos in the current building. They also need updated sprinkler, electrical and plumbing. He stated that the bond would have been unreasonable where there was nothing to show the taxpayers and feels that the Capital Reserve is the right thing to do. The beach is a gem to the community and adds value to everyone's properties. He also thanked the Board for their support.

Without further discussion, the Moderator stated Article 6 would be placed on the official ballot as written.

ARTICLE 7: Shall the Town vote to authorize the Board of Selectmen to enter into a five year lease-purchase finance agreement in the amount of up to six hundred fifty thousand dollars (\$650,000) for a new fire engine, contingent upon such an agreement having a non-appropriation clause in accordance with the provisions of RSA 33:7-e; and furthermore, to raise and appropriate the sum of two hundred thousand dollars (\$200,000) for the initial payment on the fire engine? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

Discussion: There was no discussion, the Moderator stated Article 7 would be placed on the official ballot as written.

ARTICLE 8: Shall the Town vote to raise and appropriate the sum of one hundred fifty-six thousand dollars, (\$156,000), to purchase a medium duty DPW pick-up truck with plow and accessories? This sum to come from surplus fund balance and no amount to be raised from new taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the purchase is completed or by December 31, 2024, whichever is sooner.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

Discussion: There was no discussion, the Moderator stated Article 8 would be placed on the official ballot as written.

ARTICLE 9: Shall the Town vote to raise and appropriate the sum of seventy-five thousand dollars, (\$75,000), to purchase a DPW skid steer with accessories? This sum to come from surplus fund balance and no amount to be raised from new taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the purchase is completed or by December 31, 2024, whichever is sooner.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

Discussion: There was no discussion, the Moderator stated Article 9 would be placed on the official ballot as written.

ARTICLE 10: Shall the Town vote to raise and appropriate the sum of two thousand nine hundred dollars, (\$2,900), to be added to the Police Dog and Training Capital Reserve Fund previously established in 2018? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

Discussion: There was no discussion, the Moderator stated Article 10 would be placed on the official ballot as written.

ARTICLE 11: Shall the Town vote to raise and appropriate the sum of ten thousand dollars, (\$10,000), to be added to the Sidewalk Capital Reserve Fund previously established in 2018? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

Discussion: There was no discussion, the Moderator stated Article 11 would be placed on the official ballot as written.

ARTICLE 12: Shall the Town vote to raise and appropriate the sum of fifty thousand dollars (\$50,000), to be added to the Technology Capital Reserve Fund previously established in 2018? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

Discussion: There was no discussion; the Moderator stated Article 12 would be placed on the official ballot as written.

ARTICLE 13: Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars, (\$25,000), to be added to the Building Repair Capital Reserve Fund previously established in 2007? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

Discussion: There was no discussion, the Moderator stated Article 13 would be placed on the official ballot as written.

ARTICLE 14: Shall the Town vote to raise and appropriate the sum of one hundred thousand dollars, (\$100,000), to be added to the Public Works Building Capital Reserve Fund previously established in 2020? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

Discussion: Carolyn Johnson wanted to know what the money is used for? Kevin Hayes stated it is for a new Public Works building. This fund was established in 2020. Carolyn Johnson wanted to know what was wrong with the building we have now? Kevin Hayes spoke to the mold/mildew in the current building. There is also a need for additional storage.

After no further discussion, the Moderator stated Article 14 would be placed on the official ballot as written.

ARTICLE 15: Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars, (\$25,000), to be added to the Fire Water Supply Maintenance Capital Reserve Fund previously established in 2008 for town-wide fire suppression purposes? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

Discussion: There was no discussion, the Moderator stated Article 15 would be placed on the official ballot as written.

ARTICLE 16: Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars, (\$25,000), to be added to the Recreation Facilities Maintenance Capital Reserve Fund previously established in 2008? This sum to come from surplus fund balance and no amount to be raised from new taxation. A portion of these funds is intended to be used to convert the Village Field lights to LED.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

Discussion: Skip Murphy asked if the reserve funds had above \$100,000.00 in it. Was this the same fund from his last term? How much money is in the fund? Can it pay for the LED project? Scott Dunn said no, not the same fund. There is a revolving fund. Money to be used for concrete slab where ice rink is, possible a Pickle Ball Facility. Skip Murphy wanted to know how much money was in the fund? Scott said the number was big and Skip was not surprised. Scott advised there was \$88,703.00 in that fund. Skip said kids are still being overcharged. Should never of never gotten to that point.

After no further discussion, the Moderator stated Article 16 would be placed on the official ballot as written.

ARTICLE 17: Shall the Town vote to raise and appropriate the sum of twenty thousand dollars, (\$20,000), to be added to the Glendale Boat and Launch Ramp Facilities Maintenance Capital Reserve Fund previously established in 2008? This sum to come from surplus fund balance using Glendale Permit revenues that were deposited into the general fund and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

Discussion: Carolyn Johnson wanted to know how much money in the Glendale fund? Scott Dunn stated there was now \$43,000.00 in the fund. Carolyn Johnson stated what are the funds needed for? Scott advised long term plans, such as the parking lot will need to be repaved. There is Substantial money now, but won't be sufficient to pave in the future. Carolyn Johnson wanted to know if an estimate had been completed to pave the parking lot? Scott told her not at this time. In the meantime, there is winter/spring maintenance that needs to take place which can cost in the \$10,000.00-\$15,000.00 range. Carolyn Johnson stated so you are putting money aside just because? There was no discussion, the Moderator stated Article 17 would be placed on the official ballot as written.

After no further discussion, the Moderator stated Article 16 would be placed on the official ballot as written

ARTICLE 18: Shall the Town vote to raise and appropriate the sum of one hundred thousand dollars, (\$100,000), to be added to the Fire Equipment Capital Reserve Fund previously established in 1989? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

Discussion: There was no discussion, the Moderator stated Article 18 would be placed on the official ballot as written.

ARTICLE 19: Shall the Town vote to raise and appropriate the sum of one hundred thousand dollars, (\$100,000), to be added to the Highway Equipment Capital Reserve Fund previously established in 1990? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

Discussion: There was no discussion, the Moderator stated Article 19 would be placed on the official ballot as written.

ARTICLE 20: Shall the Town vote to raise and appropriate the sum of three hundred thousand dollars, (\$300,000), to be added to the Bridge Replacement Capital Reserve Fund previously established in 2006? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

Discussion: James Olson asked if this fund is paying for the Governor's Island Bridge to which Scott Dunn said yes.

After no further discussion, the Moderator stated Article 20 would be placed on the official ballot as written.

ARTICLE 21: Shall the Town vote to raise and appropriate the sum of fifty-eight thousand dollars, (\$58,000), to be added to the Lakes Business Park Capital Trust Fund previously established pursuant to the terms of the Inter-Municipal Agreement that was approved under Article 18 of the 2001 Annual Town Meeting? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

Discussion: There was no discussion, the Moderator stated Article 21 would be placed on the official ballot as written.

ARTICLE 22: Shall the Town vote to raise and appropriate the sum of ten thousand dollars, (\$10,000), to be added to the Sewer Maintenance Capital Reserve Fund previously established in 2007? This sum to come from sewer fund balance and no amount to be raised from taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

Discussion: There was no discussion, the Moderator stated Article 22 would be placed on the official ballot as written.

ARTICLE 23: Shall the Town vote to raise and appropriate the sum of ten thousand dollars, (\$10,000), for the continuation of services to low income residents of Gilford through the Laconia Resource Center of the Community Action Program Belknap-Merrimack Counties, Inc.?

(Submitted by petition)

Recommended by the Board of Selectmen (3-0)

Recommendation of the Budget Committee (11-0)

Discussion: There was no discussion, the Moderator stated Article 23 would be placed on the official ballot as written.

ARTICLE 24: Shall the Town vote to raise and appropriate the sum of two thousand, six hundred and sixty dollars, (\$2,660), in support of New Beginnings Without Violence & Abuse, the center in Belknap County for free and confidential crisis response, intervention, support and advocacy for those whose lives have been affected by domestic, sexual, trafficking and stalking violence? Services include access to crisis line, emergency shelter, information, referrals and resources. Staff and volunteer advocates available for services to individuals at schools, police departments, courts, hospitals and other systems.
(Submitted by petition)
Recommended by the Board of Selectmen (3-0)
Recommendation of the Budget Committee (11-0)

Discussion: There was no discussion, the Moderator stated Article 24 would be placed on the official ballot as written.

ARTICLE 25: Shall the Town vote to raise and appropriate the sum of twenty four thousand dollars, (\$24,000), to support the operations of Granite VNA, (formerly Central New Hampshire VNA & Hospice), a local agency that provides visiting nurse services, hospice care, and pediatric care to residents of the Town of Gilford, NH? This past year residents of Gilford received 4,372 home visits from Granite VNA. Town funds are used chiefly to support hospice care, pediatric care to children at medical or social risk, wellness clinics, bereavement support groups and immunization services.
(Submitted by petition)
Recommended by the Board of Selectmen (3-0)
Recommendation of the Budget Committee (11-0)

Discussion: There was no discussion, the Moderator stated Article 25 would be placed on the official ballot as written.

ARTICLE 26: Shall the Town vote to raise and appropriate the sum of twenty-one thousand dollars, (\$21,000), (a level funded request), to Lakes Region Mental Health Center (LRMHC) for the delivery of high-level access to mental health care? New in 2022, residents will have access to our Mobile Crisis Response Team that will report to a mental health emergency wherever the individual is located whether that be at home, work, school or elsewhere in the community. Services are provided to anyone in need, regardless of their ability to pay. LRMHC is designated by the State of New Hampshire as the community mental health center serving Belknap and southern Grafton Counties. We served 3,512 children, families, adults and elders in fiscal year 2022; 221 were Gilford residents. LRMHC provided \$18,040 in charitable care to Gilford residents.
(Submitted by petition)
Recommended by the Board of Selectmen 3-0
Recommendation of the Budget Committee (11-0)

Discussion: Charlotte Landow spoke to the wording. She was instructed to submit new wording and it would be voted on. The new wording added the word "have" to the 4th sentence to read; New in 2022, residents will have access to our Mobile Crisis

Response Team. The amendment was given a seconded by Christopher Banks. After no further discussion, Article 26 would be placed on the official ballot as amended.


ARTICLE 27: Shall the Town vote to re-adopt the five hundred dollar (\$500) optional veteran's tax credit under RSA 72:28, II and the extension of the all veteran's tax credit of five hundred dollars (\$500) to honorably discharged veterans in accordance with RSA 72:28-b, to be effective as of April 1, 2023, provided that such vote shall continue indefinitely, unless rescinded or amended by a future vote of town meeting?

Discussion: There was no discussion, the Moderator stated Article 27 would be placed on the official ballot as written.

There being no further business before the membership, the Moderator moved all warrant Articles to the official town ballot for voting on March 14, 2023 from 7:00 a.m. – 7:00 p.m. at the Gilford Youth Center on 19 Potter Hill Rd. .

At 8:12 p.m. the Moderator asked for a motion to adjourn; motion by John McGonagle.

Sincerely,


Danielle LaFond
Town Clerk – Tax Collector





Town of Gilford, New Hampshire

Second Session Election Results

March 28, 2023

The polls were readied by the crew from the Department of Public Works, with instructions in the booths and posting of sample ballots, instructions, and warrants. The 2022 Town Reports were available. Town Election Officials present throughout the day were: Sandra McGonagle, Moderator; Lawrence Routhier, Asst. Moderator; Chan Eddy, Selectmen; Gus Benavides, Selectmen; Danielle LaFond, Town Clerk; Kim Salanitro, School District Clerk; Sandra Beland, Deputy Town Clerk-Tax Collector, and Jennifer Mooney, Asst. Town Clerk-Tax Collector. Reva Tankle, Priscilla Bean, Kim Slattery & Diane Tinkham Inspectors of Elections; Mary Villaume and Miriam A. York, Supervisors of the Checklist; Kristian Kelley, Police Chief, along with Dustin Parent; Captain and Adam VanSteensburg, Lieutenant.

Two vote tabulator machines were tested on Wednesday March 9th, 2023 at 1:00 p.m. in Conference Room B at the Gilford Town Hall. Ballots were counted at the same time and put into sets of 25 for Election Day. Sandra McGonagle, Moderator, Larry Routhier, Assistant Moderator, Town Clerk-Tax Collector Danielle LaFond Deputy Town Clerk-Tax Collector Sandra Beland conducted the testing and counted the ballots. The testing of the machine confirmed with the hand tally and was found to be 100% accurate.

The Inspectors of Elections were instructed to give a full set of ballots (three white town ballots, and one yellow school ballot) to each voter. Bruce Klinger verified that the two ballot boxes were empty prior to the start of the day and the elections result tape and counter both read zero. Moderator McGonagle signed a receipt for 2371 ballots. Moderator McGonagle declared the polls open at 7:00 a.m., with the ringing of the Arthur Tilton Bells. The Moderator took a moment to thank the election officials and workers, explained the voting process. She also reminded everyone that there would be no electioneering allowed or campaigning within the polling area. McGonagle led the Pledge of Alliance. Absentee Ballots were processed at 9:00 a.m.

At 7:00 p.m. the Moderator announced the polls closed and allowed the voters in the voting booths to finish voting. When the booths were emptied McGonagle and Gonyer began running the results of the tally machines. The voting boxes were emptied and the write in ballots were separated and counted. Hand counting was completed and the official election results were announced by the Moderator at 8:35 p.m.

The total number of registered voters at the opening of the polls was 6002; at the close of the polls 11 newly registered voters were added to the list for a total of 6013 total registered voters. The numbers of ballots cast were 1147 (including 155 absentee ballots). The results ended with a 18% voter turnout.

The Moderator read the results as follows:

VOTES CAST ON TOWN BALLOT MARCH 2023:

Selectman

(Vote for not more than one)

J. Kevin Hayes	947
Angelo Farruggia	163

Town Clerk-Tax

Collector

(Vote for not more than one)

Danielle Lafond	1014
------------------------	-------------

Treasurer

(Vote for not more than one)

Kimberly Salanitro	968
---------------------------	------------

Trustee of Trust Funds

(Vote for not more than one)

Rick Moses	917
-------------------	------------

(WRITE-IN)

Russ Dumais	2
-------------	---

Library Trustee

(Vote for not more than seven)

Richard Hartman	239
Thomas R. Francoeur	663

Cemetery Trustee

(Vote for not more than one)

Valerie Chase	959
----------------------	------------

Budget Committee

Members 3yr Term

(Vote for not more than three)

Purvi Patel	698
Valerie Chase	787
Keri A Ricci	684
David Tyler	429

(WRITE-IN)	Josh	1
(WRITE-IN)	Sean Murphy	32
(WRITE-IN)	Chris Banks	29
(WRITE-IN)	David Murphy	2
(WRITE-IN)	Joshua Ritson	1
(WRITE-IN)	Al Herte	1
(WRITE-IN)	Bob Dione	1
(WRITE-IN)	Kyle Sanborn	2
(WRITE-IN)	Martin Barrett	1
(WRITE-IN)	Brian Chase	1

Budget Committee

Member 1yr Term

(Vote for not more than one)

(WRITE-IN)	Christopher Banks	153
(WRITE-IN)	Josh Ritson	259
(WRITE-IN)	Sean Murphy	118
(WRITE-IN)	Kerri Ricci	7
(WRITE-IN)	Valerie Chase	3
(WRITE-IN)	Sue Green	1
(WRITE-IN)	David Tyler	7
(WRITE-IN)	David Murphy	5
(WRITE-IN)	Purvi Patel	2
(WRITE-IN)	Kyle Sanborn	1
(WRITE-IN)	Rick Dean	1
(WRITE-IN)	Lee Dunkin	1
(WRITE-IN)	Nan Fay	1
(WRITE-IN)	Kevin Lafleur	1
(WRITE-IN)	Troy Schrupp	1
(WRITE-IN)	Jarret Carder	1
(WRITE-IN)	Douglas Lambert	2
(WRITE-IN)	Adam Sandler	1
(WRITE-IN)	Steve Peterson	1
(WRITE-IN)	Sandra McGonagle	1
(WRITE-IN)	Jeff Crowell	2
(WRITE-IN)	Keith Gray	1
(WRITE-IN)	Dan Hynes	2
(WRITE-IN)	Phyllis Corrigan	2
(WRITE-IN)	Me	1

(WRITE-IN)	Thisha Stafford	1
(WRITE-IN)	David Emond	1
(WRITE-IN)	Ellen Mulligan	1
(WRITE-IN)	Jim Sherman	1
(WRITE-IN)	Joshua Fortin	1
(WRITE-IN)	Anne Saulnier	1
(WRITE-IN)	Kevin Hayes	1
(WRITE-IN)	Steve O'loughlin	1

Fire Engineer

(Vote for not more than one)

Ronald Skinner 914

TOWN OF GILFORD

2023 ANNUAL TOWN MEETING

WARRANT

To the inhabitants of the Town of Gilford in the State of New Hampshire, qualified to vote in Town affairs:

FIRST SESSION

You are hereby notified to meet for the First Session of the 2023 Annual Town Meeting, to be held in the Gilford High School Auditorium, 88 Alvah Wilson Road, in said Town of Gilford, on Tuesday, February 7, 2023, beginning at seven o'clock in the evening (7:00pm). The First Session will consist of explanation, discussion and debate on each of the following warrant articles; and will afford those voters who are present the opportunity to propose, debate and adopt amendments to each warrant article to the extent prescribed under the laws of the State of New Hampshire.

SECOND SESSION

You are hereby notified to meet for the Second Session of the 2023 Annual Town Meeting, to be held in the Gilford Youth Center, 19 Potter Hill Road, in said Town of Gilford, on Tuesday, March 14, 2023, beginning at seven o'clock in the morning (7:00am) until the closing of the polls at seven o'clock in the evening (7:00pm). The Second Session will consist of voting by official ballot to elect Town Officers and voting by official ballot on all warrant articles from the First Session, as may be amended, as follows:

ARTICLE 1: To choose the necessary Town Officers for the following year; to wit:

- One Selectman for a three year term;
- One Town Clerk-Tax Collector for a three year term;
- One Treasurer for a three year term;
- One Trustee of Trust Funds for a three year term;
- One Library Trustee for a three year term;
- One Cemetery Trustee for a three year term;
- Three Budget Committee Members for three year terms;
- One Budget Committee Member for a one year term;
- One Fire Engineer for a three year term.

ARTICLE 2.1 Are you in favor of the adoption of **Amendment Number 1** as proposed by the Gilford Planning Board for the Gilford Zoning Ordinance as follows?

Create a new Article 22, Short-Term Rentals, to regulate the impact of short-term rental of dwelling units, establish a permitting system for short-term rentals, establish regulations related to their operation, occupant load, owner responsibilities, guest/tenant responsibilities, nuisance oversight, and life safety standards and to allow inspection of short-term rentals; to renumber the existing Article 22 and subsequent Articles as needed; and to amend Article 4, related to Permitted Uses and Regulations, and Section 21.1, to reference Conditional Use Permit requirements related to Short-Term Rentals. (An official copy of the entire proposal is on file at the Town Clerk's Office and on display at the meeting place on the date of the Town Meetings and may be viewed at www.gilfordnh.org).

YES- 933 **NO- 184**

ARTICLE 2.2 Are you in favor of the adoption of **Amendment Number 2** as proposed by the Gilford Planning Board for the Gilford Zoning Ordinance as follows?

Amend Section 10.2.4 by deleting the first sentence which says that, upon request, the Zoning Board of Adjustment may make interpretations of the Zoning Ordinance, as this is not a power granted by state law to boards of adjustment. (An official copy of the entire proposal is on file at the Town Clerk's Office and on display at the meeting place on the date of the Town Meetings and may be viewed at www.gilfordnh.org).

YES-842 **NO- 217**

ARTICLE 2.3 Are you in favor of the adoption of **Amendment Number 3** as proposed by the Gilford Planning Board for the Gilford Zoning Ordinance as follows?

Amend Section 6.22, regarding excavation and filling of existing lots, in various ways including allowing excavation or filling of slopes greater than 15% but not greater than 25% without Planning Board approval in most cases provided that best management practices are followed, by deleting the existing Section 6.22.3 which prohibits excavation and filling of slopes greater than 25%, creating a new Section 6.22.3 to allow excavation or filling of slopes greater than 25% upon approval of a Conditional Use Permit, and creating a new Section 6.22.4 establishing requirements for applications for conditional use permits to excavate and fill slopes greater than 25% including submitting plans stamped and signed by a NH licensed professional engineer, and making other related changes. (An official copy of the entire proposal is on file at the Town Clerk's Office and on display at the meeting place on the date of the Town Meetings and may be viewed at www.gilfordnh.org).

YES- 819 NO- 247

ARTICLE 3: Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$16,913,194? Should this article be defeated, the default budget shall be \$15,604,596 which is the same as last year, except for certain adjustments required by previous action of the Town or by law; or the Board of Selectmen may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (10-0)

YES- 806 NO- 305

ARTICLE 4: Shall the Town vote to approve the cost items included in the three year collective bargaining agreement reached between the Board of Selectmen and the American Federation of State, County and Municipal Employees, Local 534, on behalf of certain Public Works Department employees, which calls for the following increases in wages and benefit at the current staffing levels: year 1 (fiscal year 2023) at \$142,532, year 2 (fiscal year 2024) at \$146,096 and year 3 (fiscal year 2025) at \$149,748; and furthermore, vote to raise and appropriate the sum of one hundred forty-two

thousand, five hundred thirty-two dollars (\$142,532) for the current fiscal year, said sum representing the additional costs attributable to the increases in wages and benefits required by the new agreement over those that would have been paid at current staffing levels?

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

YES- 913 NO-173

ARTICLE 5: Shall the Town vote to approve the cost items included in the two year collective bargaining agreement reached between the Board of Selectmen and the Teamsters Local 633 of New Hampshire, on behalf of certain Police Department employees, which calls for the following increases in wages and benefit at the current staffing levels: year 1 (fiscal year 2023) at \$195,046, and year 2 (fiscal year 2024) at \$199,923; and furthermore, vote to raise and appropriate the sum of one hundred ninety-five thousand, forty-six dollars (\$195,046) for the current fiscal year, said sum representing the additional costs attributable to the increases in wages and benefits required by the new agreement over those that would have been paid at current staffing levels?

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

YES- 868 NO-192

ARTICLE 6: Shall the Town vote to establish a Town Beach Bathhouse Capital Reserve Fund under the provisions of RSA 35:1 for the design and construction of a new multi-purpose facility at the Town Beach; and to raise and appropriate the sum of one hundred thousand dollars, (\$100,000), to be placed in this fund; and furthermore, to name the Board of Selectmen as agents to expend? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (2-1)

Recommended by the Budget Committee (8-3)

YES-765 NO- 335

ARTICLE 7: Shall the Town vote to authorize the Board of Selectmen to enter into a five year lease-purchase finance agreement in the amount of up to six hundred fifty thousand dollars (\$650,000) for a new fire engine, contingent upon such an agreement having a non-appropriation clause in accordance with the provisions of RSA 33:7-e; and furthermore, to raise and appropriate the sum of two hundred thousand dollars (\$200,000) for the initial payment on the fire engine? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

YES- 812 NO-275

ARTICLE 8: Shall the Town vote to raise and appropriate the sum of one hundred fifty-six thousand dollars, (\$156,000), to purchase a medium duty DPW pick-up truck with plow and accessories? This sum to come from surplus fund balance and no amount to be raised from new taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the purchase is completed or by December 31, 2024, whichever is sooner.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

YES-840 NO-254

ARTICLE 9: Shall the Town vote to raise and appropriate the sum of seventy-five thousand dollars, (\$75,000), to purchase a DPW skid steer with accessories? This sum to come from surplus fund balance and no amount to be raised from new taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the purchase is completed or by December 31, 2024, whichever is sooner.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

YES- 821 NO- 270

ARTICLE 10: Shall the Town vote to raise and appropriate the sum of two thousand nine hundred dollars, (\$2,900), to be added to the Police Dog and Training Capital Reserve Fund previously established in 2018? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

YES- 876 NO- 219

ARTICLE 11: Shall the Town vote to raise and appropriate the sum of ten thousand dollars, (\$10,000), to be added to the Sidewalk Capital Reserve Fund previously established in 2018? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

YES-820

NO- 269

ARTICLE 12: Shall the Town vote to raise and appropriate the sum of fifty thousand dollars (\$50,000), to be added to the Technology Capital Reserve Fund previously established in 2018? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

YES-818

NO- 266

ARTICLE 13: Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars, (\$25,000), to be added to the Building Repair Capital Reserve Fund previously established in 2007? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

YES-849

NO- 235

ARTICLE 14: Shall the Town vote to raise and appropriate the sum of one hundred thousand dollars, (\$100,000), to be added to the Public Works Building Capital Reserve Fund previously established in 2020? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

YES-833

NO- 272

ARTICLE 15: Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars, (\$25,000), to be added to the Fire Water Supply Maintenance Capital Reserve Fund previously established in 2008 for town-wide fire suppression purposes? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

YES- 878

NO- 228

ARTICLE 16: Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars, (\$25,000), to be added to the Recreation Facilities Maintenance Capital Reserve Fund previously established in 2008? This sum to come from surplus fund balance and no amount to be raised from new taxation. A portion of these funds is intended to be used to convert the Village Field lights to LED.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

YES- 867 **NO-240**

ARTICLE 17: Shall the Town vote to raise and appropriate the sum of twenty thousand dollars, (\$20,000), to be added to the Glendale Boat and Launch Ramp Facilities Maintenance Capital Reserve Fund previously established in 2008? This sum to come from surplus fund balance using Glendale Permit revenues that were deposited into the general fund and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

YES- 944 **NO-163**

ARTICLE 18: Shall the Town vote to raise and appropriate the sum of one hundred thousand dollars, (\$100,000), to be added to the Fire Equipment Capital Reserve Fund previously established in 1989? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

YES- 866 **NO- 242**

ARTICLE 19: Shall the Town vote to raise and appropriate the sum of one hundred thousand dollars, (\$100,000), to be added to the Highway Equipment Capital Reserve Fund previously established in 1990? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

YES-854 **NO- 250**

ARTICLE 20: Shall the Town vote to raise and appropriate the sum of three hundred thousand dollars, (\$300,000), to be added to the Bridge Replacement Capital Reserve Fund previously established in 2006? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

YES- 861 **NO-246**

ARTICLE 21: Shall the Town vote to raise and appropriate the sum of fifty-eight thousand dollars, (\$58,000), to be added to the Lakes Business Park Capital Trust Fund previously established pursuant to the terms of the Inter-Municipal Agreement that was approved under Article 18 of the 2001 Annual Town Meeting? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

YES-768 **NO- 329**

ARTICLE 22: Shall the Town vote to raise and appropriate the sum of ten thousand dollars, (\$10,000), to be added to the Sewer Maintenance Capital Reserve Fund previously established in 2007? This sum to come from sewer fund balance and no amount to be raised from taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

YES- 960 **NO-129**

ARTICLE 23: Shall the Town vote to raise and appropriate the sum of ten thousand dollars, (\$10,000), for the continuation of services to low income residents of Gilford through the Laconia Resource Center of the Community Action Program Belknap-Merrimack Counties, Inc.?

(Submitted by petition)

Recommended by the Board of Selectmen (3-0)

Recommendation of the Budget Committee (11-0)

YES-837 **NO- 246**

ARTICLE 24: Shall the Town vote to raise and appropriate the sum of two thousand, six hundred and sixty dollars, (\$2,660), in support of New Beginnings Without Violence & Abuse, the center in Belknap County for free and confidential crisis response, intervention, support and advocacy for those whose lives have been affected by domestic, sexual, trafficking and stalking violence? Services include access to crisis line, emergency shelter, information, referrals and resources. Staff and volunteer advocates available for services to individuals at schools, police departments, courts, hospitals and other systems.

(Submitted by petition)

Recommended by the Board of Selectmen (3-0)

Recommendation of the Budget Committee (11-0)

YES-874

NO- 215

ARTICLE 25: Shall the Town vote to raise and appropriate the sum of twenty four thousand dollars, (\$24,000), to support the operations of Granite VNA, (formerly Central New Hampshire VNA & Hospice), a local agency that provides visiting nurse services, hospice care, and pediatric care to residents of the Town of Gilford, NH? This past year residents of Gilford received 4,372 home visits from Granite VNA. Town funds are used chiefly to support hospice care, pediatric care to children at medical or social risk, wellness clinics, bereavement support groups and immunization services.

(Submitted by petition)

Recommended by the Board of Selectmen (3-0)

Recommendation of the Budget Committee (11-0)

YES-887

NO-198

ARTICLE 26: Shall the Town vote to raise and appropriate the sum of twenty-one thousand dollars, (\$21,000), (a level funded request), to Lakes Region Mental Health Center (LRMHC) for the delivery of high-level access to mental health care? New in 2022, residents will access to our Mobile Crisis Response Team that will report to a mental health emergency wherever the individual is located whether that be at home, work, school or elsewhere in the community. Services are provided to anyone in need, regardless of their ability to pay. LRMHC is designated by the State of New Hampshire as the community mental health center serving Belknap and southern Grafton Counties. We served 3,512 children, families, adults and elders in fiscal year 2022; 221 were Gilford residents. LRMHC provided \$18,040 in charitable care to Gilford residents.

(Submitted by petition)

Recommended by the Board of Selectmen 3-0

Recommendation of the Budget Committee (11-0)

YES- 885

NO-208

ARTICLE 27: Shall the Town vote to re-adopt the five hundred dollar (\$500) optional veteran's tax credit under RSA 72:28, II and the extension of the all veteran's tax credit of five hundred dollars (\$500) to honorably discharged veterans in accordance with RSA 72:28-b, to be effective as of April 1, 2023, provided that such vote shall continue indefinitely, unless rescinded or amended by a future vote of town meeting?

YES- 996

NO- 80

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Danielle LaFond". The signature is fluid and cursive, with the first name "Danielle" being more prominent than the last name "LaFond".

Danielle LaFond, NHCTC-TC
Town Clerk – Tax Collector

TOWN OF GILFORD, NEW HAMPSHIRE
Financial Statements
December 31, 2022
and
Independent Auditor's Report

TOWN OF GILFORD, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2022

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**TOWN OF GILFORD, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2022**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Gilford, New Hampshire

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Gilford, New Hampshire (the Town), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town of Gilford, New Hampshire's basic financial statements as listed in the table of contents.

Summary of Opinions

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

Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of Gilford, New Hampshire, as of December 31, 2022, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Each Major Fund and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Gilford, New Hampshire, as of December 31, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on Governmental Activities

As discussed in Note 2 to the financial statements, management has not recorded a liability, deferred outflows of resources, or deferred inflows of resources for the Town of Gilford, New Hampshire's single employer other postemployment benefits plan in governmental activities and, accordingly, has not recorded an expense for the current period change in that liability. Accounting principles generally accepted in the United States of America require that other postemployment benefits attributable to employee services already rendered and that are not contingent on a specific event that is outside the control of the employer and employee be accrued as liabilities and expenses as employees earn the rights to the benefits, which would increase the liabilities, deferred outflows and deferred inflows of resources, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect the liabilities, deferred outflows and deferred inflows of resources, net position, and expenses of the governmental activities is not reasonably determinable.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Gilford, New Hampshire's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Gilford, New Hampshire's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Gilford, New Hampshire's basic financial statements. The combining nonmajor governmental fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor governmental fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Vachon Clukay & Company PC

Manchester, New Hampshire
October 4, 2023

**TOWN OF GILFORD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2022**

Presented here is the Management Discussion & Analysis Report for the Town of Gilford, NH, for the year ending December 31, 2022. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the Board of Selectmen. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. We report this data in a manner designed to present fairly the Town's financial position and the results of operations of the various Town funds. All disclosures necessary to enable the reader to gain an accurate understanding of the Town's financial activities have been included.

The Board of Selectmen are responsible for establishing an accounting and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). The Board of Selectmen also strives to put these assets to good and effective use. We designed the Town's internal control structure to provide reasonable assurances that we attain these objectives.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town of Gilford, New Hampshire using the integrated approach prescribed by GASB Statement 34.

It is our intention that this discussion and analysis serve as an introduction to the Town's financial statements. The financial statements are comprised of the following three components:

1. Government-Wide Financial Statements
2. Fund Financial Statements
3. Notes to the Basic Financial Statements

Government-wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The Statement of Net Position presents information on all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the remaining difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the most recent year. We take all of the current year's revenues and expenses into account regardless of when we receive cash in or pay cash out.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. One can divide all the funds of the Town into two categories: governmental funds and fiduciary funds.

**TOWN OF GILFORD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2022**

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between the governmental activities Statement of Net Position and Statement of Activities.

The Town maintains numerous individual governmental funds. We present information separately in the governmental fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, the Town's only major fund. We combine data from all other governmental funds into a single, aggregate presentation.

The Town adopts an annual appropriation budget for its governmental funds. We provide a budgetary comparison for the General Fund to demonstrate compliance with this budget.

Fiduciary funds are used to account for resources held for the benefit of parties other than the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the programs of the Town of Gilford. The Town's fiduciary funds consist of custodial funds.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a budgetary comparison schedule for the General Fund, the Town's only major governmental fund, and includes reconciliation between the statutory fund balance for budgetary purposes and the fund balance as presented in the governmental fund financial statements. Also, as required, this section also includes a schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions.

Other Supplementary Information

Other supplementary information includes combining financial statements for nonmajor governmental funds.

**TOWN OF GILFORD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2022**

Government-Wide Financial Analysis

Statement of Net position

Net position of the Town of Gilford as of December 31, 2022 and 2021, is as follows:

	<u>2022</u>	<u>2021</u>
Capital assets, net	\$ 30,099,352	\$ 30,131,477
Other assets	<u>14,344,816</u>	<u>12,947,426</u>
Total Assets	<u>44,444,168</u>	<u>43,078,903</u>
 Total Deferred Outflows of Resources	 <u>2,308,389</u>	 <u>2,308,342</u>
 Long-term liabilities	 14,966,739	 12,662,948
Other liabilities	<u>1,734,084</u>	<u>807,876</u>
Total Liabilities	<u>16,700,823</u>	<u>13,470,824</u>
 Total Deferred Inflows of Resources	 <u>485,294</u>	 <u>3,176,443</u>
 Net Position:		
Net investment in capital assets	27,902,260	27,644,103
Restricted	1,472,497	1,134,635
Unrestricted	<u>191,683</u>	<u>(38,760)</u>
Total Net Position	<u>\$ 29,566,440</u>	<u>\$ 28,739,978</u>

Statement of Activities

Changes in net position for the years ending December 31, 2022 and 2021, are as follows:

	<u>2022</u>	<u>2021</u>
Revenues		
Program revenues:		
Charges for services	\$ 2,189,414	\$ 2,009,993
Operating grants and contributions	955,219	434,644
Capital grants and contributions	300,303	-
General revenues:		
Property and other taxes	10,669,755	10,280,884
Licenses and permits	2,582,531	2,508,916
Grants and contributions	680,025	533,807
Interest and investment earnings (losses)	(15,650)	124,893
Miscellaneous	<u>303,858</u>	<u>383,948</u>
Total revenues	<u>17,665,455</u>	<u>16,277,085</u>

**TOWN OF GILFORD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2022**

Expenses		
General government	2,747,053	2,642,755
Public safety	6,294,044	5,612,815
Highways and streets	4,884,187	3,676,000
Sanitation	1,705,175	1,586,406
Water distribution and treatment	24,437	182,939
Health and welfare	75,193	81,536
Culture and recreation	1,099,088	908,958
Conservation	51,399	56,135
Economic development	34,844	25,188
Interest and fiscal charges	64,927	77,933
Total expenses	<u>16,980,347</u>	<u>14,850,665</u>
Increase in net position before contributions to permanent fund principal and loss on disposals	685,108	1,426,420
Contributions to permanent fund principal	203,600	5,150
Loss on disposal of capital assets	<u>(62,246)</u>	<u>(77,860)</u>
Increase in net position	826,462	1,353,710
Net Position, beginning of year	<u>28,739,978</u>	<u>27,386,268</u>
Net Position, end of year	<u>\$ 29,566,440</u>	<u>\$ 28,739,978</u>

Town of Gilford Activities

As shown in the above statement, there was an increase in the Town's total net position of \$826,462. This increase is primarily attributable to full accrual basis revenues in excess of expenses, which includes an increase in charges for services, grants and contributions, taxes and vehicle registrations. In addition, the Town realized savings in water distribution and treatment, health and welfare, conservation, interest and fees expenditure functions when compared to the prior year.

The General Fund ended the year with an unassigned fund balance of \$4,312,964 or 28% of total general fund expenditures. This represents a decrease in unassigned fund balance of (\$454,943) from last year. The decrease is largely due to the Town increasing the amount of fund balance to be assigned to offset the next fiscal year's budget, as well as an increases in payables, accrued liabilities and deferred grant revenue received in the current year to be utilized in the subsequent fiscal year. There were also increases in nonspendable, restricted, committed and assigned fund balances in relation to prepayments for subsequent year expenditures, additional one-time state highway block grant and bridge aid monies received and encumbrances. Total fund balances for the general fund increased by \$179,062 from last year, or 2%.

Total fund balances of the Nonmajor Governmental Funds experienced an increase of \$286,479, or 11%, from the prior year. Activity based changes to fund balance were realized in most Nonmajor Governmental Funds in the form of consistency with the prior year or an increase, with the exception of the Sewer, Drug Forfeiture, Recreation Revolving and Cemetery Funds due to approved expenditures and transfers out.

**TOWN OF GILFORD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2022**

Basis for Adverse Opinion on Governmental Activities: Management Response

Town management has decided that the material measurement of single employer OPEB liability, as referenced in Note 2 to the basic financial statements, is not worth the costs associated with conducting such studies. Management of the Town has opined that the requirement of this GASB mandate is superfluous, irrelevant, and compliance would generate a wasteful expenditure of tax dollars which the Town does not intend to complete. Furthermore, the Town estimates the annual impact of other post-employment benefits for its single employer plan constitutes a negligible amount of money in terms of the Town's financial position.

General Fund Budgetary Highlights

During the year, the original budget for appropriations decreased by (\$392,817) due to carryforward appropriations into the subsequent year. Additionally, budgets for both appropriations and revenues increased by offsetting amounts for unanticipated revenues received from several outside sources totaling \$434,102. The Town under expended its total 2022 budget by \$514,076. Savings were realized in all functions with the exception of sanitation and capital outlay. Actual revenues were greater than budgeted by \$383,269. This was primarily a result of the increase seen in motor vehicle registration and miscellaneous revenues. The unassigned budgetary fund balance of the General Fund at year end was \$4,686,051, a decrease of (\$474,562) from the prior year balance. As noted previously in the above, the decrease is largely due to the Town assigning a larger portion of unrestricted fund balance to offset subsequent year appropriations in the current year.

Capital Assets

The Town of Gilford considers a capital asset to be an asset whose cost exceeds \$50,000 and which has a useful life of greater than one (1) year. The Town depreciates its assets using the straight-line method over the course of their estimated useful life beginning in the year of acquisition.

The total capital assets for governmental activities at year end amounted to \$30,099,352 (net of accumulated depreciation), a decrease of (\$32,125) primarily due to depreciation in excess of current year additions and disposal of an asset for a loss in the current year. This investment in capital assets includes land, intangible assets, buildings and improvements, vehicles and equipment, and infrastructure.

Significant capital asset events during the current fiscal year included the purchase of a police SWAT vehicle, and DPW trailer equipment, as well as disposal of older vehicles and equipment and sale of municipal property.

Additional information on capital assets can be found in Note 4 of the Basic Financial Statements.

Long-term Liabilities

At the end of the current year, total debt outstanding was \$1,844,186 and finance purchase obligations was \$352,906. During the year ended 2022, outstanding general obligation debt decreased by scheduled payments made on existing obligations of (\$254,363) and amortization of a related bond premium of (\$5,093). Total outstanding finance purchase obligations had a net decrease of (\$30,826) as a result of a new vehicle and equipment lease additions, and scheduled principal payments of (\$188,785).

**TOWN OF GILFORD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2022**

The Town's other long-term obligations consist of compensated absences payable which had a net increase in liability of \$3,228 for the year ended December 31, 2022.

Under GASB Statement #75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town reports a net OPEB liability for its cost-sharing multiple employer plan, as well as the related deferred outflows and inflows of resources related to OPEB. The Town's portion of the unfunded OPEB liability as of December 31, 2022 is \$834,800.

Under GASB Statement #68 – *Accounting and Financial Reporting for Pensions*, the Town reports a net pension liability for its cost-sharing multiple employer plan, as well as the related deferred outflows and inflows of resources related to pension. The Town's portion of the unfunded pension liability as of December 31, 2022 is \$11,498,573.

See Notes 5, 6 and 7 of the Basic Financial Statements for additional information on outstanding long-term liabilities.

Economic Factors, Rates and 2022 Budget

The NH Department of Revenue Administration (DRA) sets the Annual Tax Rate for the Town of Gilford. They do so based upon the Annual Budget approved at Town Meeting adjusted for actual revenues and expenditures throughout the year. The Town collects property taxes to fund its own operations and that of School Administrative Unit #73. The property tax also pays the levy placed on the Town by Belknap County and the State of New Hampshire in the State-wide Property Tax for Education. The Town bills for property taxes semi-annually. Tax billing occurs according to the laws of the State of New Hampshire, under the supervision of the DRA. The first billing is an estimate based on the previous year's tax rate applied to the current year's assessments. The second billing utilizes the correct tax rate for the year as established by the New Hampshire DRA applied to the current year's assessment. Following is a comparison of the 2022 tax rates to the 2021 tax rates:

	<u>2022</u>	<u>2021</u>
Town rate	\$4.14	\$4.05
Local school rate	6.04	5.89
State school rate	1.09	1.51
County rate	<u>0.98</u>	<u>0.84</u>
Total rate	<u>\$12.25</u>	<u>\$12.28</u>
Assessed value (in thousands)	\$2,601,781,920	\$2,583,564,870

The Town of Gilford works to a 6-year Capital Improvement Plan. The plan contains current capital needs projections through the year 2027. The Capital Improvements Plan Committee annually reviews, adjusts and updates this plan. The resulting plan receives final review and approval through the presentation and discussion of proposed projects at public meetings and is presented to the Board of Selectmen and Budget Committee as a budget development tool.

**TOWN OF GILFORD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2022**

Contacting the Town of Gilford's Board of Selectmen or Staff

This financial report provides our citizens and creditors with a general overview of the Town of Gilford's finances. It demonstrates accountability for the funds the Town receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Department or the Board of Selectmen, at 47 Cherry Valley Road, Gilford, NH 03249 and telephone number (603) 527-4700.

EXHIBIT A
TOWN OF GILFORD, NEW HAMPSHIRE
Statement of Net Position
December 31, 2022

	Governmental <u>Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 10,997,708
Investments	1,537,035
Taxes receivable, net	896,593
Accounts receivable, net	485,498
Due from other governments	265,310
Special assessments	4,487
Prepaid items	158,185
Total Current Assets	<u>14,344,816</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	13,420,724
Depreciable capital assets, net	16,678,628
Total Noncurrent Assets	<u>30,099,352</u>
Total Assets	<u>44,444,168</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to OPEB	53,148
Deferred outflows of resources related to pensions	2,255,241
Total Deferred Outflows of Resources	<u>2,308,389</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	984,480
Accrued liabilities	272,455
Retainage payable	68,325
Advances from grantors	408,824
Current portion of bonds payable	55,000
Current portion of notes payable	115,629
Current portion of financed purchase obligations	159,215
Current portion of compensated absences payable	21,814
Total Current Liabilities	<u>2,085,742</u>
Noncurrent Liabilities:	
Bonds payable	767,536
Notes payable	906,021
Financed purchase obligations	193,691
Compensated absences payable	414,460
OPEB liability	834,800
Net pension liability	11,498,573
Total Noncurrent Liabilities	<u>14,615,081</u>
Total Liabilities	<u>16,700,823</u>
DEFERRED INFLOWS OF RESOURCES	
Property taxes collected in advance	207,933
Deferred inflows of resources related to pensions	277,361
Total Deferred Inflows of Resources	<u>485,294</u>
NET POSITION	
Net investment in capital assets	27,902,260
Restricted	1,472,497
Unrestricted	191,683
Total Net Position	<u>\$ 29,566,440</u>

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF GILFORD, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2022

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>			Net (Expense) Revenue and Changes in Net Position
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:					
General government	\$ 2,747,053	\$ 94,193	\$ 60,053		\$ (2,592,807)
Public safety	6,294,044	876,259	110,567	\$ 300,303	(5,006,915)
Highways and streets	4,884,187	3,900	738,563		(4,141,724)
Sanitation	1,705,175	1,148,826	10,152		(546,197)
Water distribution and treatment	24,437		35,884		11,447
Health and welfare	75,193				(75,193)
Culture and recreation	1,099,088	66,236			(1,032,852)
Conservation	51,399				(51,399)
Economic development	34,844				(34,844)
Interest and fiscal charges	64,927				(64,927)
Total governmental activities	<u>\$ 16,980,347</u>	<u>\$ 2,189,414</u>	<u>\$ 955,219</u>	<u>\$ 300,303</u>	<u>(13,535,411)</u>
General revenues:					
Property and other taxes					10,669,755
Licenses and permits					2,582,531
Grants and contributions:					
Rooms and meals tax distribution					679,538
State and federal forest land					487
Interest and investment earnings (losses)					(15,650)
Miscellaneous					303,858
Contributions to permanent fund principal					203,600
Loss on disposal of capital assets					(62,246)
Total general revenues, contributions to permanent fund principal, and loss on disposal of capital assets					<u>14,361,873</u>
Change in net position					826,462
Net Position at the beginning of year					<u>28,739,978</u>
Net Position at the end of year					<u>\$ 29,566,440</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF GILFORD, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2022

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS			
Cash and cash equivalents	\$ 10,831,471	\$ 166,237	\$ 10,997,708
Investments	932,461	604,574	1,537,035
Taxes receivable, net	889,633	6,960	896,593
Accounts receivable, net	77,422	408,076	485,498
Due from other governments	237,322	27,988	265,310
Special assessments		4,487	4,487
Due from other funds		1,772,617	1,772,617
Prepaid items	158,185		158,185
Total Assets	<u>13,126,494</u>	<u>2,990,939</u>	<u>16,117,433</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 13,126,494</u>	<u>\$ 2,990,939</u>	<u>\$ 16,117,433</u>
LIABILITIES			
Accounts payable	\$ 971,481	\$ 12,999	\$ 984,480
Accrued liabilities	252,344		252,344
Retainage payable	68,325		68,325
Advances from grantors	408,824		408,824
Due to other funds	1,771,267	1,350	1,772,617
Total Liabilities	<u>3,472,241</u>	<u>14,349</u>	<u>3,486,590</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes collected in advance	207,933		207,933
Uncollected property taxes	373,087		373,087
Uncollected assessment revenue		4,487	4,487
Total Deferred Inflows of Resources	<u>581,020</u>	<u>4,487</u>	<u>585,507</u>
FUND BALANCES			
Nonspendable	158,185	590,701	748,886
Restricted	655,569	226,227	881,796
Committed	2,307,878	2,143,722	4,451,600
Assigned	1,638,637	11,453	1,650,090
Unassigned	4,312,964		4,312,964
Total Fund Balances	<u>9,073,233</u>	<u>2,972,103</u>	<u>12,045,336</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 13,126,494</u>	<u>\$ 2,990,939</u>	<u>\$ 16,117,433</u>

See accompanying notes to the basic financial statements

EXHIBIT C-1
TOWN OF GILFORD, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2022

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 12,045,336
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets and intangible right to use assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	30,099,352
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Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis in the funds.	373,087
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Special assessments are recognized on an accrual basis in the statement of net position, not the modified accrual basis in the funds.	4,487
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Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds:

Deferred outflows of resources related to OPEB liability	53,148
Deferred outflows of resources related to net pension liability	2,255,241
Deferred inflows of resources related to net pension liability	(277,361)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:

Bonds payable	(822,536)
Notes payable	(1,021,650)
Financed purchase obligations	(352,906)
Accrued interest on long-term obligations	(20,111)
Compensated absences payable	(436,274)
OPEB liability	(834,800)
Net pension liability	<u>(11,498,573)</u>

Net Position of Governmental Activities (Exhibit A)	<u>\$ 29,566,440</u>
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See accompanying notes to the basic financial statements

EXHIBIT D
TOWN OF GILFORD, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2022

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:			
Taxes	\$ 10,610,569	\$ 78,805	\$ 10,689,374
Licenses and permits	2,582,531		2,582,531
Intergovernmental	1,560,577	374,970	1,935,547
Charges for services	585,105	1,604,309	2,189,414
Interest and investment income (loss)	36,513	(52,163)	(15,650)
Miscellaneous	206,769	300,689	507,458
Total Revenues	<u>15,582,064</u>	<u>2,306,610</u>	<u>17,888,674</u>
Expenditures:			
Current operations:			
General government	2,665,053	27,659	2,692,712
Public safety	5,383,285	864,919	6,248,204
Highways and streets	4,010,642	4,572	4,015,214
Sanitation	658,311	933,554	1,591,865
Health and welfare	75,193		75,193
Culture and recreation	872,412	123,594	996,006
Conservation	27,491	250	27,741
Economic development	34,804		34,804
Capital outlay	1,558,164	24,884	1,583,048
Debt service:			
Principal retirement	234,075	30,699	264,774
Interest and fiscal charges	51,531		51,531
Total Expenditures	<u>15,570,961</u>	<u>2,010,131</u>	<u>17,581,092</u>
Excess revenues over (under) expenditures	<u>11,103</u>	<u>296,479</u>	<u>307,582</u>
Other financing sources (uses):			
Issuance of financed purchase obligations	157,959		157,959
Transfers in	10,000		10,000
Transfers out		(10,000)	(10,000)
Total Other financing sources (uses)	<u>167,959</u>	<u>(10,000)</u>	<u>157,959</u>
Net change in fund balances	179,062	286,479	465,541
Fund Balances at beginning of year	<u>8,894,171</u>	<u>2,685,624</u>	<u>11,579,795</u>
Fund Balances at end of year	<u>\$ 9,073,233</u>	<u>\$ 2,972,103</u>	<u>\$ 12,045,336</u>

See accompanying notes to the basic financial statements

EXHIBIT D-1

TOWN OF GILFORD, NEW HAMPSHIRE**Reconciliation of the Statement of Revenues, Expenditures and Changes in****Fund Balances of Governmental Funds to the Statement of Activities**

For the Year Ended December 31, 2022

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 465,541
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. These amounts in the current period are as follows:	
Capital outlay purchases	731,705
Depreciation expense	(701,584)
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposed capital assets reduced by the actual proceeds received from the disposal.	
	(62,246)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
	(19,619)
Repayment of principal on long-term debt is an expenditure in the governmental funds, but debt repayment reduces long-term liabilities in the statement of net position. Current year repayments are as follows:	
Principal paid on bonds payable	50,000
Principal paid on notes payable	204,363
Principal paid on financed purchase obligations	188,785
Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt.	
	5,093
Issuance of long-term obligations are reported as other financing sources in the governmental funds, but long-term obligations increase long-term liabilities in the statement of net position.	
	(157,959)
Some expenses reported in the statement of activities, do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds. These expenses are from the following sources:	
Accrued interest	1,859
Compensated absences payable	(3,228)
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.	
Net changes in OPEB	19,200
Net changes in pension	104,552
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 826,462</u>

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF GILFORD, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2022

	Custodial <u>Funds</u>
ASSETS	
Cash and cash equivalents	\$ 8,836,102
Taxes receivable	<u>950,138</u>
Total Assets	<u>9,786,240</u>
LIABILITIES	
Accounts payable	227,133
Due to other governments	<u>7,050,301</u>
Total Liabilities	<u>7,277,434</u>
NET POSITION	
Restricted for:	
Individuals and other governments	<u>2,508,806</u>
Total Net Position	<u>\$ 2,508,806</u>

See accompanying notes to the basic financial statements

EXHIBIT F
TOWN OF GILFORD, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2022

	<u>Custodial Funds</u>
ADDITIONS:	
Contributions:	
Miscellaneous	\$ 498,055
Total Contributions	<u>498,055</u>
Investment earnings:	
Interest income	<u>24,322</u>
Total Investment earnings	<u>24,322</u>
Property tax collections for other governments	21,275,701
Motor vehicle fee collections for other governments	<u>742,362</u>
Total Additions	<u>22,540,440</u>
DEDUCTIONS:	
Benefits paid to beneficiaries	231,651
Payments of property tax to other governments	21,275,701
Payments of motor vehicle fees to other governments	<u>742,362</u>
Total Deductions	<u>22,249,714</u>
Change in net position	290,726
Net Position at the beginning of year	<u>2,218,080</u>
Net Position at the end of year	<u><u>\$ 2,508,806</u></u>

See accompanying notes to the basic financial statements

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Gilford, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Gilford, New Hampshire (the Town) was incorporated in 1812. The Town operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions authorized by State law.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

Basis of Presentation

The Town's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements:

The statement of net position and statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

2. Fund Financial Statements:

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Fund Accounting

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of two categories of funds: governmental and fiduciary.

1. Governmental Funds:

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following is the Town's sole major governmental fund:

The *General Fund* is the main operating fund of the Town and is used to account for all financial resources except those required to be accounted for in another fund.

2. Fiduciary Funds:

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is comprised solely of custodial funds. Custodial funds are used to account for amounts collected by the Town and remitted to other individuals or governments. These assets are therefore not available to support the Town's own programs.

Measurement Focus

1. Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the Town are included on the Statement of Net Position.

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The fiduciary funds are reported using the economic resources measurement focus.

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

1. Revenues – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 11). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for services, and interest on investments.

Licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, taxes receivable that will not be collected within the available period have been reported as deferred inflows of resources.

2. Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Budgetary Data

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2022, the Town appropriated \$1,110,767 from surplus.

Investments

Investments are stated at their fair value in all funds. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

Taxes Receivable

Taxes levied during the current year and prior and uncollected at December 31, 2022 are recorded as receivables net of reserves for estimated uncollectibles of \$10,000.

Accounts Receivable

Charges for services billed during the current fiscal year and prior and uncollected at December 31, 2022 are recorded as receivables net of reserves for estimated uncollectibles of \$267,850 and \$51,915 in the General Fund and the Nonmajor Governmental Funds, respectively.

Special Assessments

Assessment fees charged for sewer hook-ups during the current and prior years that will be collected in future periods are recorded as special assessments receivable and deferred inflows of resources in the governmental fund financial statements. The revenue is recognized when earned in the government-wide financial statements.

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net position, but are not reported in the fund financial statements.

All capital assets including infrastructure are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The Town maintains a capitalization threshold of \$50,000. The Town's infrastructure consists of sidewalks, sewer collection and treatment systems, and similar items. The Town is not required to retroactively report its general infrastructure. Infrastructure records have been maintained effective January 1, 2004 and are included in these financial statements. Intangible assets of the Town consist solely of land easements. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

	<u>Description</u>	<u>Years</u>
Intangible assets		100
Buildings and improvements		10-150
Vehicles and equipment		3-50
Infrastructure		10-50

Bond Premiums

Bond premiums are amortized as a component of interest expense over the life of the related bond using the effective interest rate method. Bonds payable are reported in the accompanying financial statements gross of any applicable unamortized bond premiums.

Compensated Absences

Employees earn vacation and sick leave as they provide services. Dependent upon the department and years of service, employees earn vacation and sick pay at a rate of ten to twenty-five days per year. Pursuant to Town personnel policy and certain collective bargaining agreements, upon voluntary separation of employment from the Town, employees shall be compensated for unused sick and vacation leave (subject to certain limitations) at current rates of pay or at a rate agreed to in the collective bargaining agreements.

For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period upon the occurrence of employee death or retirement. The entire compensated absence liability is reported on the government-wide financial statements.

Accrued Liabilities and Long-Term Obligations

Except for the obligation for certain other post-employment benefits (see Note 2), all payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current fiscal year. General obligation debt and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms.

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Fund Balance Policy

The Town has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. The components of fund balance are defined as follows:

- *Nonspendable Fund Balance*: Amounts that are not in a spendable form or are required to be maintained intact.
- *Restricted Fund Balance*: Amounts constrained to specific purposes stipulated by external resource providers or through enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers or through enabling legislation.
- *Committed Fund Balance*: Includes amounts that can be used only for the specific purposes imposed by a formal action of the Town's highest level of decision making authority (the Annual Town Meeting). Commitments may be changed or lifted only by taking the same formal action that imposed the constraint originally.
- *Assigned Fund Balance*: Amounts the Town intends to use for specific purposes. Intent can be expressed by the Board of Selectmen or by an official to which the Board of Selectmen delegates the authority. For all governmental funds other than the General Fund, any remaining positive fund balance is to be classified as "Assigned".
- *Unassigned Fund Balance*: Amounts that are not obligated or specifically designated for a specified use and are available for any purpose. The residual classification of any General Fund balance is to be reported here. Any deficit balance of another governmental fund is also classified as "Unassigned".

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Spending Prioritizations

In circumstances where expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed amounts should be reduced first, followed by assigned amounts then unassigned amounts.

Minimum Level of Unassigned Fund Balance

The Town's fund balance policy mandates the Town maintain a level of fund balance between 5% and 17% of the sum of the Town's annual budget plus the school and county appropriations, in accordance with the recommendations of the NH Department of Revenue Administration and the general accepted accounting practices recommended by the Government Finance Officers Association. To avoid the need to issue Tax Anticipation Notes, the Town shall retain a sufficient amount of unassigned fund balance in order to provide an appropriate level of cash reserves for Town operations and its obligations to the school district and county. This amount shall also include funds necessary to manage unanticipated emergencies as defined by RSA-32:11. A nominal amount of the unassigned fund balance shall be used to stabilize the municipal portion of the tax rate. This amount shall reflect a minimal sum anticipated annually, resulting from unexpended appropriations and unanticipated revenues. This nominal amount, in excess of the cash reserves noted in the previous paragraph, is established at \$200,000.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Other Postemployment Benefits – Single Employer Plan

The Town did not implement the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* as it pertains to its single employer OPEB plan. Statement No. 75 requires governments to account for certain other postemployment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The provisions of GASB Statement No. 75 were required to be implemented by the Town during the year ended December 31, 2018. The Town has only implemented the provisions of GASB Statement No. 75 as it pertains to its cost-sharing multiple-employer defined benefit OPEB plan (see Note 6).

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

NOTE 3—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2022 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 10,997,708
Investments	1,537,035
Statement of Fiduciary Net Position:	
Cash and cash equivalents	<u>8,836,102</u>
	<u>\$ 21,370,845</u>

Deposits and investments at December 31, 2022 consist of the following:

Cash on hand	\$ 7,686
Deposits with financial institutions	2,918,032
Investments	<u>18,445,127</u>
	<u>\$ 21,370,845</u>

The Town's investment policy for governmental funds requires that deposits be made in federally insured banks chartered under the laws of the State of New Hampshire or the federal government with a branch within the State of New Hampshire. The Town limits its investments for governmental funds to the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool in accordance with New Hampshire State law and federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the State to the following investment types: money market accounts, certificates of deposit, repurchase agreements collateralized by U.S. Government Securities, all other types of interest bearing accounts, or U.S. Government notes and obligations fully guaranteed as to principal and interest by the United States government.

Responsibility for the investments of the Trust Funds is with the Board of Trustees. Investments of the library funds are at the discretion of the Library Trustees.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

The Town's investment policy for governmental funds regarding interest rate risk indicates that safety and liquidity are the primary objectives. The Trustees of Trust Funds investment policy's primary goal is safety of principal with a secondary goal of maximizing the total return, consistent with prudent investment management.

Information about the sensitivity of the fair values of the Town's investments to market interest rate fluctuations is provided by the following table that shows the distribution of investments by maturity:

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

<u>Investment Type</u>	<u>Total</u>	<u>Remaining Maturity (in Years)</u>		
		<u>0-1 Years</u>	<u>1-5 Years</u>	<u>> 5 Years</u>
Bond mutual funds	\$ 19,442			\$ 19,442
Exchange traded funds	312,526		\$ 291,399	21,127
	<u>\$ 331,968</u>	<u>\$ -</u>	<u>\$ 291,399</u>	<u>\$ 40,569</u>

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Town's investment policy for managing credit risk is to minimize credit risk by limiting its investments to the safest types of securities and diversifying the portfolio. The Trustees of Trust Funds do not have a formal investment policy for managing exposure to credit risk.

The following are the actual ratings as of December 31, 2022, for each investment type:

<u>Investment Type</u>	<u>Rating as of Year End</u>		<u>Fair Value</u>
	<u>AAAm</u>	<u>Not Rated</u>	
State investment pool	\$ 618,236		\$ 618,236
Equity mutual funds		\$ 477,404	477,404
Bond mutual funds		19,442	19,442
Money market mutual funds		4,844,789	4,844,789
	<u>\$ 618,236</u>	<u>\$ 5,341,635</u>	<u>\$ 5,959,871</u>

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. For assurance against custodial credit risk, the Town's investment policy requires that all investment and depository instruments be collateralized with pledged securities that shall be perfected through third party custodial safekeeping and be equal to or in excess of the amount of the investment and depository instruments. The Trustees of Trust Funds do not have a formal investment policy regarding custodial credit risk.

Of the Town's deposits with financial institutions at year end, \$375,991 was collateralized by securities held by the bank in the bank's name.

As of December 31, 2022, Town investments in the following investment types were held by the same counterparty that was used to buy the securities:

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

<u>Investment Type</u>	<u>Amount</u>
Equity mutual funds	\$ 477,404
Bond mutual funds	19,442
Exchange traded funds	335,594
Alternatives	70,072
Money market mutual funds	4,844,789
Repurchase agreement (fully collateralized)	12,079,590
	<u>\$ 17,826,891</u>

Investment in NHPDIP

The Town is a voluntary participant in the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool. The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials. Financial statements for the NHPDIP can be accessed through the NHPDIP's website at www.NHPDIP.com.

The Town's exposure to derivatives is indirect through its participation in the NHPDIP. The Town's proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares.

Fair Value Measurement of Investments

The Town categorizes the fair value measurements of its investments within the fair value hierarchy established by accounting principles generally accepted in the United States. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows (in order of priority):

- Level 1 Inputs - Inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date.
- Level 2 Inputs - Inputs other than quoted prices that are observable for assets or liabilities either directly or indirectly, including inputs in markets that are not considered to be active.
- Level 3 Inputs - Significant unobservable inputs.

As of December 31, 2022, the Town's investments measured at fair value, by type, were as follows:

<u>Investment Type</u>	<u>Fair Value Measurements Using:</u>			<u>Total</u>
	<u>Level 1 Inputs</u>	<u>Level 2 Inputs</u>	<u>Level 3 Inputs</u>	
Equity mutual funds	\$ 477,404			\$ 477,404
Bond mutual funds	19,442			19,442
Alternatives	70,072			70,072
Exchange traded funds	335,594			335,594
	<u>\$ 902,512</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 902,512</u>

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Equity and bond mutual funds, alternatives and exchange traded funds classified as Level 1 are valued using unadjusted quoted prices in active markets for those securities.

Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

NOTE 4—CAPITAL ASSETS

The following is a summary of changes in capital assets of the governmental activities:

	<u>Balance 1/1/2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2022</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 13,283,677		\$ (62,246)	\$ 13,221,431
Construction in progress	69,137	\$ 199,293	(69,137)	199,293
Total capital assets not being depreciated	<u>13,352,814</u>	<u>199,293</u>	<u>(131,383)</u>	<u>13,420,724</u>
Other capital assets:				
Intangible assets	1,921,901			1,921,901
Buildings and improvements	9,367,945			9,367,945
Vehicles and equipment	6,849,553	601,549	(76,564)	7,374,538
Infrastructure	4,984,650			4,984,650
Total other capital assets at historical cost	<u>23,124,049</u>	<u>601,549</u>	<u>(76,564)</u>	<u>23,649,034</u>
Less accumulated depreciation for:				
Intangible assets	(202,834)	(16,119)		(218,953)
Buildings and improvements	(1,773,218)	(91,555)		(1,864,773)
Vehicles and equipment	(3,275,073)	(470,562)	76,564	(3,669,071)
Infrastructure	(1,094,261)	(123,348)		(1,217,609)
Total accumulated depreciation	<u>(6,345,386)</u>	<u>(701,584)</u>	<u>76,564</u>	<u>(6,970,406)</u>
Total other capital assets, net	<u>16,778,663</u>	<u>(100,035)</u>	<u>-</u>	<u>16,678,628</u>
Total capital assets, net	<u>\$ 30,131,477</u>	<u>\$ 99,258</u>	<u>\$ (131,383)</u>	<u>\$ 30,099,352</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 32,593
Public safety	252,569
Highways and streets	260,474
Sanitation	97,884
Culture and recreation	41,945
Conservation	16,119
Total governmental activities depreciation expense	<u>\$ 701,584</u>

NOTE 5—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2022 are as follows:

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

	<u>Balance</u> <u>1/1/2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2022</u>	<u>Due Within</u> <u>One Year</u>
Governmental activities:					
Bonds payable	\$ 840,000		\$ (50,000)	\$ 790,000	\$ 55,000
Unamortized bond premium	37,629		(5,093)	32,536	
Total Bonds payable	877,629	\$ -	(55,093)	822,536	55,000
Notes payable	1,226,013		(204,363)	1,021,650	115,629
Financed purchase obligations	383,732	157,959	(188,785)	352,906	159,215
Compensated absences payable	433,046	24,576	(21,348)	436,274	21,814
	<u>\$ 2,920,420</u>	<u>\$ 182,535</u>	<u>\$ (469,589)</u>	<u>\$ 2,633,366</u>	<u>\$ 351,658</u>

Payments on the bonds payable and notes payable are paid out of the General Fund and Sewer Fund, a Nonmajor Governmental Fund, as applicable. Amortization of the bond premium is recognized as a component of interest expense on the Statement of Activities (Exhibit B). Payments on financed purchase obligations are paid out of the General Fund. Compensated absences will be paid from the fund where the employee's salary is paid.

General Obligation Bonds

General obligation bonds are direct obligations of the Town, for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property. Bonds are not subject to redemption prior to maturity.

Bonds payable at December 31, 2022 are comprised of the following individual issues:

<u>Description</u>	<u>Original</u> <u>Issue</u>	<u>Interest</u> <u>Rate</u>	<u>Maturity</u> <u>Date</u>	<u>Balance at</u> <u>12/31/2022</u>
2014 Police Station Bonds	<u>\$ 1,130,000</u>	3.44%	August 2034	<u>\$ 790,000</u>
			Sub-total Bonds payable	790,000
			Add: <i>Unamortized bond premium</i>	32,536
			Total Bonds payable	<u>\$ 822,536</u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2022 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2023	\$ 55,000	\$ 32,340	\$ 87,340
2024	55,000	29,535	84,535
2025	55,000	26,730	81,730
2026	60,000	25,025	85,025
2027	60,000	23,165	83,165
2028-2032	345,000	76,260	421,260
2033-2034	160,000	9,840	169,840
Sub-total Bonds payable	790,000	222,895	1,012,895
Add: <i>Unamortized bond premium</i>	32,536		32,536
Total Bonds payable	<u>\$ 822,536</u>	<u>\$ 222,895</u>	<u>\$ 1,045,431</u>

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

General Obligation Notes

General obligation notes are direct obligations of the Town, for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property. All notes are considered direct borrowings for the Town. The Town reserves the right to prepay without penalty.

Notes payable at December 31, 2022 is comprised of the following individual issues:

<u>Description</u>	<u>Original Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance at 12/31/2022</u>
Varney Point Road Pumping Station Note	\$ 629,471	2.00%	July 2048	\$ 518,302
2018 Recycling Center Note	950,000	2.48%	December 2027	503,348
			Total Notes payable	<u>\$ 1,021,650</u>

Debt service requirements to retire the general obligation notes outstanding at December 31, 2022 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2023	\$ 115,629	\$ 22,122	\$ 137,751
2024	118,030	19,323	137,353
2025	120,548	16,406	136,954
2026	123,102	13,453	136,555
2027	125,712	10,436	136,148
2028-2032	99,674	37,876	137,550
2033-2037	99,674	27,909	127,583
2038-2042	99,674	17,941	117,615
2043-2047	99,674	7,974	107,648
2048	19,933	399	20,332
Total Notes payable	<u>\$ 1,021,650</u>	<u>\$ 173,839</u>	<u>\$ 1,195,489</u>

Financed Purchase Obligations

Financed purchase obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable functions.

The following are the individual financed purchase obligations outstanding at December 31, 2022:

Fire equipment, due in annual installments of \$37,127, including interest at 2.125%, through July 2025	\$ 106,743
Fire Boat, due in annual installments of \$52,342, including interest at 2.75%, through January 2024	55,793
Highway equipment, due in annual installments of \$32,600, including interest at 1.85%, through December 2024	63,432

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Fire Department vehicle, due in annual installments of \$11,210 including interest at 5.00%, through December 2025	32,391
Sewer equipment, due in annual installments of \$32,721, including interest at 1.90%, through December 2025	94,547
	<u>\$ 352,906</u>

Debt service requirements to retire financed purchase obligations outstanding at December 31, 2022 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2023	\$ 159,215	\$ 6,786	\$ 166,001
2024	114,235	3,785	118,020
2025	79,456	1,602	81,058
	<u>\$ 352,906</u>	<u>\$ 12,173</u>	<u>\$ 365,079</u>

NOTE 6—OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

Benefits Provided

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

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

Funding Policy

Per RSA-100-A:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rates for the covered payroll of general employees and public safety employees were 0.31% and 3.21%, respectively, for the year ended December 31, 2022. Contributions to the OPEB plan for the Town were \$95,703 for the year ended December 31, 2022. Employees are not required to contribute to the OPEB plan.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2022, the Town reported a liability of \$834,800 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2021. The Town's proportion of the net OPEB liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2022, the Town's proportion was approximately 0.2209 percent, which was an increase of 0.0114 percentage points from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the Town recognized OPEB expense of \$76,503. At December 31, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Net difference between projected and actual earnings on OPEB plan investments	\$ 2,281	
Town contributions subsequent to the measurement date	<u>50,867</u>	
Totals	<u>\$ 53,148</u>	<u>\$ -</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$53,148. The Town reported \$50,867 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

<u>June 30,</u>	
2023	\$ 379
2024	99
2025	(898)
2026	2,701
	<u>\$ 2,281</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.40%, average, including inflation
Investment rate of return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments, adjusted for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Public Equity	50%	7.60-7.90%
Private Market Equity	20%	6.60-8.85%
Private Debt	5%	7.25%
Fixed Income	25%	3.60%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2022 was 6.75%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Sensitivity of the Town's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net OPEB liability calculated using the discount rate of 6.75%, as well as what the Town's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Net OPEB liability	\$ 906,318	\$ 834,800	\$ 772,514

NOTE 7—DEFINED BENEFIT PENSION PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

Substantially all full-time state and local employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Benefits Provided

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Years of Creditable Service as of <u>January 1, 2012</u>	<u>Minimum Age</u>	<u>Minimum Service</u>	<u>Benefit Multiplier</u>
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Funding Policy

Covered police officers and firefighters are required to contribute 11.55% and 11.80%, respectively, of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers, firefighters, and general employees were 30.67%, 29.78%, and 13.75%, respectively, for the year ended December 31, 2022. The Town contributed 100% of the employer cost for public safety and general employees of the Town.

Per RSA-100-A:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ended December 31, 2022 were \$1,197,344.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

At December 31, 2022, the Town reported a liability of \$11,498,573 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2021. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2022, the Town's proportion was approximately 0.2004 percent, which was a decrease of 0.0004 percentage points from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the Town recognized pension expense of \$1,092,793. At December 31, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 215,808	\$ 44,141
Change in assumptions	435,781	
Net difference between projected and actual investment earnings on pension plan investments	611,632	
Changes in proportion and differences between Town contributions and proportionate share of contributions	358,208	233,220
Town contributions subsequent to the measurement date	633,812	
Totals	<u>\$ 2,255,241</u>	<u>\$ 277,361</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as an increase to unrestricted net position in the amount of \$1,977,880. The Town reported \$633,812 as deferred outflows of resources related to pension resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2023. Other amounts reported as deferred outflows and deferred inflows of resources related to pension will be recognized as pension expense in the measurement periods as follows:

<u>June 30,</u>	
2023	\$ 436,651
2024	413,328
2025	(102,077)
2026	596,166
	<u>\$ 1,344,068</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.40%, average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Public Equity	50%	7.60-7.90%
Private Market Equity	20%	6.60-8.85%
Private Debt	5%	7.25%
Fixed Income	<u>25%</u>	3.60%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability as of June 30, 2022 was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Net pension liability	\$ 15,428,187	\$ 11,498,573	\$ 8,231,464

NOTE 8—INTERFUND BALANCES AND TRANSFERS

The Town has combined the cash resources of its governmental funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance.

Interfund balances at December 31, 2022 are as follows:

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

	General <u>Fund</u>	Due from Nonmajor Governmental <u>Funds</u>	<u>Totals</u>
Due to Nonmajor Governmental Funds	\$ 1,771,267	\$ 1,350	\$ 1,772,617
	<u>\$ 1,771,267</u>	<u>\$ 1,350</u>	<u>\$ 1,772,617</u>

During the year, several interfund transactions occurred between funds. The various transfers were made in accordance with budgetary authorization.

Interfund transfers for the year ended December 31, 2022 are as follows:

	<u>Transfers in</u>	<u>Transfers out</u>
General Fund	\$ 10,000	
Nonmajor Governmental Funds:		
Sewer Fund		\$ 10,000
	<u>\$ 10,000</u>	<u>\$ 10,000</u>

NOTE 9—RESTRICTED NET POSITION

Net position of governmental activities is restricted for specific purposes at December 31, 2022 as follows:

Permanent Funds - Principal	\$ 590,701
Permanent Funds - Income	63,773
SB401 Restricted Funds	283,548
Conservation trusts	372,021
Library funds	117,687
Drug Forfeiture funds	9,935
Donation funds	34,832
	<u>\$ 1,472,497</u>

NOTE 10—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2022 are as follows:

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:			
Prepaid items	\$ 158,185		\$ 158,185
Permanent funds - Principal		\$ 590,701	590,701

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Restricted for:

Conservation trusts	372,021		372,021
Permanent funds - Income		63,773	63,773
Library operations		117,687	117,687
Drug forfeiture		9,935	9,935
Donations		34,832	34,832
SB 401 - Highway Block Grant	103,408		103,408
SB 401 - Bridge Aid	180,140		180,140

Committed for:

Carryforward appropriations	109,269		109,269
Expendable trusts	2,198,609		2,198,609
Conservation commission		416,198	416,198
Sewer operations		988,174	988,174
Sewer capital cost recovery		3,900	3,900
Recreation revolving		89,641	89,641
Special details revolving		141,889	141,889
Ambulance revolving		456,537	456,537
Cemetery		47,383	47,383

Assigned for:

Designated to offset subsequent year appropriations	1,346,900		1,346,900
Encumbrances	291,737		291,737
Rowe House		212	212
Old Home Day		11,241	11,241

Unassigned:

Unassigned - General operations	4,312,964		4,312,964
	<u>\$ 9,073,233</u>	<u>\$ 2,972,103</u>	<u>\$ 12,045,336</u>

NOTE 11—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1st (\$2,601,781,920 as of April 1, 2022) and are due in two installments on July 7, 2022 and December 29, 2022. Taxes paid after the due dates accrue interest at 8% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year-end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. Priority tax liens obtained prior to April 1, 2019 accrue interest at 18% per annum. Priority tax liens obtained after April 1, 2019 accrue interest at 14% per annum. If the property is not redeemed within a two year redemption period, the property may be tax deeded to the Town.

In accordance with State law, the Town collects taxes for the Gilford School District, Belknap County, and Gunstock Acres Village Water District, all independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$18,550,302, \$2,560,310, and \$165,089, for the Gilford School District, Belknap County, and Gunstock Acres Village Water District, respectively. These taxes are recognized in these financial statements within the fiduciary funds only. The Town bears responsibility for uncollected taxes.

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

NOTE 12—RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2022, the Town was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2022.

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

Worker's Compensation

The Trust provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

NOTE 13—CONTINGENCIES

There may be various claims and suits pending against the Town, which arise in the normal course of the Town's activities. In the opinion of Town management, any potential claims against the Town which are not covered by insurance are immaterial and would not affect the financial position of the Town.

NOTE 14—CHANGE IN ACCOUNTING PRINCIPLE

During the year ended December 31, 2022, the Town implemented GASB Statement No. 87, *Leases*. Under GASB Statement No. 87, a lease liability and an intangible right to use asset is recognized for leasing arrangements where the Town is the lessee. The Town has entered into various rental agreements as lessee for office equipment. Management has determined that the effect of implementing GASB Statement No. 87 related to these leases is immaterial to its financial statements.

SCHEDULE 1

TOWN OF GILFORD, NEW HAMPSHIRE

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 10,547,870	\$ 10,547,870	\$ 10,590,950	\$ 43,080
Licenses and permits	2,455,000	2,455,000	2,582,531	127,531
Intergovernmental	1,150,611	1,555,274	1,560,577	5,303
Charges for services	525,000	525,000	585,105	60,105
Interest and investment income	30,000	30,000	81,920	51,920
Miscellaneous	82,000	111,439	206,769	95,330
Total Revenues	<u>14,790,481</u>	<u>15,224,583</u>	<u>15,607,852</u>	<u>383,269</u>
Expenditures:				
Current operations:				
General government	2,710,046	2,710,046	2,658,631	51,415
Public safety	5,471,037	5,543,536	5,308,078	235,458
Highways and streets	4,023,752	4,123,581	3,837,695	285,886
Sanitation	666,699	666,699	666,911	(212)
Health and welfare	109,323	109,323	75,193	34,130
Culture and recreation	960,401	960,401	883,524	76,877
Conservation	30,500	30,500	27,491	3,009
Economic Development	50,000	50,000	34,804	15,196
Capital outlay	927,386	796,343	984,395	(188,052)
Debt service:				
Principal retirement	234,439	234,439	234,075	364
Interest and fiscal charges	51,536	51,536	51,531	5
Total Expenditures	<u>15,235,119</u>	<u>15,276,404</u>	<u>14,762,328</u>	<u>514,076</u>
Excess revenues over (under) expenditures	<u>(444,638)</u>	<u>(51,821)</u>	<u>845,524</u>	<u>897,345</u>
Other financing sources (uses):				
Transfers out	<u>(717,667)</u>	<u>(717,667)</u>	<u>(717,667)</u>	<u>-</u>
Total Other financing sources (uses)	<u>(717,667)</u>	<u>(717,667)</u>	<u>(717,667)</u>	<u>-</u>
Net change in fund balance	(1,162,305)	(769,488)	127,857	897,345
Fund Balance at beginning of year				
- Budgetary Basis	<u>6,456,096</u>	<u>6,456,096</u>	<u>6,456,096</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 5,293,791</u>	<u>\$ 5,686,608</u>	<u>\$ 6,583,953</u>	<u>\$ 897,345</u>

See accompanying notes to the required supplementary information

SCHEDULE 2

TOWN OF GILFORD, NEW HAMPSHIRE

Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability

For the Year Ended December 31, 2022

Measurement Period Ended	Cost-Sharing Multiple Employer Plan Information Only				
	Town's Proportion of the Net OPEB Liability	Town's Proportionate Share of the Net OPEB Liability	Town's Covered Payroll	Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2022	0.22091232%	\$ 834,800	\$ 5,263,169	15.86%	10.64%
June 30, 2021	0.20946989%	\$ 838,836	\$ 5,044,613	16.63%	11.06%
June 30, 2020	0.19718550%	\$ 863,099	\$ 4,606,220	18.74%	7.74%
June 30, 2019	0.22476140%	\$ 985,379	\$ 4,622,210	21.32%	7.75%
June 30, 2018	0.23029198%	\$ 1,054,382	\$ 4,499,514	23.43%	7.53%
June 30, 2017	0.15568057%	\$ 711,824	\$ 4,462,304	15.95%	7.91%
June 30, 2016	0.15318699%	\$ 741,586	\$ 4,249,625	17.45%	5.21%
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*
June 30, 2013	*	*	*	*	*

* 10 Year schedule, historical information not available

Significant Actuarial Assumptions					
Measurement Periods	Inflation	Salary Increases	Investment Rate of Return	Mortality Table	Mortality Scale
June 30, 2022	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015

See accompanying notes to the required supplementary information

SCHEDULE 3
TOWN OF GILFORD, NEW HAMPSHIRE
Schedule of Town OPEB Contributions
For the Year Ended December 31, 2022

Cost-Sharing Multiple Employer Plan Information Only					
<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2022	\$ 95,703	\$ (95,703)	\$ -	\$ 5,444,063	1.76%
December 31, 2021	\$ 95,381	\$ (95,381)	\$ -	\$ 5,114,193	1.87%
December 31, 2020	\$ 96,959	\$ (96,959)	\$ -	\$ 4,888,029	1.98%
December 31, 2019	\$ 96,642	\$ (96,642)	\$ -	\$ 4,617,984	2.09%
December 31, 2018	\$ 103,762	\$ (103,762)	\$ -	\$ 4,592,798	2.26%
December 31, 2017	\$ 96,885	\$ (96,885)	\$ -	\$ 4,481,111	2.16%
December 31, 2016	\$ 90,483	\$ (90,483)	\$ -	\$ 4,323,953	2.09%
December 31, 2015	*	*	*	*	*
December 31, 2014	*	*	*	*	*
December 31, 2013	*	*	*	*	*

* 10 Year schedule, historical information not available

See accompanying notes to the required supplementary information

SCHEDULE 4

TOWN OF GILFORD, NEW HAMPSHIRE**Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability**

For the Year Ended December 31, 2022

<u>Measurement Period Ended</u>	<u>Town's Proportion of the Net Pension Liability</u>	<u>Town's Proportionate Share of the Net Pension Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2022	0.20045868%	\$ 11,498,573	\$ 5,263,169	218.47%	65.12%
June 30, 2021	0.20089924%	\$ 8,903,692	\$ 5,044,613	176.50%	72.22%
June 30, 2020	0.18934139%	\$ 12,110,561	\$ 4,606,220	262.92%	58.72%
June 30, 2019	0.19993676%	\$ 9,620,266	\$ 4,622,210	208.13%	65.59%
June 30, 2018	0.20225847%	\$ 9,739,155	\$ 4,499,514	216.45%	64.73%
June 30, 2017	0.21023119%	\$ 10,339,155	\$ 4,462,304	231.70%	62.66%
June 30, 2016	0.20621926%	\$ 10,965,906	\$ 4,249,625	258.04%	58.30%
June 30, 2015	0.19893695%	\$ 7,880,941	\$ 4,024,996	195.80%	65.47%
June 30, 2014	0.19060229%	\$ 7,154,420	\$ 3,735,394	191.53%	66.32%
June 30, 2013	0.19571271%	\$ 8,423,053	\$ 3,733,416	225.61%	59.81%

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2022	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

See accompanying notes to the required supplementary information

SCHEDULE 5
TOWN OF GILFORD, NEW HAMPSHIRE
Schedule of Town Pension Contributions
For the Year Ended December 31, 2022

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2022	\$ 1,197,344	\$ (1,197,344)	\$ -	\$ 5,444,063	21.99%
December 31, 2021	\$ 1,034,850	\$ (1,034,850)	\$ -	\$ 5,114,193	20.23%
December 31, 2020	\$ 892,043	\$ (892,043)	\$ -	\$ 4,888,029	18.25%
December 31, 2019	\$ 855,447	\$ (855,447)	\$ -	\$ 4,617,984	18.52%
December 31, 2018	\$ 871,267	\$ (871,267)	\$ -	\$ 4,592,798	18.97%
December 31, 2017	\$ 812,598	\$ (812,598)	\$ -	\$ 4,481,111	18.13%
December 31, 2016	\$ 750,180	\$ (750,180)	\$ -	\$ 4,323,953	17.35%
December 31, 2015	\$ 692,399	\$ (692,399)	\$ -	\$ 4,082,122	16.96%
December 31, 2014	\$ 652,124	\$ (652,124)	\$ -	\$ 3,937,841	16.56%
December 31, 2013	\$ 559,976	\$ (559,976)	\$ -	\$ 3,769,528	14.86%

See accompanying notes to the required supplementary information

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2022

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

General Fund

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary revenues and other financing sources and expenditures and other financing uses were adjusted for non-budgetary revenues and expenditures, non-budgetary transfers in and out, budgetary transfers out, encumbrances, and financed purchase obligation activity as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 15,750,023	\$ 15,570,961
Difference in property taxes meeting susceptible to accrual criteria	(19,619)	
Non-budgetary revenues and expenditures	45,407	(469,502)
Non-budgetary transfers in and out	(10,000)	(10,000)
Budgetary transfers out		727,667
Encumbrances - December 31, 2021		(472,909)
Encumbrances - December 31, 2022		291,737
Financed purchase obligation activity	(157,959)	(157,959)
Per Schedule 1	<u>\$ 15,607,852</u>	<u>\$ 15,479,995</u>

NOTE 2—BUDGETARY FUND BALANCE

The components of the budgetary fund balance for the General Fund at December 31, 2022 are as follows:

<i>Nonspendable:</i>	
Prepaid items	\$ 158,185
<i>Restricted for:</i>	
SB401 - Highway Block Grant	103,408
SB401 - Bridge Aid	180,140
<i>Committed for:</i>	
Carryforward appropriations	109,269
<i>Assigned for:</i>	
Designated to offset subsequent year appropriations	1,346,900
<i>Unassigned:</i>	
Unassigned - General operations	4,686,051
	<u>\$ 6,583,953</u>

SCHEDULE A
TOWN OF GILFORD, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2022

	Special Revenue <u>Funds</u>	Permanent <u>Funds</u>	Combining <u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 64,341	\$ 101,896	\$ 166,237
Investments	53,346	551,228	604,574
Taxes receivable, net	6,960		6,960
Accounts receivable, net	408,076		408,076
Due from other governments	27,988		27,988
Special assessments	4,487		4,487
Due from other funds	<u>1,771,267</u>	<u>1,350</u>	<u>1,772,617</u>
Total Assets	<u>2,336,465</u>	<u>654,474</u>	<u>2,990,939</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 2,336,465</u>	<u>\$ 654,474</u>	<u>\$ 2,990,939</u>
LIABILITIES			
Accounts payable	\$ 12,999		\$ 12,999
Due to other funds	<u>1,350</u>		<u>1,350</u>
Total Liabilities	<u>14,349</u>	<u>\$ -</u>	<u>14,349</u>
DEFERRED INFLOWS OF RESOURCES			
Uncollected assessment revenue	<u>4,487</u>		<u>4,487</u>
Total Deferred Inflows of Resources	<u>4,487</u>	<u>-</u>	<u>4,487</u>
FUND BALANCES			
Nonspendable		590,701	590,701
Restricted	162,454	63,773	226,227
Committed	2,143,722		2,143,722
Assigned	<u>11,453</u>		<u>11,453</u>
Total Fund Balances	<u>2,317,629</u>	<u>654,474</u>	<u>2,972,103</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,336,465</u>	<u>\$ 654,474</u>	<u>\$ 2,990,939</u>

**SCHEDULE A-1
TOWN OF GILFORD, NEW HAMPSHIRE**

	Library Fund	Sewer Fund	Conservation Commission Fund	Capital Cost Recovery Fund	Drug Forfeiture Fund	Rowe House Fund	Old Home Day Fund
ASSETS							
Cash and cash equivalents	\$ 64,341						
Investments	53,346						
Taxes receivable, net		\$ 251,769	\$ 6,960				
Accounts receivable, net				\$ 4,487			
Due from other governments				3,900			\$ 11,241
Special assessments		736,546	409,238		\$ 9,935	\$ 212	
Due from other funds		988,315	416,198	8,387	9,935	212	11,241
Total Assets	117,687						
DEFERRED OUTFLOWS OF RESOURCES							
Total Deferred Outflows of Resources	-	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	117,687	988,315	416,198	8,387	9,935	212	11,241
LIABILITIES							
Accounts payable		\$ 141					
Due to other funds							
Total Liabilities	\$ -	141	\$ -	\$ -	\$ -	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES							
Uncollected assessment revenue				4,487			
Total Deferred Inflows of Resources	-	-	-	4,487	-	-	-
FUND BALANCES							
Restricted	117,687				9,935		
Committed		988,174	416,198	3,900		212	11,241
Assigned							
Total Fund Balances	117,687	988,174	416,198	3,900	9,935	212	11,241
Total Liabilities, Deferred Inflows of Resources and Fund Balances	117,687	988,315	416,198	8,387	9,935	212	11,241
							(continued)

SCHEDULE A-1
TOWN OF GILFORD, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2022
(continued)

	Recreation Fund	Donations Fund	Special Details Revolving Fund	Ambulance Revolving Fund	Cemetery Fund	Total Nonmajor Special Revenue Funds
ASSETS						
Cash and cash equivalents						\$ 64,341
Investments						53,346
Taxes receivable, net						6,960
Accounts receivable, net		\$ 27,988	\$ 121,232	\$ 35,075		408,076
Due from other governments						27,988
Special assessments						4,487
Due from other funds	\$ 90,987	18,356	20,657	421,462	\$ 48,733	1,771,267
Total Assets	<u>90,987</u>	<u>46,344</u>	<u>141,889</u>	<u>456,537</u>	<u>48,733</u>	<u>2,336,465</u>
DEFERRED OUTFLOWS OF RESOURCES						
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 90,987</u>	<u>\$ 46,344</u>	<u>\$ 141,889</u>	<u>\$ 456,537</u>	<u>\$ 48,733</u>	<u>\$ 2,336,465</u>
LIABILITIES						
Accounts payable	\$ 1,346	\$ 11,512			\$ 1,350	\$ 12,999
Due to other funds					1,350	1,350
Total Liabilities	<u>1,346</u>	<u>11,512</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,350</u>	<u>14,349</u>
DEFERRED INFLOWS OF RESOURCES						
Uncollected assessment revenue						4,487
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,487</u>
FUND BALANCES						
Restricted		34,832	141,889	456,537	47,383	162,454
Committed	89,641					2,143,722
Assigned						11,453
Total Fund Balances	<u>89,641</u>	<u>34,832</u>	<u>141,889</u>	<u>456,537</u>	<u>47,383</u>	<u>2,317,629</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 90,987</u>	<u>\$ 46,344</u>	<u>\$ 141,889</u>	<u>\$ 456,537</u>	<u>\$ 48,733</u>	<u>\$ 2,336,465</u>

SCHEDULE B

TOWN OF GILFORD, NEW HAMPSHIRE**Combining Statement of Revenues, Expenditures and Changes in Fund Balances****Governmental Funds - All Nonmajor Funds**

For the Year Ended December 31, 2022

	Special Revenue <u>Funds</u>	Permanent <u>Funds</u>	Combining <u>Totals</u>
Revenues:			
Taxes	\$ 78,805		\$ 78,805
Intergovernmental	374,970		374,970
Charges for services	1,604,309		1,604,309
Interest and investment income (loss)	21,724	\$ (73,887)	(52,163)
Miscellaneous	97,089	203,600	300,689
Total Revenues	<u>2,176,897</u>	<u>129,713</u>	<u>2,306,610</u>
Expenditures:			
Current operations:			
General government	22,828	4,831	27,659
Public safety	864,919		864,919
Highways and streets	4,572		4,572
Sanitation	933,554		933,554
Culture and recreation	123,594		123,594
Conservation	250		250
Capital outlay	24,884		24,884
Debt service:			
Principal retirement	30,699		30,699
Total Expenditures	<u>2,005,300</u>	<u>4,831</u>	<u>2,010,131</u>
Excess revenues over (under) expenditures	<u>171,597</u>	<u>124,882</u>	<u>296,479</u>
Other financing sources (uses):			
Transfers out	(10,000)		(10,000)
Total Other financing sources (uses)	<u>(10,000)</u>	<u>-</u>	<u>(10,000)</u>
Net change in fund balances	161,597	124,882	286,479
Fund Balances at beginning of year	<u>2,156,032</u>	<u>529,592</u>	<u>2,685,624</u>
Fund Balances at end of year	<u>\$ 2,317,629</u>	<u>\$ 654,474</u>	<u>\$ 2,972,103</u>

SCHEDULE B-1
TOWN OF GILFORD, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

	Library Fund	Sewer Fund	Conservation Commission Fund	Capital Cost Recovery Fund	Drug Forfeiture Fund	Rowe House Fund	Old Home Day Fund
Revenues:							
Taxes			\$ 78,805				
Intergovernmental							
Charges for services		\$ 953,078					
Interest and investment income	\$ 6	10,049	3,592		\$ 106	\$ 3	\$ 169
Miscellaneous	55,089		1,270				33,216
Total Revenues	<u>55,095</u>	<u>963,127</u>	<u>83,667</u>	<u>\$ -</u>	<u>106</u>	<u>3</u>	<u>33,385</u>
Expenditures:							
Current operations:							
General government							
Public safety					5,865		
Highways and streets							
Sanitation		933,554					34,911
Culture and recreation	50,184		250				
Conservation							
Capital outlay							
Debt service:							
Principal retirement		30,699			5,865		
Total Expenditures	<u>50,184</u>	<u>964,253</u>	<u>250</u>	<u>-</u>	<u>5,865</u>	<u>-</u>	<u>34,911</u>
Excess revenues over (under) expenditures	<u>4,911</u>	<u>(1,126)</u>	<u>83,417</u>	<u>-</u>	<u>(5,759)</u>	<u>3</u>	<u>(1,526)</u>
Other financing sources (uses):							
Transfers out		(10,000)					
Total Other financing sources (uses)	<u>-</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4,911	(11,126)	83,417	-	(5,759)	3	(1,526)
Fund Balances at beginning of year	<u>112,776</u>	<u>999,300</u>	<u>332,781</u>	<u>3,900</u>	<u>15,694</u>	<u>209</u>	<u>12,767</u>
Fund Balances at end of year	<u>\$ 117,687</u>	<u>\$ 988,174</u>	<u>\$ 416,198</u>	<u>\$ 3,900</u>	<u>\$ 9,935</u>	<u>\$ 212</u>	<u>\$ 11,241</u>

(continued)

SCHEDULE B-1
TOWN OF GILFORD, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022
(continued)

	Recreation Fund	Donations Fund	Special Details Revolving Fund	Ambulance Revolving Fund	Cemetery Fund	Total Nonmajor Special Revenue Funds
Revenues:						
Taxes						\$ 78,805
Intergovernmental		\$ 374,970				374,970
Charges for services	\$ 32,711		\$ 454,746	\$ 160,774	\$ 3,000	1,604,309
Interest and investment income	909		256	6,111	523	21,724
Miscellaneous		4,014			3,500	97,089
Total Revenues	<u>33,620</u>	<u>378,984</u>	<u>455,002</u>	<u>166,885</u>	<u>7,023</u>	<u>2,176,897</u>
Expenditures:						
Current operations:						
General government		4,711			18,117	22,828
Public safety		362,467	432,569	64,018		864,919
Highways and streets		4,572				4,572
Sanitation						933,554
Culture and recreation	38,121	378				123,594
Conservation						250
Capital outlay			24,884			24,884
Debt service:						
Principal retirement						30,699
Total Expenditures	<u>38,121</u>	<u>372,128</u>	<u>457,453</u>	<u>64,018</u>	<u>18,117</u>	<u>2,005,300</u>
Excess revenues over (under) expenditures	<u>(4,501)</u>	<u>6,856</u>	<u>(2,451)</u>	<u>102,867</u>	<u>(11,094)</u>	<u>171,597</u>
Other financing sources (uses):						
Transfers out						(10,000)
Total Other financing sources (uses)						(10,000)
Net change in fund balances	<u>(4,501)</u>	<u>6,856</u>	<u>(2,451)</u>	<u>102,867</u>	<u>(11,094)</u>	<u>161,597</u>
Fund Balances at beginning of year	<u>94,142</u>	<u>27,976</u>	<u>144,340</u>	<u>353,670</u>	<u>58,477</u>	<u>2,156,032</u>
Fund Balances at end of year	<u>\$ 89,641</u>	<u>\$ 34,832</u>	<u>\$ 141,889</u>	<u>\$ 456,537</u>	<u>\$ 47,383</u>	<u>\$ 2,317,629</u>

TOWN OF GILFORD
2023 Balance Sheet
(preliminary unaudited)

	General Fund
<u>ASSETS</u>	
Cash and Equivalents	\$5,289,566
Investments	\$10,907,332
Receivables:	
Taxes	\$2,182,028
Accounts	\$310,178
Deferred Assessments	
Intergovernmental Receivables	
Interfund Receivables	\$287,545
Prepaid Items	\$160,070
Total Assets	\$19,136,719
<u>LIABILITIES</u>	
Accounts Payable	\$804,073
Accrued Expenses	\$780,301
Intergovernmental Payable	\$8,275,854
Retainage Payable	\$68,325
Interfund Payable	\$2,446,889
Deferred Revenue	\$989,844
Total Liabilities	\$13,365,286
<u>FUND BALANCES</u>	
Nonspendable Fund Balance	\$4,791
Assigned Fund Balance	\$1,198,120
Unassigned Fund Balance	\$4,568,522
Total Fund Balance	\$5,771,433
Total Liabilities and Fund Balances	\$19,136,719

**Town of Gifford
Trust Funds**
as of December 31, 2023

Date of Creation		Name of Trust Fund	PRINCIPAL										INCOME				Grand Total Principal & Income of Period
			Balance Beginning Year	Additions/ New Funds Created	Expended During Period	Fees During Period	Gain (Loss) on Securities	Balance End of Period	Balance Beginning Year	Income During Period	Fees During Period	Expended/ Received During Period	Balance End of Period				
		Common Trust Fund Total	329,756.03	-	-	1,692.93	(2,293.24)	325,769.86	54,456.02	10,501.07	1,692.91	-	63,264.18	389,034.04			
1968	A. B. Lincoln - Care of Lincoln Park	3,290.35	-	-	15.59	(21.13)	3,253.63	247.66	96.73	15.59	-	328.80	3,582.43				
1968	Julia Ladd - Worthy Poor	4,335.30	-	-	32.23	(43.68)	4,259.39	2,980.95	200.01	32.23	-	3,148.73	7,408.12				
1969	Theodate & Elliot Remick - Library	8,429.15	-	-	44.26	(59.96)	8,324.93	1,612.98	274.50	44.26	-	1,843.22	10,168.15				
1986	Samuel & Winnifred Smith - Library	41,732.10	-	-	193.03	(261.55)	41,277.52	2,072.82	1,201.64	193.03	-	3,081.43	44,358.95				
1991	Kimball Castle - Wildlife	300,895.10	7,500.00	-	1,486.10	(2,020.69)	304,888.31	35,180.07	9,233.06	1,486.10	(23,082.10)	19,844.93	324,733.24				
1996	Daniel P. Rogers - Conservation	27,495.44	-	-	154.91	(209.89)	27,130.64	7,660.60	961.02	154.91	(250.00)	8,216.71	35,347.35				
2022	N. Richard Persons Trust - Library	99,955.92	-	-	445.73	(603.95)	98,906.24	1,201.99	2,765.44	445.72	-	3,521.71	102,427.95				
2022	Betty Persons Trust - Library	99,956.01	-	-	444.92	(601.66)	98,909.43	1,202.32	2,418.68	444.92	-	3,176.08	102,085.51				
	Total Miscellaneous Trust Funds	586,089.37	7,500.00	-	2,816.77	(3,822.51)	586,950.09	52,159.39	17,151.08	2,816.76	(23,332.10)	43,161.61	630,111.70				
	TOTAL TRUST FUNDS	915,845.40	7,500.00	-	4,509.70	(6,115.75)	912,719.95	106,615.41	27,652.15	4,509.67	(23,332.10)	106,425.79	1,019,145.74				
	Capital Reserve Funds																
1989	Fire Equipment	543,043.78	100,000.00	-	-	-	643,043.78	5,148.02	26,638.24	-	-	31,786.26	674,830.04				
1990	Highway Equipment	104,418.69	100,000.00	-	-	-	204,418.69	11,810.36	5,487.43	-	-	17,297.79	221,716.48				
2000	Business Park	6,610.19	-	-	-	-	6,610.19	1,424.29	394.42	-	-	1,818.71	8,428.90				
2001	Special Education	150,000.00	-	-	-	-	150,000.00	46,032.59	9,623.42	-	-	55,656.01	205,656.01				
2006	Gunstock Tank/Major Equipment	43,430.79	-	-	-	-	43,430.79	10,492.91	2,647.16	-	-	13,140.07	56,570.86				
2006	Bridge Replacement Fund	93,541.82	300,000.00	(90,551.38)	-	-	302,990.44	1,161.29	4,951.59	-	(5,683.12)	429.76	303,420.20				
2007	Building Repair Fund	40,583.25	25,000.00	(32,925.80)	-	-	32,657.45	108.10	1,953.13	-	(1,877.33)	183.90	32,841.35				
2007	Compensation Absences Fund	27,723.96	-	(11,886.88)	-	-	15,837.08	2,626.63	1,489.95	-	(3,979.27)	137.31	15,974.39				
2007	Sewer Maintenance Fund	169,235.76	10,000.00	(8,268.49)	-	-	170,967.27	968.40	8,336.22	-	(8,539.03)	765.59	171,732.86				
2008	School Building Boiler Maintenance	-	-	-	-	-	-	1,157.17	56.82	-	-	1,213.99	1,213.99				
2008	School Building Roof Maintenance	270,000.00	82,500.00	-	-	-	352,500.00	3,867.00	13,444.40	-	-	17,311.40	369,811.40				
2008	Glendale Boat and Ramp Fund	83,219.15	20,000.00	(39,691.92)	-	-	63,527.23	332.08	2,352.80	-	(332.08)	2,352.80	65,880.03				
2008	Water Supply Maintenance Fund	64,374.50	25,000.00	-	-	-	89,374.50	323.90	3,168.73	-	(896.13)	2,596.50	91,971.00				
2008	Recreation Facilities Fund	64,664.87	25,000.00	(29,548.56)	-	-	60,116.31	189.37	3,121.40	-	(3,017.63)	293.14	60,409.45				
2009	GAVWD Maint Fund	878,515.91	-	(59,670.92)	-	-	818,844.99	8,412.11	40,216.93	-	(13,938.00)	34,691.04	853,536.03				
	LR Business Park II	762,150.35	58,000.00	(105,409.92)	-	-	714,740.43	37,919.42	39,149.56	-	(73,449.83)	3,619.15	718,359.58				
	Sand Pile cover	-	-	-	-	-	-	-	-	-	-	-	-				
	Technology Capital Reserve Fund	40,899.07	50,000.00	(27,903.61)	-	-	62,995.46	358.41	1,999.67	-	(2,171.54)	186.54	63,182.00				
2018	School Buildings Fund	806,132.26	200,000.00	(306,167.95)	-	-	699,964.31	7,872.33	33,057.36	-	(29,457.05)	11,472.64	711,436.95				
2018	School Bldgs Technology Infrastructure	51,255.11	10,000.00	-	-	-	61,255.11	531.20	2,542.22	-	-	3,073.42	64,328.53				
2018	School Bldg Roof II Fund	125,247.65	-	-	-	-	125,247.65	5,701.11	6,428.40	-	-	12,129.51	137,377.16				
2018	Police K9 Fund	14,500.00	2,900.00	-	-	-	17,400.00	245.64	717.56	-	-	963.20	18,363.20				
2018	Sidewalk Fund	21,638.07	10,000.00	(1,624.18)	-	-	30,013.89	258.18	973.06	-	(258.18)	973.06	30,986.95				
2020	DPW Building Fund	159,853.37	100,000.00	(29,328.40)	-	-	230,524.97	543.44	7,747.36	-	(7,565.69)	725.11	231,250.00				
	Total Capital Reserve Funds	4,521,038.55	1,118,400.00	(742,978.01)	-	-	4,896,460.54	147,483.95	216,497.83	-	(151,164.88)	212,816.90	5,109,277.44				
	Grand Total	5,436,883.95	1,125,900.00	(742,978.01)	-	(6,115.75)	5,809,180.49	254,099.36	244,149.98	4,509.67	(174,496.98)	319,242.69	6,128,423.18				

**Statement of Bonded Debt
2023-2048**

Year	<u>Recycle Center Improvements</u> 2018 - 2027 Original Note: \$950,000 <i>Bank of NH</i> 2.48%		<u>Police Station</u> 2015-2034 Original Note: \$1,130,000 <i>MBBNH</i> 5.10%		<u>Sewer Pump Station</u> 2019-2048 Original Note: \$624,256 <i>NH-DES</i> 2.00%		<u>Total Debt</u>	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$95,708	\$11,743	\$55,000	\$32,340	\$19,935	\$10,366	\$170,642	\$54,449
2024	\$98,109	\$9,342	\$55,000	\$29,535	\$19,935	\$9,967	\$173,043	\$48,845
2025	\$100,627	\$6,824	\$55,000	\$26,730	\$19,935	\$9,569	\$175,562	\$43,122
2026	\$103,182	\$4,269	\$60,000	\$25,025	\$19,935	\$9,170	\$183,116	\$38,464
2027	\$105,216	\$1,650	\$60,000	\$23,165	\$19,935	\$8,771	\$185,150	\$33,587
2028			\$65,000	\$20,705	\$19,935	\$8,373	\$84,935	\$29,078
2029			\$65,000	\$18,040	\$19,935	\$7,974	\$84,935	\$26,014
2030			\$70,000	\$15,375	\$19,935	\$7,575	\$89,935	\$22,950
2031			\$70,000	\$12,505	\$19,935	\$7,176	\$89,935	\$19,681
2032			\$75,000	\$9,635	\$19,935	\$6,778	\$94,935	\$16,413
2033			\$80,000	\$6,560	\$19,935	\$6,379	\$99,935	\$12,939
2034			\$80,000	\$3,280	\$19,935	\$5,980	\$99,935	\$9,260
2035					\$19,935	\$5,582	\$19,935	\$5,582
2036					\$19,935	\$5,183	\$19,935	\$5,183
2037					\$19,935	\$4,784	\$19,935	\$4,784
2038					\$19,935	\$4,386	\$19,935	\$4,386
2039					\$19,935	\$3,987	\$19,935	\$3,987
2040					\$19,935	\$3,588	\$19,935	\$3,588
2041					\$19,935	\$3,190	\$19,935	\$3,190
2042					\$19,935	\$2,791	\$19,935	\$2,791
2043					\$19,935	\$2,392	\$19,935	\$2,392
2044					\$19,935	\$1,993	\$19,935	\$1,993
2045					\$19,935	\$1,595	\$19,935	\$1,595
2046					\$19,935	\$1,196	\$19,935	\$1,196
2047					\$19,935	\$797	\$19,935	\$797
2048					\$19,935	\$399	\$19,935	\$399
Total Remaining	\$502,841	\$33,829	\$790,000	\$222,895	\$518,300	\$139,942	\$1,811,141	\$396,665

**Statement of Lease/Purchase Debt
2023 - 2026**

Year	<u>Fire Boat</u> 2019-2024 Original Note: \$244,023 <i>MBBNH</i> 2.75%		<u>Fire SCBA</u> 2020-2025 Original Note: \$225,705 <i>BofNH</i> 2.75%		<u>Fire Command Vehicle</u> 2021-2025 Original Note: \$53,544 <i>Franklin SB</i> 1.90%		<u>Jet Vac Trailer</u> 2022-2025 Original Note: \$157,959 <i>Franklin SB</i> 1.90%		<u>DPLU Ford Escape</u> 2023-2026 Original Note: \$31,881 <i>Franklin SB</i> 5.00%		<u>Total Debt</u>	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 51,441	\$ 901	\$ 34,827	\$ 2,300	\$ 10,595	\$ 615	\$ 30,925	\$ 1,796	\$ 8,321	\$ 332	\$ 136,109	\$ 5,945
2024	\$ 4,351	\$ 10	\$ 35,573	\$ 1,554	\$ 10,795	\$ 415	\$ 31,510	\$ 1,212	\$ 7,471	\$ 1,181	\$ 89,700	\$ 4,373
2025			\$ 36,343	\$ 783	\$ 11,001	\$ 209	\$ 32,112	\$ 610	\$ 7,848	\$ 804	\$ 87,304	\$ 2,407
2026									\$ 8,241	\$ 412	\$ 8,241	\$ 412
Total Remaining	\$ 55,792	\$ 911	\$ 106,743	\$ 4,637	\$ 32,391	\$ 1,240	\$ 94,547	\$ 3,619	\$ 31,881	\$ 2,730	\$ 321,354	\$ 13,136

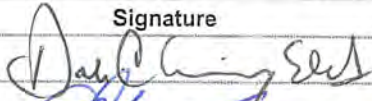




Gilford
Summary Inventory of Valuation

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		
Marybeth Walker (Corcoran Consulting Associates, Inc.)		
Municipal Assessor		
Name	Position	Signature
Dale Channing Eddy	Chairman	
Gus Benavides	Vice Chairman	
J. Kevin Hayes	Clerk	
Preparer		
Name	Phone	Email
Marsha McGinley	603-527-4712	mmcginley@gilfordnh.org
 Preparer's Signature		



Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	10,186.52	\$842,900	
1B	Conservation Restriction Assessment RSA 79-B	7.60	\$3,070	
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	5,698.41	\$1,200,146,390	
1G	Commercial/Industrial Land	1,197.13	\$90,509,500	
1H	Total of Taxable Land	17,089.66	\$1,291,501,860	
1I	Tax Exempt and Non-Taxable Land	6,424.23	\$115,234,130	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$1,939,212,400	
2B	Manufactured Housing RSA 674:31	0	\$53,589,400	
2C	Commercial/Industrial	0	\$201,561,800	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$2,194,363,600	
2G	Tax Exempt and Non-Taxable Buildings	0	\$79,027,100	
Utilities & Timber			Valuation	
3A	Utilities		\$23,916,420	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$3,509,781,880	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	1	\$541,300	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Polution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$3,509,240,580	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	4	\$60,000
13	Elderly Exemption RSA 72:39-a,b	\$0	36	\$2,338,600
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	0	\$0
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$2,398,600
21A	Net Valuation			\$3,506,841,980
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$3,506,841,980
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$3,506,841,980
22	Less Utilities			\$23,916,420
23A	Net Valuation without Utilities			\$3,482,925,560
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$3,482,925,560



New Hampshire
Department of
Revenue Administration

2023
MS-1

Utility Value Appraiser

Corcoran Consulting Associates, Inc.

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

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
NEW HAMPSHIRE ELECTRIC COOP	\$905,600				\$905,600
PSNH DBA EVERSOURCE ENERGY	\$21,619,700			\$88,100	\$21,707,800
	\$22,525,300			\$88,100	\$22,613,400
Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$683,800				\$683,800
	\$683,800				\$683,800
Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
ABENAKI WATER COMPANY	\$95,900				\$95,900
LAKES REGION WATER COMPANY	\$508,240	\$15,080			\$523,320
	\$604,140	\$15,080			\$619,220



New Hampshire
Department of
Revenue Administration

2023
MS-1

Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	358	\$175,916
Surviving Spouse RSA 72:29-a	\$2,000	0	
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	21	\$42,000
All Veterans Tax Credit RSA 72:28-b	\$500	35	\$17,500
Combat Service Tax Credit RSA 72:28-c	\$0		
		414	\$235,416

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	
Married	

Deaf Asset Limits	
Single	
Married	

Disabled Income Limits	
Single	
Married	

Disabled Asset Limits	
Single	
Married	

Elderly Exemption Report

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

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

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	7	\$45,000	\$315,000	\$310,900
75-79	7	\$60,000	\$420,000	\$394,600
80+	22	\$75,000	\$1,650,000	\$1,633,100
	36		\$2,385,000	\$2,338,600

Income Limits	
Single	\$25,000
Married	\$35,000

Asset Limits	
Single	\$90,000
Married	\$90,000

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Structures:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Total Exemption Granted:

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

Granted/Adopted? No

Properties:

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

Current Assessed Value:



New Hampshire
Department of
Revenue Administration

2023
MS-1

Current Use RSA 79-A	Total Acres	Valuation
Farm Land	779.23	\$228,280
Forest Land	8,351.33	\$570,410
Forest Land with Documented Stewardship	806.15	\$38,180
Unproductive Land	249.81	\$6,030
Wet Land		
	10,186.52	\$842,900

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	2,440.44
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	44.89
Total Number of Owners in Current Use	Owners:	161
Total Number of Parcels in Current Use	Parcels:	242

Land Use Change Tax

Gross Monies Received for Calendar Year		\$71,840
Conservation Allocation	Percentage: 100.00 %	Dollar Amount:
Monies to Conservation Fund		\$71,840
Monies to General Fund		

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	7.60	\$3,070
Forest Land		
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land		
	7.60	\$3,070

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	
Owners in Conservation Restriction	Owners:	1
Parcels in Conservation Restriction	Parcels:	1



New Hampshire
Department of
Revenue Administration

2023
MS-1

Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
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Taxation of Farm Structures and Land Under Farm Structures RSA 79-F

Number Granted	Structures	Acres	Land Valuation	Structure Valuation
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Discretionary Preservation Easements RSA 79-D

Owners	Structures	Acres	Land Valuation	Structure Valuation
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Map	Lot	Block	%	Description
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This municipality has no Discretionary Preservation Easements.

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
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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	\$487.00	1,322.30
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

GUNSTOCK RECREATION AREA	\$17,107
GILFORD VILLAGE KNOLLS - II	\$7,964
WINNIPESAUKEE RIVER BASIN PROJECT	\$54
	\$25,125

Notes

We did a reval and the vet credits were re-voted in.



Gunstock Acres 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

Marybeth Walker (Corcoran Consulting Associates, Inc.)

Preparer

Name

Marsha McGinley

Phone

603-527-4712

Email

mmcginley@gilfordnh.org

Preparer's Signature

Marsha A. McGinley



New Hampshire
Department of
Revenue Administration

2023
MS-1V

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	81.15	\$6,200	
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	603.35	\$91,714,030	
1G	Commercial/Industrial Land	12.55	\$895,600	
1H	Total of Taxable Land	697.05	\$92,615,830	
1I	Tax Exempt and Non-Taxable Land	0.00	\$0	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$225,738,000	
2B	Manufactured Housing RSA 674:31	0	\$0	
2C	Commercial/Industrial	0	\$2,362,000	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$228,100,000	
2G	Tax Exempt and Non-Taxable Buildings	0	\$0	
Utilities & Timber			Valuation	
3A	Utilities		\$0	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$320,715,830	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	1	\$541,300	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Polution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$320,174,530	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	0	\$0
13	Elderly Exemption RSA 72:39-a,b	\$0	0	\$0
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	0	\$0
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$0
21A	Net Valuation			\$320,174,530
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$320,174,530
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$320,174,530
22	Less Utilities			\$0
23A	Net Valuation without Utilities			\$320,174,530
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$320,174,530



Notes



Tax Rate Breakdown Gilford

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$11,878,562	\$3,506,841,980	\$3.39
County	\$3,487,355	\$3,506,841,980	\$0.99
Local Education	\$16,563,587	\$3,506,841,980	\$4.72
State Education	\$4,162,269	\$3,482,925,560	\$1.20
Total	\$36,091,773		\$10.30

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Gunstock Acres	\$217,719	\$320,174,530	\$0.68
Total	\$217,719		\$0.68

Tax Commitment Calculation	
Total Municipal Tax Effort	\$36,091,773
War Service Credits	(\$235,416)
Village District Tax Effort	\$217,719
Total Property Tax Commitment	\$36,074,076

11/8/2023

Sam Greene
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$18,665,332	
Net Revenues (Not Including Fund Balance)		(\$5,869,131)
Fund Balance Voted Surplus		(\$1,346,900)
Fund Balance to Reduce Taxes		\$0
War Service Credits	\$235,416	
Special Adjustment	\$0	
Actual Overlay Used	\$193,845	
Net Required Local Tax Effort	\$11,878,562	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$3,487,355	
Net Required County Tax Effort	\$3,487,355	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$20,983,117	
Net Cooperative School Appropriations	\$0	
Net Education Grant		(\$257,261)
Locally Retained State Education Tax		(\$4,162,269)
Net Required Local Education Tax Effort	\$16,563,587	
State Education Tax	\$4,162,269	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$4,162,269	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$3,506,841,980	\$2,601,781,920
Total Assessment Valuation without Utilities	\$3,482,925,560	\$2,581,574,280
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$3,506,841,980	\$2,601,781,920

Village (MS-1V)

Description	Current Year
Gunstock Acres	\$320,174,530

Gilford

Tax Commitment Verification

2023 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$36,074,076
1/2% Amount	\$180,370
Acceptable High	\$36,254,446
Acceptable Low	\$35,893,706

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

Commitment Amount	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2023 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:

Date:

Requirements for Semi-Annual Billing

Pursuant to RSA 76:15-a

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

Gilford	Total Tax Rate	Semi-Annual Tax Rate
Total 2023 Tax Rate	\$10.30	\$5.15
Associated Villages		
Gunstock Acres	\$0.68	\$0.34

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$1,219,462
General Fund Operating Expenses	\$41,659,081
Final Overlay	\$193,845

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality's unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality's stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that "...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.
 [2] Government Finance Officers Association (GFOA), (2015), *Best Practice: Fund Balance Guidelines for the General Fund*.
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2023 Fund Balance Retention Guidelines: Gilford	
Description	Amount
Current Amount Retained (11.25%)	\$4,686,051
17% Retained <i>(Maximum Recommended)</i>	\$7,082,044
10% Retained	\$4,165,908
8% Retained	\$3,332,726
5% Retained <i>(Minimum Recommended)</i>	\$2,082,954

10 YEAR TAX RATE HISTORY

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
MUNICIPAL	\$4.96	\$5.14	\$5.34	\$4.91	\$5.11
LOCAL EDUCATION	\$9.35	\$9.00	\$8.98	\$8.86	\$8.39
STATE EDUCATION	\$2.53	\$2.45	\$2.30	\$2.27	\$2.17
COUNTY	<u>\$1.46</u>	<u>\$1.38</u>	<u>\$1.33</u>	<u>\$1.22</u>	<u>\$1.37</u>
TOTAL	\$18.30	\$17.97	\$17.95	\$17.26	\$17.04
TAX EFFORT	\$28,733,112	\$29,291,490	\$29,768,734	\$30,262,030	\$30,183,437
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
MUNICIPAL	\$4.66	\$4.65	\$4.05	\$4.14	\$3.39
LOCAL EDUCATION	\$8.11	\$7.42	\$5.89	\$6.04	\$4.72
STATE EDUCATION	\$1.88	\$1.84	\$1.51	\$1.09	\$1.20
COUNTY	<u>\$1.21</u>	<u>\$1.12</u>	<u>\$0.83</u>	<u>\$0.98</u>	<u>\$0.99</u>
TOTAL	\$15.86	\$15.03	\$12.28	\$12.25	\$10.30
TAX EFFORT	\$32,208,107	\$32,275,486	\$31,694,521	\$31,849,802	\$36,091,773

TOWN OF GILFORD
2023 Employee Wages Benefits

<u>Job Title</u>	<u>Department</u>	<u>Base Pay</u>	<u>Other Pay</u>	<u>Taxes/Benefits</u>
Bldgs & Grnds Superintendent	Buildings & Grounds	69,339.93	8,306.14	27,086.99
Custodian	Buildings & Grounds	54,866.46	2,678.01	22,344.27
Custodian	Buildings & Grounds	42,643.04	1,540.08	18,544.25
Library Custodian	Buildings & Grounds	30,478.60	8.50	2,332.26
Seasonal Laborer	Buildings & Grounds	16,069.25	78.40	1,235.29
Seasonal Laborer	Cemeteries	11,946.63	11.63	914.80
Checklist Supervisor	Elected Officials	813.00	0.00	62.21
Checklist Supervisor	Elected Officials	944.25	0.00	72.23
Checklist Supv	Elected Officials	902.25	0.00	69.03
Deputy Treasurer	Elected Officials	600.00	0.00	45.92
Moderator	Elected Officials	750.00	0.00	57.39
Selectman	Elected Officials	2,500.00	0.00	191.24
Selectman	Elected Officials	2,500.00	0.00	191.24
Selectmen	Elected Officials	2,500.00	0.00	191.24
Treasurer	Elected Officials	3,000.00	0.00	229.52
Assist Moderator	Elections	118.75	0.00	9.08
Ballot Clerk	Elections	114.00	0.00	8.72
Ballot Clerk	Elections	121.13	0.00	9.27
Inspector of Elections	Elections	116.38	0.00	8.91
Account Clerk	Finance & Appraisal	37,423.02	350.00	2,889.64
Assessing Clerk	Finance & Appraisal	30,883.09	0.00	2,321.78
Assessing Technician	Finance & Appraisal	69,187.37	5,287.92	32,646.28
Bookkeeper	Finance & Appraisal	56,262.45	1,168.99	32,743.80
Finance Director	Finance & Appraisal	86,893.22	2,483.86	35,907.11
Administrative Assistant	Fire - Rescue	46,313.60	0.00	20,289.42
Call EMT	Fire - Rescue	1,092.25	455.00	317.83
Call EMT/AEMT	Fire - Rescue	137.20	0.00	10.51
Call EMT-I	Fire - Rescue	94.76	0.00	7.24
Call EMT-P	Fire - Rescue	1,755.00	787.50	588.08
Call FF	Fire - Rescue	564.13	0.00	43.15
Call FF/Driver	Fire - Rescue	785.96	0.00	109.68
Call FF/EMT-B	Fire - Rescue	1,720.62	1,582.50	718.57
Call FF-Driver/Operator	Fire - Rescue	2,262.13	315.00	292.20
Call Firefighter	Fire - Rescue	4,734.50	0.00	362.21
Call Firefighter	Fire - Rescue	343.77	0.00	26.30
Call Firefighter	Fire - Rescue	2,499.99	437.50	282.30
Call Firefighter	Fire - Rescue	626.25	0.00	47.90
Call Firefighter / AEMT	Fire - Rescue	531.23	0.00	40.64
Call Firefighter / AEMT	Fire - Rescue	4,053.66	0.00	690.30
Captain / EMT-P	Fire - Rescue	2,535.87	1,697.50	754.95
Deputy Fire Chief / EMT- I /	Fire - Rescue	103,518.58	4,823.07	49,200.02
Fire Captain/Paramedic	Fire - Rescue	932.96	0.00	92.79
Fire Chief	Fire - Rescue	118,713.52	11,356.58	73,932.58
Fire Lieutenant / AEMT	Fire - Rescue	72,465.79	21,657.42	61,147.48
Fire Lieutenant / AEMT	Fire - Rescue	72,168.77	12,367.48	56,468.34
Fire Lieutenant/EMT-I	Fire - Rescue	83,513.22	28,636.68	42,615.20

TOWN OF GILFORD
2023 Employee Wages Benefits

<u>Job Title</u>	<u>Department</u>	<u>Base Pay</u>	<u>Other Pay</u>	<u>Taxes/Benefits</u>
Firefighter / EMT	Fire - Rescue	5,989.20	0.00	4,216.01
Firefighter / EMT	Fire - Rescue	54,088.69	15,477.72	34,372.78
Firefighter / EMT	Fire - Rescue	32,264.40	172.50	25,007.90
Firefighter/AEMT	Fire - Rescue	58,054.93	21,620.76	49,831.00
Firefighter/AEMT	Fire - Rescue	54,170.10	17,343.29	43,506.51
Firefighter/AEMT	Fire - Rescue	59,274.73	20,118.00	32,473.34
Firefighter/AEMT	Fire - Rescue	54,503.15	20,806.28	37,445.21
Firefighter/EMT	Fire - Rescue	53,722.51	9,006.07	31,644.29
Firefighter/EMT B	Fire - Rescue	52,702.61	14,765.94	30,760.01
Firefighter/EMT- Paramedic	Fire - Rescue	65,374.85	1,271.75	46,970.47
Firefighter/EMT-I	Fire - Rescue	58,686.47	1,807.33	42,589.30
Firefighter/EMT-I	Fire - Rescue	71,310.96	12,260.88	55,612.66
Firefighter/EMT-Paramedic	Fire - Rescue	54,787.08	21,551.58	31,175.72
Firefighter/EMT-Paramedic	Fire - Rescue	19,181.40	8,334.42	11,408.03
Firefighter/Paramedic	Fire - Rescue	63,791.45	20,005.67	49,130.61
Equipment Operator	Highway	55,119.84	10,723.60	41,454.53
Equipment Operator / Acting	Highway	66,644.96	11,102.81	47,226.70
Highway Laborer	Highway	46,119.80	7,097.57	22,145.60
Highway Superintendent	Highway	69,784.03	18,099.25	49,428.44
Laborer	Highway	52,341.75	10,108.35	32,941.51
Laborer	Highway	39,840.20	4,683.39	18,734.80
Laborer	Highway	44,420.94	7,689.26	21,125.37
Laborer	Highway	18,413.84	1,410.34	3,069.84
Mechanic	Highway	72,798.29	6,576.20	27,116.47
Mechanic	Highway	64,612.41	5,591.70	45,771.59
Truck Driver	Highway	23,486.40	2,044.00	8,701.25
Truck Driver	Highway	52,590.26	6,544.56	43,408.21
Truck Driver	Highway	57,376.42	9,307.30	34,047.12
Truck Driver	Highway	62,614.38	8,203.70	37,596.34
Truck Driver	Highway	4,256.00	661.50	2,326.72
Truck Driver	Highway	3,563.78	2,376.00	3,506.13
Fleet Clerk	Highway - Vehicle Mair	11,437.86	0.00	875.05
Head Mechanic	Highway - Vehicle Mair	46,342.99	5,073.95	16,014.22
Assistant Library Director	Library	52,970.03	318.62	31,974.94
Children's Librarian	Library	47,563.27	17.88	29,503.24
Emerging Tech/Young Adult	Library	44,986.43	300.00	36,855.98
Library Assistant - Technical	Library	29,445.52	0.00	9,958.50
Library Assistant II	Library	15,281.96	0.00	1,169.09
Library Assistant II	Library	2,496.00	0.00	118.24
Library Director	Library	95,175.16	7,931.72	44,539.03
Older Adult Outreach	Library	16,183.05	0.00	1,238.00
Substitute Librarian	Library	9,426.66	0.00	721.09
Director - Community Band	Parks & Recreation	0.00	900.00	68.85
Gatekeeper	Parks & Recreation	2,483.70	0.00	190.01
Gatekeeper	Parks & Recreation	1,422.00	0.00	108.78
Gatekeeper	Parks & Recreation	846.00	0.00	64.72
Ice Rink Maintenance	Parks & Recreation	362.28	0.00	27.73

TOWN OF GILFORD
2023 Employee Wages Benefits

<u>Job Title</u>	<u>Department</u>	<u>Base Pay</u>	<u>Other Pay</u>	<u>Taxes/Benefits</u>
Ice Rink Maintenance	Parks & Recreation	556.91	0.00	42.63
Ice Rink Maintenance	Parks & Recreation	342.16	0.00	26.19
Ice Rink Maintenance	Parks & Recreation	77.44	0.00	5.92
Ice Rink Maintenance	Parks & Recreation	252.62	0.00	19.32
Lifeguard	Parks & Recreation	4,586.58	0.00	350.90
Lifeguard	Parks & Recreation	1,756.00	0.00	84.15
Lifeguard	Parks & Recreation	1,812.00	0.00	78.03
Lifeguard	Parks & Recreation	6,493.79	0.00	496.76
Lifeguard	Parks & Recreation	1,308.14	0.00	100.09
Lifeguard	Parks & Recreation	1,965.46	0.00	150.35
Lifeguard	Parks & Recreation	2,268.39	0.00	173.53
Lifeguard	Parks & Recreation	3,136.00	0.00	175.95
Lifeguard	Parks & Recreation	1,604.68	0.00	122.76
Lifeguard	Parks & Recreation	3,692.00	0.00	179.32
Lifeguard	Parks & Recreation	5,763.22	0.00	440.91
Lifeguard	Parks & Recreation	3,960.00	0.00	208.99
Lifeguard / WSI	Parks & Recreation	3,801.91	0.00	290.85
Maintenance	Parks & Recreation	6,571.50	0.00	502.68
Parks & Rec. Director	Parks & Recreation	24,954.57	14,409.55	11,640.05
Parks & Recreation Director	Parks & Recreation	47,820.03	2,116.11	19,899.33
Program Assistant	Parks & Recreation	30,226.07	933.19	2,383.71
Recreation Specialist	Parks & Recreation	25,539.77	1,133.21	10,783.48
Seasonal Maintenance	Parks & Recreation	8,995.00	141.75	698.99
Building Inspector / CEO	Planning & Land Use	85,735.62	7,995.12	24,778.73
Deputy Code Enforcement	Planning & Land Use	19,162.52	0.00	1,465.93
Planning & Land Use Director	Planning & Land Use	94,410.28	7,400.55	30,012.77
Secretary / Technical Assistant	Planning & Land Use	55,898.81	4,594.89	43,615.54
Captain	Police	102,649.07	11,634.02	71,261.97
Chaplain	Police	0.00	2,400.00	183.60
Communications Specialist	Police	36,432.00	7,572.50	25,751.57
Communications Specialist	Police	51,501.82	10,141.62	23,434.96
Communications Specialist	Police	43,530.52	12,472.75	27,526.11
Communications Specialist	Police	13,110.00	2,126.43	9,717.16
Communications Specialist	Police	8,648.00	0.00	2,515.80
Communications Specialist	Police	760.00	0.00	58.11
Communications Supervisor	Police	71,018.07	14,038.79	48,122.08
Detective Sergeant	Police	78,477.00	8,204.05	60,498.07
Executive Secretary	Police	67,422.00	3,292.58	43,754.80
Glendale Parking Enforcement	Police	7,204.00	0.00	551.07
Glendale Parking Enforcement	Police	7,376.00	0.00	564.26
Lieutenant	Police	93,199.13	15,643.25	72,947.74
P/T Police Officer	Police	5,375.00	1,330.00	1,163.66
Police Chief	Police	113,186.11	10,686.82	74,427.62
Police Detective	Police	8,907.10	13,196.76	13,761.77
Police Officer	Police	63,336.02	6,498.83	53,925.76
Police Officer	Police	60,980.66	12,327.86	37,054.28
Police Officer	Police	62,843.27	14,043.50	32,520.94

TOWN OF GILFORD
2023 Employee Wages Benefits

<u>Job Title</u>	<u>Department</u>	<u>Base Pay</u>	<u>Other Pay</u>	<u>Taxes/Benefits</u>
Police Officer	Police	60,339.36	13,358.18	51,640.23
Police Officer	Police	3,393.00	850.00	672.73
Police Officer	Police	55,127.65	8,936.93	33,382.69
Police Officer	Police	1,200.00	0.00	392.76
Police Officer	Police	60,235.36	13,957.96	28,587.68
Police Officer	Police	63,726.44	14,710.06	58,701.15
Police Officer	Police	62,906.96	11,187.62	35,380.79
Police Officer	Police	61,593.68	4,973.73	36,970.11
Police Officer / SRO	Police	47,878.70	6,994.06	24,700.55
Police Sergeant	Police	92,591.92	19,620.42	47,735.62
Police Sergeant	Police	75,371.70	37,300.56	38,983.04
PT Communications Specialist	Police	13,037.50	0.00	997.47
Sergeant	Police	83,831.60	28,896.23	67,067.25
Sergeant	Police	86,307.05	25,812.58	67,900.66
Technical Assistant	Police	67,341.87	4,898.86	37,380.42
Director of Public Works	Public Works	104,090.56	3,201.88	52,959.83
Operations Manager	Public Works	86,421.62	2,848.50	48,798.88
Secretary	Public Works	43,552.81	962.33	20,250.11
Sewer System Technician	Sewer Department	66,124.30	6,366.33	35,159.82
Attendant	Solid Waste	11,191.00	0.00	856.13
Solid Waste Attendant 1	Solid Waste	47,595.48	3,780.87	21,033.86
Solid Waste Attendant II	Solid Waste	55,685.60	2,014.77	34,973.35
Solid Waste Attendant II	Solid Waste	47,032.41	3,569.02	20,868.64
SWC Superintendent	Solid Waste	68,328.73	1,871.70	34,553.28
Executive Assistant	Town Administration	71,218.64	499.78	43,201.89
Town Administrator	Town Administration	124,111.21	13,475.25	58,681.50
Assistant TC/TC	Town Clerk - Tax	39,065.63	300.00	28,895.95
Assistant TC/TC	Town Clerk - Tax	45,264.00	81.68	20,029.58
Assistant TC-TC	Town Clerk - Tax	23,620.29	0.00	1,806.86
Deputy TC-TC	Town Clerk - Tax	54,052.84	289.46	31,961.18
Town Clerk/Tax Collector	Town Clerk - Tax	80,047.93	520.00	37,418.05
Welfare Director	Welfare	0.00	4,662.00	340.41
Welfare Director	Welfare	280.00	6,137.71	468.56

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<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
1ST RESPONDER NEWSPAPER	\$ 145.00	Beland, Sandra	\$ 151.96
360TRAINING INC	\$ 79.00	BELKNAP COUNTY 4-H FOUNDATION	\$ 100.00
403 MAIN CONSULTING LLC	\$ 4,811.60	BELKNAP COUNTY REGISTRY OF DEEDS	\$ 982.01
AAA POLICE SUPPLY	\$ 4,864.00	BELKNAP COUNTY SHERIFF'S DEPT	\$ 1,680.00
ABATEMENTS 2023	\$ 27,624.77	BELKNAP COUNTY TREASURER	\$ 3,487,355.00
ABDO PUBLISHING COMPANY INC	\$ 532.80	BELKNAP LANDSCAPE CO INC	\$ 48,476.00
ABENAKI WATER COMPANY	\$ 691.55	BELKNAP REPAIR SERVICE, LLC	\$ 756.00
ACCUFUND INC	\$ 3,947.50	BELLEMORE PROPERTY SERVICES LLC	\$ 16,530.50
ACCURATE ENVIRONMENTAL INC	\$ 1,425.00	BELMONT MIDDLE SCHOOL	\$ 230.00
ADVANCED ELECTRONIC DESIGN INC	\$ 34,405.10	BELMONT POLICE DEPARTMENT	\$ 3,655.00
AFLAC	\$ 14,097.14	BELMONT-GILFORD HOCKEY TEAM	\$ 300.00
AFSCME COUNCIL 93	\$ 7,713.93	BENCO EARTHWORKS	\$ 3,600.00
AIR CLEANING SPECIALISTS OF NE	\$ 4,818.20	BEN'S UNIFORMS	\$ 8,056.00
AIRGAS USA, LLC	\$ 717.35	BERGERON PROTECTIVE CLOTHING	\$ 5,225.28
AKERLEY, WILLIAM R.	\$ 1,208.96	Bertocchi Jr, David A	\$ 429.28
ALCOPRO, INC	\$ 294.00	BERTOCCHI'S TOWING & RECOVERY	\$ 75.00
ALEX & RYAN DESIGN LLC	\$ 1,080.18	BEST SEPTIC SERVICE	\$ 6,938.00
ALL BRITE CLEANING & RESTORATION	\$ 4,418.05	BIBLIONIX	\$ 4,170.00
ALL STATES CONSTRUCTION	\$ 208,593.00	BLACKSTONE PUBLISHING	\$ 75.45
ALL TRAFFIC SOLUTIONS INC	\$ 18,969.00	Blood, Christine M	\$ 93.48
ALLEGIANCE TRUCKS LLC	\$ 153,087.72	BODY COVERS LLC	\$ 12,706.00
ALLEGIANCE CARE	\$ 7,701.00	Boisvert, Garrett J	\$ 150.22
ALLIED EQUIPMENT LLC	\$ 7,485.00	BOOKPAGE	\$ 402.00
ALTA ENTERPRISES LLC	\$ 1,985.80	BOOTLEGGER'S FOOTWEAR CENTERS	\$ 1,908.37
ALTON MOTORSPORTS COMPANY	\$ 1,868.00	BOUCHER LANDSCAPING LLC	\$ 28,394.98
ALTON POLICE DEPARTMENT	\$ 1,317.50	BOULIA-GORRELL LUMBER CO INC	\$ 416.00
AMADON, ERIN	\$ 15,591.65	BOUND TREE MEDICAL, LLC	\$ 28,506.77
AMAZON	\$ 163.49	BRADFORD POLICE DEPARTMENT	\$ 680.00
AMBITEC INC	\$ 6,000.00	BREED, ALEXANDRA T	\$ 35.50
AMERICAN LIBRARY ASSOCIATION	\$ 472.00	BREEZELINE	\$ 7,722.42
AMERICAN SOCIETY OF COMPOSERS, AUTHORS &	\$ 420.00	BRETON, NORM	\$ 402.60
AMERIGAS PROPANE LP	\$ 165.63	Brewer, Richard M	\$ 315.82
ANHPEHRA	\$ 30.00	Brinkler, John S	\$ 99.99
ANIMAL SPECIALTY CARE CENTER OF MAINE LLC	\$ 6,673.65	BRITAIN PLUMBING & MECHANICAL SERV, LLC	\$ 1,290.61
APCO INTERNATIONAL INC.	\$ 100.00	Brown, Ryan M	\$ 295.97
APPLETREE NURSERY LLC	\$ 387.00	BSN SPORTS INC	\$ 33.98
APPLIED MAINTENANCE SUPPLIES & SOLUTIONS	\$ 4,319.73	Burbank, Holly A	\$ 220.08
APR & R LLC	\$ 1,386.01	BURLINGTON FIRE DEPARTMENT	\$ 75.00
ARAMARK	\$ 338.26	BUSBY CONSTRUCTION CO INC	\$ 1,382,382.71
ARBOR TECH LLC	\$ 3,400.00	C.W. SLITER & SONS LLC	\$ 27,365.63
ARCHIMEDIA SOLUTIONS GROUP LLC	\$ 1,412.55	CAMEROTA TRUCK PARTS	\$ 10,094.35
ARCHITECTURAL DIGEST	\$ 44.99	CAMPTON POLICE DEPARTMENT	\$ 3,570.00
ARGIROPOLIS, KRISTA A	\$ 1,106.25	CANTIN CHEVROLET INC	\$ 1,800.00
ARROW EQUIPMENT INC	\$ 774.25	CARDMEMBER SERVICE	\$ 123,910.00
ARSL	\$ 150.00	Carlisle, Kevin W	\$ 519.98
ASCE -AMERICAN SOCIETY OF CIVIL ENGINEERS	\$ 286.00	Carrier, Stephen M	\$ 443.02
AT&T Mobility	\$ 6,478.26	CARTIER, DIANE	\$ 145.85
ATLANTIC RECYCLING EQUIPMENT LLC	\$ 6,245.86	CARTOGRAPHIC ASSOCIATES INC	\$ 8,910.00
AXON ENTERPRISE INC	\$ 98,905.78	CENGAGE LEARNING INC/GALE	\$ 45.48
Ayer, John B	\$ 347.15	CENTER HARBOR POLICE DEPT	\$ 6,545.00
AYERS DISTRIBUTING	\$ 330.00	CENTER POINT LARGE PRINT	\$ 1,179.36
BAILEY, ALEX	\$ 200.00	CENTRAL NEW HAMPSHIRE SALES INC	\$ 55.00
BAKE FROM SCRATCH	\$ 59.95	CENTRALSQUARE TECHNOLOGIES LLC	\$ 18,528.70
BAKER & TAYLOR	\$ 24,226.51	CERTIFIED LABORATORIES	\$ 7,618.65
BALLARD TRUCK CENTER LLC	\$ 4,710.80	CHADWICK-BAROSS	\$ 47,162.92
BANK OF NEW HAMPSHIRE	\$ 144,577.43	CHAIN SAW DOCTOR, LLC	\$ 1,750.49
BANWELL NH INC	\$ 36,894.09	CHAPPELL TRACTOR SALES INC	\$ 22,036.10
BARNSTEAD POLICE DEPARTMENT	\$ 382.50	CHASE, VALERIE	\$ 58.70
Barrett Jr, Martin E	\$ 185.00	CHIASSON'S CARPENTRY	\$ 40,053.63
Barry III, James J	\$ 57.96	CHIPPERS, INC.	\$ 2,000.00
BDS TIRE RECYCLING INC	\$ 2,925.00	CINTAS CORPORATION	\$ 9,759.09
BEAUREGARD EQUIPMENT INC	\$ 570.31	CINTAS FIRE 636525	\$ 3,691.36
BEKTASH MINI-KAR PATROL	\$ 600.00	CITY OF MANCHESTER	\$ 4,840.00
Clairmont, Terry L	\$ 299.99	EASTERN WEAR PARTS	\$ 4,648.46
Clark, Pamela AW	\$ 39.30	EATON, ARDYTHE	\$ 75.00
CLEAN HARBORS ENV SERVICES	\$ 2,810.00	ELIFEGUARD, INC	\$ 737.76
CLEAR CHOICE MD	\$ 178.00	ELITE DOOR OF NEW ENGLAND	\$ 10,450.00
CLIA LABORATORY PROGRAM	\$ 180.00	EMERGENCY SERVICE MARKETING CORP., INC	\$ 1,470.00
CMA ENGINEERS INC	\$ 7,934.19	Emond, Tyler M	\$ 571.42
COHEN STEEL SUPPLY INC	\$ 1,157.61	ENE SYSTEMS OF NH, INC	\$ 33,030.96
COMCAST	\$ 2,319.86	ENGRAVING AWARDS & GIFTS	\$ 929.97
COMMUNITY ACTION PROGRAM	\$ 10,000.00	ESO SOLUTIONS INC	\$ 3,927.25
COMPUTER PROJECTS OF ILLINOIS, INC	\$ 198.00	ESRI INC	\$ 1,000.00
CONCORD HOSPITAL	\$ 3,953.14	EVERSOURCE	\$ 162,142.30
CONCORD HOSPITAL - LACONIA	\$ 18,474.22	EVERSOURCE(w)	\$ 2,587.98
CONCORD HOSPITAL LACONIA-FRANKLIN	\$ 3,510.41	EVROKS CORPORATION	\$ 211,043.19
CONNESTON CONSTRUCTION INC	\$ 6,898.00	EXACOM INC	\$ 2,351.05

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<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
CONSOLIDATED COMMUNICATIONS	\$ 19,396.43	F.R. MAHONY & ASSOCIATES INC	\$ 415.14
CONSOLIDATED ELECTRICAL DISTRIBUTORS, INC	\$ 1,017.08	FAIRBANKS SCALES INC	\$ 335.04
CONSTANT COMFORT	\$ 27,959.00	FARMINGTON POLICE OUTSIDE SERVICES	\$ 6,800.00
CONSUMER REPORTS	\$ 30.00	FAY'S BOAT YARD INC	\$ 5.69
CONTINENTAL PAVING INC	\$ 1,345.23	FBINAA	\$ 100.00
CONVENIENTMD LLC	\$ 840.00	Fenn, Bryan J	\$ 380.95
CONWAY OFFICE SOLUTIONS	\$ 995.02	FIFE, KATHIE	\$ 250.00
CONWAY, BRYAN	\$ 200.00	FILTERSOURCE	\$ 333.16
COOK'S ILLUSTRATED	\$ 58.95	FINE HOMEBUILDING	\$ 65.95
COOS COUNTY SHERIFF	\$ 420.00	FINGER LAKES	\$ 1,597.25
CORCORAN CONSULTING ASSOC INC	\$ 164,341.39	FIRE ENGINEERING	\$ 54.95
COUNTRY PRESS INC	\$ 1,497.00	FIREMATIC SUPPLY CO INC	\$ 835.04
CRAFTSMEN PRESS	\$ 322.00	FIRST STUDENT INC	\$ 1,575.00
Craver, Karen E	\$ 15.25	FISHER AUTO PARTS	\$ 1,581.86
CREATIVE PRODUCT SOURCING, INC	\$ 672.73	FL MERRILL CONSTRUCTION INC.	\$ 51,128.50
CROWN TROPHY	\$ 2,004.22	FOLEY OIL COMPANY	\$ 1,247.47
Crumb, Michelle L	\$ 184.98	Ford, Elroy B	\$ 367.19
CSA ENVIRONMENTAL CONSULTANTS LLC	\$ 2,487.10	FOREST LAND IMPROVEMENT	\$ 5,175.92
CUISINE AT HOME	\$ 45.00	FORMAX, A DIVISION OF BESCOP, INC	\$ 1,957.07
Cummings, Elliana L	\$ 395.00	FRANKLIN POLICE DEPT	\$ 10,157.50
Cummings, Margaret L	\$ 395.00	Franklin Savings Bank	\$ 154,350.39
CUMMINS SALES AND SERVICE	\$ 27,109.87	FUN EXPRESS, LLC	\$ 27.21
CUPPLES, RENEE	\$ 1,780.00	FW WEBB CO	\$ 738.91
Cutter, Timothy S	\$ 458.88	GAGNON, JERRY	\$ 2,400.00
Davis, Katherine L	\$ 60.26	GARDEN GATE	\$ 45.00
DeCarli, Dion J	\$ 720.80	GATOR SIGNS SHOP	\$ 335.96
DeCarli, Dominic	\$ 541.37	GEDDES BUILDING MOVER LLC	\$ 13,900.00
DEL R GILBERT & SON BLOCK CO	\$ 262.70	GEMINI ELECTRIC INC	\$ 9,700.95
Delaney, Daniel R	\$ 120.63	GETTY SHINE MOBILE DETAILING LLC	\$ 7,975.00
DEMCO INC	\$ 1,490.68	GETTYSBURG FLAG WORKS INC	\$ 9,060.48
DENNISON LUBRICANTS INC	\$ 2,214.11	GILFORD GOT LUNCH	\$ 100.00
DESORCIE EMERGENCY PRODUCTS LLC	\$ 7,179.00	GILFORD HIGH SCHOOL	\$ 300.00
DIG SAFE SYSTEM INC	\$ 933.00	GILFORD HOME CENTER	\$ 408.31
DIGITAL INK PRINTING	\$ 2,690.19	GILFORD MOBIL	\$ 90.00
Dinan, James H	\$ 572.96	GILFORD PUBLIC LIBRARY	\$ 3,824.70
DISCOVER.LIVE INC	\$ 249.00	GILFORD SCHOOL DISTRICT	\$ 19,500,303.00
DONAHUE, TUCKER & CIANDELLA, PLLC	\$ 13,618.15	GILFORD TRUE VALUE	\$ 2,239.60
DONNA L DUNCAN	\$ 1,105.00	GILFORD TRUSTEES OF TRUST FUNDS	\$ 927,300.00
DONOVAN SPRING & EQUIPMENT CO INC	\$ 9,127.54	GILFORD WELL COMPANY INC	\$ 17,647.85
DOOR SYSTEMS INC	\$ 195.00	GILMANTON POLICE DEPARTMENT	\$ 2,805.00
DOWN EAST	\$ 36.00	GIS WORKSHOP LLC	\$ 10,787.10
Drew, Dustin M	\$ 109.99	GITLIN, MARTY	\$ 150.00
DREW'S AFFORDABLE STEEL ROOFING	\$ 7,405.00	GLENDALE COVE ASSOCIATION	\$ 22,350.00
DRM MANAGEMENT CORPORATION	\$ 350.00	GMI Asphalt, LLC	\$ 291,802.85
DUBOIS & KING INC	\$ 14,304.00	GOLDEN RULE CREATIONS INC	\$ 1,147.99
Dunn, Scott J	\$ 2,182.53	Gould, Kurt D	\$ 344.37
DUTILE & SONS OIL CO	\$ 3,809.18	GOVE, TREVOR ANDREW	\$ 300.00
E.J. PRESCOTT INC.	\$ 32,414.62	GRAINGER	\$ 1,254.03
E.M. HEATH INC	\$ 810.36	GRANITE STATE EMS, LLC	\$ 2,700.00
GRANITE STATE GLASS	\$ 1,753.13	LAKE SIDE ANIMAL HOSPITAL OF TILTON	\$ 825.53
GRANITE STATE POLICE CAREER COUNSELING	\$ 525.00	LAKE WINNIPESAUKEE ASSOCIATION	\$ 2,500.00
GRANITE VNA	\$ 24,000.00	LAKES REGION FIRE APPARATUS	\$ 12,187.94
GREASEBUSTERS FIRE PROTECTION	\$ 350.00	LAKES REGION MENTAL HEALTH CENTER	\$ 21,000.00
GREEN INSURANCE ASSOCIATES	\$ 4,929.00	LAKES REGION MUTUAL FIRE AID	\$ 101,694.82
Greene, Herbert M	\$ 340.27	LAKES REGION NEWS CLUB INC	\$ 6,169.13
GRENIER, MICHAEL R.	\$ 320.00	LAKES REGION PLANNING COMM	\$ 19,830.00
GUNSTOCK ACRES VILLAGE WATER	\$ 804,969.00	LAKES REGION PUBLIC ACCESS TV	\$ 17,663.31
GUNSTOCK INN & SUITES	\$ 211.20	LAKES REGION SCHOLARSHIP FOUNDATION	\$ 3,130.91
H. W. DOW, LLC	\$ 25,800.00	LAKES REGION SEAMLESS GUTTER SYSTEMS	\$ 1,672.00
HAMBROOK, JAMES M	\$ 1,000.00	LAKES REGION STRIPING CO	\$ 9,493.00
HAMPSHIRE FIRE PROTECTION CO LLC	\$ 415.00	LAKESIDE FAMOUS ROAST BEEF & PIZZA	\$ 825.50
Hancock, Jennifer N	\$ 467.02	Lane, III, George H	\$ 1,294.79
Hart, Sandra B	\$ 259.13	LAVALLEY BUILDING SUPPLY LLC	\$ 3,417.46
HEALTH TRUST, INC	\$ 1,590,410.34	LAWSON PRODUCTS, INC	\$ 4,930.79
HEMLIN, THEODORE D	\$ 1,897.50	LEAF	\$ 8,346.38
HENRY'S DRY CLEANERS, INC	\$ 1,930.85	LEARNED, JUDITH	\$ 206.00
HILLSBORO FORD INC	\$ 5,220.66	LEGEND SOFTWARE LLC	\$ 2,076.00
HILLYARD - NEW ENGLAND	\$ 160.17	LHS ASSOCIATES INC	\$ 6,143.10
HOBBY FARMS	\$ 29.95	LIFESAVERS, INC	\$ 44.75
HOME LIFE INC	\$ 27.50	Littlefield, Charity A	\$ 27.64
Horan, Kim M	\$ 110.23	LOU ATHANAS YOUTH BASKETBALL LEAGUE	\$ 525.00
HOUSE BEAUTIFUL	\$ 29.97	LOWE'S	\$ 12,123.15
HOWARD P FAIRFIELD LLC	\$ 19,898.22	Madon, Jeffrey H	\$ 279.93
HUTCHINS ELECTRIC INC	\$ 72,484.00	MAG RETAIL HOLDINGS - FFD LLC	\$ 172,103.00
IAFC MEMBERSHIP	\$ 285.00	MAILINGS UNLIMITED	\$ 15,923.78
ICONIC METALGEAR	\$ 14,196.00	MAINE OXY	\$ 1,425.69
IDS/GILMORE, SHERRI LYNN	\$ 562.39	MAINSTAY TECHNOLOGIES, LLC	\$ 165,380.36

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IMPERIAL BAG & PAPER CO LLC	\$ 1,759.99	MARTINEZ ROAD CONSTRUCTION INC	\$ 11,000.00
INDUSTRIAL PROTECTION SERVICES	\$ 4,117.28	MARY JANES FARM	\$ 53.00
INGRAM LIBRARY SERVICES	\$ 3,482.89	MASTERMAN'S, LLP	\$ 916.03
INNOVATIVE SURFACE SOLUTIONS	\$ 15,177.40	MATT BROWNS TRUCK REPAIR LLC	\$ 3,355.47
INTERWARE DEVELOPMENT CO INC	\$ 5,162.60	MATTHEW BENDER & CO, INC	\$ 3,106.94
INTERWEAVE KNITS	\$ 29.95	MB TRACTOR & EQUIPMENT	\$ 40,055.59
INVASIVE WEED CONTROL,LLC	\$ 950.00	MCCT INC	\$ 1,752.38
IRVING OIL TERMINALS INC	\$ 25,786.40	MEAGHER, SEAN F	\$ 135.00
IRWIN MARINE	\$ 1,408.94	MEIERJURGEN, KATHERINE	\$ 300.00
IRWIN MOTORS INC	\$ 14,385.06	Mello, J Lillian L A	\$ 119.34
JACKSON, ALEXIS	\$ 50.00	MELVIN VILLAGE MARINE	\$ 1,486.87
JACKSON, LINDA	\$ 139.97	MEN'S HEALTH	\$ 27.49
JAMAR TECHNOLOGIES, INC.	\$ 4,995.00	Merrill, Stephen L	\$ 464.91
JAMIESON, WILLIAM J	\$ 1,800.00	MIDWEST TAPE	\$ 3,249.33
JC MADIGAN INC	\$ 6,819.74	MILES MARINE LLC	\$ 3,376.42
Jensen, Susan M	\$ 100.10	MILK STREET MAGAZINE	\$ 44.95
JJ KELLER & ASSOCIATES	\$ 935.47	Miller, Lila A	\$ 985.00
John Brown & Sons	\$ 27,525.00	MIRACLE RECREATION EQUIP. CO.	\$ 612.21
JOHN L CARTER SPRINKLER CO INC	\$ 700.00	MISSIONSQUARE	\$ 125,125.84
JORDAN EQUIPMENT COMPANY	\$ 1,347.00	Mistler, Kurt N	\$ 91.18
JP PEST SERVICES	\$ 5,235.00	MITCHELL MUNICIPAL GROUP PA	\$ 14,112.29
Jurius, Hayden A	\$ 45.85	MORTON SALT INC	\$ 214,074.55
KANOPY INC	\$ 494.00	MOSQUITO & TURF MANAGEMENT LLC	\$ 1,425.00
Kelley, Kristian J	\$ 429.12	MOTION PICTURE LICENSING CORP	\$ 154.65
KIEFER AQUATICS	\$ 1,071.90	MOTOROLA SOLUTIONS, INC	\$ 15,429.63
KIMBALL MIDWEST	\$ 1,003.02	MSC INDUSTRIAL SUPPLY CO	\$ 358.21
King, Susan M	\$ 273.35	MUNICIPAL MANAGEMENT ASSOC OF NH	\$ 310.00
KIPLINGER'S PERSONAL FINANCE	\$ 59.95	MURPHY, HELEN	\$ 33.56
KOFILE PRESERVATION, INC	\$ 5,591.53	NATHAN J. BABCOCK SCHOLARSHIP	\$ 3,130.90
LACONIA FIRE DEPT	\$ 1,486.92	NATIONAL ENGINEERING & TESTING SERVICES IN	\$ 315.00
Laconia Police Dept	\$ 1,106.24	NAWIC GRANITE STATE CHAPTER #218	\$ 45.00
LACONIA WATER DEPT	\$ 44,104.12	NCSI	\$ 950.00
LACONIA, CITY OF	\$ 107,135.42	NEEDHAM ELECTRIC SUPPLY CORP	\$ 453.25
LaFond, Danielle	\$ 153.27	Neenah Foundry Co Municipal	\$ 9,774.00
LAKE LIFE SERVICES	\$ 4,180.57	NEIL H. DANIELS INC	\$ 309,680.00
NEW BEGINNINGS	\$ 2,660.00	OVERDRIVE, INC.	\$ 3,241.21
NEW ENGLAND BARRICADE CO	\$ 1,760.80	OVERHEAD DOOR COMPANY	\$ 1,214.00
NEW ENGLAND STATE POLICE INFORMATION NETW	\$ 100.00	OVERHEAD DOOR OPTIONS	\$ 1,398.75
NEW HAMPSHIRE GOOD ROADS ASSOC.	\$ 150.00	OWLSTAMP VISUAL SOLUTIONS	\$ 267.45
NEW HAMPSHIRE THE BEAUTIFUL	\$ 975.00	PALTANAVICH, JASON	\$ 69.43
NEW YORK LIFE	\$ 10,227.20	Paltanavich, Jason E	\$ 93.01
NFPA	\$ 175.00	PAQUETTE SIGN CO LLC	\$ 5,040.00
NFPA - NFCSS	\$ 1,552.50	PARENT CARPENTRY LLC	\$ 2,130.00
NH ASSOC OF ASSESSING OFFICIALS	\$ 20.00	Parent, Dustin H	\$ 107.00
NH ASSOC OF CHIEFS OF POLICE INC	\$ 200.00	PARK STREET FOUNDATION	\$ 4,581.00
NH ASSOC OF CONSERVATION COMM	\$ 675.00	PARTS BARN INC	\$ 20,959.00
NH ASSOC OF NATURAL RESOURCE SCIENTISTS	\$ 30.00	PATEL, GAURANG	\$ 1,215.00
NH BUILDING OFFICIALS ASSOC	\$ 75.00	PCF PROPERTY MANAGEMENT LLC	\$ 368.00
NH BUILDING OFFICIALS SUPPORT STAFF	\$ 50.00	PERMA-LINE CORP OF NE	\$ 7,397.73
NH CEMETERY ASSOCIATION	\$ 90.00	PETTY CASH	\$ 1,596.00
NH HUMANE SOCIETY	\$ 7,931.00	PIAZZA, MIKE	\$ 500.00
NH LIBRARY TRUSTEES ASSOC	\$ 150.00	PICHE'S	\$ 275.98
NH LOCAL WELFARE ADMIN ASSOC	\$ 45.00	PIKE INDUSTRIES, INC	\$ 11,108.99
NH MUNICIPAL ASSOCIATION	\$ 10,923.00	PINARD WASTE SYSTEMS CO INC	\$ 805.22
NH MUNICIPAL BOND BANK	\$ 87,340.00	PINE STATE ELEVATOR CO	\$ 3,953.60
NH MUSHROOM COMPANY	\$ 200.00	PIONEER MANUFACTURING COMPANY	\$ 1,108.76
NH NATURAL HERITAGE BUREAU	\$ 25.00	POOLES PRESSURE WASHING	\$ 3,100.00
NH PUBLIC HEALTH LABORTORIES	\$ 270.00	PORT CITY VETERINARY REFERRAL HOSPITAL	\$ 2,458.81
NH PUBLIC WORKS MUTUAL AID	\$ 25.00	PREMIER COACH CO INC	\$ 4,119.00
NH RETIREMENT #1111	\$ 1,890,817.57	Prescott, Michael J	\$ 60.26
NH ROAD AGENTS ASSOCIATION	\$ 30.00	PRESCOTT'S FLORIST	\$ 150.00
NH STATE	\$ 75.00	PRESTON, BRADLEY JOHN	\$ 6,055.67
NH STATE CRIMINAL RECORDS	\$ 75.00	PREVENTION MAGAZINE	\$ 39.97
NH STATE DEPT OF AGRICULTURE	\$ 4,435.00	PRIMEX	\$ 362,675.00
NH STATE DEPT OF CORRECTIONS	\$ 196.28	PRINT GRAPHICS OF ME GEMFORMS	\$ 685.25
NH STATE DEPT OF ENVIRONMENTAL SVC	\$ 924,476.74	THURSTON, BRUCE	\$ 19.99
NH STATE DEPT OF HEALTH & HUMAN SVC	\$ 17,256.00	Tibbetts, Kyle P	\$ 48.99
NH STATE DEPT OF LABOR	\$ 150.00	TILTON-NORTHFIELD FIRE DISTRICT	\$ 878.82
NH STATE DEPT OF MOTOR VEHICLES	\$ 45.00	TILTON-NORTHFIELD PFF	\$ 100.00
NH STATE DEPT OF SAFETY	\$ 1,340.50	TMDE CALIBRATION LABS, INC	\$ 1,074.50
NH STATE DEPT OF STATE	\$ 275.00	TONDREAU, JENNIFER	\$ 280.00
NH STATE DEPT OF TRANSPORTATION	\$ 168,972.52	TOTAL SECURITY, INC	\$ 1,486.00
NH STATE FIREMEN'S ASSOC	\$ 2,268.00	TOWN OF ALEXANDRIA	\$ 5,950.00
NH STATE VITAL RECORDS	\$ 4,777.00	TOWN OF EFFINGHAM	\$ 2,592.50
NH TACTICAL OFFICERS ASSOCIATION	\$ 100.00	TOWN OF MERRIMACK	\$ 765.00
NH TAX COLLECTORS ASSOC	\$ 170.00	TOWN OF NORTHWOOD	\$ 1,487.50
NHCTCA	\$ 436.00	TOWN OF WEARE	\$ 4,165.00

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<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
NHGFOA	\$ 105.00	TRACINGS GRAPHICS	\$ 1,216.45
NHLA	\$ 655.00	TRACTOR SUPPLY CO	\$ 44.99
NNECAPA	\$ 235.00	Tremblay, Jerrid H	\$ 475.85
NORTH AMERICAN RESCUE HOLDINGS LLC	\$ 1,149.76	TRUCK TRENDS	\$ 3,871.00
NORTH COAST SERVICES LLC	\$ 10,702.13	TURFPRO	\$ 149.83
NORTHEAST COLLISION CENTER	\$ 995.20	TYLER TECHNOLOGIES INC	\$ 13,425.00
NORTHEAST MOBILE UNDERCOATING	\$ 1,225.00	UNDERWOOD ENGINEERS, INC	\$ 6,339.80
NORTHEAST RESOURCE RECOVERY	\$ 632.92	UNH TECHNOLOGY TRANSFER CENTER	\$ 1,260.00
NORTHEAST SECURITY AGENCY	\$ 4,147.00	UNITED RENTALS (NA) INC	\$ 7,110.00
NORTHEAST TIRE SERVICE, INC	\$ 46,950.56	PUBLIC SECTOR HR ASSOCIATION	\$ 642.50
NORTHERN WOODLANDS	\$ 52.00	PUBLISHERS WEEKLY	\$ 129.49
NRich, Inc	\$ 4,290.00	PYROTECNICO FIREWORKS INC	\$ 16,500.00
NUANCE COMMUNICATIONS INC	\$ 2,139.00	QUADIENT FINANCE USA, INC	\$ 23,901.44
NUTTER ENTERPRISES INC	\$ 14,595.99	QUADIENT LEASING USA, INC	\$ 4,466.49
Ober, Bradley A	\$ 124.99	QUICK MED CLAIMS	\$ 33,786.93
OK TIRE STORE INC	\$ 6,984.36	QUILL CORPORATION	\$ 712.40
OM INVESTORS LLC	\$ 3,550.00	RAIFSNIDER, ALEXANDRIA	\$ 593.75
ON-THE-LINE INC	\$ 27,099.58	Raxter, Alyssa S L	\$ 141.48
OSBORNE'S FARM & GARDEN CENTERS	\$ 229.96	RAYMOND, ANTHONY W	\$ 6,215.00
OSSIPEE MTN ELECTRONICS INC	\$ 256,689.59	REALGREEN LAWN & LANDCARE LLC	\$ 810.00
OUTSIDE	\$ 29.99	RED RIVER SOLUTIONS LLC	\$ 14,749.00
SNO DEPOT, LLC	\$ 345.00	REFUNDS 2023	\$ 18,824.48
SOCIETY FOR THE PROTECTION OF NH FORESTS	\$ 100.00	REIMERS, RONDA	\$ 102.40
SOS TECH LLC	\$ 4,295.00	Remick, Kim Sara I	\$ 165.00
Soucy, Nichole M	\$ 350.00	ROCKIN' RON THE FRIENDLY PIRATE	\$ 300.00
SOUSA SIGNS	\$ 351.00	ROLLINS, JAMES	\$ 103.84
SOUTHERN LIVING	\$ 17.00	ROWELLS SEWER & DRAIN	\$ 2,165.00
SOUTHWORTH-MILTON INC	\$ 3,013.75	ROYCO DISTRIBUTORS, INC	\$ 2,963.05
SPARTAN MECHANICAL	\$ 30,357.47	RUSTY'S TOWING & RECOVERY	\$ 5,182.50
SPECIALIZED SOLUTIONS GROUP LLC	\$ 900.00	RYMES PROPANE & OIL	\$ 116.63
SQUAM LAKES NATURAL SCIENCE CENTER	\$ 314.00	S.W. COLE ENGINEERING INC	\$ 4,137.27
STAFFORD OIL CO INC	\$ 566.34	SALMON PRESS LLC	\$ 24.00
STANTEC CONSULTING SERVICES INC	\$ 34,235.68	SANDERS SEARCHES LLC	\$ 835.00
STAPLES CREDIT PLAN	\$ 875.45	SANEL AUTO PARTS	\$ 28,412.83
STEPHAN NIX TRUST ACCT	\$ 121,000.00	Saulnier, Matthew W	\$ 64.85
STEPHAN T. NIX	\$ 3,067.00	Sawyer, Alana M	\$ 485.00
STEVE BLUNT	\$ 320.00	SAWYER, NICOLE L., PSYD PLLC	\$ 350.00
Stevens, Tessa L	\$ 781.37	SEACOAST BUSINESS MACHINES	\$ 963.96
STONE III, LAWRENCE E	\$ 800.00	SHELLEY PRODUCTIONS	\$ 600.00
STRATEGIC ENVIRONMENTAL SERVICES INC	\$ 46,364.10	SHERWIN-WILLIAMS CO, THE	\$ 361.61
STRYKER MEDICAL	\$ 4,907.99	SIG SAUER, INC.	\$ 2,897.48
Summers, Cordell S	\$ 428.50	Simoneau, Alex B	\$ 1,750.00
SUPERIOR FENCE COMPANY	\$ 6,600.00	USA BLUEBOOK	\$ 674.24
SUPERIOR PLUS PROPANE	\$ 2,764.99	VACHON CLUKAY & CO PC	\$ 23,250.00
Szarka, Alex B	\$ 200.00	VanSteensburg, Adam P	\$ 890.89
TACTICAL ELECTRONICS	\$ 4,115.64	VCA L R VETERINARY HOSPITAL	\$ 492.99
TARGET SOLUTIONS LEARNING LLC	\$ 1,483.08	VERANDA	\$ 39.97
TASKER LANDSCAPING LLC	\$ 17,708.70	VERIZON CONNECT	\$ 3,653.63
TAYLOR RENTAL	\$ 5,721.00	VERIZON WIRELESS	\$ 1,286.16
TEAMSTERS LOCAL 633 OF NH	\$ 5,063.00	VICTORIA	\$ 29.98
TEGRA EQUIPMENT INC	\$ 5,570.27	W.B. MASON CO INC	\$ 31,805.72
TELEFLEX LLC	\$ 1,175.50	Wall, Douglas R	\$ 66.99
THE 603 FIX	\$ 100.00	Wallace, Troy A	\$ 88.40
THE EZ STREET COMPANY	\$ 6,943.44	WALMART COMMUNITY/GEMB	\$ 2,328.21
THE GRANITE GROUP WHOLESALERS, LLC	\$ 804.61	WASTE MGMT OF NEW HAMPTON NH	\$ 174,802.32
THE PLATE LUNCH	\$ 5,332.69	WATER INDUSTRIES INC	\$ 4,201.00
THE PRAETORIAN GROUP	\$ 2,448.32	WATERVILLE VALLEY, TOWN OF	\$ 25,245.00
THERIAULT, MEGHAN	\$ 97.49	WB HUNT CO INC	\$ 3,107.80
Theriault, Meghan E	\$ 197.95	Weeks Jr, Roger M	\$ 100.31
THOMSON REUTERS - WEST	\$ 347.55	WELLS FARGO FINANCIAL LEASING	\$ 3,303.85
THURSTON, ALEXANDER J	\$ 225.00	WEX BANK	\$ 508.99
WHARF INDUSTRIES PRINTING INC	\$ 2,852.00		
WHEELABRATOR TECHNOLOGIES	\$ 98,828.65		
WHITE BIRCH ARMORY	\$ 17,514.00		
Whitney, Matthew R	\$ 189.96		
WILKINSON-BEANE-SIMONEAU-	\$ 1,000.00		
WINNISQUAM PRINTING & COPYING	\$ 1,351.01		
WURTH USA INC	\$ 418.59		
ZOLL MEDICAL CORP GPO	\$ 7,973.99		

**TOWN OF GILFORD
SUMMARY OF LEGAL FEES
2023**

25 Breton Road	\$52,912.08
Cable TV Franchise	\$880.18
D'errico v. Town	\$90.00
General Gov't - Assessing	\$1,281.50
General Gov't - Planning & Zoning	\$4,337.90
General Gov't - Selectmen	\$6,650.57
Kloetz v. Town	\$2,794.85
Spencer v. Town	\$3,011.44
Town v. Marden	<u>\$2,136.02</u>
TOTAL LEGAL EXPENSES:	\$74,094.54

TOWN OF GILFORD
2023 - Town Properties

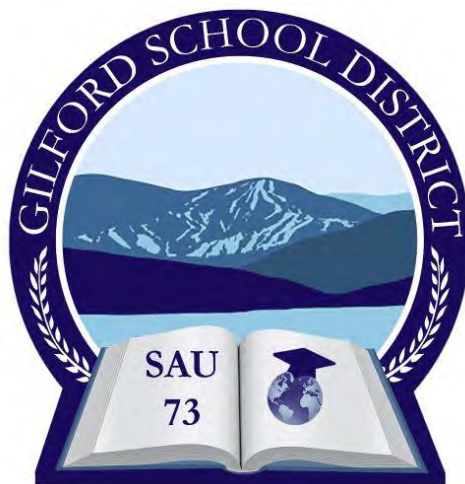
<u>Map-Lot</u>	<u>Street Address</u>	<u>Description</u>	<u>Value</u>
201-034-000	LAKE SHORE RD		\$ 610
201-035-000	LAKE SHORE RD		\$ 1,410
203-152-000	ELDERBERRY DR		\$ 1,300
203-269-000	36 STONE RD	STONEWALL PARK	\$ 141,300
204-001-000	GILFORD AVE		\$ 230
204-003-000	GILFORD AVE	CONSERVATION	\$ 385,000
204-003-004	315 HOUNSELL AVE	LAKES BUSINESS PARK	\$ 189,100
204-003-010	391 HOUNSELL AVE	LAKES BUSINESS PARK	\$ 533,500
204-003-018	282 HOUNSELL AVE	LAKES BUSINESS PARK	\$ 210,200
204-016-000	LACONIA LINE		\$ 200
204-017-000	LACONIA LINE		\$ 160
208-003-000	130 SWAIN RD	CONSERVATION	\$ 147,600
208-005-000	COTTON HILL RD	CONSERVATION	\$ 3,500
208-032-001	COTTON HILL RD ROW	CEMETERY	\$ 920
209-009-000	COTTON HILL RD	GREEN SPACE	\$ 14,140
210-007-010	LIBERTY HILL RD	CEMETERY	\$ 1,700
210-031-000	172 LIBERTY HILL RD		\$ 90,940
210-033-000	SALTMARSH POND RD	BOAT ACCESS	\$ 123,160
213-009-000	LISCOMB CIR		\$ 3,230
213-044-000	OLD LAKE SHORE RD	CEMETERY	\$ 139,300
214-001-010	1500 LAKE SHORE RD		\$ 26,300
214-010-001	WATERFORD PL	CONSERVATION	\$ 8,000
215-025-000	111 RECYCLE WAY	RECYCLING CENTER	\$ 993,400
216-105-000	WEIRS RD	CEMETERY	\$ 150,300
223-413-002	31 HARRIS SHORE RD	CONSERVATION	\$ 191,900
223-413-003	39 HARRIS SHORE RD	CONSERVATION	\$ 87,900
223-417-000	40 VARNEY POINT RD	TOWN ICE RINK/TOWN BEACH	\$ 4,274,600
223-500-000	VARNEY POINT RD		\$ 23,900
224-018-000	263 INTERVALE RD	SCHOOL DISTRICT	\$ 1,460,500
224-018-100	293 INTERVALE RD	SCHOOL DISTRICT	\$ 515,900
224-033-000	186 INTERVALE RD		\$ 13,400
225-028-000	CHERRY VALLEY RD	GREEN SPACE	\$ 6,010
226-030-100	SCHOOLHOUSE HILL RD	OLD SCHOOLHOUSE LOT	\$ 460
226-031-002	34 CHERRY VALLEY RD		\$ 161,490
226-031-003	48 CHERRY VALLEY RD		\$ 165,230
226-031-004	56 CHERRY VALLEY RD		\$ 137,160
226-031-005	62 CHERRY VALLEY RD		\$ 172,100
226-048-000	174 POTTER HILL RD		\$ 369,380
226-048-100	109 CHERRY VALLEY RD		\$ 201,270
226-054-000	47 CHERRY VALLEY RD	TOWN OFFICES	\$ 4,490,200
226-055-000	2 BELKNAP MOUNTAIN RD	SCHOOL DISTRICT	\$ 714,700
226-078-000	31 POTTER HILL RD	TOWN LIBRARY	\$ 3,016,300
227-008-100	KNOLLWOOD DR	GREEN SPACE	\$ 7,460
227-008-300	KNOLLWOOD DR	GREEN SPACE	\$ 5,410
227-013-000	ALVAH WILSON RD		\$ 330,100
227-113-000	GOODWIN RD		\$ 500
227-116-000	15 GOODWIN RD		\$ 125,150

TOWN OF GILFORD
2023 - Town Properties

<u>Map-Lot</u>	<u>Street Address</u>	<u>Description</u>	<u>Value</u>
227-124-000	ALVAH WILSON RD	SCHOOL DISTRICT	\$ 165,000
227-125-000	ALVAH WILSON RD	SCHOOL DISTRICT	\$ 292,700
227-126-000	27 BELKNAP MOUNTAIN RD	VILLAGE FIELD	\$ 647,900
227-127-000	72 ALVAH WILSON RD	SCHOOL DISTRICT	\$ 24,728,000
227-132-000	76 BELKNAP MOUNTAIN RD	SCHOOL DISTRICT	\$ 6,780,900
227-132-001	OFF BELKNAP MOUNTAIN RD	WEEKS FOREST	\$ 4,024,800
227-132-002	88 BELKNAP MOUNTAIN RD	ROWE HOUSE	\$ 543,000
227-133-000	BELKNAP MOUNTAIN RD	PINE GROVE CEMETERY	\$ 124,700
227-159-000	48 HEDGEWOOD CIR	CONSERVATION	\$ 30,760
228-005-000	HOYT RD	HOYT CEMETERY	\$ 8,600
228-010-000	SALTMARSH POND RD		\$ 73,900
228-016-110	HOYT RD	GREEN SPACE	\$ 91,500
228-031-000	DORIS DR		\$ 1,700
228-079-000	HOYT RD		\$ 11,100
229-031-000	SHERWOOD FOREST DR		\$ 12,500
229-037-000	IRISH SETTER LN		\$ 14,960
232-002-000	DURRELL MOUNTAIN RD		\$ 168,400
234-001-000	DURRELL MOUNTAIN RD		\$ 205,100
236-020-000	560 BELKNAP MOUNTAIN RD	CONSERVATION	\$ 185,450
237-002-000	BELKNAP MOUNTAIN RD		\$ 666,580
237-007-000	366 BELKNAP MOUNTAIN RD	CONSERVATION	\$ 756,120
240-007-000	ORCHARD DR		\$ 8,890
240-030-000	10 GUILD CIR		\$ 19,950
242-183-000	33 DOCK RD	TOWN DOCKS/BOAT LAUNCH AREA	\$ 836,600
242-197-000	GLENDALE PL		\$ 486,400
242-212-000	BELKNAP POINT RD	LINCOLN PARK	\$ 2,009,300
242-369-000	LAKE SHORE RD	REST AREA	\$ 34,500
242-371-100	2355 LAKE SHORE RD		\$ 2,165,580
252-050-000	LAKE SHORE RD		\$ 391,300
253-328-000	62 RIVER RD		\$ 98,000
256-007-000	40 BICKFORD RD	CONSERVATION	\$ 102,040
258-002-000	NEAR ROUND POND		\$ 1,450,300
263-040-000	OFF GRANT RD	GRANT CEMETERY	\$ 3,640
263-057-000	VALLEY DR	GREEN SPACE	\$ 19,700
263-062-000	VALLEY DR	GREEN SPACE	\$ 25,010
263-066-000	VALLEY DR	GREEN SPACE	\$ 5,220
266-106-000	LAKE SHORE RD	AMES CEMETARY	\$ 4,200
266-121-000	RILEY RD		\$ 2,820
267-257-000	LAKE SHORE RD		\$ 5,250
267-260-000	LAKE SHORE RD	CEMETERY	\$ 1,200
271-009-000	OFF GLIDDEN RD	CEMETERY	\$ 1,800
272-005-000	CLOUGH RD		\$ 164,100
			\$ 67,005,990

**Annual Report
Of the
School District**

**GILFORD
New Hampshire**



**For the year ending
December 31, 2023**

OFFICERS OF THE GILFORD SCHOOL DISTRICT

Moderator

Sandra McGonagle

Clerk

Kimberly Zyla Salanitro

Treasurer

Sue Jensen

Auditors

Plodzik & Sanderson

SCHOOL BOARD

Jeanin Onos, Chair	Term Expires 2024
Jessica Jacques Vice-Chair	Term Expires 2025
Nicole Hogan	Term Expires 2025
Robert McLean	Term Expires 2026
Lauren Huleatt	Term Expires 2024

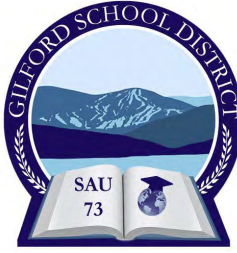
SUPERINTENDENT OF SCHOOLS

Kirk Beitler

BUSINESS ADMINISTRATOR

Amie Leigh

Regular meetings of the School Board
First Monday of Each Month
6:00 P.M. – Gilford High School Library



2023 Deliberative Session Minutes

Gilford School District
Deliberative Session
“First Session”
February 9, 2023

At 7:00 p.m. Sandra McGonagle, School District Moderator, opened the Deliberative Session. The Moderator led the Pledge of Allegiance. There were approximately 15 voters in attendance. Sandra McGonagle introduced the officials: Kyle Sanborn, Vice-Chair; Jessica Jacques School Board member; Nicole Hogan School Board member; Peter Phillips, Attorney for the SAU; David Tyler, Budget Committee Chair; Kimberly Zyla Salanitro, School District Clerk. The Moderator thanked Scott Piddington, Technical Director, for his work and expertise.

The Moderator acknowledged the Gilford Budget Committee Members in attendance and introduced Superintendent Beitler who introduced the Gilford School District Administrative Team. The Moderator thanked the Supervisors of the Checklist, Miriam York, Mary Villaume and Irene Lachance.

The Moderator explained the ground rules for the meeting.

The Moderator read Article I.

ARTICLE I Election of Officers

To choose the following school district officers:

School District Moderator	1-Year Term
School District Clerk	1-Year Term
School District Treasurer	1-Year Term
School Board Member	3-Year Term

Superintendent Kirk Beitler presented a PowerPoint on the 2023-2024 budget proposal.

The Moderator read Article II.

Article II GENERAL BUDGET FUNDS

Shall the Gilford School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$27,475,567? Should this article be defeated, the default budget shall be \$26,868,288, which is the same as last year, with certain adjustments required by previous action of the Gilford School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)

School Board Recommended 5-0

Budget Committee Recommended 11-0

There being no discussion, the Moderator stated that Article II will appear on the ballot.

The Moderator read Article III.

Article III GEA MULTI-YEAR AGREEMENT

To see if the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Gilford School District and the Gilford Education Association which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2023-2024	\$567,378
2024-2025	\$478,871
2025-2026	\$482,636

and further to raise and appropriate \$567,378 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Recommendations required. (Majority vote required)

School Board Recommended 5-0

Budget Committee Recommended 11-0

There being no discussion, the Moderator stated that Article III will appear on the ballot.

The Moderator read Article IV.

Article IV SPECIAL MEETING ARTICLE III

Shall the school district, if {WARRANT ARTICLE #03} is defeated, authorize the governing body to call one special meeting, at its option, to address {WARRANT ARTICLE #03} cost items only? (Majority vote required)

School Board Recommended 5-0

Budget Committee Recommended 11-0

There being no discussion, the Moderator stated that Article IV will appear on the ballot.

The Moderator read Article V.

Article V SCHOOL BUILDINGS AND MAINTENANCE CAPITAL RESERVE

Shall the school district vote to raise and appropriate the sum of up to Two Hundred Thousand Dollars \$200,000 to be added to the school buildings maintenance and improvement capital reserve fund established in 2017, this sum to come from June 30 unrestricted fund balance (surplus) available for transfer on July 1 of this year? (Majority vote required)

School Board Recommended 5-0

Budget Committee Recommended 11-0

There being no discussion, the Moderator stated that Article V will appear on the ballot.

The Moderator read Article VI.

Article VI SCHOOL BUILDINGS ROOF MAINTENANCE CAPITAL RESERVE

Shall the school district vote to raise and appropriate the sum of up to Eighty-Two Thousand Five Hundred Dollars \$82,500 to be added to the school buildings roof maintenance capital reserve fund established in 2017, this sum to come from June 30 unrestricted fund balance (surplus) available for transfer on July 1 of this year? (Majority vote required)

School Board Recommended 5-0

Budget Committee Recommended 11-0

There being no discussion, the Moderator stated that Article VI will appear on the ballot.

The Moderator read Article VII.

Article VII SCHOOL BUILDINGS TECHNOLOGY INFRASTRUCTURE CAPITAL

Shall the school district vote to raise and appropriate the sum of up to Ten Thousand Dollars \$10,000 to be added to the school buildings technology infrastructure capital reserve fund established in 2017, this sum to come from June 30 unrestricted fund balance (surplus) available for transfer on July 1 of this year? (Majority vote required)

School Board Recommended 5-0

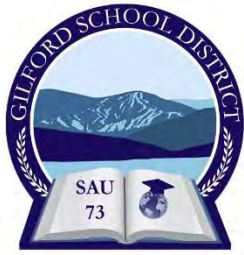
Budget Committee Recommended 11-0

There being no discussion, the Moderator stated that Article VII will appear on the ballot.

At 7:33 p.m., there being no further business to come before the meeting, the Moderator closed the session on a motion by David Tyler and a second by Kyle Sanborn. It was a unanimous vote.

Respectfully submitted,

Kimberly Zyla Salanitro
School District Clerk



2023 Deliberative Session Minutes – Second Session

Gilford School District
Deliberative Session
“Second Session” Election Results
March 8, 2023

School Board – Three-Year Term. Vote for no more than one.

Kyle Sanborn	505
Robert McLean	603 Elected

School District Moderator – One-Year Term. Vote for no more than one.

Sandra T. McGonagle	998 Elected
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School District Treasurer – One-Year Term – Vote for no more than one.

Susan M. Jensen	929 Elected
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School District Clerk - One-Year Term – Vote for no more than one.

Kimberly Zyla Salanitro	960 Elected
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Article II GENERAL BUDGET FUNDS

Shall the Gilford School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$27,475,567? Should this article be defeated, the default budget shall be \$26,868,288, which is the same as last year, with certain adjustments required by previous action of the Gilford School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)

School Board Recommended 5-0

Budget Committee Recommended 11-0

836 Yes

289 No

Article III GEA MULTI-YEAR AGREEMENT

To see if the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Gilford School District and the Gilford Education Association which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2023-2024	\$567,378
2024-2025	\$478,871
2025-2026	\$482,636

and further to raise and appropriate \$567,378 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Recommendations required.

(Majority vote required)
School Board Recommended 5-0

Budget Committee Recommended 11-0

855 Yes
270 No

Article IV SPECIAL MEETING ARTICLE III

Shall the school district, if {WARRANT ARTICLE #03} is defeated, authorize the governing body to call one special meeting, at its option, to address {WARRANT ARTICLE #03} cost items only? (Majority vote required)

School Board Recommended 5-0

Budget Committee Recommended 11-0

864 Yes
243 No

Article V SCHOOL BUILDINGS AND MAINTENANCE CAPITAL RESERVE

Shall the school district vote to raise and appropriate the sum of up to Two Hundred Thousand Dollars \$200,000 to be added to the school buildings maintenance and improvement capital reserve fund established in 2017, this sum to come from June 30 unrestricted fund balance (surplus) available for transfer on July 1 of this year? (Majority vote required) School Board Recommended 5-0

Budget Committee Recommended 11-0

872 Yes
229 No

Article VI SCHOOL BUILDINGS ROOF MAINTENANCE CAPITAL RESERVE

Shall the school district vote to raise and appropriate the sum of up to Eighty-Two Thousand Five Hundred Dollars \$82,500 to be added to the school buildings roof maintenance capital reserve fund established in 2017, this sum to come from June 30 unrestricted fund balance (surplus) available for transfer on July 1 of this year? (Majority vote required) School Board Recommended 5-0.

Budget Committee Recommended 11-0

881 Yes
221 No

Article VII SCHOOL BUILDINGS TECHNOLOGY INFRASTRUCTURE CAPITAL

Shall the school district vote to raise and appropriate the sum of up to Ten Thousand Dollars \$10,000 to be added to the school buildings technology infrastructure capital reserve fund established in 2017, this sum to come from June 30 unrestricted fund balance (surplus) available for transfer on July 1 of this year? (Majority vote required)

School Board Recommended 5-0.

Budget Committee Recommended 11-0

883 Yes
220 No

Respectfully submitted,

Kimberly Zyla Salanitro
School District Clerk

2023 Report of the Gilford School Board Chair

To the Residents of the Town of Gilford,

On behalf of the Gilford School Board, I would like to thank our community for continuing to show support for our schools. Gilford is a town that clearly believes in a strong educational system and how important that system is to the success of the community. The education and support of our children, teachers, and administration team is always on the forefront of our minds. As always, I am proud to represent the Gilford School Board that is blessed with such a caring and engaged community.

The March 2023 vote saw Gilford voters elect School District Treasurer, Sue Jensen, School District Moderator, Sandra McGonagle and School District Clerk, Kim Salanitro. Bob McLean was newly elected to the Gilford School Board in 2023 for a three-year term. I would like to thank these dedicated community members for their commitment to the Town of Gilford and the Gilford schools. The voters also approved the 2023-2024 budget that was recommended by the Gilford Budget Committee and the Gilford School Board. I am appreciative and thankful of the support offered by the community of Gilford.

Our number one priority in the schools is to keep everyone safe. We have been able to access over \$160,000.00 in safety grants this year to make our schools safer. The safety grant money has been used to install bollards at the middle school, enhance the access control at all three schools, apply safety film on first floor windows, install and replace security cameras at the middle and high school, and install a swing gate in the rear of the elementary school to limit access. This work was initiated by the leadership team with oversight by the Building and Grounds and Technology Department. I would also like to thank the Parent Teacher Association (PTA) for funding the purchase of Nightlocks for the classroom doors in our schools. This added layer of security in the classrooms supports our safety planning. Lastly, it is important to acknowledge and thank the Gilford Police Department for providing two School Resource Officers (SRO's) for our schools. I know the Gilford school administrators value the collaboration with the Gilford Police and Fire Departments and continue to foster a healthy relationship.

In the schools we have been doing a great deal of literacy work this year. Again, we were able to access grant money (\$14,000) to do literacy training and to purchase classroom supplies to support the literacy training. The literacy work has been happening in the elementary and middle school. The middle and high school have been working on competency revision and alignment. The high school competency work is something that is tied to the New England Association of Schools and Colleges (NEASC) accreditation report. All three schools continue to expose learners to opportunities linked to our Portrait of a Learner attributes (Collaborate, Innovate, Self-Direct, and Critical Think).

The schools continue to be an integral part of the community. The elementary school hosted many events including the maple syrup and pancake breakfast in the spring which has become a large community event. The middle school has had a harvest festival in the fall for the past two years and this event has been a great way to celebrate with the community. The high school has offered performing arts and athletic programming that the community supports and attends

regularly. Each school offered a career day in the spring bringing local businesses into the schools to meet with learners and connect our Portrait of a Learner attributes to the different careers. The PTA, Parents of Performing Students (POPS), and the Athletic Booster Club all help engage the community while supporting the school programming. We appreciate the opportunities to have the community involved with the schools and look forward to new opportunities to have those shared experiences. Thank you to those parent organizations that help in that effort.

The Board continues to make certain that our facilities are well taken care of and that maintenance work is done so that buildings do not fall into disrepair. Every year we put money in the budget to do summer maintenance projects. Recently we have completed work on the Meadows facility, replacing garage doors, replacing siding, building several garage bays for the different athletic teams to store equipment. The school buildings are a large investment for the community and we want to make sure that they last for generations to come.

I would like to thank my fellow Board members, Jessica Jacques, Nicole Hogan, Bob McLean, and Lauren Huleatt for their investments of time and effort during the past year. The Board has had many long nights and had to make difficult decisions and I feel this Board has listened and made decisions that are in the best interest of children.

Lastly, and most importantly, I would like to thank the Gilford School District's teachers, staff and administrators for all their work the past year. The staff has continued to go the extra mile for our children and for the families in our community. The administrators have worked tirelessly to make sure that we have staff in place to meet the needs of our learners. We have been fortunate to be fully staffed this year. The staff's dedication is what makes the Gilford School District such a great school system.

It is my privilege and honor to serve as Chair of the Gilford School Board and I thank you all for giving me the opportunity to serve the Gilford community.

Respectfully Submitted,

Jeanin Onos
Chair, Gilford School Board

Gilford Elementary School – Annual Report 2023

Our Learners

Embracing the Theme: Opening Doors in 23-24!

This academic year, our school has enthusiastically embraced the theme "Opening Doors in 23-24." To bring this theme to life, we've placed 26 tiny doors around Gilford, inviting our community to explore the hidden gems within our town. Additionally, we've embarked on the Mini Boat Project, "Tapping the Seas," sending a vessel across the Atlantic to connect with distant communities.



Learner-Centric Approach

At Gilford Elementary, we firmly believe that our children are not just students but active participants in their own learning journey. Our programs prioritize health and safety while focusing on engaging, supporting, and challenging each learner. We emphasize place-based learning, celebrating the richness of our own community.

Innovative Learning Approaches

Our commitment to personalized learning is reflected in innovative approaches such as outdoor education. From nature trails to hikes up Mt. Rowe, and even producing maple syrup from our own trees, outdoor experiences enhance the curriculum. Learners engage with nature through the exploration of our trail, gardening spaces, and the unique sugar shack on our premises.

Mini Boat Project - "Tapping the Seas-Sweet and Salty"

Our learners have contributed creatively to the Mini Boat Project, adding individual maple leaves and selecting items to adorn the boat. This collective effort not only celebrates nature's beauty but also adds a unique charm to our maritime endeavor. We encourage the community to follow the journey of our mini boat through our school's communication channels and website since its launch on November 29, 2023.



One-School, One-Book Literacy Program

Participating in the One-School, One-Book program, we foster literacy engagement across our school community. Families, staff, and learners simultaneously read the same book, creating a shared literary experience. Discussion questions and hands-on activities enrich the reading journey, culminating in a family event in February.

Our Staff

Welcoming New Members

We extend a warm welcome to our newest staff members: Mrs. Javalgi and Mrs. Heath, our kindergarten teachers; Mrs. Sandra Gurall, our Title I Assistant; and paraprofessionals Deborah

Day, Sandra Baron, and Eric Vachon. Meredyth Kjellander joins us as our new teacher assistant.

Professional Development Focus

Our commitment to staff development aligns with key school goals. Focus areas include the implementation of a Structured Literacy Model, incorporating Cooperative Learning Structures, establishing a Collaborative Data Culture during PLC time, utilizing data analysis protocols, and embracing the Portrait of a Learner initiative.

Community Collaboration

Collaborating with local fire and law enforcement officers, we prioritize safety through monthly meetings and drills, following the ALICE protocol. This proactive approach ensures a secure environment for our learners and staff.

Our Community

Involvement for Success

Understanding that involved learners are successful, we offer diverse opportunities for engagement. Our Extended Day Program, Summer Camp Program, and After School Enrichment program provide enriching learning experiences. Learners also receive services such as summer programming, academic tutoring, and various therapies, ensuring a comprehensive support system.

Enrichment Programs and Scholarships

Our enrichment program, supported by the PTA, offers diverse classes, including creative writing, flexible thinking games, friendship bracelets, art, kindness connections, and storytime with crafts. Through staff fundraising initiatives and district grant writing, scholarships are made available to ensure inclusivity and accessibility for all students.

Maple Sugaring and Unique Offerings

Thanks to our PTA, we boast our very own "Sweet" sugar shack, involving the entire school in the maple sugaring process. This hands-on experience includes tree identification, historical exploration, and understanding the science behind the boiling process.

Closing Thoughts

As we continue to build a strong foundation for all learners in our unique community of Gilford, we look forward to the exciting educational journey that lies ahead.

Danielle Bolduc
Principal
Gilford Middle School



Gilford Middle School – Annual Report 2023

To kick off the start of the 2023-24 school year, Gilford Middle School introduced a number of new staff to our team who have contributed greatly to our school community and student learning. We welcomed Jennifer Bouchard (8th Grade Science), Melissa McClare (5th Grade Math), and Sean Meagher (General Music, Chorus and Band) to our GMS team. We were thankful to begin the 2023-24 school year with a full staff as many local school districts had great difficulty filling positions within their schools.

We are off to a great start at GMS! The first few weeks have allowed us to review our GMS WINGS Expected Behavior Matrices, delve into new curriculum, engage students in Kagan structures, and continue our work on Portrait of a Learner. We were extremely fortunate to be joined by Ed Gerety last week and his presentation of “Stand Up for Your Greatness.”



The areas of focus that Ed covered in this program were:

- The power of respect and responsibility
- The impact and consequences of our choices and decisions
- The issues of bullying and peer pressure
- Appreciation for our abilities and the people in our life “Gratitude”
- Being resilient and having the courage to believe in oneself
- Being kind to one-another and making a difference

Our learners and staff were all engaged by Ed Gerety’s passion for kindness and his words of wisdom.



We have had a lot of great things happening at GMS! Congratulations to the cast of Spongebob the Musical. Over 55 students auditioned for this year's middle school performance. A special thank you to Matt Demko who provides this great experience for our learners. We are looking forward to the performance in February.

Congratulations to the cast of Spongebob the Musical:

SPONGEBOB...TANNER OLSON
PATRICK.....KAINAN SANVILLE
SANDY.....SOPHIA COMEAU
SQUIDWARD....MORGAN EASTMAN
PEARL.....HANNAH BEAN
SHELDON J. PLANKTON...RYDER MCCALL (THURSDAY AND SAT NIGHT)
TYLER BOUDREAU (FRIDAY NIGHT AND SAT AFTERNOON)
MR. KRABS....FINN BUTLER
KAREN.....OLIVIA O'BRIEN (THURSDAY AND SATURDAY NIGHT)
NORAH CUPPLES (FRIDAY NIGHT AND SATURDAY AFTERNOON)
MAYOR.....ALEXIS JACKMAN (THURSDAY AND SATURDAY NIGHT)
ADELINE HUGHES (FRIDAY NIGHT AND SAT AFTERNOON)
PEACH PERKINS.....ELIZABETH KIEFFER (FRIDAY AND SATURDAY NIGHT)
ISLA HOGAN (FRIDAY NIGHT AND SAT. AFTERNOON)
ELECTRIC SKATES/ENSEMBLE
COLT FRENCH
ANTHONY
JAKE MORRIS
LARRY THE LOBSTER....MATTHEW SCUDDER
OLD MAN JENKINS.....ANTHONY LIMANNI
MRS. PUFF.....JOVIE CARDER
FRENCH NARRATOR.....NATALIA VILLARREAL
GARY (THE SNAIL)...ADDIE WILSON
TOWNFISH
ARIA STEWART
BROOKLYN MULLEN
HAILEY CARSEN

SARDINE DEVOTEES
BRIELLA
REAGAN TESSIER

ELLA FRATERA
PYPER RIZZITANO
AYLA BALINT

GIRL FISH (BACK-UP DANCERS IN BIKINI BOTTOM 1)
ZOE CRISCONE

AVA ALBERTS
MELODY WRIGHT

COWBOY FISH (BACK-UP SINGERS IN BIKINI BOTTOM 2)
SARAH

EMMA MILLIGAN
LONDYNN CAMPIONE

ENSEMBLE-SEA CREATURES, TOWNS FISH, BFF LETTERS, CITIZENS, ETC
KATE KELLY, MOLLY MCCLARE, ALMINA, JEWEL BILODEAU, STELLA
MONEYSMITH, BELLA RICOV, CALI HENDERSON, CHARLOTTE TOURVILLE,
ISABELLE BEVERLY, SADIE IENI, MEALYN ADEL, OLIVIA SHOKAL, DELANI
GRANFIELD, ERIKA SHOKAL, SAVANNAH, MONTANA, MAKAYLA BENNETT



Each week we have been recognizing our learners who show random acts of kindness at GMS. Congratulations to month of October and November winners:

5th Grade - Delaney Beane and Harper Whalley
6th Grade - Lilli Iani and Mahi Patel
7th Grade - Oskar Karlsson and Hailey Merriam
8th Grade - Cayden Barton and Lylliana Ash

Congratulations to our 7th and 8th GMS Mathletes who took 2nd place in their competition on Wednesday, only two points away from taking first place. Aces were scored by Ryan Suarez in the Geometry round, as well as in the Team Round with the help of Easton St. Cyr, Daniel Perron and Oskar Karlsson. Way to go math team!





In World Language classes with Mrs. Masters, learners showcased some of their favorite recipes from the Spanish and French cultures to share with their classmates. Our fifth graders were very excited about this annual tradition at GMS.

GMS kicked off December with the end of our first trimester celebration of our learners. On Friday, December 8th, families joined us to celebrate the accomplishments of our learners who received one of two awards; the WINGS award which recognizes students for following our school wide expectations as part of MTSS-B (Multi-Tiered Systems of Support-Behavior) and our POL Award which recognizes students who demonstrate

the four attributes of our school district's Portrait of a Learner. Congratulations to the following learners for being recognized for their hard work during the first trimester at GMS:

Ava Alberts	Quinn Larrere	Adam Marceau	Madison Stimpson
Martin Rangelov	Kendall Forest	Avah Mason	Jack Newton
August Grant	John Lyman	Hayley Eldridge	Ryan Suarez
Ava Axtell	Claire Wilson	Ben Lesniak	Kiley Blanchette
Chapelle Fogg	Felicity Tucker	Addison Stroud	Penny Clark
Teagan Olson	Keeley Labarge	August Grant	Amelia Costea
James Freeman	Joe Smith	Dennis Etchells	Landon Price
Isla Hogan	Lilly Ieni	Sophia Comeau	Pyper Rizzitano
Grace Andrews	Chloe Collette	Isabella Ricov	Melody Wright
Ryder McCall	Ella Faretra	Reagan Tessier	Tyler Weeks
Natalia Villarreal	Khloe Mossey	Natalia Villareal	Mahi Patel
Oskar Karlsson	Aria Stewart	Pilar Villarreal	Abigail Horton
Landin Grace	Ollie Bartlett-Brouillard	A. Northcutt	Jacob Grenier
Allison Nutter	Parker Crawford	Addison Herbert	Abi Lyman
Penny Lewis			

On Tuesday, December 12th, our learners did an outstanding job at our GMS Winter Concert. With a full auditorium, our musicians performed a number of well known favorites for our families and



community members. Thank you to Lyvie Beyrent,



Sean Meagher, and Denise Sanborn for their hard work and dedication of bringing the love of music into the lives of our learners.

The 6th grade Guidance class took on a Gratitude project with open arms. The students went into all grade level advisories and had students write something they are grateful for on a piece of construction paper. Once we went into all the grades, the class created a giant gratitude chain that was the length of 11 students (head to toe). They had a lot of fun with this activity and really understood the meaning behind it. We are happy to be able to display their hard work in the building for all to see.



Our 6th grade classes also held their Economy Project sales this week beginning with our 6th grade parents and guardians on Tuesday. Our learners worked on making a profit so they can pay off the balances of their loans from Meredith Savings Bank. Our learners certainly showcased innovation, collaboration, self-direction and critical thinking. Thank you to our 6th grade team for providing our learners with such a great opportunity.





Congratulations to our 8th graders who recently adopted 200+ babies!!! Trout babies!!!! Last Tuesday, over 200 trout eggs entered the fish tank in Mr. Meyer's classroom and our learners will get to watch them grow thanks to the collaboration between Mr. Meyers and the New Hampton Fish Hatchery.

Congratulations to our GMS Robotics Coach and Technology Teacher, Andrea Damato, who received a grant from the Robotics Education Development Program grant to bring robotics into the classroom. Thank you for the time you devote to our learners and the Robotics program.

Thank you to Mrs. McLane who offers Homework Club to all of our learners each week.

Thank you to Mr. Meagher who has decided to be the advisor of this year's yearbook.

During our October staff meeting, the GMS staff will be sharing out their "Best Practices" in relation to our new advisories, Tier I practices and Kagan Strategies to support each other in their consistent implementation. Our Tier I team met last week where we designed activities to celebrate our learners who follow our school expectations throughout the year. We will have our annual Harvest Festival again this year, which was a new student activity that engaged our learners last year. We are also looking at hosting events where students will engage in STEM activities in addition to holding a Snowman building and paper airplane competition during the 23-24 school year.

On our Early Release, Wednesday, November 15th, our GMS teachers spent the afternoon working with Ann Hadwen and Brian Stack from the New Hampshire Learning Initiative. Our focus was to understand what makes for an effective competency statement, refining our current competency statements, and considering resources to help us refine and deepen our work with competencies. NHLI were very pleased with the work GMS has already done with competencies, however, it is important we refine and continue this work.

During our November Staff Meeting, Jen Adams, a seasoned professional with a profound mission to empower individuals on their journey to holistic wellness, fitness, and personal growth, joined us to share strategies on how to maintain our own physical and emotional wellness.

Tara Beauchemin, Principal
Gilford Middle School

Gilford High School Principal's Annual Report 2023

2023 was a banner year for Gilford High School - quite literally!

From the classroom, to the arts, and in the athletic world, GHS had tremendous success which led to a fun atmosphere not only on campus but throughout the community.

Louise Jagusch retired from the World Language Department, at GHS, after 33 years. She left her footprint throughout the halls and throughout the world by leading numerous trips to France, Quebec, and Montreal where she loved showing off the beautiful people, traditions, and history. Louise has been the French advisor for decades and began Coffeehouse which showcased the many talents of our learners at GHS.

GHS welcomed four new staff members: Ryan Benincase (Science), Cassie Campbell (Math), Lorna Spargo (Math), and Brett Thompson (English).

The GHS Performing Arts Department continued their prominence by hosting the Granite State Music Festival in January 2023. This event brought eight schools together consisting of about 200 high school-aged musicians from New Hampshire.



The drama productions presented two fantastic plays. “Arsenic and Old Lace” was the spring play and “Mamma Mia” was the musical that was performed in the fall. A representative from the New York Conservatory for Dramatic Arts, as part of their rising stars program, presented 4- \$10,000 scholarships to their performing arts college to Grace Cook, Avery Hennig, Michael Guerin, and Madison Sands. They also awarded Bella Cottrell a \$15,000 scholarship!

In May, thirty eight band and choir learners from GHS departed for Niagara Falls and Toronto to embark upon the annual music trip.



Once again, several GHS artists received recognition from the New Hampshire Scholastic Art Awards. The Scholastic Art and Writing Awards is a prestigious competition with awards presented to teenagers across the country. The top awards in the state competitions are the gold key and silver key with honorable mention awards as well.

Ellie -Elliot Warren



Congratulations to...

Gold Key Awards: Clark Blackwelder, Melody Gallant, Anastasia Locke

Silver Key Awards: Clark Blackwelder, Melody Gallant, Ella Kelliher, Abigale Taylor, Elliot Warren

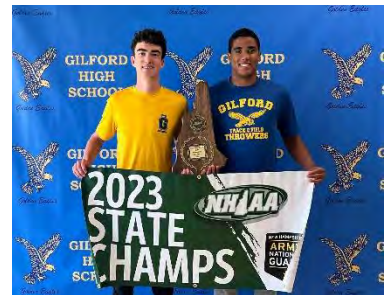
Honorable Mention Awards: Adelynn Beck, Jayda-Lynn Carter, Melody Gallant, Lacey Houle, Olivia Keenan, Louis Laurendeau, Madison Nash, Lauryn Nash-Boucher, Ella Poire, Cailin Tarr, Abigale Taylor, Elliot Warren, Benjamin Wolpin



Ladybug Leaf -Clark Blackwelder



Lemon Tree -Louis Laurendeau



Congratulations to the boy's basketball team for capturing their fourth straight state championship. The boy's nordic team clinched the Division II state championship. This is their third state title in a row! The field hockey team won their second state title in a row! The boys track team also clinched a banner.



Lastly, the Belmont-Gilford hockey team won the Division III state hockey banner! As you can see, it was a banner year!



Student athletes set new school records this past year. Isaiah Reese threw the javelin 184' for a new school record! Patrick Gandini ran a 4:09 mile for a new school record! Both finished first place in New England!

Freshman Bocelli HowlandVlahakhakis won the Division III cross country meet in October!

Community service projects are a large part of the GHS culture. Learners understand the impact of giving back to their community. Pawperation Giving Tree provided GHS student leaders with an opportunity to promote awareness about responsible pet ownership while collecting donations for our local humane society.



The seniors had an awesome day at Gunstock for the United Way Day of Caring. They gave back to the community through service projects which included raking, painting and a lot more!



GHS hosted 35 presenters for a Portrait of a Learner Career Exploration day in April! Learners were able to choose to attend sessions that could be a possible future career path and hear how the professionals got into the business. The Portrait of a Learner is our way of teaching, promoting and assessing skills that are not always graded in academic content areas, but are incredibly important to the growth and success of our learners. The four attributes, we believe, are vital for our learners to have as they move through and beyond our school system include: Innovate,

learners to have as they move through and beyond our school system include: Innovate,

Collaborate, Critically Think, and Self-Direct. We not only teach learners how to incorporate these attributes into their academic work, but also into the rest of their lives. They are attributes and skills required by an ever-evolving workforce and the complex world in which we live. Thanks to all of our community partners!



The GHS Material Design class manufactured 57 Bingo card holders and presented them to the residents at the New Hampshire Veterans' Home in November.



Melody Gallant was 1 of 6 students whose work received recognition for Congressman Pappas' district 2 Congressional Art Competition at the Currier Art Gallery in May. Her work, "Beautiful Suffering", was designated an Honorable Mention piece by a panel of jurors.

The staff have provided rich learning experiences for the learners to excel in and they have exceeded our expectations! It's been fun to observe the successes that everyone has had this past year. Thank you for your continued support of Gilford High School learners and staff!

Anthony Sperazzo
Principal, Gilford High School

Class of 2023

Allen, James Richard
Anstey, Alexys Corrine
Anthony, Mason Earl
Beale, Marena Jane
Berube, Aydyn Alastair
Bolduc, Ariana Kaylee
Bolduc, Chance Daniel
Bolduc, Drake Maurice
Bourgeois, Trey Robert
Bradstreet, Victoria Rose
Burnham, Alex Michael
Byars, Jordyn Maribella
Caldon, Ryan Thomas
Canterbury, Dante William
Carter, Jayda-Lynn Noel
Cassiano, Lilly Ann
Center, Calvin Paul
Chamberlain, Jodi Ann
Cheek, Samuel Harrison
Clough, Caleb Boone
Comeau, Anna Rebecca
Cooper, Riley Marie
Cram, Tatum Elise
Davignon, Tyler Jay
DeCarli, Andrew Jeffrey
DeCarli, Gabriella Diane
DeHart, Carson Grey
DeHart, Dane Alexander
Dillon, Taylor Victoria
Donnelly, Thomas Patrick
Donovan, Hannah Lynn
Doris, Rory Hunter
Dumond, Alexie Marie
Ellis, Allison Jane
Fanjoy, Olivia Page
Fay, Alexandra Evangeline
Flanders, Vanessa Isabell
Fleury, Tucker Aaron
Gallagher, Kayla Jade

Gallant, Lauren
Gallant, Melody Ann
Gandini, Patrick Michael
Gannon, Hannah Marie
Gannon, Jessica Anne
Gelinis, Alexis Marie
Gordon, Isabella Sydney
Gosselin, Jonathan James Kozik
Griffeth, Nathan Michael Clyde
Guerin, Owen John
Guest, Elizabeth Bentley
Haddocks, Anthony Paul
Halligan, Devyn Marie
Hazelton, Madison Joy
Heyman, Brady James
Houle, Lacey Mae
Houle, Luke James
Houston, Roice Edward
Howard, Cole Christopher
Hurst, Natalie Morgan
Irons, Sydney Paige
Jackson, Luke Thomas
Jacques, Emily Mae
Johnson, Hailey Ezra
Kenny, Stratford Paul
Kenyon, Allison Charlotte
Kitto, Michael Joseph
Knipping, Gianna Juliette
Krupnik, Cayden Alan
Lafond, Tyler Scott
Langley, Michael Paul
Laurendeau, Louis Joseph
Logan, Riley Lenoci
Malek, Aidan Alexander
Maltais, Autumn Marie
Marshall, Camryn Anne
Mathieu, Aidan Michael
McKenna, Hailey Leanne

Miller, Aidan Walker
Morrisette, Kendall Naomi
Nash, Madison Yvonne
Nash-Boucher, Lauryn Abigail
Neuman, Savannah Grace
Nimirowski, Caleb John
Nolet, Maelys Jade
O'Connor, Brenna Morgan
Patel, Harshil Hitesh
Pichette, Alysén Lyn
Pingol, Christine Angelina
Powers, Jesse Leander
Presby, Elijah Francis
Rainville, Sabrina Michelle
Reese, Jalen Dimitrius
Roberts, Ashton Lamont
Rodney, Aidan Beckam
Roys, Ethan Gabriel
Sanderson, Ashley Lauren
Santor, Hayley Angel
Schelb, Joseph Alexander
Shute, Lexi Emilia
Smith, Keely Grace
Smith, Noah David
Spry, Devin Matthew-Norman
Stoddard, Madison Brooke
Tanner, Tessa Noelle
Tierno, Lily Hope
Tinsley, Ruby Jewel
Totten, Avery Willa
Uicker, Maria Rae
Waldron, Jerry Dana
Walton, Izaak Justin
Watson, Emily Mae
Weeks, Tristan Brunette
Wernig, Taryn Rose
Woolverton, Harrison Oscar
Zaccheo, Taylor Ann



School Statistics
Gilford School District Enrollment
As of October 1, 2023

Kindergarten	50
Grade 1	67
Grade 2	71
Grade 3	67
Grade 4	56
Elementary School Total	311

Grade 5	81
Grade 6	67
Grade 7	69
Grade 8	77
Middle School Total	294

		Gilmanton	Gilford
Grade 9	128	46	82
Grade 10	119	47	72
Grade 11	120	49	71
Grade 12	124	49	75
High School Total	491	191	300

District Total	1096
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**Gilford School District
Special Education Funding
For Fiscal Year Ending June 30, 2023**

Expenditures

Instruction	\$ 1,873,089
Related Services	86,946
Administration	165,132
Legal	7,465
Transportation	85,842

Total Expenditures **\$ 2,218,474**

Revenues

Catastrophic Aid	\$ 52,967
Medicaid	65,675
All Other Programs	256,134
Disability Programs (Federal)	156,262

Total Revenues **\$ 531,038**

Expenses are for delivery of special education instruction, occupational/physical therapy, speech therapy, and special education transportation. Grant programs and revenues are for special education services delivered through state or federal funding.

**Financial Report
Gilford School District
For Fiscal Year Ending June 30, 2023**

	<u>General Fund</u>
Revenues:	
School district assessment	\$ 15,724,125
Other local	3,830,761
State	5,029,397
Federal	<u>65,675</u>
Total revenues	<u>24,453,325</u>
Expenditures:	
Current:	
Instruction	9,603,578
Support services:	
Student	851,242
Instructional staff	888,549
General administration	126,938
Executive administration	194,704
School administration	1,077,704
Business	348,625
Operation and maintenance of plant	2,401,006
Student transportation	648,972
Other	6,953,568
Debt service:	
Principal	980,000
Interest	<u>67,515</u>
Total expenditures	<u>24,124,401</u>
Net change in fund balance	124,314
Unassigned fund balance, beginning	2,289,003
Unassigned fund balance, ending	<u>\$ 2,413,317</u>

Note Source – Plodzick & Sanderson, Independent Auditors

**Financial Report
Gilford School District
Special Revenue Funds
For Fiscal Year Ending June 30, 2023**

	<u>Grant</u>	<u>Food Service</u>	<u>Total</u>
Revenues:			
Local	\$ 0	\$ 334,793	\$334,793
State	0	162,993	\$162,993
Federal	<u>1,071,396</u>	<u>172,594</u>	\$1,243,990
Total	<u>1,071,396</u>	<u>670,380</u>	<u>1,741,776</u>
revenues			
Expenditures:			
Current:			
Instruction	680,022		680,022
Support services:			
Student	58,455		58,455
Instructional staff	216,885		216,885
Student			
transportation			
Non-instructional	116,034	565,555	681,589
service			
Facilities acquisition			
and construction			
Total	<u>1,071,396</u>	<u>565,555</u>	<u>1,636,951</u>
expenditures			
Net change in fund			
balance		104,825	104,825
Fund balances,		<u>142,691</u>	<u>142,691</u>
beginning			
Fund balances, ending	<u>\$ -</u>	<u>\$ 247,516</u>	<u>247,516</u>

Gilford School District
2022-2023 Employee Wage Benefit Report

Job Title	Department	Salary	Other Earnings	Payroll Taxes & Benefits
ASSISTANT PRINCIPAL	HIGH SCHOOL	\$ 94,396.35	\$ 14,278.08	
ASSISTANT PRINCIPAL	MIDDLE SCHOOL	\$ 85,000.00	\$ -	
ATHLETIC DIRECTOR	HIGH SCHOOL	\$ 85,922.90	\$ 18,178.18	
BUSINESS ADMINISTRATOR	DISTRICT WIDE	\$ 115,050.00		
CURRICULUM DIRECTOR	DISTRICT WIDE	\$ 98,294.92		
DIRECTOR OF STUDENT SERVICES	DISTRICT WIDE	\$ 121,713.00		
PRINCIPAL	HIGH SCHOOL	\$ 115,705.00	\$ -	
PRINCIPAL	ELEMENTARY SCHOOL	\$ 114,455.00	\$ -	
PRINCIPAL	MIDDLE SCHOOL	\$ 114,000.00	\$ -	
SUPERINTENDENT	DISTRICT WIDE	\$ 135,181.00		
TECHNOLOGY DIRECTOR	HIGH SCHOOL	\$ 106,294.92		\$471,284.20
TEACHER	ELEMENTARY SCHOOL	\$ 70,021.00	\$ 229.96	
TEACHER	ELEMENTARY SCHOOL	\$ 59,342.00	\$ 229.96	
TEACHER	ELEMENTARY SCHOOL	\$ 66,525.00	\$ 3,694.21	
TEACHER	ELEMENTARY SCHOOL	\$ 49,392.00	\$ 11,802.06	
TEACHER	ELEMENTARY SCHOOL	\$ 51,652.00	\$ 5,031.42	
TEACHER	ELEMENTARY SCHOOL	\$ 51,918.00	\$ 2,819.80	
TEACHER	ELEMENTARY SCHOOL	\$ 65,098.00	\$ 459.92	
TEACHER	ELEMENTARY SCHOOL	\$ 63,797.00	\$ 459.92	
TEACHER	ELEMENTARY SCHOOL	\$ 63,797.00	\$ 6,294.23	
TEACHER	ELEMENTARY SCHOOL	\$ 56,373.00	\$ 689.88	
TEACHER	ELEMENTARY SCHOOL	\$ 85,238.00	\$ 229.96	
TEACHER	ELEMENTARY SCHOOL	\$ 69,358.00	\$ 3,817.85	
TEACHER	ELEMENTARY SCHOOL	\$ 69,734.00	\$ 500.00	
TEACHER	ELEMENTARY SCHOOL	\$ 1,149.75	\$ -	
TEACHER	ELEMENTARY SCHOOL	\$ 59,342.00	\$ 689.88	
TEACHER	ELEMENTARY SCHOOL	\$ 53,402.00	\$ 2,729.96	
TEACHER	ELEMENTARY SCHOOL	\$ 78,727.00	\$ 459.92	
TEACHER	ELEMENTARY SCHOOL	\$ 74,692.00	\$ 4,389.88	
TEACHER	ELEMENTARY SCHOOL	\$ 78,727.00	\$ 5,535.29	
TEACHER	ELEMENTARY SCHOOL	\$ 56,132.00	\$ 2,050.88	
TEACHER	ELEMENTARY SCHOOL	\$ 55,457.00	\$ 5,739.61	
TEACHER	ELEMENTARY SCHOOL	\$ 45,311.00	\$ 2,529.96	
TEACHER	ELEMENTARY SCHOOL	\$ 64,813.00	\$ 689.88	
TEACHER	ELEMENTARY SCHOOL	\$ 75,318.00	\$ 1,042.75	
TEACHER	ELEMENTARY SCHOOL	\$ 69,303.00	\$ 3,810.62	
TEACHER	ELEMENTARY SCHOOL	\$ 64,615.00	\$ 6,093.75	
TEACHER	ELEMENTARY SCHOOL	\$ 80,872.00	\$ 11,845.86	
TEACHER	ELEMENTARY SCHOOL	\$ 45,977.00	\$ 3,189.88	
TEACHER	ELEMENTARY SCHOOL	\$ 80,872.00	\$ 4,389.88	

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TEACHER	ELEMENTARY SCHOOL	\$ 49,493.88	\$ 3,658.47	\$ 1,071,597.39
TEACHER	MIDDLE SCHOOL	\$ 55,062.15		
TEACHER	MIDDLE SCHOOL	\$ 60,825.00	\$ 2,120.65	
TEACHER	MIDDLE SCHOOL	\$ 63,068.00	\$ 459.92	
TEACHER	MIDDLE SCHOOL	\$ 78,591.02		
TEACHER	MIDDLE SCHOOL	\$ 75,754.00	\$ 1,902.42	
TEACHER	MIDDLE SCHOOL	\$ 52,061.85		
TEACHER	MIDDLE SCHOOL	\$ 65,441.00	\$ 8,781.40	
TEACHER	MIDDLE SCHOOL	\$ 81,097.00	\$ 1,654.98	
TEACHER	MIDDLE SCHOOL	\$ 62,312.00	\$ 229.96	
TEACHER	MIDDLE SCHOOL	\$ 21,775.10		
TEACHER	MIDDLE SCHOOL	\$ 56,373.00	\$ 147.83	
TEACHER	MIDDLE SCHOOL	\$ 81,828.00	\$ 4,171.26	
TEACHER	MIDDLE SCHOOL	\$ 78,657.66		
TEACHER	MIDDLE SCHOOL	\$ 78,282.00	\$ 3,203.89	
TEACHER	MIDDLE SCHOOL	\$ 72,645.00	\$ 2,500.00	
TEACHER	MIDDLE SCHOOL	\$ 54,887.00	\$ 1,724.70	
TEACHER	MIDDLE SCHOOL	\$ 53,402.00	\$ 213.53	
TEACHER	MIDDLE SCHOOL	\$ 51,652.00	\$ 8,400.45	
TEACHER	MIDDLE SCHOOL	\$ 42,773.00	\$ 2,500.00	
TEACHER	MIDDLE SCHOOL	\$ 68,250.00	\$ 1,245.56	
TEACHER	MIDDLE SCHOOL	\$ 72,295.00	\$ 12,132.92	
TEACHER	MIDDLE SCHOOL	\$ 75,754.00	\$ 6,901.92	
TEACHER	MIDDLE SCHOOL	\$ 75,288.00	\$ 4,852.20	
TEACHER	MIDDLE SCHOOL	\$ 44,318.00	\$ 5,588.29	
TEACHER	MIDDLE SCHOOL	\$ 63,557.00	\$ 2,217.44	
TEACHER	MIDDLE SCHOOL	\$ 71,473.00	\$ 4,640.00	
TEACHER	MIDDLE SCHOOL	\$ 69,734.00	\$ 7,950.54	
TEACHER	MIDDLE SCHOOL	\$ 56,373.00	\$ 4,113.61	
TEACHER	MIDDLE SCHOOL	\$ 47,464.00	\$ 1,428.50	
TEACHER	MIDDLE SCHOOL	\$ 61,058.60		
TEACHER	MIDDLE SCHOOL	\$ 70,960.00	\$ 40.00	
TEACHER	MIDDLE SCHOOL	\$ 71,219.00	\$ -	\$ 1,128,946.12
TEACHER	HIGH SCHOOL	\$ 54,887.00	\$ 551.40	
TEACHER	HIGH SCHOOL	\$ 53,402.00	\$ 3,121.78	
TEACHER	HIGH SCHOOL	\$ 65,280.00	\$ -	
TEACHER	HIGH SCHOOL	\$ 72,295.00	\$ 13,863.94	
TEACHER	HIGH SCHOOL	\$ 69,734.00	\$ 1,484.05	
TEACHER	HIGH SCHOOL	\$ 82,582.46	\$ -	
TEACHER	HIGH SCHOOL	\$ 53,402.00	\$ 2,175.47	
TEACHER	HIGH SCHOOL	\$ 74,977.00	\$ 4,642.50	

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TEACHER	HIGH SCHOOL	\$ 63,797.00	\$ 1,433.77	
TEACHER	HIGH SCHOOL	\$ 80,417.00	\$ -	
TEACHER	HIGH SCHOOL	\$ 75,318.00	\$ 13,264.84	
TEACHER	HIGH SCHOOL	\$ 66,525.00	\$ 15,465.71	
TEACHER	HIGH SCHOOL	\$ 53,451.28		
TEACHER	HIGH SCHOOL	\$ 77,160.00	\$ 8,566.53	
TEACHER	HIGH SCHOOL	\$ 50,384.00	\$ 2,299.50	
TEACHER	HIGH SCHOOL	\$ 36,307.30	\$ 6,207.11	
TEACHER	HIGH SCHOOL	\$ 45,977.00	\$ 455.92	
TEACHER	HIGH SCHOOL	\$ 69,734.00	\$ 7,530.38	
TEACHER	HIGH SCHOOL	\$ 65,157.00	\$ -	
TEACHER	HIGH SCHOOL	\$ 77,006.74		
TEACHER	HIGH SCHOOL	\$ 80,777.00	\$ 8,302.55	
TEACHER	HIGH SCHOOL	\$ 63,797.00	\$ 2,846.42	
TEACHER	HIGH SCHOOL	\$ 72,645.00	\$ 1,807.75	
TEACHER	HIGH SCHOOL	\$ 70,799.00	\$ 4,719.61	
TEACHER	HIGH SCHOOL	\$ 49,166.00	\$ 4,429.53	
TEACHER	HIGH SCHOOL	\$ 56,373.00	\$ 8,245.14	
TEACHER	HIGH SCHOOL	\$ 45,311.00	\$ 10,505.66	
TEACHER	HIGH SCHOOL	\$ 82,425.00	\$ 5,396.15	
TEACHER	HIGH SCHOOL	\$ 49,116.00	\$ 1,295.66	
TEACHER	HIGH SCHOOL	\$ 76,686.00	\$ -	
TEACHER	HIGH SCHOOL	\$ 63,797.00	\$ 1,872.52	
TEACHER	HIGH SCHOOL	\$ 47,846.00	\$ 11,274.38	
TEACHER	HIGH SCHOOL	\$ 68,250.00	\$ 3,680.57	
TEACHER	HIGH SCHOOL	\$ 64,207.31		
TEACHER	HIGH SCHOOL	\$ 77,426.00	\$ 7,055.57	
TEACHER	HIGH SCHOOL	\$ 74,454.26		
TEACHER	HIGH SCHOOL	\$ 73,792.00	\$ 5,475.03	
TEACHER	HIGH SCHOOL	\$ 66,188.00	\$ 4,807.01	
TEACHER	HIGH SCHOOL	\$ 72,705.00	\$ 3,828.01	
TEACHER	HIGH SCHOOL	\$ 65,041.00	\$ 2,959.92	
TEACHER	HIGH SCHOOL	\$ 80,228.00	\$ 4,580.22	
TEACHER	HIGH SCHOOL	\$ 72,705.00	\$ 14,418.55	
TEACHER	HIGH SCHOOL	\$ 52,592.01	\$ 840.29	\$ 1,438,862.30
ADMINISTRATIVE ASSISTANT	ELEMENTARY SCHOOL	\$ 22,509.00	\$ -	
ADMINISTRATIVE ASSISTANT	ELEMENTARY SCHOOL	\$ 38,563.84	\$ -	
CASE MANAGER	ELEMENTARY SCHOOL	\$ 44,042.00	\$ 4,500.49	
CASE MANAGER	ELEMENTARY SCHOOL	\$ 54,647.00	\$ 279.24	
CASE MANAGER	ELEMENTARY SCHOOL	\$ 56,373.00	\$ 3,630.91	
CASE MANAGER	ELEMENTARY SCHOOL	\$ 73,927.00	\$ 3,885.03	
CLASSROOM Aide	ELEMENTARY SCHOOL	\$ 16,451.88	\$ 4,254.26	
CLASSROOM Aide	ELEMENTARY SCHOOL	\$ 13,158.00	\$ 10,808.00	

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CLASSROOM Aide	ELEMENTARY SCHOOL	\$ 20,143.42	\$ 400.00	
CLASSROOM AIDE	ELEMENTARY SCHOOL	\$ 10,998.78		
EXTENDED DAY	ELEMENTARY SCHOOL	\$ 273.17		
FACILITIES / CUSTODIAN	ELEMENTARY SCHOOL	\$ 16,196.25	\$ 821.25	
FACILITIES / CUSTODIAN	ELEMENTARY SCHOOL	\$ 757.76	\$ -	
FACILITIES / CUSTODIAN	ELEMENTARY SCHOOL	\$ 35,579.09	\$ 249.36	
FACILITIES / CUSTODIAN	ELEMENTARY SCHOOL	\$ 16,221.06		
FACILITIES / CUSTODIAN	ELEMENTARY SCHOOL	\$ 44,079.02	\$ 1,291.95	
FACILITIES / CUSTODIAN	ELEMENTARY SCHOOL	\$ 48,818.99	\$ 2,081.46	
FOOD SERVICE	ELEMENTARY SCHOOL	\$ 18,821.04		
LIBRARIAN	ELEMENTARY SCHOOL	\$ 51,652.00	\$ 3,122.37	
NURSE	ELEMENTARY SCHOOL	\$ 57,965.00	\$ 3,026.95	
PARAPROFESSIONAL	ELEMENTARY SCHOOL	\$ 17,387.81		
PARAPROFESSIONAL	ELEMENTARY SCHOOL	\$ 19,110.00	\$ 2,360.39	
PARAPROFESSIONAL	ELEMENTARY SCHOOL	\$ 26,863.20	\$ -	
PARAPROFESSIONAL	ELEMENTARY SCHOOL	\$ 26,822.25	\$ 354.60	
PARAPROFESSIONAL	ELEMENTARY SCHOOL	\$ 6,944.00	\$ -	
PARAPROFESSIONAL	ELEMENTARY SCHOOL	\$ 20,125.25	\$ 468.18	
PARAPROFESSIONAL	ELEMENTARY SCHOOL	\$ 20,133.75	\$ 11,142.78	
PARAPROFESSIONAL	ELEMENTARY SCHOOL	\$ 15,633.33		
PARAPROFESSIONAL	ELEMENTARY SCHOOL	\$ 20,437.50	\$ 4,133.27	
Retirement	ELEMENTARY SCHOOL	\$ 14,236.92		
Retirement	ELEMENTARY SCHOOL	\$ 20,459.00	\$ -	
SUMMER PROGRAM	ELEMENTARY SCHOOL	\$ 3,847.05		
SUMMER PROGRAM	ELEMENTARY SCHOOL	\$ 5,603.20		
SUMMER PROGRAM	ELEMENTARY SCHOOL	\$ 4,553.33		
SUMMER PROGRAM	ELEMENTARY SCHOOL	\$ 3,955.20		
SUMMER PROGRAM	ELEMENTARY SCHOOL	\$ 3,584.40		
SUMMER PROGRAM	ELEMENTARY SCHOOL	\$ 7,937.00		
SPECIAL EDUCATION 1:1 NURSE	ELEMENTARY SCHOOL	\$ 47,583.90	\$ 2,595.44	
SPECIAL EDUCATION 1:1 NURSE	ELEMENTARY SCHOOL	\$ 55,661.20	\$ 1,668.60	
SPEECH AIDE	ELEMENTARY SCHOOL	\$ 42,517.64	\$ 968.44	
SPEECH AIDE	ELEMENTARY SCHOOL	\$ 31,466.85	\$ -	
SUMMER PROGRAM	ELEMENTARY SCHOOL	\$ 328.50		
TITLE 1 ASSISTANT	ELEMENTARY SCHOOL	\$ 33,789.09	\$ -	
TITLE 1 ASSISTANT	ELEMENTARY SCHOOL	\$ 19,669.65	\$ 9,776.57	
TITLE 1 ASSISTANT	ELEMENTARY SCHOOL	\$ 32,938.37		\$ 907,144.13
ADMINISTRATIVE ASSISTANT	MIDDLE SCHOOL	\$ 3,920.00	\$ 1,568.00	
ADMINISTRATIVE ASSISTANT	MIDDLE SCHOOL	\$ 33,500.88	\$ 299.88	
ADMINISTRATIVE ASSISTANT	MIDDLE SCHOOL	\$ 30,884.06	\$ 34.69	
COACH	MIDDLE SCHOOL	\$ 1,405.00	\$ -	
FACILITIES	MIDDLE SCHOOL	\$ 30,839.74	\$ 1,325.37	

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FACILITIES	MIDDLE SCHOOL	\$ 39,869.63	\$ 3,041.24	
FACILITIES	MIDDLE SCHOOL	\$ 13,062.98	\$ 5.79	
FACILITIES	MIDDLE SCHOOL	\$ 10,180.43		
FACILITIES	MIDDLE SCHOOL	\$ 47,388.36	\$ 3,875.33	
FOOD SERVICE	MIDDLE SCHOOL	\$ 10,463.28	\$ -	
FOOD SERVICE	MIDDLE SCHOOL	\$ 7,454.57	\$ -	
LIBRARY ASSISTANT	MIDDLE SCHOOL	\$ 29,554.82	\$ 328.50	
NURSE	MIDDLE SCHOOL	\$ 56,264.66		
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 9,690.00		
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 24,228.75		
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 31,212.70	\$ 19,191.85	
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 18,090.39	\$ -	
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 9,432.00	\$ -	
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 8,746.64	\$ -	
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 25,242.54		
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 18,985.89	\$ -	
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 16,771.70		
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 17,763.43	\$ -	
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 18,768.75		
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 21,880.00		
PSYCHOLOGIST	MIDDLE SCHOOL	\$ 84,414.01	\$ -	
SPECIAL EDUCATION 1:1 NURSE	MIDDLE SCHOOL	\$ 56,773.60		
SUMMER SCHOOL	MIDDLE SCHOOL	\$ 2,299.50		\$ 473,860.61
ADMINISTRATIVE ASSISTANT	HIGH SCHOOL	\$ 31,516.80	\$ 1,537.60	
ADMINISTRATIVE ASSISTANT	HIGH SCHOOL	\$ 40,788.80	\$ -	
ADMINISTRATIVE ASSISTANT	HIGH SCHOOL	\$ 37,519.32	\$ 39.41	
ADMINISTRATIVE ASSISTANT	HIGH SCHOOL	\$ 54,080.00	\$ 2,505.00	
FACILITIES	HIGH SCHOOL	\$ 12,000.00	\$ -	
FACILITIES	HIGH SCHOOL	\$ 35,438.43	\$ 19.18	
FACILITIES	HIGH SCHOOL	\$ 53,768.00	\$ 8,533.42	
FACILITIES	HIGH SCHOOL	\$ 54,475.20	\$ 275.00	
FACILITIES	HIGH SCHOOL	\$ 30,161.60	\$ 606.66	
FACILITIES	HIGH SCHOOL	\$ 25,364.40	\$ 1,560.00	
FACILITIES	HIGH SCHOOL	\$ 38,064.00	\$ 576.47	
FACILITIES	HIGH SCHOOL	\$ 23,117.35	\$ 1,007.29	
FACILITIES	HIGH SCHOOL	\$ 67,352.86	\$ 2,552.77	
FACILITIES	HIGH SCHOOL	\$ 12,879.00		
FOOD SERVICE	HIGH SCHOOL	\$ 15,279.71		
FOOD SERVICE	HIGH SCHOOL	\$ 27,352.74		
FOOD SERVICE	HIGH SCHOOL	\$ 70,716.00		
FOOD SERVICE	HIGH SCHOOL	\$ 14,365.04	\$ 5.40	
FOOD SERVICE	HIGH SCHOOL	\$ 5,088.00		

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FOOD SERVICE	HIGH SCHOOL	\$ 8,683.18	\$ -	
GUIDANCE DIRECTOR	HIGH SCHOOL	\$ 91,584.00	\$ -	
LIBRARIAN	HIGH SCHOOL	\$ 85,233.00	\$ 4,805.00	
LIBRARY ASSISTANT	HIGH SCHOOL	\$ 24,308.02	\$ 33.19	
NURSE	HIGH SCHOOL	\$ 83,234.00	\$ 5,676.79	
PARAPROFESSIONAL	HIGH SCHOOL	\$ 25,116.00	\$ 6,066.33	
PARAPROFESSIONAL	HIGH SCHOOL	\$ 19,734.50	\$ 1,628.69	
PARAPROFESSIONAL	HIGH SCHOOL	\$ 20,816.25	\$ 7,123.75	
PARAPROFESSIONAL	HIGH SCHOOL	\$ 14,442.76	\$ 3,126.92	
PARAPROFESSIONAL	HIGH SCHOOL	\$ 23,647.25	\$ -	
PARAPROFESSIONAL	HIGH SCHOOL	\$ 22,148.75		
PARAPROFESSIONAL	HIGH SCHOOL	\$ 26,297.92		
PARAPROFESSIONAL	HIGH SCHOOL	\$ 19,396.25		
PARAPROFESSIONAL	HIGH SCHOOL	\$ 19,385.18		
PARAPROFESSIONAL	HIGH SCHOOL	\$ 24,665.60	\$ 1,540.07	
PARAPROFESSIONAL	HIGH SCHOOL	\$ 255.50		
RETIREMENT	HIGH SCHOOL	\$ 36,158.50		
SPECIAL ED 1:1 NURSE	HIGH SCHOOL	\$ 56,238.00	\$ 4,651.80	
SPEECH PATHOLOGIST	HIGH SCHOOL	\$ 89,683.98		
STUDY HALL MONITOR	HIGH SCHOOL	\$ 15,166.19		
THEATRE DIRECTOR	HIGH SCHOOL	\$ 3,800.00		
VAN DRIVER	HIGH SCHOOL	\$ 2,641.40		
VAN DRIVER	HIGH SCHOOL	\$ 3,083.58		
VAN DRIVER	HIGH SCHOOL	\$ 2,725.10		
VAN DRIVER	HIGH SCHOOL	\$ 1,991.23		
VAN DRIVER	HIGH SCHOOL	\$ 396.13		\$ 889,801.60
ADMINISTRATIVE ASSISTANT	DISTRICT WIDE	\$ 59,639.65	\$ 1,459.78	
ADMINISTRATIVE ASSISTANT	DISTRICT WIDE	\$ 40,496.11		
ADMINISTRATIVE ASSISTANT	DISTRICT WIDE	\$ 42,932.46	\$ 1,189.64	
FACILITIES	DISTRICT WIDE	\$ 13,368.40		
FACILITIES	DISTRICT WIDE	\$ 1,397.25		
FACILITIES DIRECTOR	DISTRICT WIDE	\$ 76,491.00		
FACILITIES SUMMER HELP	DISTRICT WIDE	\$ 2,052.00		
HR SPECIALIST	DISTRICT WIDE	\$ 55,274.31	\$ 716.05	
PAYROLL SPECIALIST	DISTRICT WIDE	\$ 59,768.53	\$ 223.73	
TECHNOLOGY COORDINATOR	HIGH SCHOOL	\$ 55,638.64		\$ 244,723.98
MODERATOR	DISTRICT WIDE	\$ 100.00		
SCHOOL BOARD	DISTRICT WIDE	\$ 1,000.00		
SCHOOL BOARD	DISTRICT WIDE	\$ 1,000.00		
SCHOOL BOARD	DISTRICT WIDE	\$ 750.00		

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SCHOOL BOARD	DISTRICT WIDE	\$ 1,500.00		
SCHOOL BOARD MEMBER	DISTRICT WIDE	\$ 1,000.00		
SCHOOL BOARD MEMBER	DISTRICT WIDE	\$ 250.00		
TREASURER	DISTRICT WIDE	\$ 1,600.00		\$ 550.86
COACH		\$ 6,800.00	\$ -	
COACH		\$ 1,725.00		
COACH		\$ 600.00		
COACH		\$ 1,725.00		
COACH		\$ 2,250.00		
COACH		\$ 3,155.00		
COACH		\$ 2,850.00		
COACH		\$ 3,550.00		
COACH		\$ 3,055.00		
COACH		\$ 1,825.00		
COACH		\$ 5,128.75		
COACH		\$ 2,950.00		
COACH		\$ 1,500.00		
COACH		\$ 3,855.00		
COACH		\$ 3,750.00		
COACH		\$ 2,255.00		
COACH		\$ 1,055.00		
COACH		\$ 1,725.00		
COACH		\$ 1,725.00		
COACH		\$ 2,100.00		
COACH		\$ 2,255.00		
COACH		\$ 3,650.00		
COACH		\$ 3,050.00		\$ 4,550.07
DRAMA DIRECTOR		\$ 600.00		
ORCHESTRAL MUSICIAN		\$ 400.00		
ORCHESTRAL MUSICIAN		\$ 400.00		
ORCHESTRAL MUSICIAN		\$ 400.00		
ORCHESTRAL MUSICIAN		\$ 400.00		
ORCHESTRAL MUSICIAN		\$ 400.00		
ORCHESTRAL MUSICIAN		\$ 400.00		
ORCHESTRAL MUSICIAN		\$ 400.00		
ORCHESTRAL MUSICIAN		\$ 400.00		
AUDITORIUM TECHNICAL DIRECTOR		\$ 1,350.00		
PERFORMING ARTS STIPEND		\$ 6,292.50		
ROBOTICS COACH		\$ 2,005.00		
STIPEND		\$ 500.00		\$ 938.92
SUBSTITUTE		\$ 43,051.75	\$ -	

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SUBSTITUTE		\$ 4,355.15	\$ -	
SUBSTITUTE		\$ 264.00		
SUBSTITUTE		\$ 630.00	\$ -	
SUBSTITUTE		\$ 2,644.54		
SUBSTITUTE		\$ 1,102.50		
SUBSTITUTE		\$ 367.50		
SUBSTITUTE		\$ 2,100.00		
SUBSTITUTE		\$ 262.50		
SUBSTITUTE		\$ 5,208.80	\$ 2,205.00	
SUBSTITUTE		\$ 997.50		
SUBSTITUTE		\$ 2,282.50		
SUBSTITUTE		\$ 17,887.81		
SUBSTITUTE		\$ 2,940.00		
SUBSTITUTE		\$ 5,040.00		
SUBSTITUTE		\$ 8,425.00		
SUBSTITUTE		\$ 229.96		
SUBSTITUTE		\$ 997.50		
SUBSTITUTE		\$ 5,722.50		
SUBSTITUTE		\$ 114.98		
SUBSTITUTE		\$ 630.00		
SUBSTITUTE		\$ 2,887.50		
SUBSTITUTE		\$ 1,640.00		
SUBSTITUTE		\$ 1,394.75		
SUBSTITUTE		\$ 500.00		
SUBSTITUTE		\$ 1,370.00		
SUBSTITUTE		\$ 2,177.50		
SUBSTITUTE		\$ 3,212.00		
SUBSTITUTE		\$ 4,935.00		
SUBSTITUTE		\$ 2,597.50		
SUBSTITUTE		\$ 459.92		
SUBSTITUTE		\$ 2,529.56		
SUBSTITUTE		\$ 3,360.00		
SUBSTITUTE		\$ 1,050.00		
SUBSTITUTE		\$ 105.00		
SUBSTITUTE		\$ 1,627.50		
SUBSTITUTE		\$ 5,460.00		
SUBSTITUTE		\$ 210.00		
SUBSTITUTE		\$ 525.00		
SUBSTITUTE		\$ 3,120.45		
SUBSTITUTE		\$ 5,695.00		
SUBSTITUTE		\$ 210.00		
SUBSTITUTE		\$ 1,034.82		
SUBSTITUTE		\$ 1,337.50		
SUBSTITUTE		\$ 315.00		

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SUBSTITUTE		\$ 11,522.50		
SUBSTITUTE		\$ 52.50		
SUBSTITUTE		\$ 7,218.25		
SUBSTITUTE		\$ 630.00		
SUBSTITUTE		\$ 2,686.92		
SUBSTITUTE		\$ 2,047.50		
SUBSTITUTE		\$ 105.00		
SUBSTITUTE		\$ 4,802.50		
SUBSTITUTE		\$ 919.84		
SUBSTITUTE		\$ 1,495.00		
SUBSTITUTE		\$ 1,680.00		
SUBSTITUTE		\$ 892.50		
SUBSTITUTE		\$ 25.00		
SUBSTITUTE		\$ 1,609.72		
SUBSTITUTE		\$ 472.50		
SUBSTITUTE		\$ 1,034.82		
SUBSTITUTE		\$ 2,988.48		
SUBSTITUTE		\$ 210.00		
SUBSTITUTE		\$ 997.50		
SUBSTITUTE		\$ 105.00		
SUBSTITUTE		\$ 7,087.50		
SUBSTITUTE		\$ 1,155.00		
SUBSTITUTE		\$ 892.50		
SUBSTITUTE		\$ 6,438.88		
SUBSTITUTE		\$ 3,690.00		
SUBSTITUTE		\$ 5,955.98		\$ 32,042.06

Vendor Name	Amount
2-WAY COMMUNICATIONS SERVICE, INC.	\$1,667.00
A+ ATHLETIC PRODUCTS, LLC	\$8,250.00
AABLE RESTAURANT EQUIPMENT SERVICES, INC	\$5,601.35
AASA	\$678.00
ABSOLUTE SEPTIC SERVICE	\$2,625.00
AC SUPPLY CO	\$802.73
ACTFL INC	\$2,740.00
ADAM PELLETIER	\$90.00
ADMINREMIX LLC	\$800.00
ADORAMA INC	\$1,096.27
AIREX FILTERS	\$5,876.29
ALAN GOREWITZ	\$350.00
ALEXANDER N PUFHAL	\$130.00
ALEXANDRIA RAIFSNIDER	\$27,000.00
ALI L BRONNER	\$147.00
ALICIA C. COFFEE	\$104.00
ALICIA K PARKS	\$378.60
ALLISON JULIA ROBERTA CARR	\$270.00
ALLISON L TRANT	\$780.00
ALLISON SULLIVAN	\$1,027.02
ALMA TECHNOLOGIES, INC.	\$27,580.95
ALTON MOTORSPORTS COMPANY, LLC	\$536.00
ALYSON CAHOON	\$101.00
AMAZON CAPITAL SERVICES	\$113,663.34
AMBER D MCLANE	\$275.60
AMERICAN LIBRARY ASSOCIATION	\$212.00
AMERICAN RED CROSS	\$462.00
AMERICAN SCHOOL COUNSELOR ASSOCIATION	\$516.00
AMERIGAS-LACONIA	\$4,654.84
AMIE EDMUNDS	\$132.94
AMIE LEIGH	\$1,441.40
AMY TRIPP	\$244.19
ANASTASIA BARKSDALE	\$116.25
ANDREA DAMATO	\$392.35
ANDREW J NELSON	\$2,115.00
ANDREW PAUL	\$100.00
ANDREW PEGG	\$344.70
ANDREW S THURSTON	\$77.29
ANDYMARK, INC	\$3,828.43
ANN SAULNIER	\$40.63
ANNIE'S CAFE	\$1,642.93
ANTHONY DINARDO	\$130.00
ANTHONY J BRAY	\$104.00
ANTHONY SPERAZZO	\$5,074.86
ANTHONY TEIXEIRA	\$220.00
APPLE INC	\$1,357.00
APPLETREE NURSERY LLC	\$275.00

Vendor Name	Amount
APPLIED EDUCATIONAL SYSTEMS, INC.	\$1,418.58
AQUAFAX INC.	\$760.00
AQUARION WATER COMPANY OF NH	\$172.45
ARBITERSPORTS LLC	\$1,615.00
ARBOR SCIENTIFIC	\$229.78
ARTHUR LEONARD LABBAY	\$120.00
ASCD	\$3,305.50
ATLANTIC BROADBAND FINANCE, LLC	\$3,132.95
AUDRA WARREN	\$698.89
BANK OF NH	\$8,722,491.58
BARRY BOLDUC	\$610.00
BAUDVILLE, INC.	\$349.47
BAYADA HOME HEALTH CARE INC	\$7,392.00
BE PUBLISHING	\$1,302.68
BETH HADDOCK	\$253.81
BH PHOTO VIDEO	\$580.40
BIO RAD	\$881.49
BLICK ART MATERIALS LLC	\$5,809.16
BOARDED CREATIONS LLC	\$173.60
BONNETTE, PAGE & STONE CORP.	\$137,281.00
BOUNDLESS ASSISTIVE TECHNOLOGY LLC	\$179.00
BOYS & GIRLS CLUBS OF CENTRAL NH	\$8,921.71
BRADLEY H WOLFF	\$1,160.00
BRANDT O'HARA	\$193.76
BREAKOUT INC	\$17.50
BRENDAN AUCOIN	\$612.16
BRETT MCCREA	\$100.00
BREWSTER GOVE	\$208.00
BRIAN JACKSON	\$104.00
BRIAN TAYLOR	\$120.00
BRIDGEPORT NATIONAL BINDERY INC	\$222.50
BRIGHTER IMAGE_BRI006	\$1,542.50
BRINE'S - ESC TEAM SALES	\$18,655.69
BROWN UNIVERSITY	\$54.88
BRUCE PARO	\$254.00
BRYCE CAREY	\$270.00
BUCKLEY ASSOCIATES INC	\$18,025.00
BUDGET BLINDS OF CENTRAL NH	\$3,248.84
BULK BOOKSTORE	\$1,603.00
BUSINESS U LLC	\$1,495.00
C.W. PUBLICATIONS	\$239.00
CANTIN CHEVROLET, INC	\$276.20
CARDIO PARTNERS INC/AED.COM	\$187.00
CARLEEN PFLUGER	\$208.00
CARMINE LOCONTE	\$84.00
CAROL YOUNG-PODMORE	\$140.77
CAROLINA BIO. SUPPLY	\$2,745.38
CASAD COMPANY INC	\$1,392.58

Vendor Name	Amount
CASALES MASTER SPORTS SCHEDULE BOOK	\$105.00
CATHY PEASE	\$84.00
CCP INDUSTRIES	\$592.29
CDW LLC	\$10,583.00
CEREBELLUM CORPORATION	\$435.95
CHAD B DAVIS	\$1,705.00
CHANTELLE MOYNIHAN	\$488.79
CHARLES B. SCHEYS	\$105.00
CHELSEY A ABARE	\$110.00
CHERYL BRYAN	\$305.06
CHESTER CILLEY	\$200.00
CHRISTIAN PV DAY	\$104.00
CHRISTINE DAVOL	\$362.12
CHRISTINE SMITHERS	\$110.00
CHRISTINE WALLIN	\$65.00
CHRISTOPHER D SOULE	\$2,128.00
CHRISTOPHER H PINGREE	\$70.00
CITY WIDE FACILITY SOLUTIONS LLC	\$31,270.00
CLEAN-O-RAMA INC	\$76,411.98
CLIFFORD AIR HVAC AND REFRIGERATION LL	\$48,715.00
COCA-COLA OF NORTHERN N E	\$19,853.39
COLLEGIATE PAINTING	\$17,950.00
CONCORD HOSPITAL LACONIA	\$6,652.80
CONCORD MONITOR INC	\$3,997.51
CONSOLIDATED COMMUNICATIONS	\$16,503.49
CONSOLIDATED ELECTRICAL DISTRIBUTORS IN	\$3,792.66
CONSTELLATIONS BEHAVIORAL SERVICES, LLC	\$1,607.91
CONTROL TECHNOLOGIES INC.	\$126,997.06
CONWAY TECHNOLOGY GROUP LLC	\$88,054.80
CORE VOCATIONAL SERVICES	\$206,137.50
COREY NAZER	\$683.88
CORWIN PRESS INC	\$2,988.00
COSN-CONSORTIUM FOR SCHOOL NETWORKIN	\$340.00
CRESTLINE	\$2,888.74
CROSS THE ROAD ELECTRONICS	\$473.75
CROWN TROPHY 18	\$1,427.00
CTJ ENTERPRISES, LLC	\$1,180.00
CURT COBB	\$104.00
D&R LLC	\$3,703.61
DANAHER FLOOR RETORATIONS INC.	\$10,970.00
DANIEL A NYHAN	\$140.00
DANIELLE BOLDUC	\$5,236.00
DANIELS ELECTRIC	\$13,225.00
DANNY A SYLVESTER	\$130.00
DAVID E HEATH	\$390.00
DAVID WITHAM	\$180.00
DAYTIMERS INC.	\$453.00
DEB ACRES	\$270.00

Vendor Name	Amount
DEBRA J LANGENHEIM	\$39.30
DEBRA LALIBERTE	\$324.38
DECKER EQUIPMENT	\$3,154.58
DELL COMPUTER CORPORATION	\$67,367.83
DEMCO,INC	\$368.83
DEMOULIN BROTHERS & COMPANY	\$551.50
DENNIS ORDWAY	\$225.00
DENNIS TORRES	\$84.00
DERRICK LEONARD PROCTOR	\$103.79
DESIGN SCIENCE, INC	\$280.00
DESIREE L SMITH	\$163.12
DONALD FORTIER	\$84.00
DONALD R MARCOTTE	\$270.00
DONNA ENGLAND	\$280.37
DONNA M ROBARGE	\$260.00
DONNA PLUMB	\$150.00
DONNA RICHARDSON	\$195.00
DREAMBOX LEARNING	\$7,245.00
DRUMMOND WOODSUM	\$22,811.76
DUNSTAN PEDIATRIC SERVICES	\$192,992.50
DURGIN & CROWELL LUMBER CO., INC.	\$1,550.00
DUTILE & SONS OIL CO	\$1,061.60
DW ROSS LLC	\$8,632.48
E. M. HEATH, INC.	\$899.12
EAI1002	\$389.67
EBSCO INDUSTRIES INC	\$2,444.63
EDCLUB INC	\$541.35
EDITORIAL PROJECTS IN EDUCATION INC	\$89.94
EDMENTUM	\$8,566.18
EDPUZZLE INC	\$1,950.00
EDUCATIONAL PASSAGES	\$6,300.00
EDUSCAPE PARTNERS LLC	\$399.00
EDWARD MEYER	\$390.00
EEO-EPS HOLDING LLC	\$533.47
EFTP	\$2,866,059.49
EI US LLC	\$266.00
ELIZABETH MACAIONE	\$130.75
ELLEN PETERS	\$1,432.13
ELLIOT SPRINCE	\$90.00
ELLIS MUSIC CO., INC.	\$2,638.16
EMILY WOLPIN	\$645.53
ENABLING DEVICES	\$513.80
ENCYCLOPEDIA BRITANNICA	\$650.00
ENERGY MANAGEMENT CONSULTANTS INC	\$300,000.00
ERIC J PETELL	\$90.00
ERIN CREAMER	\$110.00
ERNEST PAUL COUTURE JR	\$90.00
EVERLAST CLIMBING INDUSTRIES INC	\$8,274.00

Vendor Name	Amount	Vendor Name	Amount
EVERSOURCE	\$420,121.66	GRANITE STATE PLUMBING & HEATING, LLC	\$1,885.00
EXPLORELEARNING, LLC	\$6,590.00	GREAT MINDS PBC	\$6,355.08
F W WEBB	\$12,672.27	GRETCHEN HADDOCK	\$375.41
FACTS ON FILE	\$1,072.01	GUITAR CENTER STORES INC	\$1,989.86
FANTINI BAKING CO., INC.	\$4,926.75	GUNSTOCK AREA COMMISSION	\$15,036.00
FIRST	\$6,000.00	GUSTAVO PRESTON SERVICE CO., INC.	\$956.00
FIRST CHOICE COMMUNICATION Svc INC	\$3,840.00	H P HOOD LLC	\$18,163.41
FIRST STUDENT INC	\$656,119.15	H&A DOMINION GROUP INC	\$609.00
FIRSTLIGHT	\$9,214.87	HAMPSHIRE FIRE PROTECTION CO LLC	\$1,894.00
FJ DESIGNS INC	\$344.97	HANNAFORD	\$2,063.51
FLAGMAN OF AMERICA	\$527.70	HANNAH O'BRIEN	\$1,802.14
FLAG-WORKS OVER AMERICAN, LLC	\$1,307.30	HAYDEN C ROMA	\$450.00
FLASHTIMING LLC	\$3,035.00	HEALTH TRUST INC	\$4,383,458.36
FLINN SCIENTIFIC INC.	\$245.58	HEALTH TRUST, INC	\$66,249.24
FOCUS HOLDINGS LLC	\$1,437.50	HEATHER GRAY	\$4,118.11
FOLLETT SCHOOL SOLUTIONS LLC	\$3,922.21	HEINEMANN	\$4,612.30
FRANK HOELL	\$120.00	HERMANN DEFREGGER	\$1,000.00
FRED MATTHEW	\$150.00	HERSHEY CREAMERY CO.	\$7,702.73
FRONTLINE TECHNOLOGIES GROUP LLC	\$18,248.77	HERTZ FURNITURE SYSTEMS LLC	\$76,141.74
FULCRUM BIOMETRICS INC	\$799.00	HOME BEAUTIFUL	\$14,021.11
GABRIEL D. ANTHONY	\$150.00	HORIZONS COUNSELING CENTER INC	\$13,920.00
GALE CENGAGE LEARNING	\$50.00	HOWARD D. KELLEHER	\$420.00
GARY A BEAN	\$150.00	HUDL	\$3,546.00
GARY FINKLE	\$90.00	IMPACT FIRE SERVICES, LLC	\$1,060.00
GARY FOURNIER	\$130.00	IMPACT PUBLICATIONS	\$928.00
GARY GLAUDE	\$177.98	INSTITUTE FOR MULTISENSORY ED LLC	\$43,304.23
GARY KUBA	\$540.00	INTERIM HEALTHCARE	\$138,509.50
GARY NOYES	\$700.00	INTRADO INTERACTIVE SERVICES CORP	\$3,105.00
GATEWAY EDUCATION HOLDINGS LLC	\$4,125.00	IRVING HEATING OIL	\$303,773.82
GATOR SIGN SHOP & SHIPS STORE	\$1,020.00	ITHAKA HARBORS INC	\$1,560.00
GAYLE SULLIVAN	\$101.19	IXL LEARNING, INC.	\$5,212.00
GENERAL PRINTING AND DESIGN INC	\$139.34	J P PEST SERVICES	\$680.00
GERALD D STERRITT JR	\$350.00	J.W. PEPPER & SONS, INC.	\$1,087.44
GES STUDENT ACTIVITY ACCO	\$7,625.00	JAMES L CONWAY	\$240.00
GHS HIGH SCHOOL ACTIVITY - DRAMA	\$2,610.18	JAMES M. CHASE	\$420.00
GHS STUDENT ACTIVITY	\$35,161.00	JAMES MAJOR	\$90.00
GILFORD EDUCATION ASSOC.	\$52,706.84	JAMES NEWSOM	\$104.00
GILFORD SCHOOL FOOD SERVICE	\$6,479.16	JAMES R PRESHER	\$620.00
GILFORD WELL COMPANY INC	\$25,496.50	JAMES T MCKIM JR	\$250.00
GILL'S PIZZA CO., LLC	\$20,767.50	JAMES TUFTS	\$164.00
GLOBAL PAYMENTS, INC	\$5,599.00	JAMES V WALSH	\$150.00
GMS STUDENT ACTIVITY ACC	\$9,514.73	JAMES W SEALE	\$100.00
GOOSEBAY SAWMILL AND LUMBER INC.	\$1,665.00	JAN ELLIS-CLEMENTS	\$600.00
GOPHER	\$2,018.80	JANELLE LABARRE	\$42.33
GOVCONNECTION, INC	\$55,332.98	JANICE STOWELL	\$1,322.73
GOVERNOR WENTWORTH REG SCHL DIST	\$10,350.00	JAY MOODY	\$56.16
GRAINGER	\$2,464.06	JD DESIGN AND PRINT	\$1,543.00
GRANITE STATE GLASS	\$24,626.00	JEFF JOSTEN	\$1,800.00

Vendor Name	Amount	Vendor Name	Amount
JEFFREY A. BROWN	\$370.00	KAYLAN P BOUCHARD	\$1,179.13
JEFFREY NOYES	\$130.00	KEITH STYLES	\$280.00
JEFFREY S. CHADWICK	\$20,214.43	KELLEEN ANN CARAVONA	\$26.97
JENNA LYNN ROGATO	\$10,080.00	KELLY M LEWIS	\$61.88
JENNIFER ADAMS	\$2,400.00	KELVIN	\$444.44
JENNIFER ANDERSON	\$110.12	KEN MULLEAVEY	\$446.61
JENNIFER BETOURNAY	\$275.60	KENNETH W WATSON	\$90.00
JENNIFER JOHANSSON	\$1,143.73	KERRI DUNLEAVY	\$266.57
JENNIFER MCDONALD	\$1,077.60	KEVIN BEMIS	\$165.00
JENNIFER NASH-BOUCHER	\$174.20	KEVIN E THEODORE	\$160.00
JEREMIAH LAFLAMME	\$245.00	KEVIN J. KAVENY	\$300.00
JESSICA BISHOP	\$103.49	KIMBERLY ZYLA SALANITRO	\$97.51
JESSICA SCUDDER	\$790.51	KIRIN ASSELIN	\$270.00
JESSIE M MARDIS	\$503.14	KIRK BEITLER	\$470.53
JLM DISTRIBUTORS LLC	\$150.00	KITTREDGE EQUIPMENT CO.-NH	\$5,592.30
JOCELYN GOYETTE	\$456.24	KLEENSLATE CONCEPTS LP	\$1,002.91
JOHN A JASKOLKA	\$70.00	KNOWBE4 INC	\$3,368.20
JOHN DEJAGER	\$150.00	KNOWLEDGE MATTERS	\$2,800.00
JOHN H ALLWEIN III	\$70.00	KRISTEN M. TAYLOR	\$104.00
JOHN KEVIN O'LEARY	\$100.00	KRISTEN NAZER	\$2,693.00
JOHN LARSEN	\$140.00	KRISTIE KATZ	\$119.26
JOHN PRATT CO.	\$1,472.00	KRISTIE TOUPIN	\$90.00
JOHN S FULTON	\$150.00	KRISTIN WALSH	\$5,463.54
JOHN S WARDROP	\$100.00	KRISTINE NIILER	\$254.00
JOHN W ANDRICK JR	\$104.00	KRISTOPHER FURTNEY	\$90.00
JOHN W DONOVAN	\$741.97	LABOR LAW CENTER	\$467.64
JOHN W MORRIS	\$320.00	LACONIA SCHOOL DISTRICT	\$261,257.85
JON RANDAL EIFERT	\$270.00	LAKES REGION DISABLED SPRTS @ GUNSTOCK	\$1,620.00
JOSEPH J. CERRA	\$104.00	LAKES REGION ENVIROMTL CONTRACTORS	\$3,173.95
JOSEPH LAFRANCE	\$320.00	LAKES REGION SCHOOL ADMIN	\$75.00
JOSEPH R BENHAM	\$104.00	LAKES REGION STRIPING CO	\$3,980.00
JOSEPH S. MIRANTE III	\$330.00	LAKESHORE LEARNING MATERI	\$757.98
JOSHUA FUHRMEISTER	\$165.00	LAKESIDE FAMOUS ROAST BEEF	\$356.20
JOSHUA REMY	\$104.00	LAKEVIEW BOOKS	\$665.46
JULIANA NELSON	\$357.96	LANG DOOR & HARDWARE INC	\$896.83
JULIE STUART	\$2,424.60	LARRY R AVERILL	\$104.00
JUNIOR LIBRARY GUILD	\$5,453.09	LARRY TROMBETTA	\$770.00
KAGAN PROFESSIONAL DEVELOPMENT	\$28,641.00	LAURA WEED	\$1,627.80
KAGAN PUBLISHING	\$5,946.00	LAURA ZAKORCHEMNY	\$90.00
KARI CROWE	\$536.00	LAUREN BENSON	\$100.00
KASEYA US LLC	\$3,306.30	LAUREN D' AMBROSIA	\$36.03
KATE FOX	\$195.11	LDR PRODUCTIONS	\$190.00
KATE HORNE	\$97.95	LEARNING A-Z	\$1,521.00
KATHERINE BRYANT	\$802.24	LEFEBVRE INSURANCE, LLC	\$2,453.00
KATHLEEN BUTLER	\$222.53	LEGO BRAND RETAIL INC	\$5,997.75
KATHLEEN R CAMPBELL-KELLEY	\$190.00	LENZO LAVIN	\$495.00
KATHLEEN SMITH	\$900.00	LHS ASSOCIATES INC	\$1,784.50
KAYLA C TOMPKINS	\$268.00	LIBRARYTRAC LLC	\$275.00

Vendor Name	Amount	Vendor Name	Amount
LIFEVAC LLC	\$200.72	MICHAEL E FOLEY	\$270.00
LISA BRACE	\$3,572.20	MICHAEL FROST	\$164.00
LITERACY RESOURCES, LLC	\$740.88	MICHELLE FRIDLINGTON	\$737.68
LOGAN MASTERS	\$950.00	MICHELLE GRANT	\$207.88
LORI JEWETT	\$169.00	MICHELLE STOW	\$100.72
LORIENNE M VALOVANIE	\$40.62	MIKE LIVERNOIS	\$330.00
LORIMOER FRANCOEUR	\$600.00	MIRIAM YORK	\$50.00
LOUIS C. MANIAS	\$90.00	MOLLY J HORN	\$379.77
LOUISE K JAGUSCH	\$266.76	MONSIDO, INC.	\$3,100.00
LOWES	\$7,032.43	MPULSE SOFTWARE INC	\$3,171.46
LYNN LYONS	\$1,475.00	MSB CONSULTING GROUP, LLC	\$656.52
LYVIE BEYRENT	\$4,278.96	MSB SCHOOL SERVICES LLC	\$4,663.00
M SAUNDERS INC PRODUCE	\$20,223.73	MUNICIPAL LEASING CONSULTANTS	\$1,295.00
MACGILL	\$1,291.58	MYSTERY SCIENCE INC.	\$1,395.00
MAD-LEARN LLC	\$1,200.00	NASCO	\$2,284.43
MAIN STREET ACADEMIX INC	\$23,250.00	NATE NICHOLS	\$305.00
MAINE OXY	\$249.75	NATHAN STEVENS	\$314.00
MANNIE NOGUEIRA	\$899.00	NATL ASSN/SECONDARY SCHOOL PRINCIPAL	\$480.00
MARC M GONZALEZ	\$59.88	NATL ASSOCIATION FOR MUSIC EDUCATION	\$590.49
MARGARET A JENKINS	\$522.98	National Emergency Number Association	\$255.00
MARILEE NIHAN	\$194.00	NATIONAL PROFESSIONAL RESOURCES INC	\$1,315.50
MARK CRISMAN	\$150.00	NEACAC	\$25.00
MARK GREGORAKOS	\$258.00	NEASC	\$4,960.00
MARK M GROSSMAN	\$1,160.00	NEURODEVELOPMENTAL INSTITUTE OF NH LLC	\$150.00
MARK R ROY	\$280.00	NEW ENGLAND LEAGUE OF MIDDLE SCHOOLS	\$1,725.00
MARK REDMAN	\$90.00	NH ATHLETIC DIRECTORS ASSOC.	\$910.00
MARK W REDMAN JR	\$90.00	NEW HAMPSHIRE LEARNING INITIATIVE	\$2,800.00
MARSHALL MEMO LLC	\$140.00	NEW HAMPSHIRE MUNICIPAL ASSOCIATION INC	\$110.00
MARTIN AND DEPORTER LLC	\$6,950.00	NEW HAMPSHIRE MUSIC ED ASSOCIATION	\$310.00
MARTINA BEX	\$298.00	NEW HAMPSHIRE VOLLEYBALL COACHS ASSN	\$45.00
MARY BURKE	\$110.00	NEWEGG INC	\$2,419.11
MASON ROBERGE	\$615.00	NH AGRICULTURE IN THE CLASSROOM	\$375.00
MASTERLIBRARY.COM, LLC	\$2,070.00	NH ASSOC FOR PRINCIPALS	\$4,245.00
MATT DEMKO	\$635.00	NH ELECTRIC MOTORS	\$234.85
MATTHEW GAWRONSKI	\$381.00	NH MAPLE PRODUCERS ASSOCIATION INC	\$78.00
MAURICE D. BILODEAU	\$70.00	NH MUNICIPAL BOND BANK	\$1,047,515.00
MCGRAW-HILL EDUCATION	\$2,240.86	NH RESTAURANT EQUIP SALES & SERVICE	\$2,177.00
MCINTIRE BUSINESS PRODUCT	\$3,103.94	NH SCHOOL COUNSELOR ASSOCIATION	\$50.00
MCMASTER-CARR	\$596.07	NHAHPERD	\$250.00
MEGHAN E WILSON	\$250.06	NHASBO	\$635.00
MEGHAN E ZELAYA MARTINEZ	\$480.01	NHASCD	\$1,375.00
MEGHAN ROTHERMEL	\$52.79	NHASEA	\$1,005.00
MELANIE MARZOLA	\$164.00	NHASEA CONFERENCE COMMITTEE	\$1,023.00
MELANIE O'DEA	\$423.82	NHIAA	\$6,065.00
MELISSA OTIS	\$2,787.21	NHRS	\$3,117,386.29
MICAH JAVALGI	\$860.00	NHSAA	\$11,032.32
MICHAEL BACZEWSKI	\$140.00	NHSBA	\$5,543.67
MICHAEL DANEAU	\$104.00	NHSTE - MEMBERSHIP	\$60.00

Vendor Name	Amount
NICHOLAS GOSSELIN	\$220.00
NICHOLAS R WENDEL	\$112.00
NO LIMITS MOTORSPORTS	\$117.98
NOAH DICKEY	\$130.00
NOODLE TOOLS, INC	\$360.00
NORTH EAST SCALE COMPANY, INC.	\$135.00
NORTHEAST CUTLERY INC	\$400.00
NORTHEAST MASONRY CORPORATION	\$71,800.00
NORTHEAST SECURITY AGENCY	\$6,605.00
NORTHERN NURSERIES	\$21,026.00
NORTHWEST ENERGY EFFICIENCY COUNCIL	\$75.00
NOVEL EFFECT INC	\$39.99
NUTRI-LINK TECHNOLOGIES, INC.	\$955.00
NUTRISLICE, INC.	\$666.00
NWEA	\$9,201.00
OMNI GROUP	\$215,178.10
ONE SOURCE SECURITY & AUTOMATION, INC	\$665.00
OTC BRANDS INC	\$3,401.99
OVERDRIVE, INC.	\$1,067.50
OWL STAMP COMPANY INC	\$56.70
P2K PRINTING LLC	\$375.98
PAHL EMMETT SHARROW JR.	\$90.00
PANDADOC INC	\$2,624.00
PARENTSQUARE INC	\$7,000.00
PATHFUL INC	\$7,000.00
PATRICA MADORE	\$358.29
PATRICIA H MURE	\$90.00
PATRICIA KATIS	\$51.75
PATRICK WOOLFENDEN	\$1,405.55
PAUL A. GOUETTE	\$364.00
PAUL DELGADO	\$290.00
PAUL H BROOKES PUBLISHING CO INC	\$1,171.19
PAUL J PAGE	\$104.00
PAUL J STEARNS	\$70.00
PAUL LANDRY	\$100.00
PEARSON ASSESSMENTS	\$947.00
PEDIATRIC PHY THERAPY INC	\$89,884.30
PERFORMANCE HEALTH SUPPLY	\$1,800.03
PETER BOWLER	\$150.00
PETER S COFRAN	\$70.00
PFG NORTHCENTER	\$101,364.66
PHEASANT RIDGE GOLF CLUB	\$560.00
PHILIP MOLICA	\$210.00
PICHES SKI SHOP	\$10,937.68
PIONEER MANUFACTURING INC	\$5,474.88
PIONEER VALLEY EDUCATIONAL PRESS	\$456.50
PITNEY BOWES_PIT001	\$8,140.28
PITNEY BOWES_PIT003	\$4,842.60

Vendor Name	Amount
PLAYGROUND OUTFITTERS LLC	\$1,038.84
PLODZIK & SANDERSON	\$19,650.00
PLYMOUTH STATE COLLEGE	\$200.00
PLYMOUTH STATE UNIVERSITY	\$4,022.38
POLLY K ROUHAN	\$1,800.00
PORT LIGHTING SYSTEMS	\$2,323.00
PORTER PAVING INC.	\$9,660.00
PORTLAND POTTERY	\$5,277.46
POSITIVE PREASURE PUMP REPAIR	\$381.00
POSITIVE PROMOTIONS INC	\$2,722.29
POWERSCHOOL	\$8,607.17
PRECISION FITNESS EQUIPMENT	\$652.50
PRESCOTT CONSERVANCY INC	\$7,685.00
PRESCOTT'S FLORIST & GARD	\$297.70
PRESTWICK HOUSE INC.	\$166.37
PREZLEY M ADAIR	\$130.63
PRIMEX 3	\$111,292.23
PRIMEX WIRELESS INC	\$42.12
PRO-ED, INC.	\$53.90
PROFESSIONAL SOFTWARE FOR NURSES, INC	\$2,400.00
PROJECT LEAD THE WAY, INC.	\$1,450.00
PRO-POINT RESTORATION LLC	\$34,319.00
QA WINGSPEED LLC	\$457.36
RACHEL THERIAULT	\$100.00
RALPH W RUNNALS	\$63.23
RANDALL HOBBS	\$375.00
RAPTOR TECHNOLOGIES LLC	\$2,945.17
READING WRITING PROJECT NETWORK LLC	\$1,400.00
REALLY GOOD STUFF	\$1,299.10
REBECCA BEDARD	\$124.00
REBECCA SHIBLEY	\$121.35
RED BRICK RESOURCES	\$709.50
RED HOT SPORTS PROMOTIONS	\$714.10
REHABILITATION EQUIPMENT ASSOCIATES	\$199.95
REILY FOODS COMPANY	\$2,587.80
RENAISSANCE LEARNING	\$4,020.75
RESCUE ONE TRAINING FOR LIFE INC	\$2,056.45
RICHARD A. COTNOIR	\$222.95
RICHARD ACQUILANO	\$1,168.07
RICHARD ANTHONY	\$780.00
RICHARD C. SHOLTANIS	\$330.00
RICHARD FORTIER SR.	\$70.00
RICHARD HIGGINS	\$168.00
RICHARD J BERRYMAN	\$950.00
RICHARD T BEDELL	\$324.00
RICHARD TRACY_TRA002	\$180.00
RIO GRANDE	\$269.06
RIVERSIDE ASSESSMENTS LLC	\$258.50

Vendor Name	Amount	Vendor Name	Amount
ROBERT A CAIN	\$140.00	SHAUN P BEAN	\$70.00
ROBERT BARBARISI	\$90.00	SHAUNTAYE M DORR	\$214.06
ROBERT C WATERMAN	\$160.00	SHAWN MURPHY	\$770.00
ROBERT J. NELSON	\$104.00	SHERWIN-WILLIAMS	\$1,349.31
ROBERT JOHNSON	\$164.00	SIGNET ELECTRONIC SYSTEMS, INC.	\$785.86
ROBERT MAHAN	\$292.00	SMILE MAKERS	\$125.70
ROBERT S GADOMSKI	\$10,000.00	SMOOTHIE BUS LLC	\$2,245.00
ROBERT SALOME	\$310.00	SOCIAL STUDIES SCHOOL SER	\$115.96
ROBERT SIDWAY	\$520.00	SOCIETY FOR HUMAN RESOURCE MNGMT	\$244.00
ROBERT STADNICKI	\$290.00	SOLARWINDS NORTH AMERICA INC	\$166.00
ROBIN BARON	\$44.69	SOULE LESLIE, KIDDER, SAYWAR	\$37,392.03
ROBIN DAY	\$164.00	SOUTH PAW	\$988.38
ROLAND GAMELIN	\$420.00	SQUAM LAKES NATURAL SCIENCE CNTR	\$447.00
ROLAND J. BOURQUE	\$180.00	ST JOHNSBURY ACADEMY	\$3,960.00
ROWELL'S SEWER & DRAIN, LLC	\$1,824.00	STACIE PITTS	\$150.00
RPF ASSOCIATES INC	\$2,145.00	STADIUM SYSTEM, INC.	\$7,585.51
RUSSELL PERRIN	\$60.00	STANLEY ELEVATOR CO. INC.	\$5,732.00
RYAN CAMERON	\$237.91	STAPLES, INC	\$22,410.48
RYAN DALE BERG	\$70.00	STATE OF N H-CRIMINAL REC	\$6,448.00
RYAN HOLDER	\$2,695.00	STATE OF NEW HAMPSHIRE	\$100.00
SALMON PRESS	\$118.00	STEPHANIE JOHNSON	\$209.00
SAMANTHA LUKER	\$100.00	STEPHANIE MASTERS	\$3,418.18
SANEL AUTO PARTS	\$4,687.67	STEPHEN CATALANO PHD	\$90,290.00
SARAH HENGSTENBERG	\$582.76	STEPHEN ROSSETTI	\$784.00
SARAH RAK	\$150.00	STEPHEN T DRAUS	\$70.00
SCADA ACCESS INC	\$96.00	STEPHEN W. LACASSE	\$150.00
SCENARIO LEARNING LLC	\$7,970.00	STEVE SPANGLER INC	\$297.91
SCHOLASTIC INC	\$4,050.65	STEVEN BOISVERT	\$70.00
SCHOOL CONNECT LLC	\$2,500.00	STEVEN H BLANCHARD	\$70.00
SCHOOL HEALTH CORPORATION	\$3,457.04	STUDICA INC	\$570.00
SCHOOL LIBRARY JOURNAL	\$159.99	SUMMA HUMMA ENTERPRISES LLC	\$2,787.00
SCHOOL MART	\$1,423.21	SUMMIT SUPPLY CORP.OF CO.	\$4,791.62
SCHOOL NURSE SUPPLY, INC.	\$288.09	SUNDANCE NEWBRIDGE LLC	\$1,587.60
SCHOOL SPECIALTY	\$1,017.85	SUNNYSIDE MAPLES	\$661.00
SCHOOLLAW.COM	\$225.00	SUZANNE L BERGMAN	\$33,000.00
SCHOOLPOSTERS.COM LLC	\$145.90	SWANK MOTION PICTURES, INC	\$1,711.00
SCOTT DRISCOLL	\$3,200.00	SWEETWATER SOUND HOLDINGS LLC	\$464.82
SCOTT L. BRYANT	\$390.00	TARA RICHARDSON	\$1,175.00
SCOTT MILLER	\$765.00	TAYLOR & FRANCIS GROUP LLC	\$2,248.80
SCOTT R CURRIER	\$1,911.00	TC READING AND WRITING PROJECT	\$700.00
SDB SPECIALTY NETWORKING	\$22,143.30	TEACHER SYNERGY LLC	\$954.56
SDC PUBLICATIONS INC	\$818.00	TEACHERS DISCOVERY	\$430.73
SDI INNOVATIONS INC	\$252.80	TEACHING STRATEGIES LLC	\$334.80
SEAN MOYNIHAN	\$104.00	TECH4LEARNING INC	\$1,125.00
SERESC	\$1,160.96	TECHNICAL EDUCATION PRODUCTS INC.	\$9,534.75
SERVICE FEDERAL CR UNION	\$23,000.00	TECHNOLOGY EDUCATION CONCEPTS	\$3,992.90
SHAKER REGIONAL SCHOOL DISTRICT	\$14,342.72	TERESA M KUKESH	\$130.00
SHANE SIRLES	\$480.00	TERRENCE LEE DOSTIE	\$104.00

Vendor Name	Amount
TERRY HANNIGAN	\$160.00
THE COMPLEAT SCULPTOR	\$421.02
THE EDUCATION COOPERATIVE	\$1,221.00
THE HL TURNER GROUP INC	\$35,625.00
THE LACONIA DAILY SUN	\$11,604.00
THE NEW YORK TIMES COMPANY	\$1,092.00
THE OMNI GROUP	\$56.00
THEMES & VARIATIONS INC	\$174.95
THOMAS ALAN WAINWRIGHT	\$180.00
THOMAS J HANRIGHT	\$500.00
THOMAS M. GILPATRICK	\$104.00
THOMAS W CARR	\$41.92
THUMBS UP LANDSCAPE LLC	\$2,796.00
TIME FOR KIDS	\$396.00
TIMOTHY C LUDWICK	\$24,150.00
TIMOTHY GOGGIN	\$420.00
TIMOTHY GOOSSENS	\$800.00
TIMOTHY J. LEAFE	\$104.00
TOUCHMATH ACQUISITION, LLC	\$395.00
TOWN OF GILFORD_GIL008	\$5,565.00
TOWN OF GILFORD_TOW001	\$292,500.00
TREASURER STATE OF N H -L	\$500.00
TREASURER, STATE OF N H	\$150.00
TREASURER, STATE OF N.H.-	\$6,108.29
TREASURER, STATE OF N.H. SURPLUS DIST.	\$1,608.75
TREASURER, STATE OF NH	\$235.00
TYLER BUSINESS FORMS	\$1,816.30
TYLER TECHNOLOGIES, INC	\$33,489.95
TYLOR A. PIECUCH	\$90.00
UNION LEADER CORP.	\$837.72
UNYTE HEALTH US INC	\$169.00
USI INC	\$212.88
VALERIE MULKHEY	\$370.00
VANTASTIC INC DBA	\$6,278.75
VELOCITY PROMOTIONS LLC	\$144.90
VERIZON WIRELESS	\$2,687.46
VERMONT PRINCIPALS ASSOCIATION	\$870.00
VEX ROBOTICS, INC	\$522.10
VICTORIA FLEURY	\$5,520.15
VILLAGE NURSERY SCHOOL	\$6,910.00
WASTE MANAGEMENT INC OF N	\$43,762.58
WAYNE R. HUSBAND	\$84.00
WAYSIDE PUBLISHING	\$1,233.70
WB MASON	\$45,702.62
WEST MUSIC.COM	\$99.94
WESTERN PSYCHOLOGICAL SER	\$937.20
WILLIAM ANDRUS	\$270.00
WILLIAM BALL	\$65.00

Vendor Name	Amount
WILLIAM BELAIR	\$910.00
WILLIAM K POMPA	\$310.00
WILLIAM R AKERLEY	\$1,376.16
WIND RIVER ENVIRONMENTAL LLC	\$1,550.00
WINNI WASTE SOLUTIONS LLC	\$1,850.00
WINNIPESAUKEE BAY GULLS 2	\$275.00
WINNISQUAM PRINTING, INC	\$466.52
WINNISQUAM REGIONAL SCH D	\$5,210.18
WIRE TO WIRE TECHNOLOGIES LLC	\$5,499.00
WMA EQUIPMENT REPAIR SERVICES, LLC	\$1,032.19
WORTHINGTON	\$6,759.93
WRS GROUP LTD	\$443.16
WS DENNISON CABINETS INC	\$5,440.00
WURSTER CONSULTING, LLC	\$4,998.00
WURTH ADDITIVE GROUP INC	\$875.00
XELLO	\$2,800.00
ZEARN	\$900.00

**TOWN OF GILFORD
2024 ANNUAL TOWN MEETING
WARRANT**

To the inhabitants of the Town of Gilford in the State of New Hampshire, qualified to vote in Town affairs:

FIRST SESSION

You are hereby notified to meet for the First Session of the 2024 Annual Town Meeting, to be held in the Gilford High School Auditorium, 88 Alvah Wilson Road, in said Town of Gilford, on Thursday, February 8, 2024, beginning at seven o'clock in the evening (7:00pm). The First Session will consist of explanation, discussion and debate on each of the following warrant articles; and will afford those voters who are present the opportunity to propose, debate and adopt amendments to each warrant article to the extent prescribed under the laws of the State of New Hampshire.

SECOND SESSION

You are hereby notified to meet for the Second Session of the 2024 Annual Town Meeting, to be held in the Gilford Youth Center, 19 Potter Hill Road, in said Town of Gilford, on Tuesday, March 12, 2024, beginning at seven o'clock in the morning (7:00am) until the closing of the polls at seven o'clock in the evening (7:00pm). The Second Session will consist of voting by official ballot to elect Town Officers and voting by official ballot on all warrant articles from the First Session, as may be amended, as follows:

ARTICLE 1: To choose the necessary Town Officers for the following year; to wit:

- One Moderator for a two year term;
- One Selectman for a three year term;
- One Trustee of Trust Funds for a three year term;
- Two Library Trustees for a three year term;
- One Cemetery Trustee for a three year term;
- Three Budget Committee Members for three year terms;
- One Supervisor of the Checklist for a six year term;
- One Fire Engineer for a three year term.

ARTICLE 2.1 Are you in favor of the adoption of **Amendment Number 1** as proposed by Petition for the Gilford Zoning Ordinance as follows?

Amend the Zoning Map of the Town of Gilford by changing the zoning of the 2-acre 700 Cherry Valley Road property (Tax Map and Lot number 254-072-000) from Limited Residential (LR) to Resort Commercial (RC), which property is located across from the Gunstock Ski Area entrance and adjacent to the former Arlberg Inn which is already zoned Resort Commercial? The petitioner states "rezoning of this parcel will enable redevelopment of the former Arlberg Inn property". (The Planning Board recommends adoption of this amendment.) (An official copy of the entire proposal is on file at the Town Clerk's Office and on display at the meeting place on the date of the Town Meetings and may be viewed at www.gilfordnh.org).

ARTICLE 2.2 Are you in favor of the adoption of **Amendment Number 2** as proposed by the Gilford Planning Board for the Gilford Zoning Ordinance as follows?

Create Workforce Housing regulations by amending Article 3, Definitions, to include a definition for Workforce Housing; amending Sections 4.2.10 and 4.7.2(j) to change the use description to read "Senior Housing/Workforce Housing"; and amending Section 11.4.7, Senior Housing, to add in regulations for Workforce Housing by changing the title of the section to read "Senior Housing and Workforce Housing", allowing Workforce Housing to be developed under similar conditions as Senior Housing, changing the unit mix allowed for both Senior Housing and Workforce Housing from allowing only one (1) and two (2) bedroom units to also allowing three (3) bedroom units, creating additional minimum parking requirements specifically for Workforce Housing, and making other related changes. (An official copy of the entire proposal is on file at the Town Clerk's Office and on display at the meeting place on the date of the Town Meetings and may be viewed at www.gilfordnh.org).

ARTICLE 2.3 Are you in favor of the adoption of **Amendment Number 3** as proposed by the Gilford Planning Board for the Gilford Zoning Ordinance as follows?

Amend Section 22.7.1 to correct a reference to state statutes changing the reference from RSA 676:16 to RSA 676:15 so the section correctly refers to injunctive relief provisions in the RSAs. (An official copy of the entire proposal is on file at the Town Clerk's Office and on display at the meeting place on the date of the Town Meetings and may be viewed at www.gilfordnh.org).

ARTICLE 2.4 Are you in favor of the adoption of **Amendment Number 4** as proposed by the Gilford Planning Board for the Gilford Zoning Ordinance as follows?

Amend paragraph b. of Section 23.5, Duration of Permit, to change the time period within which a variance must be utilized from one (1) year to two (2) years from the date of approval so the time frame coincides with NH RSA 674:33 I-a,(a); and amend Section 23.6, Penalties, by adding the following sentence, "The penalties set forth herein shall be cumulative and shall be in addition to any other rights and remedies available to the Town at law or equity." (An official copy of the entire proposal is on file at the Town Clerk's Office and on display at the meeting place on the date of the Town Meetings and may be viewed at www.gilfordnh.org).

ARTICLE 3: Shall the Town vote to raise and appropriate the sum of nine hundred thousand dollars, (\$900,000), for construction of a new Town Beach Bathhouse; and to authorize the issuance of not more than nine hundred thousand dollars, (\$900,000), of bonds or notes in accordance with the provisions of the Municipal Finance Act, (RSA 33); and to authorize the Board of Selectmen to issue, negotiate, sell and deliver such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof; and furthermore, to authorize the Selectmen to take any other action or to pass any other vote relative thereto? (3/5 vote required)
Recommended by the Board of Selectmen (2-1)
Recommended by the Budget Committee (9-0)

ARTICLE 4: Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$19,681,211? Should this article be defeated, the default budget shall be \$17,956,716 which is the same as last year, except for certain adjustments required by previous action of the Town or by law; or the Board of Selectmen may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.
Recommended by the Board of Selectmen (3-0)
Recommended by the Budget Committee (9-0)

ARTICLE 5: Shall the Town vote to raise and appropriate the sum of one hundred seventy-two thousand dollars, (\$172,000), to purchase a light duty DPW pick-up truck with plow and accessories? This sum to come from surplus fund balance and no amount to be raised from new taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the purchase is completed or by December 31, 2025, whichever is sooner.
Recommended by the Board of Selectmen (3-0)
Recommended by the Budget Committee (9-0)

ARTICLE 6: Shall the Town vote to raise and appropriate the sum of one hundred fifty thousand dollars, (\$150,000), to purchase a used DPW excavator with accessories? This sum to come from surplus fund balance and no amount to be raised from new taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the purchase is completed or by December 31, 2025, whichever is sooner.
Recommended by the Board of Selectmen (3-0)
Recommended by the Budget Committee (9-0)

ARTICLE 7: Shall the Town vote to raise and appropriate the sum of two thousand nine hundred dollars, (\$2,900), to be added to the Police Dog and Training Capital Reserve Fund previously established in 2018?
Recommended by the Board of Selectmen (3-0)
Recommended by the Budget Committee (9-0)

ARTICLE 8: Shall the Town vote to raise and appropriate the sum of one hundred fifty thousand dollars, (\$150,000), to be added to the Sidewalk Capital Reserve Fund previously established in 2018? This sum to come from surplus fund balance and no amount to be raised from new taxation.
Recommended by the Board of Selectmen (3-0)
Recommended by the Budget Committee (9-0)

ARTICLE 9: Shall the Town vote to raise and appropriate the sum of fifty thousand dollars, (\$50,000), to be added to the Technology Capital Reserve Fund previously established in 2018? This sum to come from surplus fund balance and no amount to be raised from new taxation.
Recommended by the Board of Selectmen (3-0)
Recommended by the Budget Committee (9-0)

ARTICLE 10: Shall the Town vote to raise and appropriate the sum of twenty thousand dollars, (\$20,000), to be added to the Building Repair Capital Reserve Fund previously established in 2007? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (9-0)

ARTICLE 11: Shall the Town vote to raise and appropriate the sum of one hundred seventy-five thousand dollars, (\$175,000), to be added to the Public Works Building Capital Reserve Fund previously established in 2020? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (9-0)

ARTICLE 12: Shall the Town vote to raise and appropriate the sum of thirty-five thousand dollars, (\$35,000), to be added to the Fire Water Supply Maintenance Capital Reserve Fund previously established in 2008 for town-wide fire suppression purposes? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (9-0)

ARTICLE 13: Shall the Town vote to raise and appropriate the sum of twenty thousand dollars, (\$20,000), to be added to the Recreation Facilities Maintenance Capital Reserve Fund previously established in 2008? This sum to come from surplus fund balance and no amount to be raised from new taxation. A portion of these funds is intended to be used to convert some more Village Field lights to LED.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (9-0)

ARTICLE 14: Shall the Town vote to raise and appropriate the sum of twenty thousand dollars, (\$20,000), to be added to the Glendale Boat and Launch Ramp Facilities Maintenance Capital Reserve Fund previously established in 2008? This sum to come from surplus fund balance. This money represents Glendale Permit revenues that were previously collected and deposited into the general fund and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (9-0)

ARTICLE 15: Shall the Town vote to raise and appropriate the sum of one hundred twenty-five thousand dollars, (\$125,000), to be added to the Fire Equipment Capital Reserve Fund previously established in 1989? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (9-0)

ARTICLE 16: Shall the Town vote to raise and appropriate the sum of fifty thousand dollars, (\$50,000), to be added to the Highway Equipment Capital Reserve Fund previously established in 1990? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (9-0)

ARTICLE 17: Shall the Town vote to raise and appropriate the sum of fifty-eight thousand dollars, (\$58,000), to be added to the Lakes Business Park Capital Trust Fund previously established pursuant to the terms of the Inter-Municipal Agreement that was approved under Article 18 of the 2001 Annual Town Meeting? This sum to come from surplus fund balance and no amount to be raised from new taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (9-0)

ARTICLE 18: Shall the Town vote to raise and appropriate the sum of ten thousand dollars, (\$10,000), to be added to the Sewer Maintenance Capital Reserve Fund previously established in 2007? This sum to come from sewer fund balance and no amount to be raised from taxation.

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (9-0)

ARTICLE 19: Shall the Town vote to raise and appropriate the sum of twenty-one thousand dollars, (\$21,000), (a level funded request), to Lakes Region Mental Health Center (LRMHC) for the delivery of high-level access to mental health care? In addition to comprehensive mental health services, residents have access to the LRMHC Mobile Crisis Response Team that will report to a mental health emergency wherever the individual is located whether that be at home, work, school or elsewhere in the community. Services are provided to anyone in need, regardless of their ability to pay. LRMHC is designated by the State of New Hampshire as the community mental health center serving Belknap and southern Grafton Counties. We served 3,622 children, families, adults and elders in fiscal year 2023; 179 were Gilford residents. LRMHC provided \$11,777 in charitable care to Gilford residents. (Submitted by petition)

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (9-0)

ARTICLE 20: Shall the Town vote to raise and appropriate the sum of ten thousand dollars, (\$10,000), to Lakes Region Visiting Nurse Association for the purpose of supporting hospice care, nursing, therapy and aid care to homebound residents who are at medical or social risk, and immunization services? (Submitted by petition)

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (9-0)

ARTICLE 21: Shall the Town vote to raise and appropriate the sum of twenty four thousand dollars, (\$24,000), to support the operations of Granite VNA, (formerly Central New Hampshire VNA & Hospice), a local agency that provides visiting nurse services, hospice care, and pediatric care to residents of the Town of Gilford, NH? This past year residents of Gilford received 4,372 home visits from Granite VNA. Town funds are used chiefly to support hospice care, pediatric care to children at medical or social risk, wellness clinics, bereavement support groups and immunization services. (Submitted by petition)
Recommended by the Board of Selectmen (3-0)
Recommended by the Budget Committee (9-0)

ARTICLE 22: Shall the Town vote to raise and appropriate the sum of ten thousand dollars, (\$10,000), for the continuation of services to low-income residents of Gilford through the Laconia Resource Center of the Community Action Program Belknap-Merrimack Counties, Inc.? The Town of Gilford has supported the Laconia Area Center for many years. The services that the area center provides include fuel and electric assistance, a food pantry, and weatherization assistance. Last year the Town of Gilford residents received a total of \$498,072.80 worth of services from the Community Action Program. (Submitted by petition)
Recommended by the Board of Selectmen (3-0)
Recommended by the Budget Committee (9-0)

ARTICLE 23: Shall the Town vote to rescind the cemetery plot sales allocation formula as enacted under Article 19 of the 2019 Annual Town Meeting, and in place thereof, vote to allocate twenty-five percent (25%) of the fees from the sale of cemetery plots to be deposited into the Cemetery Trust Fund for perpetual care per RSA 289:9, with the balance of seventy-five percent (75%) to be deposited into the general fund of the Town to offset annual maintenance expenses pursuant to RSA 289:2-a.

ARTICLE 24: Shall the Town vote to adopt the proposed Gilford Community Power Electric Aggregation Plan; and furthermore, authorize the Board of Selectmen to implement the Plan as specified therein pursuant to RSA 53-E:7. (An official copy of the entire proposed plan is on file at the Town Clerk's Office and on display at the meeting place on the date of the Town Meetings and may be viewed at www.gilfordnh.org).

ARTICLE 25: Shall the Town vote to adopt and modify the following elderly tax exemptions as authorized by RSA 72:39-a and 72:39-b; by increasing the income limits for eligibility and exemption amounts as follows:

- Single income limit from \$25,000 to \$35,000
- Married income limit from \$35,000 to \$45,000
- Single asset limit from \$90,000 to \$100,000
- Married asset limit from \$90,000 to \$110,000
- Age 65-74 exemption amount (if eligible) from \$45,000 to \$55,000
- Age 75-79 exemption amount (if eligible) from \$60,000 to \$70,000
- Age 80+ exemption amount (if eligible) from \$75,000 to \$85,000

Recommended by the Board of Selectmen (3-0)

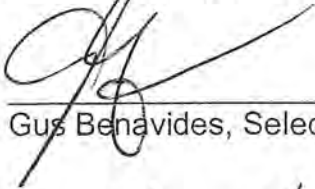
ARTICLE 26: Shall the Town vote to increase the optional veteran's tax credit for service-connected total disability from \$2,000 to \$4,000, said amount to be subtracted each year from the property tax on the principal place of abode of the disabled person or the surviving spouse pursuant to RSA 72:35.
Recommended by the Board of Selectmen (3-0)

ARTICLE 27: To see if the Town will vote to authorize the Board of Selectmen to convey to The Home Possible Project, Inc., a 9 (+/-) acre parcel of land situated at Alvah Wilson Road and more particularly referenced at Tax Map 227, Lot 13; for the sum of one dollar, (\$1.00), under such other terms and conditions as the Selectmen may deem to be in the best interest of the Town; provided that this conveyance shall be for the exclusive purpose of housing for developmentally disabled adults with a reversion clause in the event that such housing is not constructed on the site within a reasonable timeframe as may be determined by the Board of Selectmen.
Recommended by the Board of Selectmen (3-0)

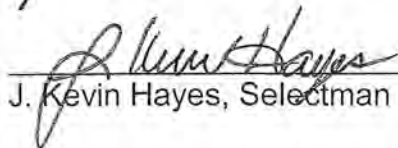
GIVEN UNDER OUR HANDS ON THE 24th DAY OF JANUARY, 2024, BY THE GILFORD BOARD OF SELECTMEN. ATTEST:



Dale Channing Eddy, Selectman

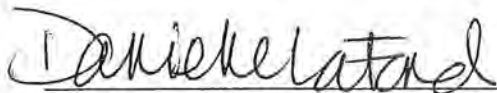


Gus Benavides, Selectman



J. Kevin Hayes, Selectman

UNDER SEAL OF THE TOWN, A TRUE COPY. ATTEST:



Danielle LaFond, Town Clerk – Tax Collector

DATE: 1/26/2024

Town of Gilford
FY2024 Budget Preparation Worksheet

		FY2022	FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
Account #	Account Name	BUDGET	ACTUAL	BUDGET	ACTUAL	REQUEST	BOS/BC	DEFAULT
BUDGET SUMMARY								
	ELECTED OFFICIALS	15,340	15,593	15,341	15,017	15,340	15,340	15,341
	ADMINISTRATION	311,648	308,336	325,364	338,095	354,726	350,137	325,364
	BOARDS & COMMITTEES	2,858	1,064	1,859	366	2,141	1,396	1,859
	TOWN CLERK/TAX COLLECTOR	382,261	377,160	417,777	406,900	444,141	441,589	417,777
	ELECTIONS & REGISTRATIONS	16,548	12,567	12,167	8,767	28,509	22,309	12,167
	FINANCE, APPRAISAL, & TECH.	673,055	655,327	776,390	768,178	860,901	809,046	805,524
	LEGAL SERVICES	49,000	47,021	54,000	74,095	54,000	54,000	54,000
	PLANNING & LAND USE	374,353	350,440	406,364	398,490	427,616	423,799	414,517
	BUILDINGS & GROUNDS	472,317	483,561	579,923	536,534	626,973	601,942	592,161
	CARE OF CEMETERIES	41,708	31,013	48,613	48,576	59,241	50,000	48,613
	INSURANCE & BENEFITS	376,958	385,187	393,221	471,943	430,812	424,927	421,221
	POLICE	3,398,164	3,149,327	3,662,670	3,624,953	4,190,809	4,091,689	3,879,873
	FIRE-RESCUE	2,187,100	2,231,480	2,524,241	2,611,053	2,724,645	2,756,074	2,476,250
	EMERGENCY MANAGEMENT	3,277	3,210	3,245	3,175	3,213	3,213	3,245
	OTHER FIRE-RESCUE	138,335	140,199	145,874	145,290	161,404	161,404	145,874
	PUBLIC WORKS	4,721,375	4,676,806	5,343,070	5,132,864	6,692,892	6,441,849	5,413,892
	SEWER	1,011,812	965,282	1,215,998	1,136,011	1,470,046	1,463,790	1,472,188
	HEALTH ADMINISTRATION	5,000	3,425	3,015	2,894	3,008	3,008	3,015
	WELFARE ADMINISTRATION	47,163	14,607	30,223	29,928	34,098	28,000	30,223
	PARKS & RECREATION	340,247	280,562	367,884	309,695	429,950	430,971	367,884
	LIBRARY	619,269	601,514	646,341	643,490	701,997	689,841	631,341
	OTHER CULTURE	885	900	900	950	900	900	900
	CONSERVATION COMMISSION	30,500	27,491	30,500	29,562	36,000	34,000	30,500
	OTHER GOVERNMENTS	50,000	34,804	51,000	40,221	51,000	40,000	51,000
	DEBT PRINCIPAL & INTEREST	285,975	285,606	194,792	194,791	341,987	341,987	341,987
TOTAL OPERATING BUDGET		15,555,148	15,082,483	17,250,772	16,971,836	20,146,350	19,681,211	17,956,716
	SPECIAL WARRANT ARTICLES	1,180,827	1,171,628	1,414,560	1,410,968	3,237,150	2,002,900	
TOTAL GROSS BUDGET		16,735,975	16,254,112	18,665,332	18,382,804	23,383,500	21,684,111	
	LESS REVENUES	-6,303,724	-6,409,107	-6,868,825	-7,030,616	-8,340,090	-8,565,265	
TOTAL NET BUDGET		10,432,251	9,845,005	11,796,507	11,352,188	15,043,410	13,118,846	
	NHDRA GROSS APPROPRIATIONS	16,735,975	16,735,975	18,665,332	18,665,332	23,383,500	21,684,111	
	NHDRA REVENUES	-6,303,724	-6,313,599	-6,868,825	-7,216,031	-8,340,090	-8,565,265	
	ADD OVERLAY	100,000	80,814	100,000	193,845	100,000	100,000	
	ADD WAR SERVICE CREDITS	245,000	236,000	236,000	235,416	236,000	236,000	
TOTAL MUNICIPAL TAX COMMITMENT		10,777,251	10,739,190	12,132,507	11,878,562	15,379,410	13,454,846	
	ASSESSED VALUATION	2,661,071,816	2,601,781,920	2,861,960,112	3,506,841,980	3,594,513,030	3,612,047,239	
	MUNICIPAL TAX RATE	4.05	4.14	4.24	3.39	4.28	3.72	
ELECTED OFFICIALS								
01-4131-111	ELO - Stipend, Selectmen	7,500	7,500	7,500	7,500	7,500	7,500	7,500
01-4131-112	ELO - Stipend, Checklist Supervisors	2,250	2,250	2,250	2,250	2,250	2,250	2,250
01-4131-113	ELO - Stipend, Treasurer & Deputy	3,600	3,600	3,600	3,600	3,600	3,600	3,600
01-4131-114	ELO - Stipend, Moderator & Deputy	900	900	900	600	900	900	900
01-4131-121	ELO - Social Security	883	1,088	884	865	884	883	884
01-4131-122	ELO - Medicare	207	255	207	202	207	207	207
		15,340	15,593	15,341	15,017	15,340	15,340	15,341
ADMINISTRATION								
01-4132-101	ADM - Full Time Wages	176,116	177,059	186,138	192,557	197,168	197,168	186,138
01-4132-103	ADM - Overtime	940	39	1,282	0	1,280	512	1,282
01-4132-107	ADM - Accrual Payout	1,377	3,079	1,453	2,426	2,315	1,539	1,453

Town of Gilford
FY2024 Budget Preparation Worksheet

		FY2022	FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
Account #	Account Name	BUDGET	ACTUAL	BUDGET	ACTUAL	REQUEST	BOS/BC	DEFAULT
01-4132-109	ADM - Merit Wages	2,866	2,920	2,751	3,065	3,463	2,886	2,751
01-4132-121	ADM - Social Security	11,241	11,554	11,881	12,287	12,662	12,530	11,881
01-4132-122	ADM - Medicare	2,629	2,702	2,779	2,874	2,961	2,931	2,779
01-4132-125	ADM - Retirement	34,707	34,553	35,977	36,907	37,960	37,614	35,977
01-4132-131	ADM - Health Insurance	37,576	35,564	41,601	41,601	49,978	49,978	41,601
01-4132-132	ADM - Dental Insurance	2,627	2,627	2,625	2,625	2,707	2,707	2,625
01-4132-133	ADM - Life & Disability Insurance	1,077	1,112	1,171	1,182	1,056	1,054	1,171
01-4132-216	ADM - Contracted Services	3,375	4,029	3,400	5,380	6,000	4,500	3,400
01-4132-231	ADM - Printing	3,500	1,260	2,000	1,497	2,000	2,000	2,000
01-4132-232	ADM - Publishing Notices	1,000	1,014	750	1,505	1,000	1,000	750
01-4132-233	ADM - Postage	500	367	400	349	400	400	400
01-4132-235	ADM - Recruitment	1,000	760	1,000	1,300	1,000	1,000	1,000
01-4132-241	ADM - Professional Development	800	325	800	415	800	800	800
01-4132-242	ADM - Meetings & Dues	200	120	200	150	200	200	200
01-4132-244	ADM - Meals & Travel Expenses	2,500	1,866	2,400	3,439	2,800	2,800	2,400
01-4132-245	ADM - Volunteer & Employee Recognition	500	398	500	351	500	500	500
01-4132-251	ADM - NH Municipal Association	9,766	9,766	10,547	10,673	11,740	11,282	10,547
01-4132-312	ADM - Books & Publications	100	0	100	0	100	100	100
01-4132-321	ADM - General Supplies	10,000	9,446	9,000	8,171	9,000	9,000	9,000
01-4132-354	ADM - Service Fees	350	155	300	342	300	300	300
01-4132-461	ADM - Equipment Expenses	4,700	4,166	4,300	5,833	4,300	4,300	4,300
01-4132-511	ADM - Telephone	1,900	2,093	1,708	2,521	3,034	3,034	1,708
01-4132-531	ADM - New Equipment	300	849	300	648	1	1	300
01-4132-559	ADM - Special Projects	1	516	1	0	1	1	1
		311,648	308,336	325,364	338,095	354,726	350,137	325,364
BOARDS & COMMITTEES								
01-4134-106	B&C - Wages - Secretary	1,814	238	994	0	1,229	614	994
01-4134-121	B&C - Social Security	113	15	62	0	76	38	62
01-4134-122	B&C - Medicare	26	3	14	0	18	9	14
01-4134-125	B&C - Retirement	255	27	137	0	166	83	137
01-4134-205	B&C - Historic District Committee	0	0	1	0	1	1	1
01-4134-206	B&C - Budget Committee	650	780	650	366	650	650	650
01-4134-207	B&C - Joint Loss Management Committee	0	0	1	0	1	1	1
		2,858	1,064	1,859	366	2,141	1,396	1,859
TOWN CLERK/TAX COLLECTOR								
01-4141-100	TC - Town Clerk - Tax Collector	75,283	74,648	80,141	78,833	82,546	82,145	80,141
01-4141-101	TC - Full Time Wages	84,550	92,587	138,009	139,266	141,451	141,451	138,009
01-4141-102	TC - Part Time Wages	66,632	50,984	24,539	23,671	25,033	25,033	24,539
01-4141-103	TC - Overtime	768	277	824	187	839	419	824
01-4141-107	TC - Accrual Payout	637	1,811	1,069	0	1,937	1,290	1,069
01-4141-109	TC - Merit Wages	1,874	3,682	1,187	733	1,387	1,156	1,187
01-4141-121	TC - Social Security	14,246	13,533	15,238	14,413	15,698	15,593	15,238
01-4141-122	TC - Medicare	3,331	3,165	3,564	3,371	3,671	3,647	3,564
01-4141-125	TC - Retirement	24,256	24,102	32,093	30,221	32,454	32,234	32,093
01-4141-131	TC - Health Insurance	55,257	55,257	61,959	61,959	74,435	74,435	61,959
01-4141-132	TC - Dental Insurance	2,940	2,940	3,274	3,274	3,376	3,376	3,274
01-4141-133	TC - Life & Disability Insurance	962	1,221	1,354	1,696	1,633	1,630	1,354
01-4141-216	TC - Contracted Services	4,000	5,355	3,500	2,496	4,000	4,000	3,500
01-4141-224	TC - Software Expenses	7,000	7,000	7,400	7,748	8,100	8,100	7,400
01-4141-226	TC - Records Preservation	4,800	4,700	5,200	5,592	5,200	5,200	5,200
01-4141-231	TC - Printing	9,100	9,098	10,000	8,413	12,000	12,000	10,000
01-4141-232	TC - Publishing Notices	200	0	200	94	150	150	200

Town of Gilford
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Account #	Account Name	FY2022 BUDGET	FY2022 ACTUAL	FY2023 BUDGET	FY2023 ACTUAL	FY2024 REQUEST	FY2024 BOS/BC	FY2024 DEFAULT
01-4141-233	TC - Postage	15,500	18,332	15,500	16,290	18,000	18,000	15,500
01-4141-236	TC - Recording Fees	1,000	874	800	599	1,000	900	800
01-4141-241	TC - Professional Development	200	150	200	0	200	200	200
01-4141-242	TC - Meetings & Dues	2,100	1,330	2,100	1,526	2,100	2,100	2,100
01-4141-244	TC - Meals & Travel Expenses	1,000	609	1,000	415	1,000	600	1,000
01-4141-312	TC - Books & Publications	75	10	75	11	85	85	75
01-4141-321	TC - General Supplies	1,000	243	1,000	712	1,000	1,000	1,000
01-4141-461	TC - Equipment Expenses	4,200	4,174	6,100	4,198	5,700	5,700	6,100
01-4141-511	TC - Telephone	1,000	883	1,100	834	944	944	1,100
01-4141-531	TC - New Equipment	350	195	350	350	200	200	350
01-4441-559	TC - Special Projects	0	0	1	0	1	1	1
		382,261	377,160	417,777	406,900	444,141	441,589	417,777
ELECTIONS & REGISTRATIONS								
01-4143-102	ELC - Part Time Wages	6,433	3,386	3,912	1,030	5,876	5,876	3,912
01-4143-103	ELC - Overtime	1,950	225	1,156	224	1,183	1,183	1,156
01-4143-121	ELC - Social Security	519	221	314	64	438	438	314
01-4143-122	ELC - Medicare	122	52	73	15	102	102	73
01-4143-125	ELC - Retirement	274	31	162	0	160	160	162
01-4143-222	ELC - Contracted Services	500	218	0	0	0	0	0
01-4143-231	ELC - Printing	5,200	6,780	5,200	5,195	5,700	5,700	5,200
01-4143-232	ELC - Publishing Notices	550	629	500	576	650	650	500
01-4143-233	ELC - Postage	200	224	200	742	750	750	200
01-4143-241	ELC - Professional Development	100	110	150	0	150	150	150
01-4143-244	ELC - Meals & Travel Expenses	500	426	300	175	1,000	800	300
01-4143-321	ELC - General Supplies	200	267	200	747	500	500	200
01-4143-531	ELC - Equipment Expenses	0	0	0	0	12,000	6,000	0
		16,548	12,567	12,167	8,767	28,509	22,309	12,167
FINANCE, APPRAISAL, & TECHNOLOGY								
01-4150-101	F&A - Full Time Wages	196,416	196,027	213,220	207,941	218,735	218,735	213,220
01-4150-102	F&A - Part Time Wages	62,346	60,669	67,580	67,257	69,277	69,277	67,580
01-4150-103	F&A - Overtime	880	36	965	0	996	496	965
01-4150-107	F&A - Accrual Payout	1,544	800	1,676	2,395	2,574	1,710	1,676
01-4150-109	F&A - Merit Wages	4,795	5,445	4,937	5,918	4,744	3,953	4,937
01-4150-121	F&A - Social Security	16,491	16,199	17,879	17,283	18,372	18,241	17,879
01-4150-122	F&A - Medicare	3,857	3,788	4,181	4,043	4,297	4,265	4,181
01-4150-125	F&A - Retirement	25,223	25,050	26,876	25,426	27,113	26,881	26,876
01-4150-131	F&A - Health Insurance	39,975	39,975	44,256	44,256	71,245	71,245	44,256
01-4150-132	F&A - Dental Insurance	2,346	2,346	2,343	2,343	3,667	3,667	2,343
01-4150-133	F&A - Life & Disability Insurance	1,208	1,348	1,350	1,449	1,388	1,383	1,350
01-4150-214	F&A - Audit	22,750	22,402	22,750	23,250	26,250	24,750	22,750
01-4150-216	F&A - Appraisal Services	125,000	115,804	165,000	164,341	165,000	125,000	165,000
01-4150-218	F&A - Mapping & GIS Expenses	7,600	7,876	6,900	6,960	7,500	7,500	6,900
01-4150-224	F&A - Software Expenses	18,785	18,226	19,425	22,131	22,768	22,768	19,425
01-4150-231	F&A - Printing	1,000	786	1,800	1,429	1,900	1,900	1,800
01-4150-233	F&A - Postage	3,000	2,792	7,000	5,498	7,000	3,500	7,000
01-4150-241	F&A - Professional Development	1,500	800	1,000	1,093	1,100	1,100	1,000
01-4150-242	F&A - Meetings & Dues	380	180	135	280	326	326	135
01-4150-244	F&A - Meals & Travel Expenses	500	493	1,000	669	1,000	500	1,000
01-4150-321	F&A - General Supplies	400	367	400	281	400	400	400
01-4150-354	F&A - Service Fees	300	0	300	352	400	400	300
01-4150-355	F&A - Recording Fees	100	38	100	0	100	100	100
01-4150-511	F&A - Telephone	1,000	883	1,100	794	944	944	1,100

Town of Gilford
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		FY2022	FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
Account #	Account Name	BUDGET	ACTUAL	BUDGET	ACTUAL	REQUEST	BOS/BC	DEFAULT
01-4150-531	F&A - New Equipment	1,400	398	1	1,365	1,400	400	1
01-4151-211	TCH - Technical Services	67,476	67,548	92,160	92,402	98,796	98,796	98,796
01-4151-224	TCH - Software Expenses (Town wide)	24,450	24,354	25,326	29,770	47,824	47,824	47,824
01-4151-226	TCH - IT Security Expenses	18,432	18,527	21,084	18,775	21,084	21,084	21,084
01-4151-324	TCH - Computer Supplies	9,500	7,368	9,500	5,428	9,500	9,500	9,500
01-4151-454	TCH - Computer Equipment	14,400	14,801	16,145	15,049	25,200	22,400	16,145
01-4151-559	TCH - Special Projects	1	0	1	0	1	1	1
		673,055	655,327	776,390	768,178	860,901	809,046	805,524
LEGAL								
01-4153-213	LGL - Legal Services	49,000	47,021	54,000	74,095	54,000	54,000	54,000
PLANNING & LAND USE								
01-4191-101	PLU - Full Time Wages	195,654	200,860	233,890	230,727	238,658	238,658	233,890
01-4191-102	PLU - Part Time Wages	47,400	22,167	27,300	19,543	27,300	27,300	27,300
01-4191-103	PLU - Overtime	1,069	3,274	2,866	4,687	2,924	3,640	2,866
01-4191-107	PLU - Accrual Payout	1,085	577	1,828	2,613	2,807	1,865	1,828
01-4191-109	PLU - Merit Wages	1,790	1,522	3,732	3,799	5,159	4,299	3,732
01-4191-121	PLU - Social Security	15,314	15,145	16,716	16,778	17,165	17,098	16,716
01-4191-122	PLU - Medicare	3,581	3,542	3,909	3,924	4,014	3,999	3,909
01-4191-125	PLU - Retirement	29,897	28,925	35,358	33,345	35,648	35,504	35,358
01-4191-131	PLU - Health Insurance	39,492	30,881	33,733	33,733	38,312	38,312	33,733
01-4191-132	PLU - Dental Insurance	4,018	3,230	3,388	3,388	3,494	3,494	3,388
01-4191-133	PLU - Life & Disability Insurance	1,186	1,410	1,473	1,619	1,447	1,442	1,473
01-4191-211	PLU - Technical Services	1	1,400	6,500	1,106	6,500	3,000	6,500
01-4191-218	PLU - Tax Map Updates	1,500	0	1,500	0	2,000	1,500	1,500
01-4191-224	PLU - Software Expenses	3,100	3,142	3,336	3,456	3,800	3,800	3,336
01-4191-232	PLU - Publishing Notices	1,250	1,974	1,400	1,732	1,400	1,400	1,400
01-4191-233	PLU - Postage	2,800	3,056	2,000	4,572	2,500	4,000	2,000
01-4191-241	PLU - Professional Development	3,600	250	4,500	3,798	2,950	2,950	4,500
01-4191-242	PLU - Meetings & Dues	1,086	923	1,132	1,208	1,148	1,148	1,132
01-4191-244	PLU - Meals & Travel Expenses	400	1,070	700	1,619	900	900	700
01-4191-252	PLU - Lakes Region Planning Commission	10,059	10,059	10,568	10,640	11,294	11,294	10,568
01-4191-312	PLU - Books & Publications	250	2,417	250	528	270	270	250
01-4191-321	PLU - General Supplies	500	495	500	739	500	500	500
01-4191-331	PLU - Clothing & Footwear	300	0	300	205	300	300	300
01-4191-355	PLU - Registry of Deeds	300	130	300	299	300	300	300
01-4191-414	PLU - Vehicle Fuels	975	1,611	1,850	1,087	1,750	1,750	1,850
01-4191-421	PLU - Vehicle Expenses	500	0	500	9,023	9,153	9,153	8,653
01-4191-461	PLU - Equipment Expenses	5,895	3,768	5,433	2,425	4,638	4,638	5,433
01-4191-463	PLU - Communications	1	0	1	0	0	0	1
01-4191-511	PLU - Telephone	1,350	1,173	1,400	1,228	1,284	1,284	1,400
01-4191-559	PLU - Special Projects	0	7,441	1	670	1	1	1
		374,353	350,440	406,364	398,490	427,616	423,799	414,517
BUILDINGS & GROUNDS								
01-4194-101	B&G - Full Time Wages	128,040	127,375	167,637	165,310	170,288	170,288	168,229
01-4194-102	B&G - Part Time Wages	19,500	22,323	26,182	30,572	30,316	30,316	26,182
01-4194-103	B&G - Overtime	14,959	17,589	19,731	11,363	20,273	15,178	19,731
01-4194-104	B&G - Seasonal Wages	9,600	0	10,880	11,253	19,760	19,760	10,880
01-4194-107	B&G - Accrual Payout	752	1,187	1,303	109	1,983	1,320	1,304
01-4194-109	B&G - Merit Wages	1,296	1,216	2,187	1,971	2,125	1,771	2,187
01-4194-121	B&G - Social Security	10,797	10,520	14,132	13,669	15,175	14,795	14,132
01-4194-122	B&G - Medicare	2,526	2,460	3,305	3,197	3,549	3,461	3,305

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		FY2022	FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
Account #	Account Name	BUDGET	ACTUAL	BUDGET	ACTUAL	REQUEST	BOS/BC	DEFAULT
01-4194-125	B&G - Retirement	20,349	20,553	26,322	24,615	26,258	25,445	26,322
01-4194-131	B&G - Health Insurance	32,035	21,041	25,571	25,571	30,719	30,719	28,937
01-4194-132	B&G - Dental Insurance	2,656	1,323	1,390	1,390	1,433	1,433	1,418
01-4194-133	B&G - Life & Disability Insurance	775	1,054	1,050	1,172	1,236	1,233	1,210
01-4194-216	B&G - Contracted Services	71,155	93,430	76,200	60,947	83,215	78,900	76,200
01-4194-241	B&G - Professional Development	200	0	200	0	200	200	200
01-4194-321	B&G - General Supplies	21,500	25,114	28,000	29,462	38,000	35,000	28,000
01-4194-331	B&G - Clothing & Footwear	2,750	1,655	2,500	2,502	2,500	2,500	2,500
01-4194-421	B&G - Vehicle Expenses	10,200	9,000	10,000	8,544	10,000	9,092	10,000
01-4194-451	B&G - Tools & Equipment	2,100	1,817	2,100	2,068	3,400	3,000	2,100
01-4194-511	B&G - Telephone	520	520	520	520	520	520	520
01-4194-512	B&G - Town Hall/PD Electricity	40,000	34,940	63,000	53,789	55,000	55,000	63,000
01-4194-513	B&G - Town Hall/PD Heating Fuel	8,820	12,639	15,246	11,673	16,338	14,325	15,246
01-4194-514	B&G - Water System Expenses	2,500	3,200	4,400	2,693	4,620	4,620	4,400
01-4194-531	B&G - Town Hall Maintenance	7,224	7,123	7,380	5,478	9,000	7,800	7,380
01-4194-532	B&G - Other Buildings Expenses	2,000	1,343	1,000	394	1,000	1,000	1,000
01-4194-534	B&G - Rowe House Expenses	3,802	3,406	6,506	3,613	5,445	5,445	6,506
01-4194-535	B&G - Grounds Maintenance	30,200	35,631	34,070	34,668	36,820	34,820	34,070
01-4194-539	B&G - Glendale Expenses	26,060	24,332	29,110	29,992	35,300	34,000	29,110
01-4194-559	B&G - Special Projects	1	2,770	1	0	2,500	1	1
		472,317	483,561	579,923	536,534	626,973	601,942	592,161
CARE OF CEMETERIES								
01-4195-103	CEM - Overtime	204	35	204	12	240	240	204
01-4195-104	CEM - Seasonal Wages	17,680	2,538	17,680	16,127	32,320	29,440	17,680
01-4195-121	CEM - Social Security	1,109	160	1,109	741	2,019	1,841	1,109
01-4195-122	CEM - Medicare	259	37	259	173	472	430	259
01-4195-242	CEM - Trustee Expenses	360	290	360	90	360	360	360
01-4195-321	CEM - General Expenses	1,500	1,346	2,000	617	2,000	1,500	2,000
01-4195-451	CEM - Equipment Expenses	1,500	11,528	1,500	371	1,500	1,000	1,500
01-4195-535	CEM - Grounds Maintenance	19,096	15,078	25,500	15,638	20,329	15,188	25,500
01-4195-559	CEM - Special Projects	0	0	1	14,807	1	1	1
		41,708	31,013	48,613	48,576	59,241	50,000	48,613
INSURANCE & BENEFITS								
01-4196-123	INS - Unemployment Compensation	8,116	8,116	7,649	7,649	8,337	7,062	7,062
01-4196-124	INS - Workers Compensation	128,490	128,490	124,501	124,501	136,951	136,951	136,951
01-4196-131	INS - Health/Dental Ins. Contingency	8,907	11,172	14,545	94,748	18,251	18,251	14,545
01-4196-137	INS - Health & Wellness Reimbursements	16,000	15,060	16,000	14,520	16,000	16,000	16,000
01-4196-561	INS - Property & Liability	215,444	215,444	230,525	230,525	251,272	246,662	246,662
01-4196-562	INS - Insurance Deductable	1	6,905	1	0	1	1	1
		376,958	385,187	393,221	471,943	430,812	424,927	421,221
POLICE								
01-4210-101	PD - Full Time Wages	1,663,639	1,444,728	1,857,097	1,625,879	2,066,204	2,066,204	1,954,241
01-4210-102	PD - Part Time Wages	32,000	33,113	43,568	42,333	47,600	47,600	43,568
01-4210-103	PD - Overtime	145,915	209,898	158,199	156,611	177,773	177,370	166,201
01-4210-105	PD - Holiday Pay	53,387	46,632	61,751	52,211	69,063	69,063	67,461
01-4210-107	PD - Accrual Payout	12,976	61,625	14,622	89,041	21,527	14,758	14,622
01-4210-109	PD - Merit Wages	23,293	20,821	26,649	20,171	30,459	25,523	26,649
01-4210-121	PD - Social Security	28,749	22,718	33,895	26,811	34,593	34,442	33,895
01-4210-122	PD - Medicare	28,003	26,409	31,595	28,385	34,983	34,808	33,699
01-4210-125	PD - Retirement	571,003	517,068	616,264	541,646	663,534	660,117	652,693
01-4210-131	PD - Health Insurance	463,230	366,827	462,494	429,256	569,986	569,986	526,270

Town of Gilford
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		FY2022	FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
Account #	Account Name	BUDGET	ACTUAL	BUDGET	ACTUAL	REQUEST	BOS/BC	DEFAULT
01-4210-132	PD - Dental Insurance	28,602	19,523	23,258	23,053	31,017	31,017	26,359
01-4210-133	PD - Life & Disability Insurance	10,472	10,322	12,160	11,383	13,432	13,398	13,096
01-4210-224	PD - Computer Expenses	23,015	26,998	25,902	21,714	32,188	32,188	25,902
01-4210-228	PD - Animal Control	15,000	14,952	15,600	12,907	16,600	16,600	15,600
01-4210-233	PD - Postage	900	510	700	631	700	700	700
01-4210-241	PD - Professional Development	18,200	15,246	18,300	17,263	18,600	18,600	18,300
01-4210-242	PD - Meetings & Dues	1,200	436	1,200	565	1,200	1,200	1,200
01-4210-312	PD - Books & Publications	3,000	3,196	2,500	3,107	2,500	2,500	2,500
01-4210-321	PD - General Supplies	9,500	8,094	9,500	10,488	9,500	9,500	9,500
01-4210-325	PD - Testing & Supplies	1,300	8,661	5,000	12,618	7,000	5,000	5,000
01-4210-331	PD - Clothing & Footwear	12,300	12,847	12,300	12,060	14,300	14,300	12,300
01-4210-332	PD - Body Armor	4,000	2,356	4,000	3,330	5,000	5,000	4,000
01-4210-414	PD - Vehicle Fuels	19,500	36,109	37,000	35,331	41,750	40,000	37,000
01-4210-416	PD - Oil/Tires	6,000	5,382	6,000	5,783	6,000	6,000	6,000
01-4210-421	PD - Vehicle Expenses	8,500	8,450	8,500	9,662	8,500	8,500	8,500
01-4210-451	PD - Equipment & Supplies	12,820	14,685	12,655	12,648	11,700	11,700	12,655
01-4210-463	PD - Communications Equipment	28,500	28,548	28,500	213,900	30,049	30,049	28,500
01-4210-468	PD - K-9 Expenses	3,000	1,874	2,800	8,087	3,000	3,000	2,800
01-4210-511	PD - Telephone	15,000	14,766	16,500	15,521	17,224	16,000	16,500
01-4210-531	PD - Building Maintenance	3,000	1,855	3,000	1,945	4,150	3,000	3,000
01-4210-559	PD - Special Projects	0	0	1	3,440	1	1	1
01-4210-725	PD - Tasers & Body Cameras	43,250	51,500	43,250	39,156	51,565	51,565	43,250
01-4210-735	PD - New Vehicles	108,910	113,177	67,910	138,018	149,111	72,000	67,910
		3,398,164	3,149,327	3,662,670	3,624,953	4,190,809	4,091,689	3,879,873
FIRE-RESCUE								
01-4220-101	FD - Full Time Wages	1,029,024	1,035,928	1,216,313	1,196,928	1,326,790	1,326,790	1,216,313
01-4220-102	FD - Part Time Wages	16,271	16,871	0	0	0	0	0
01-4220-103	FD - Overtime	116,265	151,720	137,708	209,468	148,728	148,378	137,708
01-4220-104	FD - Call Wages	17,500	23,272	19,800	23,784	26,000	24,700	19,800
01-4220-105	FD - Holiday Pay	37,174	36,725	44,145	40,895	48,337	48,337	44,145
01-4220-107	FD - Accrual Payout	7,925	6,715	9,366	16,561	15,328	10,216	9,366
01-4220-109	FD - Merit Wages	13,905	11,311	13,867	15,010	17,333	14,445	13,867
01-4220-121	FD - Social Security	3,383	4,189	4,121	4,744	4,610	4,510	4,121
01-4220-122	FD - Medicare	17,952	18,616	20,898	21,639	22,946	22,807	20,898
01-4220-125	FD - Retirement	397,984	406,851	446,800	461,327	469,003	466,494	446,800
01-4220-131	FD - Health Insurance	240,153	236,739	276,043	276,043	351,858	351,858	276,043
01-4220-132	FD - Dental Insurance	16,372	15,603	17,288	17,288	17,505	17,505	17,288
01-4220-133	FD - Life & Disability Insurance	11,998	13,603	13,218	15,844	14,034	14,013	13,218
01-4220-221	FD - Physicals & Medical Expenses	12,500	12,145	12,500	20,599	12,500	12,500	12,500
01-4220-224	FD - Software Expenses	7,000	6,645	7,000	6,749	10,000	8,500	7,000
01-4220-233	FD - Postage	100	112	100	35	100	100	100
01-4220-241	FD - Professional Development	15,000	11,020	15,000	6,917	15,000	15,000	15,000
01-4220-242	FD - Meetings & Dues	1,100	917	1,100	805	1,100	1,100	1,100
01-4220-244	FD - Meals & Travel Expenses	500	313	500	102	500	500	500
01-4220-321	FD - General Supplies	2,000	815	2,000	315	1,000	1,000	2,000
01-4220-323	FD - Educational Supplies	250	13	250	48	250	250	250
01-4220-331	FD - Clothing & Footwear	7,000	6,558	8,000	9,643	8,000	8,000	8,000
01-4220-332	FD - Protective Clothing	12,500	10,056	12,500	15,105	15,000	15,000	12,500
01-4220-414	FD - Vehicle Fuels	19,854	26,012	43,321	29,436	28,168	28,168	43,321
01-4220-421	FD - Vehicle Expenses	20,000	34,285	25,000	76,453	50,000	45,000	25,000
01-4220-451	FD - New Equipment	11,000	3,533	11,000	3,666	11,000	11,000	11,000
01-4220-455	FD - Communications Equipment	10,000	1,186	10,000	373	10,000	10,000	10,000
01-4220-461	FD - Equipment Expenses	10,000	8,312	10,000	6,039	10,000	10,000	10,000

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		FY2022	FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
Account #	Account Name	BUDGET	ACTUAL	BUDGET	ACTUAL	REQUEST	BOS/BC	DEFAULT
01-4220-511	FD - Telephone	3,700	3,725	4,700	3,788	4,230	4,230	4,700
01-4220-512	FD - Electricity	9,200	7,995	15,000	11,237	11,652	12,000	15,000
01-4220-513	FD - Heating Fuels	8,710	12,464	15,923	10,617	10,885	10,885	15,923
01-4220-531	FD - Building Maintenance	10,000	6,514	10,000	8,838	10,000	10,000	10,000
01-4220-534	FD - Hydrant Expenses	100	38	100	80	100	100	100
01-4220-559	FD - Special Projects	1	0	1	0	0	50,000	1
01-4220-736	FD - New Command Vehicles	11,210	11,210	11,210	11,210	11,210	11,210	11,210
01-4220-742	FD - Fire Boat Lease Payments	52,343	52,342	52,342	52,342	4,351	4,351	4,351
01-4220-838	FD - SCBA Lease Payments	37,126	37,127	37,127	37,127	37,127	37,127	37,127
		2,187,100	2,231,480	2,524,241	2,611,053	2,724,645	2,756,074	2,476,250
FORESTRY								
01-4229-102	FOR - Wages	0	0	0	0	0	0	0
01-4229-121	FOR - Social Security	0	0	0	0	0	0	0
01-4229-122	FOR - Medicare	0	0	0	0	0	0	0
01-4229-125	FOR - Retirement	0	0	0	0	0	0	0
01-4229-421	FOR - Vehicle Expenses	500	500	500	0	500	500	500
01-4229-451	FOR - New Equipment	500	2,514	500	566	500	500	500
01-4229-452	FOR - Equipment Expenses	0	0	0	0	1	1	0
		1,000	3,014	1,000	566	1,001	1,001	1,000
EMERGENCY MANAGEMENT								
01-4291-106	EMD - Stipends	2,400	2,400	2,400	2,400	2,400	2,400	2,400
01-4291-122	EMD - Medicare	36	35	36	34	36	36	36
01-4291-125	EMD - Retirement	840	775	808	741	776	776	808
01-4291-451	EMD - Equipment/Supplies	1	0	1	0	1	1	1
		3,277	3,210	3,245	3,175	3,213	3,213	3,245
FIRE PROTECTION								
01-4299-216	FP - LR Mutual Fire Aid Dues	93,081	93,081	100,620	100,620	116,149	116,149	100,620
01-4299-514	FP - Laconia Water Hydrants	44,254	44,104	44,254	44,104	44,254	44,254	44,254
		137,335	137,185	144,874	144,724	160,403	160,403	144,874
DPW - ADMINISTRATION								
01-4311-101	PWA - Full Time Wages	202,984	211,019	229,336	231,791	237,104	237,104	229,336
01-4311-102	PWA - Part Time Wages	0	0	0	0	20,894	15,670	0
01-4311-103	PWA - Overtime	479	264	632	362	45	45	632
01-4311-107	PWA - Accrual Payout	1,568	0	1,771	0	2,749	1,831	1,771
01-4311-109	PWA - Merit Wages	1,370	677	1,629	2,145	2,476	1,968	1,629
01-4311-121	PWA - Social Security	12,797	13,010	14,469	14,136	16,323	15,909	14,469
01-4311-122	PWA - Medicare	2,993	3,043	3,384	3,306	3,817	3,721	3,384
01-4311-125	PWA - Retirement	32,474	33,394	35,971	36,170	36,659	36,471	35,971
01-4311-131	PWA - Health Insurance	51,168	51,168	56,648	56,648	68,055	68,055	56,648
01-4311-132	PWA - Dental Insurance	3,869	3,869	3,869	3,869	3,990	3,990	3,869
01-4311-133	PWA - Life & Disability Insurance	1,230	1,311	1,431	1,538	1,435	1,432	1,431
01-4311-232	PWA - Publishing Notices	2,000	3,105	2,500	4,031	4,500	3,500	2,500
01-4311-233	PWA - Postage	350	28	350	57	350	350	350
01-4311-241	PWA - Professional Development	1,100	1,280	1,100	1,093	7,500	5,000	1,100
01-4311-242	PWA - Meetings & Dues	3,035	2,850	3,195	2,842	3,331	3,331	3,195
01-4311-312	PWA - Books & Publications	400	261	400	695	600	600	400
01-4311-321	PWA - General Supplies	500	1,033	600	1,025	800	800	600
01-4311-331	PWA - Clothing & Footwear	750	647	750	719	1,000	750	750
01-4311-421	PWA - Vehicle Expenses	0	0	0	0	45,000	10,000	0
01-4311-451	PWA - New Equipment	2,000	2,007	2,000	1,574	2,000	2,000	2,000

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		FY2022	FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
Account #	Account Name	BUDGET	ACTUAL	BUDGET	ACTUAL	REQUEST	BOS/BC	DEFAULT
01-4311-461	PWA - Equipment Expenses	7,200	7,563	7,830	7,384	7,130	7,130	7,830
01-4311-511	PWA - Telephone	3,880	3,326	3,880	3,250	3,542	3,542	3,880
01-4311-512	PWA - Electricity	11,500	8,874	16,000	13,484	14,500	14,500	16,000
01-4311-513	PWA - Heating Fuels	3,540	5,387	6,030	2,025	6,710	6,000	6,030
01-4311-531	PWA - Building Maintenance	4,215	2,886	4,000	10,025	4,220	4,220	4,000
01-4311-559	PWA - Special Projects	0	4,400	1	0	1	1	1
		351,402	361,401	397,776	398,171	494,730	447,920	397,776
DPW - HIGHWAY								
01-4312-101	HWY - Full Time Wages	472,419	467,951	607,595	574,016	637,399	637,399	635,303
01-4312-102	HWY - Part Time Wages	9,600	991	17,680	15,174	19,760	19,760	17,680
01-4312-103	HWY - Overtime	81,740	78,075	105,062	96,287	109,682	96,584	105,062
01-4312-107	HWY - Accrual Payout	3,670	789	4,718	785	7,445	4,953	4,937
01-4312-109	HWY - Merit Wages	4,734	7,110	5,700	9,359	7,791	6,492	6,490
01-4312-121	HWY - Social Security	35,475	33,844	45,927	41,059	48,490	47,444	47,252
01-4312-122	HWY - Medicare	8,298	7,915	10,741	9,687	11,341	11,096	11,052
01-4312-125	HWY - Retirement	79,096	77,744	99,748	93,850	103,141	100,856	100,910
01-4312-131	HWY - Health Insurance	195,030	167,595	188,924	188,924	210,485	210,485	205,672
01-4312-132	HWY - Dental Insurance	14,686	11,927	12,071	11,893	11,292	11,292	12,071
01-4312-133	HWY - Life & Disability Insurance	2,872	3,813	3,800	4,771	4,576	4,565	4,547
01-4312-221	HWY - Medical & Drug Testing	3,600	3,089	3,600	2,474	3,600	3,600	3,600
01-4312-241	HWY - Professional Development	3,000	1,480	3,000	1,459	2,000	2,000	3,000
01-4312-244	HWY - Meals & Travel Expenses	750	893	1,000	1,917	1,500	1,000	1,000
01-4312-331	HWY - Clothing & Footwear	9,500	7,434	9,500	9,588	9,500	9,500	9,500
01-4312-421	HWY - Vehicle Expenses	0	0	0		0	0	0
01-4312-451	HWY - New Equipment	5,500	5,920	6,000	5,801	7,000	6,500	6,000
01-4312-452	HWY - Traffic Control	33,000	33,018	40,000	41,307	51,000	48,000	40,000
01-4312-465	HWY - Equipment Rental	9,500	9,350	10,500	10,313	10,500	10,500	10,500
01-4312-538	HWY - Tree Services	21,000	31,275	31,000	32,025	32,500	32,500	31,000
01-4312-543	HWY - Gravel	32,000	21,092	32,000	17,405	20,000	20,000	32,000
01-4312-544	HWY - Ice Control	173,000	181,905	233,000	219,122	239,500	239,500	233,000
01-4312-545	HWY - Pothole Repair	10,500	9,771	10,500	8,871	11,500	11,500	10,500
01-4312-546	HWY - Dust/Erosion Control	1,000	0	1,000	3,269	3,000	2,500	1,000
01-4312-547	HWY - Culverts	21,000	19,584	26,000	16,668	703,000	41,000	26,000
01-4312-551	HWY - Road Improvements	1,837,500	1,771,422	1,837,500	1,837,626	2,117,800	2,117,800	1,837,500
01-4312-559	HWY - Special Projects	8,500	8,600	1	0	31,500	628,200	1
01-4902-838	HWY - Equipment Lease Payments	32,599	64,342	65,496	65,322	65,322	65,322	65,322
		3,109,569	3,026,927	3,412,063	3,318,969	4,480,624	4,390,348	3,460,901
BRIDGES								
01-4313-546	BRG - Bridges & Guardrails	25,000	58,697	35,000	14,044	35,000	25,000	35,000
STREET LIGHTING								
01-4316-512	STL - Street Lighting	18,000	13,090	18,000	17,208	16,000	15,000	18,000
DPW - VEHICLE MAINTENANCE								
01-4319-101	VEH - Full Time Wages	174,362	184,283	213,045	184,092	214,822	214,822	217,433
01-4319-102	VEH - Part Time Wages	9,600	6,838	13,260	11,011	0	0	13,260
01-4319-103	VEH - Overtime	30,189	12,275	36,888	15,103	37,065	21,750	36,888
01-4319-107	VEH - Accrual Payout	1,356	753	1,657	2,255	2,516	1,673	1,691
01-4319-109	VEH - Merit Wages	1,863	0	2,282	0	3,208	2,673	2,352
01-4319-121	VEH - Social Security	13,477	12,615	16,564	12,805	15,973	14,937	16,564
01-4319-122	VEH - Medicare	3,153	2,950	3,874	2,995	3,736	3,494	3,874
01-4319-125	VEH - Retirement	29,212	27,691	35,022	27,537	34,855	32,596	35,022

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		FY2022	FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
Account #	Account Name	BUDGET	ACTUAL	BUDGET	ACTUAL	REQUEST	BOS/BC	DEFAULT
01-4319-131	VEH - Health Insurance	37,576	37,576	39,782	39,782	65,869	65,869	46,009
01-4319-132	VEH - Dental Insurance	2,656	2,653	2,535	2,535	3,866	3,866	2,600
01-4319-133	VEH - Life & Disability Insurance	1,061	1,284	1,334	1,257	1,373	1,369	1,385
01-4319-216	VEH - Contracted Services	17,000	20,024	19,000	16,660	19,000	19,000	19,000
01-4319-241	VEH - Professional Development	1,200	300	1,000	300	3,000	2,000	1,000
01-4319-325	VEH - Welding & Fabrication Supplies	10,000	11,167	11,000	11,001	13,000	13,000	11,000
01-4319-331	VEH - Clothing & Footwear	3,350	3,004	3,550	3,672	3,650	3,650	3,550
01-4319-411	VEH - Mechanical Parts	43,000	41,950	43,000	46,138	53,000	50,000	43,000
01-4319-412	VEH - Replacement Parts	12,400	13,833	12,400	14,601	16,400	16,000	12,400
01-4319-414	VEH - Vehicle Fuels	73,800	85,000	142,300	90,679	143,500	143,500	142,300
01-4319-415	VEH - Oil, Fluid, & Grease	15,500	17,784	17,500	16,386	26,000	22,000	17,500
01-4319-416	VEH - Tires	13,125	13,460	16,360	19,531	17,770	17,770	16,360
01-4319-421	VEH - Vehicle Expenses	16,800	15,912	18,000	18,529	21,000	19,500	18,000
01-4319-452	VEH - Tools & Shop Supplies	9,400	11,931	10,000	12,693	14,945	14,945	10,000
01-4319-455	VEH - Communications Equipment	3,850	3,381	3,850	6,265	9,985	9,985	3,850
01-4319-462	VEH - Winter Equipment Expenses	20,275	22,568	22,124	21,766	24,587	24,587	22,124
01-4319-559	VEH - Special Projects	6,500	6,149	1	6,819	9,400	5,000	1
		550,705	555,382	686,328	584,412	758,520	723,986	697,164
DPW - SOLID WASTE								
01-4324-101	SW - Full Time Wages	166,722	177,473	215,353	218,806	220,718	220,718	219,005
01-4324-102	SW - Part Time Wages	15,600	3,024	17,680	11,191	19,760	19,760	17,680
01-4324-103	SW - Overtime	3,453	9,567	13,212	10,036	12,236	12,220	13,212
01-4324-104	SW - Holiday Pay	3,865	1,676	5,002	637	5,134	5,127	5,088
01-4324-107	SW - Accrual Payout	1,288	228	1,667	0	2,567	1,709	1,696
01-4324-109	SW - Merit Wages	768	0	1,420	907	1,746	1,455	1,453
01-4324-121	SW - Social Security	11,889	11,733	15,770	14,309	16,256	16,184	16,003
01-4324-122	SW - Medicare	2,781	2,744	3,689	3,347	3,803	3,785	3,743
01-4324-125	SW - Retirement	24,759	26,266	32,681	31,677	32,797	32,638	32,710
01-4324-131	SW - Health Insurance	53,566	52,445	57,336	57,336	61,438	61,438	64,069
01-4324-132	SW - Dental Insurance	3,589	3,233	3,482	2,929	2,804	2,804	3,538
01-4324-133	SW - Life & Disability Insurance	1,031	1,341	1,374	1,692	1,643	1,640	1,618
01-4324-241	SW - Professional Development	1,000	896	1,000	1,478	1,400	1,400	1,000
01-4324-321	SW - General Supplies	4,000	3,965	4,000	3,327	5,000	5,000	4,000
01-4324-325	SW - Transfer Station Coupons	0	0	0	0	0	0	0
01-4324-331	SW - Clothing & Footwear	3,000	2,207	3,000	2,023	3,000	3,000	3,000
01-4324-363	SW - Hazardous Waste Day	9,000	9,793	10,400	10,484	13,540	13,540	10,400
01-4324-421	SW - Vehicle Expenses	6,000	12,993	8,000	10,206	11,000	10,000	8,000
01-4324-451	SW - New Equipment	2,000	1,664	1	6,175	6,000	1	1
01-4324-461	SW - Equipment Expenses	7,560	6,487	7,560	28,673	7,740	7,740	7,560
01-4324-511	SW - Telephone	1,696	2,337	2,776	2,840	2,936	2,936	2,776
01-4324-512	SW - Electricity	6,000	10,113	17,000	12,172	12,500	12,500	17,000
01-4324-515	SW - Disposal Fees & Transportation	252,632	240,569	297,000	269,619	289,500	289,500	297,000
01-4324-518	SW - Material Processing Expenses	56,000	53,050	52,500	66,600	57,500	57,500	52,500
01-4324-532	SW - Facility Maintenance	2,500	1,523	2,500	11,573	3,000	3,000	2,500
01-4324-559	SW - Special Projects	26,000	25,984	19,500	22,025	114,000	54,000	19,500
		666,699	661,309	793,903	800,060	908,018	839,595	805,052
SEWER								
02-4326-101	SEW - Full Time Wages	51,126	53,644	64,355	64,041	66,602	66,602	66,602
02-4326-103	SEW - Overtime	4,753	3,911	5,382	5,127	5,145	5,120	5,382
02-4326-107	SEW - Accrual Payout	403	0	507	0	792	525	525
02-4326-109	SEW - Merit Wages	1,278	1,789	1,609	2,246	1,998	1,665	1,665
02-4326-121	SEW - Social Security	3,569	3,494	4,455	4,167	4,621	4,583	4,583

Town of Gilford
FY2024 Budget Preparation Worksheet

Account #	Account Name	FY2022 BUDGET	FY2022 ACTUAL	FY2023 BUDGET	FY2023 ACTUAL	FY2024 REQUEST	FY2024 BOS/BC	FY2024 DEFAULT
02-4326-122	SEW - Medicare	835	817	1,042	975	1,081	1,072	1,072
02-4326-125	SEW - Retirement	8,093	8,344	9,912	9,850	10,085	10,000	10,000
02-4326-131	SEW - Health Insurance	15,990	15,990	16,719	16,719	20,086	20,086	20,086
02-4326-132	SEW - Dental Insurance	933	930	879	879	907	907	907
02-4326-133	SEW - Life & Disability Ins.	315	420	409	477	446	444	444
02-4326-212	SEW - Engineering Services	5,000	3,660	5,000	0	5,000	5,000	5,000
02-4326-215	SEW - WRBP Admin. Charges	86,982	86,723	106,911	113,499	122,766	122,766	122,766
02-4326-224	SEW - Software Lic./Support	5,000	3,183	4,225	5,930	5,975	5,975	4,225
02-4326-231	SEW - Printing	3,000	2,733	3,000	2,085	3,000	3,000	3,000
02-4326-232	SEW - Publishing Notices	200	0	200	191	200	200	200
02-4326-233	SEW - Postage	3,478	3,163	4,173	3,553	4,173	4,173	4,173
02-4326-241	SEW - Professional Development	1,100	246	1,100	130	800	800	1,100
02-4326-242	SEW - Memberships & Dues	1	0	1	0	1	1	1
02-4326-321	SEW - General Supplies	1,500	1,470	1,750	1,739	1,750	1,750	1,750
02-4326-331	SEW - Clothing & Footwear	750	512	750	1,056	750	750	750
02-4326-421	SEW - Vehicle Expenses	1,000	1,008	1,000	1,748	1,000	1,000	1,000
02-4326-451	SEW - New Equipment	1	0	900	824	500	1	900
02-4326-456	SEW - Meter Replacement	1	0	1	0	1	1	1
02-4326-461	SEW - Equipment Expenses	1	0	1	0	1	1	1
02-4326-466	SEW - Meter Maintenance	20,000	14,933	21,000	16,880	21,000	21,000	21,000
02-4326-511	SEW - Telephone	2,300	2,187	2,300	2,430	2,960	2,960	2,300
02-4326-512	SEW - Electricity	11,700	9,504	19,000	11,330	13,000	13,000	19,000
02-4326-528	SEW - WRBP- State Operating Exp.	459,171	468,389	630,125	589,291	794,311	794,311	794,311
02-4326-531	SEW - Town Operating & Maint.	22,537	11,786	21,260	18,250	22,412	22,412	21,260
02-4326-532	SEW - Facility Maintenance	32,500	34,708	31,500	29,353	31,500	31,500	31,500
02-4326-559	SEW - Special Projects	0	0	1	0	1	1	1
02-4326-561	SEW - Property/Liability	1,000	0	1,000	0	1,000	1	1,000
02-4326-621	SEW - Meter System Upgrade	15,400	11,826	18,500	11,829	19,000	15,000	18,500
02-4326-858	SEW - WRBP- State Capital Charges	221,195	189,214	206,730	191,111	277,281	277,281	277,281
02-4902-799	SEW - Debt/Bond Payments	30,700	30,699	30,301	30,301	29,902	29,902	29,902
		1,011,812	965,282	1,215,998	1,136,011	1,470,046	1,463,790	1,472,188
HEALTH OFFICER ADMINISTRATION								
01-4411-106	HLT - Stipend	0	1,800	2,400	2,400	2,400	2,400	2,400
01-4411-121	HLT - Social Security	0	111	149	148	149	148	149
01-4411-122	HLT - Medicare	0	26	35	35	35	35	35
01-4411-125	HLT - Retirement	0	238	331	311	325	325	331
01-4411-242	HLT - Meetings & Dues	5,000	1,250	100	0	100	100	100
		5,000	3,425	3,015	2,894	3,008	3,008	3,015
WELFARE ADMINISTRATION								
01-4442-106	WLF - Stipend	9,740	9,843	10,260	10,600	11,024	11,162	10,260
01-4442-121	WLF - Social Security	610	622	643	657	692	701	643
01-4442-122	WLF - Medicare	143	146	150	154	162	164	150
01-4442-221	WLF - Medical Services	500	0	500	327	500	250	500
01-4442-229	WLF - Other Services	2,000	0	1,000	2,479	3,000	1,500	1,000
01-4442-242	WLF - Meetings & Dues	150	100	150	154	200	200	150
01-4442-247	WLF - Food	500	0	500	0	500	500	500
01-4442-357	WLF - Housing	20,000	3,327	12,000	8,094	12,000	9,500	12,000
01-4442-511	WLF - Telephone	520	520	520	500	520	520	520
01-4442-512	WLF - Electricity	7,000	50	2,500	2,588	3,500	2,500	2,500
01-4442-513	WLF - Heating Fuels	6,000	0	2,000	4,376	2,000	1,003	2,000
		47,163	14,607	30,223	29,928	34,098	28,000	30,223

Town of Gilford
FY2024 Budget Preparation Worksheet

		FY2022	FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
Account #	Account Name	BUDGET	ACTUAL	BUDGET	ACTUAL	REQUEST	BOS/BC	DEFAULT
PARKS & RECREATION								
01-4521-101	P&R - Full Time Wages	91,116	90,085	111,594	97,127	115,973	115,973	111,594
01-4521-102	P&R - Part Time Wages	16,167	21,511	17,865	27,893	20,435	30,810	17,865
01-4521-103	P&R - Overtime	1,378	1,945	1,551	2,278	1,701	1,701	1,551
01-4521-104	P&R - Seasonal Wages	110,131	61,795	111,431	66,021	119,410	116,073	111,431
01-4521-107	P&R - Accrual Payout	499	2,657	866	15,250	1,312	390	866
01-4521-109	P&R - Merit Wages	996	1,187	1,048	146	1,268	150	1,048
01-4521-121	P&R - Social Security	13,688	11,123	15,181	12,506	15,916	16,435	15,181
01-4521-122	P&R - Medicare	3,201	2,603	3,551	2,926	3,723	3,845	3,551
01-4521-125	P&R - Retirement	14,856	14,337	17,046	14,080	16,840	17,052	17,046
01-4521-131	P&R - Health Insurance	24,220	13,365	17,702	17,032	30,128	30,128	17,702
01-4521-132	P&R - Dental Insurance	1,748	800	962	922	992	992	962
01-4521-133	P&R - Life & Disability Insurance	552	660	698	661	821	820	698
01-4521-232	P&R - Publishing Notices	2,200	2,706	2,500	1,703	2,500	2,500	2,500
01-4521-237	P&R - Programs & Instructors	1	0	1	0	1	1	1
01-4521-241	P&R - Professional Development	4,915	3,125	6,965	2,405	5,000	5,000	6,965
01-4521-242	P&R - Meetings & Dues	250	325	325	75	325	325	325
01-4521-244	P&R - Meals & Travel Expenses	1,625	1,315	1,500	1,098	1,500	1,400	1,500
01-4521-321	P&R - General Supplies	2,875	2,748	2,925	1,741	2,825	2,825	2,925
01-4521-331	P&R - Clothing & Footwear	1,660	1,327	1,855	1,377	1,855	1,600	1,855
01-4521-361	P&R - Old Home Day	11,000	11,000	11,000	11,000	16,000	15,360	11,000
01-4521-366	P&R - Community Band	500	500	500	403	500	500	500
01-4521-414	P&R - Vehicle Fuels	663	971	1,258	692	1,258	1,258	1,258
01-4521-421	P&R - Vehicle Expenses	200	0	200	0	1,000	1,000	200
01-4521-451	P&R - New Equipment	1,390	2,104	2,265	1,063	2,915	2,700	2,265
01-4521-461	P&R - Equipment Expenses	1,100	545	800	762	800	800	800
01-4521-511	P&R - Telephone	1,400	1,338	1,450	1,739	1,436	1,436	1,450
01-4521-512	P&R - Electricity	4,500	3,739	6,500	3,679	4,500	4,500	6,500
01-4521-514	P&R - Water	410	149	350	275	350	350	350
01-4521-531	P&R - Concession Stand	600	550	1	160	600	600	1
01-4521-532	P&R - Facility Maintenance	15,915	17,817	15,215	16,044	42,265	41,946	15,215
01-4521-559	P&R - Special Projects	0	0	0	0	3,300	1	0
		329,756	272,328	355,105	301,058	417,449	418,471	355,105
ICE RINK								
01-4526-104	RNK - Seasonal/Call Wages	3,185	3,025	3,510	1,475	4,420	4,420	3,510
01-4526-121	RNK - Social Security	198	200	218	91	274	274	218
01-4526-122	RNK - Medicare	46	47	51	21	64	64	51
01-4526-232	RNK - Publishing Notices	100	0	100	0	100	100	100
01-4526-237	RNK - Programs	100	100	100	0	100	100	100
01-4526-321	RNK - General Supplies	100	177	100	0	100	100	100
01-4526-453	RNK - New Equipment	180	63	180	63	180	180	180
01-4526-511	RNK - Telephone	600	601	600	257	624	624	600
01-4526-512	RNK - Electricity	3,400	2,676	5,100	1,904	3,400	3,400	5,100
01-4526-513	RNK - Heating Fuels	747	791	805	454	1,223	1,223	805
01-4526-532	RNK - Facility Maintenance	1,835	555	2,015	4,370	2,015	2,015	2,015
		10,491	8,234	12,779	8,636	12,500	12,500	12,779
LIBRARY								
01-4550-101	LIB - Full Time Wages	215,167	213,048	239,456	238,069	249,215	249,215	239,456
01-4550-102	LIB - Part Time Wages	107,900	80,224	79,209	73,153	96,313	96,313	79,209
01-4550-103	LIB - Overtime	0	0	0	39	0	0	0
01-4550-107	LIB - Accrual Payout	1,981	7,927	2,801	8,504	2,923	1,943	2,801
01-4550-109	LIB - Merit Wages	3,702	1,681	4,339	2,809	5,909	4,924	4,339

Town of Gilford
FY2024 Budget Preparation Worksheet

		FY2022	FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
Account #	Account Name	BUDGET	ACTUAL	BUDGET	ACTUAL	REQUEST	BOS/BC	DEFAULT
01-4550-121	LIB - Social Security	20,382	18,595	20,200	19,273	21,970	21,849	20,200
01-4550-122	LIB - Medicare	4,767	4,349	4,724	4,507	5,138	5,110	4,724
01-4550-125	LIB - Retirement	32,653	32,687	35,794	36,253	36,711	36,474	35,794
01-4550-131	LIB - Health Insurance	69,556	69,556	83,644	83,644	100,487	100,487	83,644
01-4550-132	LIB - Dental Insurance	3,731	3,574	3,724	3,028	3,841	3,841	3,724
01-4550-133	LIB - Life & Disability Ins.	1,320	1,522	1,510	1,832	1,720	1,715	1,510
01-4550-224	LIB - Software Expenses	4,500	4,334	4,500	4,569	5,300	5,300	4,500
01-4550-233	LIB - Postage	990	948	990	1,011	990	990	990
01-4550-237	LIB - Programs	1,800	1,875	1,800	1,783	1,800	1,800	1,800
01-4550-242	LIB - Meetings & Dues	850	837	850	896	1,000	1,000	850
01-4550-243	LIB - Professional Development	1,000	975	1,000	781	1,000	1,000	1,000
01-4550-244	LIB - Meals & Travel Expenses	850	1,087	850	165	850	850	850
01-4550-245	LIB - Volunteer & Employee Recognition	600	620	600	520	600	600	600
01-4550-312	LIB - Books & Publications	22,000	21,131	22,000	21,071	22,000	22,000	22,000
01-4550-313	LIB - Audio Visual Materials	7,500	6,524	7,500	5,132	7,500	7,500	7,500
01-4550-314	LIB - Electronic Media Materials	11,100	11,226	11,100	12,106	12,500	12,500	11,100
01-4550-315	LIB - Professional Materials	900	894	900	129	900	900	900
01-4550-316	LIB - Childrens Books	8,450	8,128	8,450	7,708	8,450	8,450	8,450
01-4550-317	LIB - Childrens Audio/Visual	2,200	2,250	2,200	1,505	2,200	2,200	2,200
01-4550-322	LIB - Department Supplies	4,200	3,700	4,200	3,031	4,200	4,200	4,200
01-4550-452	LIB - New Equipment	3,520	4,039	2,250	1,251	3,450	3,450	2,250
01-4550-454	LIB - Computer Equipment	8,000	8,312	7,000	5,688	8,000	8,000	7,000
01-4550-511	LIB - Telephone	4,200	5,156	4,500	5,256	5,300	5,300	4,500
01-4550-512	LIB - Electricity	13,000	11,419	21,000	16,060	21,000	16,000	21,000
01-4550-513	LIB - Geothermal Electricity	9,000	9,062	16,000	19,290	16,000	16,000	16,000
01-4550-514	LIB - Water	600	570	600	417	600	600	600
01-4550-516	LIB - Custodial Supplies	800	855	800	561	800	800	800
01-4550-531	LIB - Building Maintenance	37,050	49,414	36,850	48,450	38,330	38,330	36,850
01-4902-559	LIB - Special Projects	15,000	14,996	15,000	15,000	15,000	10,200	0
		619,269	601,514	646,341	643,490	701,997	689,841	631,341
PATRIOTIC PURPOSES								
01-4583-362	OC - Memorial Day	135	150	150	150	150	150	150
01-4583-364	OC - Candlelight Stroll	750	750	750	800	750	750	750
		885	900	900	950	900	900	900
CONSERVATION COMMISSION								
01-4611-211	CNS - Profesional Services	5,000	6,705	5,000	4,757	7,000	7,000	5,000
01-4611-232	CNS - Publishing Notices	200	102	200	0	200	200	200
01-4611-242	CNS - Memberships/Dues	1,000	860	1,000	805	1,000	1,000	1,000
01-4611-244	CNS - Meetings/Travel Exp.	300	324	300	0	300	300	300
01-4611-521	CNS - Groundwater Protection	2,500	2,500	2,500	2,500	2,500	2,500	2,500
01-4611-524	CNS - Invasive Species Management	21,500	17,000	21,500	21,500	25,000	23,000	21,500
		30,500	27,491	30,500	29,562	36,000	34,000	30,500
OTHER GOVERNMENTS								
01-4659-376	ED - LBP-II Tax Sharing, Laconia	50,000	34,804	51,000	40,221	51,000	40,000	51,000

Town of Gilford
FY2024 Budget Preparation Worksheet

		FY2022	FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
Account #	Account Name	BUDGET	ACTUAL	BUDGET	ACTUAL	REQUEST	BOS/BC	DEFAULT
DEBT PRINCIPAL & INTEREST								
01-4711-351	DBT - Principal	234,439	234,075	150,708	150,708	153,109	153,109	153,109
01-4721-352	DBT - Interest	51,535	51,531	44,083	44,083	38,877	38,877	38,877
01-4723-352	DBT - TAN Interest	1	0	1	0	1	1	1
01-4790-741	DBT - Fire Apparatus Lease Payments	0	0	0	0	150,000	150,000	150,000
		285,975	285,606	194,792	194,791	341,987	341,987	341,987
SPECIAL WARRANT ARTICLES								
01-4415-261	HWS - Granite VNA	23,500	23,500	24,000	24,000	24,000	24,000	
01-4415-263	HWS - Community Action Program	10,000	10,000	10,000	10,000	10,000	10,000	
01-4415-264	HWS - Lakes Region Mental Health Center	21,000	21,000	21,000	21,000	21,000	21,000	
01-4415-265	HWS - New Beginnings	2,660	2,660	2,660	2,660	0	0	
01-4415-266	HWS - Lakes Region Visiting Nurse Assoc	0	0	0	0	10,000	10,000	
01-4902-825	CAP - Police Radio System Improvements	0	0	0	0	164,250	0	
01-4902-836	CAP - Fire Equipment/Vehicles	0	0	200,000	200,000	0	0	
01-4902-837	CAP - DPW Equipment/Vehicles	60,000	60,000	231,000	227,408	442,000	322,000	
01-4903-866	CAP - Fire Station Improvements	300,000	290,801	0	0	50,000	0	
01-4903-869	CAP - Town Beach Bathhouse	0	0	100,000	100,000	900,000	900,000	
01-4903-870	Town Bldg LED Conversion	36,000	36,000	0	0	0	0	
01-4915-401	CRF - K9 Fund	2,900	2,900	2,900	2,900	2,900	2,900	
01-4915-411	CRF - Sidewalk Fund	10,000	10,000	10,000	10,000	150,000	150,000	
01-4915-454	CRF - Technology Fund	11,767	11,767	50,000	50,000	50,000	50,000	
01-4915-531	CRF - Building Repair Fund	25,000	25,000	25,000	25,000	25,000	20,000	
01-4915-532	CRF - DPW Building Fund	85,000	85,000	100,000	100,000	275,000	175,000	
01-4915-534	CRF - Fire Water Supply Fund	25,000	25,000	25,000	25,000	25,000	35,000	
01-4915-761	CRF - Recreation Facilities Fund	50,000	50,000	25,000	25,000	25,000	20,000	
01-4915-781	CRF - Glendale Facilities Fund	25,000	25,000	20,000	20,000	20,000	20,000	
01-4915-836	CRF - Fire Equipment Fund	125,000	125,000	100,000	100,000	125,000	125,000	
01-4915-837	CRF - Highway Equipment Fund	100,000	100,000	100,000	100,000	150,000	50,000	
01-4915-817	CRF - Bridge Replacement Fund	200,000	200,000	300,000	300,000	300,000	0	
01-4916-818	CRF - Stream Crossing Fund	0	0	0	0	400,000	0	
01-4916-872	TRS - LBP-II Trust Fund	58,000	58,000	58,000	58,000	58,000	58,000	
02-4916-878	SEW - Maintenance CRF	10,000	10,000	10,000	10,000	10,000	10,000	
		1,180,827	1,171,628	1,414,560	1,410,968	3,237,150	2,002,900	
REVENUES						(5 YEAR AVG)		
01-3185-050	Timber Taxes	10,000	3,258	10,000	9,553	11,169	10,000	
01-3186-050	Payment in Lieu of Taxes	24,494	25,180	25,000	25,446	26,765	25,000	
01-3187-050	Excavation Taxes	1,000	389	500	65	603	500	
01-3190-050	Interest & Cost, Property Tax	43,750	42,136	44,000	43,583	50,488	45,000	
01-3190-051	Interest & Cost, Tax Lien	43,750	31,770	35,000	38,297	53,117	38,000	
01-3190-056	Interest & Cost, GAVWD	2,500	2,947	3,000	3,568	2,990	3,000	
01-3210-071	Cable TV Franchise Fee	95,000	100,802	100,000	87,811	91,742	85,000	
01-3210-072	UCC Filing Fees	5,000	3,345	3,400	3,150	3,246	3,400	
01-3210-079	Other Permit Fees	0	300	300	200	235	200	
01-3220-061	Motor Vehicle Fees	2,200,000	2,313,489	2,400,000	2,409,747	2,218,985	2,400,000	
01-3220-062	Boat Registration Fees	45,000	43,640	43,000	42,918	43,507	42,000	
01-3230-060	Construction Permits	76,000	84,874	84,000	100,576	80,750	90,000	
01-3290-065	Dog Licenses	7,800	7,474	7,400	7,957	7,366	7,500	
01-3290-066	Marriage Licenses	200	421	350	336	349	300	
01-3290-067	Vital Records	2,000	2,237	2,200	2,187	2,119	2,000	
01-3290-075	Glendale Facility Permits	24,000	25,950	26,000	24,875	22,069	25,000	
01-3352-090	NH Meals & Rooms Distribution	679,538	679,538	533,240	731,646	535,951	533,240	

Town of Gilford
FY2024 Budget Preparation Worksheet

		FY2022	FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
Account #	Account Name	BUDGET	ACTUAL	BUDGET	ACTUAL	REQUEST	BOS/BC	DEFAULT
01-3353-090	NH Highway Block Grant	223,448	222,581	181,137	228,257	225,396	228,285	
01-3354-090	NH Water Pollution Grant	10,152	10,152	0	10,072	6,107	0	
01-3356-090	NH State Forest Distribution	487	487	500	456	540	450	
01-3359-090	Other Grant Funds	60,053	60,053	0	0	71,903	0	
01-3401-911	Administration	0	35	0	0	327	0	
01-3401-912	Town Clerk - Tax Collector	65,000	69,203	68,000	67,411	66,045	66,000	
01-3401-913	Finance & Appraisal	2,700	2,621	2,700	3,153	2,783	3,000	
01-3401-914	Planning & Land Use	15,000	19,334	18,000	16,588	15,269	15,000	
01-3401-915	Police Department	2,300	3,083	3,000	2,651	4,197	3,500	
01-3401-916	Fire - Rescue	234,000	266,690	266,000	304,513	246,932	300,000	
01-3401-917	Public Works	8,000	3,900	4,000	3,902	4,938	3,900	
01-3401-918	Park & Recreation	28,000	33,525	34,000	3,307	18,160	4,000	
01-3404-917	Solid Waste	170,000	195,748	192,000	190,066	185,326	192,000	
01-3501-081	Sale of Tax Deeded Property	9,000	11,479	10,000	96,843	42,398	10,000	
01-3501-082	Sale of Town Property	1,000	77,677	31,000	9,311	26,744	10,000	
06-3501-080	Cemetery Fees	2,000	1,000	1,500	200	1,184	1,000	
01-3502-052	Interest on Deposits	30,000	81,920	73,000	277,840	125,987	200,000	
01-3503-921	Rowe House Utilities	2,100	1,115	1,200	5,967	2,971	2,200	
01-3504-915	Court Fines	30,000	61,260	61,000	41,460	42,679	42,000	
01-3505-923	Welfare Repayments	1,500	4,491	4,500	9,213	6,393	5,000	
01-3506-053	Insurance Refunds	19,400	24,866	10,000	0	70,220	0	
01-3506-089	Miscellaneous Revenue	17,000	16,643	16,000	29,725	48,960	20,000	
01-3912-023	Transfer from Ambulance Revolving Fund	0	0	0	0	0	0	
01-3915-018	Transfer from Fire Equipment CRF	0	0	0	0	0	0	
01-3915-019	Transfer from Bridge Replacement CRF	0	0	0	0	0	0	
01-3915-020	Transfer from Sewer Fund	10,000	10,000	10,000	10,000	10,000	10,000	
01-3934-825	Bond/Lease Proceeds	0	0	0	0	900,000	900,000	
02-3403-050	SEW - Usage Fees	983,660	729,543	1,197,498	801,489	770,617	1,442,490	
02-3403-051	SEW - Interest & Cost	10,000	13,008	10,000	24,893	15,667	13,000	
02-3403-065	SEW - Hookup Fees	4,000	3,525	3,500	10,892	8,504	3,500	
02-3403-084	SEW - Meter Sales/Repairs	4,000	4,413	5,000	3,594	3,818	3,800	
02-3403-089	SEW - Other Revenue	2,426	2,241	1,000	0	2,426	1,000	
xx-xxx-xxx	Voted from Surplus	1,110,767	1,110,767	1,346,900	1,346,900	2,262,150	1,025,000	
xx-xxx-xxx	Transferred from Surplus	0	0	0	0	0	750,000	
TOTAL REVENUES		6,316,025	6,409,107	6,868,825	7,030,616	8,340,090	8,565,265	

TOWN OF GILFORD FY2024 BUDGET SUMMARY

	<u>INCREASE FROM FY2023</u>	
FULL-TIME WAGES	+\$410,092	+7.1%
PART-TIME WAGES	+\$80,555	+15.13%
OVERTIME	-\$827	-0.2%
ACCRUED LEAVE PAY	+\$419	+0.9%
MERIT PAY	+\$24	+0.03%
HOLIDAY PAY	+\$11,629	+10.5%
SS/MEDX TAXES	+\$16,092	+4.6%
RETIREMENT	+\$64,419	+4.33%
HEALTH INSURANCE	+\$336,669	+23.9%
DENTAL INSURANCE	+9,803	+12.1%
LIFE & DISABILITY INSURANCE	+\$3,805	+9.0%
TOTAL PERSONNEL COSTS	+\$932,680	+9.0%
ELECTRICITY	-\$34,700	-17.7%
HEATING & VEHICLE FUELS	-\$17,042	-6.5%
ELECTIONS	+\$10,142	+83.4%
FIRE TRUCK LEASE	+\$150,000	+100%
TECHNOLOGY	+\$35,389	+26.5%
OTHER INSURANCES	+\$31,706	+8.1%
ROAD CONSTRUCTION	+\$280,300	+15.3%
SPECIAL PROJECTS	+\$712,898	+2,066%
WINNI RIVER BASIN PROGRAM	+\$250,592	+26.6%
TOTAL OPERATING EXPENSES	+\$1,497,759	+21.9%

SPECIAL PROJECTS:

FIRE STATION IMPROVEMENTS	\$50,000
SWAIN ROAD CULVERT REPLACEMENT	\$600,000
FIXED RADAR SIGN	\$3,200
CULVERT STUDY	\$25,000
DPW FLEET DIAGNOSTIC SOFTWARE	\$5,000
SOLID WASTE CENTER PAVING	\$54,000
LIBRARY IMPROVEMENTS	<u>\$10,200</u>
	\$747,400



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Proposed Budget

Gilford

For the period beginning January 1, 2024 and ending December 31, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 29, 2024

RECEIVED

JAN 18 2024

BOARD OF SELECTMEN
TOWN OF GILFORD

BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Gus Brandy	Selectman Rep	
Vern Ricer	Budget Com.	
Joshua Ritsen	Budget Com.	
Robert Melson	Selectman Rep	
Johnna Davis	Budget Com	
Valerie Chase	Budget Committee	
Dorothy Vignado	Budget	

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

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



New Hampshire
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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
General Government								
4130	Executive	04	\$357,450	\$342,564	\$366,873	\$0	\$366,873	\$0
4140	Election, Registration, and Vital Statistics	04	\$421,574	\$429,944	\$463,898	\$0	\$463,898	\$0
4150	Financial Administration	04	\$781,048	\$776,390	\$809,046	\$0	\$809,046	\$0
4152	Property Assessment		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	04	\$74,095	\$54,000	\$54,000	\$0	\$54,000	\$0
4155	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191	Planning and Zoning	04	\$405,632	\$406,364	\$423,799	\$0	\$423,799	\$0
4194	General Government Buildings	04	\$525,917	\$579,923	\$601,942	\$0	\$601,942	\$0
4195	Cemeteries	04	\$34,046	\$48,613	\$50,000	\$0	\$50,000	\$0
4196	Insurance Not Otherwise Allocated	04	\$377,195	\$393,221	\$424,927	\$0	\$424,927	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$2,976,957	\$3,031,019	\$3,194,485	\$0	\$3,194,485	\$0
Public Safety								
4210	Police	04	\$3,414,885	\$3,662,670	\$4,091,689	\$0	\$4,091,689	\$0
4215	Ambulances		\$0	\$0	\$0	\$0	\$0	\$0
4220	Fire	04	\$2,522,477	\$2,524,241	\$2,756,074	\$0	\$2,756,074	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290	Emergency Management	04	\$3,175	\$3,245	\$3,213	\$0	\$3,213	\$0
4299	Other Public Safety	04	\$144,724	\$145,874	\$161,404	\$0	\$161,404	\$0
Public Safety Subtotal			\$6,085,261	\$6,336,030	\$7,012,380	\$0	\$7,012,380	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration	04	\$408,230	\$397,776	\$447,920	\$0	\$447,920	\$0
4312	Highways and Streets	04	\$3,105,782	\$3,412,063	\$4,390,348	\$0	\$4,390,348	\$0
4313	Bridges	04	\$56,004	\$35,000	\$25,000	\$0	\$25,000	\$0
4316	Street Lighting	04	\$15,579	\$18,000	\$15,000	\$0	\$15,000	\$0
4319	Other Highway, Streets, and Bridges	04	\$594,615	\$686,328	\$723,986	\$0	\$723,986	\$0
Highways and Streets Subtotal			\$4,180,210	\$4,549,167	\$5,602,254	\$0	\$5,602,254	\$0
Sanitation								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	04	\$742,212	\$793,903	\$839,595	\$0	\$839,595	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$742,212	\$793,903	\$839,595	\$0	\$839,595	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Health Administration	04	\$2,894	\$3,015	\$3,008	\$0	\$3,008	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals		\$57,660	\$57,660	\$0	\$0	\$0	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
Health Subtotal			\$60,554	\$60,675	\$3,008	\$0	\$3,008	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Welfare								
4441	Welfare Administration	04	\$29,928	\$30,223	\$28,000	\$0	\$28,000	\$0
4442	Direct Assistance		\$0	\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
Welfare Subtotal			\$29,928	\$30,223	\$28,000	\$0	\$28,000	\$0
Culture and Recreation								
4520	Parks and Recreation	04	\$309,695	\$367,884	\$430,971	\$0	\$430,971	\$0
4550	Library	04	\$676,532	\$646,341	\$689,841	\$0	\$689,841	\$0
4583	Patriotic Purposes	04	\$950	\$900	\$900	\$0	\$900	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$987,177	\$1,015,125	\$1,121,712	\$0	\$1,121,712	\$0
Conservation and Development								
4611	Conservation Administration	04	\$29,562	\$30,500	\$34,000	\$0	\$34,000	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development	04	\$40,221	\$51,000	\$40,000	\$0	\$40,000	\$0
Conservation and Development Subtotal			\$69,783	\$81,500	\$74,000	\$0	\$74,000	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Debt Service								
4711	Principal - Long Term Bonds, Notes, and Other Debt	04	\$150,708	\$150,708	\$153,109	\$0	\$153,109	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	04	\$44,083	\$44,083	\$38,877	\$0	\$38,877	\$0
4723	Interest on Tax and Revenue Anticipation Notes	04	\$0	\$1	\$1	\$0	\$1	\$0
4790	Other Debt Service Charges	04	\$0	\$0	\$150,000	\$0	\$150,000	\$0
Debt Service Subtotal			\$194,791	\$194,792	\$341,987	\$0	\$341,987	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$662,680	\$431,000	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$662,680	\$431,000	\$0	\$0	\$0	\$0
Operating Transfers Out								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	04	\$1,137,920	\$1,215,998	\$1,463,790	\$0	\$1,463,790	\$0
4914W	To Water Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$1,137,920	\$1,215,998	\$1,463,790	\$0	\$1,463,790	\$0
Total Operating Budget Appropriations					\$19,681,211	\$0	\$19,681,211	\$0

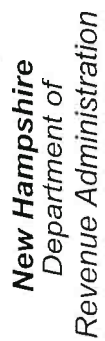


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Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals	19	\$21,000	\$0	\$21,000	\$0
		<i>Purpose: Lakes Region Mental Health Center</i>				
4415	Health Agencies and Hospitals	20	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Lakes Region Visiting Nurse Association</i>				
4415	Health Agencies and Hospitals	21	\$24,000	\$0	\$24,000	\$0
		<i>Purpose: Granite VNA</i>				
4415	Health Agencies and Hospitals	22	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Community Action Program</i>				
4902	Machinery, Vehicles, and Equipment	05	\$172,000	\$0	\$172,000	\$0
		<i>Purpose: DPW Truck Purchase</i>				
4902	Machinery, Vehicles, and Equipment	06	\$150,000	\$0	\$150,000	\$0
		<i>Purpose: DPW Excavator Purchase</i>				
4903	Buildings	03	\$900,000	\$0	\$900,000	\$0
		<i>Purpose: Construction of Town Beach Bathhouse and Bond Issu</i>				
4915	To Capital Reserve Funds	07	\$2,900	\$0	\$2,900	\$0
		<i>Purpose: Police Dog and Training CRF</i>				
4915	To Capital Reserve Funds	08	\$150,000	\$0	\$150,000	\$0
		<i>Purpose: Sidewalk CRF</i>				
4915	To Capital Reserve Funds	09	\$50,000	\$0	\$50,000	\$0
		<i>Purpose: Technology CRF</i>				
4915	To Capital Reserve Funds	10	\$20,000	\$0	\$20,000	\$0
		<i>Purpose: Building Repair CRF</i>				
4915	To Capital Reserve Funds	11	\$175,000	\$0	\$175,000	\$0
		<i>Purpose: Public Works Building CRF</i>				
4915	To Capital Reserve Funds	12	\$35,000	\$0	\$35,000	\$0
		<i>Purpose: Fire Water Supply Maintenance CRF</i>				



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Special Warrant Articles

4915	To Capital Reserve Funds	13	<i>Purpose: Recreation Facilities CRF</i>	\$20,000	\$0	\$20,000	\$0
4915	To Capital Reserve Funds	14	<i>Purpose: Glendale Facilities CRF</i>	\$20,000	\$0	\$20,000	\$0
4915	To Capital Reserve Funds	15	<i>Purpose: Fire Equipment CRF</i>	\$125,000	\$0	\$125,000	\$0
4915	To Capital Reserve Funds	16	<i>Purpose: Highway Equipment Capital Reserve Fund</i>	\$50,000	\$0	\$50,000	\$0
4915	To Capital Reserve Funds	17	<i>Purpose: Lakes Business Park Capital ETF</i>	\$58,000	\$0	\$58,000	\$0
4915	To Capital Reserve Funds	18	<i>Purpose: Sewer Maintenance CRF</i>	\$10,000	\$0	\$10,000	\$0
Total Proposed Special Articles				\$2,002,900	\$0	\$2,002,900	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Taxes					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	04	\$9,553	\$10,000	\$10,000
3186	Payment in Lieu of Taxes	04	\$25,446	\$25,000	\$25,000
3187	Excavation Tax	04	\$65	\$500	\$500
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	04	\$85,448	\$86,000	\$86,000
Taxes Subtotal			\$120,512	\$121,500	\$121,500
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	04	\$91,161	\$88,600	\$88,600
3220	Motor Vehicle Permit Fees	04	\$2,452,665	\$2,442,000	\$2,442,000
3230	Building Permits	04	\$100,576	\$90,000	\$90,000
3290	Other Licenses, Permits, and Fees	04	\$35,365	\$34,800	\$34,800
Licenses, Permits, and Fees Subtotal			\$2,679,767	\$2,655,400	\$2,655,400
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
From Federal Government Subtotal			\$0	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	04	\$731,646	\$533,240	\$533,240
3353	Highway Block Grant	04	\$228,257	\$228,285	\$228,285
3354	Water Pollution Grant		\$10,072	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	04	\$456	\$450	\$450



New Hampshire
Department of
Revenue Administration

2024
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
State Sources					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$0	\$0	\$0
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
State Sources Subtotal			\$970,431	\$761,975	\$761,975
Charges for Services					
3401	Income from Departments	04	\$591,590	\$587,400	\$587,400
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$591,590	\$587,400	\$587,400
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	04	\$106,354	\$21,000	\$21,000
3502	Interest on Investments	04	\$277,840	\$200,000	\$200,000
3503	Other		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	04	\$86,355	\$69,200	\$69,200
Miscellaneous Revenues Subtotal			\$470,549	\$290,200	\$290,200
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund	04, 18	\$850,848	\$1,473,790	\$1,473,790
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$850,848	\$1,473,790	\$1,473,790
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$900,000	\$900,000
9998	Amount Voted from Fund Balance	06, 17, 13, 12, 10, 11, 09, 16, 14, 15, 08, 05	\$1,346,900	\$1,025,000	\$1,025,000
9999	Fund Balance to Reduce Taxes	04	\$0	\$750,000	\$750,000
Other Financing Sources Subtotal			\$1,346,900	\$2,675,000	\$2,675,000
Total Estimated Revenues and Credits			\$7,030,597	\$8,565,265	\$8,565,265



Budget Summary

Item	Selectmen's Period ending 12/31/2024 (Recommended)	Budget Committee's Period ending 12/31/2024 (Recommended)
Operating Budget Appropriations	\$19,681,211	\$19,681,211
Special Warrant Articles	\$2,002,900	\$2,002,900
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$21,684,111	\$21,684,111
Less Amount of Estimated Revenues & Credits	\$8,565,265	\$8,565,265
Estimated Amount of Taxes to be Raised	\$13,118,846	\$13,118,846



Supplemental Schedule

1. Total Recommended by Budget Committee	\$21,684,111
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$21,684,111
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$2,168,411
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$23,852,522



Default Budget of the Municipality

Gilford

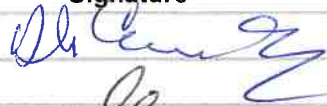

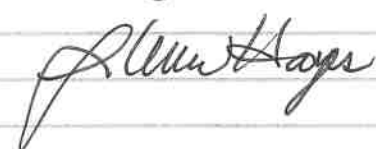
For the period beginning January 1, 2024 and ending December 31, 2024

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: JANUARY 29, 2024

GOVERNING BODY OR BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
DACE CHANNING EDDY	SELECTMAN	
Eric Savarides	SELECTMAN	
J. Kevin Hayes	SELECTMAN	

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

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



New Hampshire
Department of
Revenue Administration

2024
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
4130	Executive	\$342,564	\$0	\$0	\$342,564
4140	Election, Registration, and Vital Statistics	\$429,944	\$0	\$0	\$429,944
4150	Financial Administration	\$776,390	\$29,134	\$0	\$805,524
4152	Property Assessment	\$0	\$0	\$0	\$0
4153	Legal Expense	\$54,000	\$0	\$0	\$54,000
4155	Personnel Administration	\$0	\$0	\$0	\$0
4191	Planning and Zoning	\$406,364	\$8,153	\$0	\$414,517
4194	General Government Buildings	\$566,907	\$25,254	\$0	\$592,161
4195	Cemeteries	\$48,613	\$0	\$0	\$48,613
4196	Insurance Not Otherwise Allocated	\$393,221	\$28,000	\$0	\$421,221
4197	Advertising and Regional Associations	\$0	\$0	\$0	\$0
4198	Contingency	\$0	\$0	\$0	\$0
4199	Other General Government	\$0	\$0	\$0	\$0
General Government Subtotal		\$3,018,003	\$90,541	\$0	\$3,108,544
Public Safety					
4210	Police	\$3,687,937	\$191,936	\$0	\$3,879,873
4215	Ambulances	\$0	\$0	\$0	\$0
4220	Fire	\$2,495,974	(\$19,724)	\$0	\$2,476,250
4240	Building Inspection	\$0	\$0	\$0	\$0
4290	Emergency Management	\$3,245	\$0	\$0	\$3,245
4299	Other Public Safety	\$145,874	\$0	\$0	\$145,874
Public Safety Subtotal		\$6,333,030	\$172,212	\$0	\$6,505,242
Airport/Aviation Center					
4301	Airport Administration	\$0	\$0	\$0	\$0
4302	Airport Operations	\$0	\$0	\$0	\$0
4309	Other Airport	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Highway Administration	\$540,308	(\$142,532)	\$0	\$397,776
4312	Highways and Streets	\$3,332,266	\$128,635	\$0	\$3,460,901
4313	Bridges	\$35,000	\$0	\$0	\$35,000
4316	Street Lighting	\$18,000	\$0	\$0	\$18,000
4319	Other Highway, Streets, and Bridges	\$670,032	\$27,132	\$0	\$697,164
Highways and Streets Subtotal		\$4,595,606	\$13,235	\$0	\$4,608,841



New Hampshire
Department of
Revenue Administration

2024
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Sanitation Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$771,016	\$34,035	\$0	\$805,051
4324	Solid Waste Disposal	\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$771,016	\$34,035	\$0	\$805,051
Water Distribution and Treatment					
4331	Water Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338	Water Conservation	\$0	\$0	\$0	\$0
4339	Other Water	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0
Electric					
4351	Electric Administration	\$0	\$0	\$0	\$0
4352	Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0
Health					
4411	Health Administration	\$3,015	\$0	\$0	\$3,015
4414	Pest Control	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals	\$0	\$0	\$0	\$0
4419	Other Health	\$0	\$0	\$0	\$0
Health Subtotal		\$3,015	\$0	\$0	\$3,015
Welfare					
4441	Welfare Administration	\$30,223	\$0	\$0	\$30,223
4442	Direct Assistance	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445	Vendor Payments	\$0	\$0	\$0	\$0
4449	Other Welfare	\$0	\$0	\$0	\$0
Welfare Subtotal		\$30,223	\$0	\$0	\$30,223



New Hampshire
Department of
Revenue Administration

2024
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Culture and Recreation					
4520	Parks and Recreation	\$367,884	\$0	\$0	\$367,884
4550	Library	\$646,341	\$0	(\$15,000)	\$631,341
4583	Patriotic Purposes	\$900	\$0	\$0	\$900
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$1,015,125	\$0	(\$15,000)	\$1,000,125
Conservation and Development					
4611	Conservation Administration	\$30,500	\$0	\$0	\$30,500
4612	Purchase of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing	\$0	\$0	\$0	\$0
4651	Economic Development Administration	\$0	\$0	\$0	\$0
4652	Economic Development	\$0	\$0	\$0	\$0
4659	Other Economic Development	\$51,000	\$0	\$0	\$51,000
Conservation and Development Subtotal		\$81,500	\$0	\$0	\$81,500
Debt Service					
4711	Principal - Long Term Bonds, Notes, and Other Debt	\$150,708	\$2,401	\$0	\$153,109
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$44,083	(\$5,206)	\$0	\$38,877
4723	Interest on Tax and Revenue Anticipation Notes	\$1	\$0	\$0	\$1
4790	Other Debt Service Charges	\$0	\$150,000	\$0	\$150,000
Debt Service Subtotal		\$194,792	\$147,195	\$0	\$341,987
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Operating Transfers Out					
4911	To Revolving Funds	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	\$1,208,462	\$263,726	\$0	\$1,472,188
4914W	To Water Proprietary Fund	\$0	\$0	\$0	\$0
4915	To Capital Reserve Funds	\$0	\$0	\$0	\$0
4916	To Expendable Trusts	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$1,208,462	\$263,726	\$0	\$1,472,188
Total Operating Budget Appropriations		\$17,250,772	\$720,944	(\$15,000)	\$17,956,716



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4150	Contractual
4220	Lease Agreement Satisfied
4194	Contractual
4311	SALY
4312	Contractual
4196	Contractual
4721	Contractual
4790	Contractual
4319	Contractual
4191	Lease Agreement
4210	Contractual
4711	Contractual
4323	Contractual
4914S	Contractual



Article 01 Election of Officers

To choose the following school district officer:

School District Moderator	1-Year Term
School District Clerk	1-Year Term
School District Treasurer	1-Year Term
School Board Member	3-Year Term
School Board Member	3-Year Term

Article 02 Bond for HS locker room renovation and HS building

Shall the Gilford School District raise and appropriate the sum of Three Million Dollars (\$3,000,000) for the design and construction of repairs and improvements to the high school gym locker rooms, weight room, storage room and additional bathrooms and to replace the high school building roof; and to authorize the issuance of Three Million Dollars (\$3,000,000) of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et. seq. as amended; to authorize the school board to apply for, obtain and accept federal, state, or other aid, if any, which maybe available for said project and to comply with all laws applicable to said project; to authorize the school board to issue, negotiate, sell and deliver said bonds and notes and determine the rate of interest thereon and the maturity and other terms thereof; to raise and appropriate the additional sum of Seventy-Five Thousand Dollars (\$75,000) for the first year's interest payment thereon; and to authorize the school board to take any other action necessary or to pass any other vote relevant thereto?

3/5 Ballot Vote Required
School Board Recommended 5 - 0
Budget Committee Recommended 9 - 0

Article 03 General Budget Funds

Shall the Gilford School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$30,346,342? Should this article be defeated, the default budget shall be \$29,545,430, which is the same as last year, with certain adjustments required by previous action of the Gilford School District or by law; or



the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

(Majority Vote Required)

School Board Recommended 5-0
Budget Committee Recommended 9 -0
Budget Committee Recommended

Article 04 School Buildings and Maintenance Capital Reserve

Shall the school district vote to raise and appropriate the sum of up to Four Hundred Thousand Dollars \$400,000 to be added to the school buildings maintenance and improvement capital reserve fund established in 2017, this sum to come from June 30 unrestricted fund balance (surplus) available for transfer on July 1 of this year?

(Majority vote required)

School Board Recommended 5-0

Budget Committee Recommended 9-0

Article 05 School Buildings Roof Maintenance Capital Reserve

Shall the school district vote to raise and appropriate the sum of up to Eighty Two Thousand Five Hundred Dollars \$82,500 to be added to the school buildings roof maintenance capital reserve fund established in 2017, this sum to come from June 30 unrestricted fund balance (surplus) available for transfer on July 1 of this year?

(Majority vote required)

School Board Recommended 5-0

Budget Committee Recommended 9-0

Article 06 School Buildings Technology Infrastructure Capital

Shall the school district vote to raise and appropriate the sum of up to Ten Thousand Dollars \$10,000 to be added to the school buildings technology infrastructure capital reserve fund established in 2017, this sum to come from June 30 unrestricted fund balance



(surplus) available for transfer on July 1 of this year?

(Majority vote required)

School Board Recommended 5-0

Budget Committee Recommended 9-0

Article 07 Meadows Property Repairs

Shall the Gilford School District raise and appropriate the sum of Seventy-Five Thousand Dollars (\$75,000) for repairs and improvements at the Meadows property to include but not limited to; exterior siding, replacement windows, doors and overhead doors and electrical repairs. This is a special non-lapsing appropriation under RSA 32:7, VI and will not lapse until June 30, 2028 or the completion of the improvements whichever is sooner.

Majority Vote Required

School Board Recommended 5 - 0

Budget Committee Recommended 9-0



Default Budget of the School District
Gilford Local School

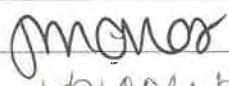

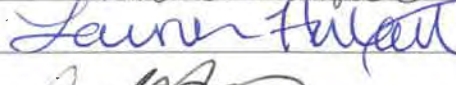


For the period beginning July 1, 2024 and ending June 30, 2025

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 16, 2024

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Jeanin Onos	School Board Chair	
Nicole Hogan	Member	
Lauren Huleatt	Member	
Jessica Jacques	Member	
Robert McLean	Member	

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

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



Default Budget of the School District

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$6,901,347	\$152,731	(\$11,549)	\$7,042,529
1200-1299	Special Programs	\$3,003,316	\$328,925	(\$6,300)	\$3,325,941
1300-1399	Vocational Programs	\$300,000	\$10,000	\$0	\$310,000
1400-1499	Other Programs	\$713,821	\$15,403	\$0	\$729,224
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Instruction Subtotal		\$10,918,484	\$507,059	(\$17,849)	\$11,407,694
Support Services					
2000-2199	Student Support Services	\$893,761	\$53,883	\$0	\$947,644
2200-2299	Instructional Staff Services	\$969,984	\$9,355	(\$1,204)	\$978,135
Support Services Subtotal		\$1,863,745	\$63,238	(\$1,204)	\$1,925,779
General Administration					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$130,873	\$0	\$0	\$130,873
General Administration Subtotal		\$130,873	\$0	\$0	\$130,873
Executive Administration					
2320 (310)	SAU Management Services	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	\$201,037	\$0	\$0	\$201,037
2400-2499	School Administration Service	\$1,174,663	\$0	\$0	\$1,174,663
2500-2599	Business	\$371,530	\$1,522	\$0	\$373,052
2600-2699	Plant Operations and Maintenance	\$2,931,564	\$10,311	(\$195,343)	\$2,746,532
2700-2799	Student Transportation	\$770,318	\$0	\$0	\$770,318
2800-2999	Support Service, Central and Other	\$8,269,850	\$1,149,165	\$0	\$9,419,015
Executive Administration Subtotal		\$13,718,962	\$1,160,998	(\$195,343)	\$14,684,617
Non-Instructional Services					
3100	Food Service Operations	\$618,522	(\$49,001)	\$0	\$569,521
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal		\$618,522	(\$49,001)	\$0	\$569,521
Facilities Acquisition and Construction					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal		\$0	\$0	\$0	\$0



Default Budget of the School District

Other Outlays

5110	Debt Service - Principal	\$135,000	\$0	\$0	\$135,000
5120	Debt Service - Interest	\$40,288	(\$5,427)	\$0	\$34,861
Other Outlays Subtotal		\$175,288	(\$5,427)	\$0	\$169,861

Fund Transfers

5220-5221	To Food Service	\$189,192	(\$20,592)	\$0	\$168,600
5222-5229	To Other Special Revenue	\$427,879	\$60,606	\$0	\$488,485
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$617,071	\$40,014	\$0	\$657,085

Total Operating Budget Appropriations	\$28,042,945	\$1,716,881	(\$214,396)	\$29,545,430
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Default Budget of the School District

Account	Explanation
2320-2399	No change
2500-2599	Contractual increase Insurance
5120	Reduction in interest
3100	Staffing changes
2200-2299	Contractual Obligations /Library one time equipment purchase removal
1400-1499	CBA Contractual Obligations
2310-2319	No change
2600-2699	Removal of one time projects, increase in utilities
1100-1199	Contractual Obligations
2400-2499	No change
1200-1299	Contractual Obligations
2000-2199	Contractual Obligation
2700-2799	No change
2800-2999	Increase in Teacher Payroll Benefits
5220-5221	staffing changes
5222-5229	Grants
1300-1399	New participation @ WRSD AG



Proposed Budget
Gilford Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2024 to June 30, 2025

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 16, 2024

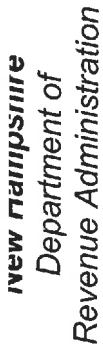
SCHOOL BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
GAYE FEDORCHAK	CHAIR	
JOHNNA-DEE DAVIS	MEMBER	
VALERIE CHASE	VICE CHAIR	
ANGELO FARRUGGIA	MEMBER	
AMBER LATORRE	MEMBER	
BOB MCLEAN	SCHOOL BOARD REP	
PURVI PATEL	MEMBER	
DOROTHY PIQUADO	MEMBER	
KERRI RICCI	MEMBER	
JOSHUA RITSON	MEMBER	
GUS BENAVIDES	SELECTMEN BOARD REP	

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

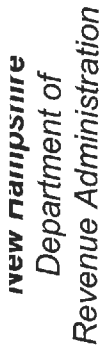
For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090



2024
MS-27

Proposed Budget

<http://www.revenue.nh.gov/mun-prop/>



2024
MS-27

Proposed Budget

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Proposed Budget

2600-2699	Plant Operations and Maintenance	03	\$2,401,005	\$2,931,564	\$3,086,224	\$0	\$3,086,224	\$0
2700-2799	Student Transportation	03	\$648,974	\$770,318	\$803,553	\$0	\$803,553	\$0
2800-2999	Support Service, Central and Other	03	\$6,953,569	\$8,269,850	\$9,419,183	\$0	\$9,419,183	\$0
Executive Administration Subtotal			\$11,624,582	\$13,718,962	\$15,127,638	\$0	\$15,127,638	\$0

Non-Instructional Services

3100	Food Service Operations	03	\$560,709	\$618,522	\$672,189	\$0	\$672,189	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$560,709	\$618,522	\$672,189	\$0	\$672,189	\$0

Facilities Acquisition and Construction

4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$0	\$0	\$0	\$0	\$0

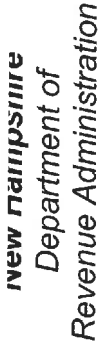
Other Outlays

5110	Debt Service - Principal	03	\$980,000	\$135,000	\$135,000	\$0	\$135,000	\$0
5120	Debt Service - Interest	03	\$67,515	\$40,288	\$34,861	\$0	\$34,861	\$0
Other Outlays Subtotal			\$1,047,515	\$175,288	\$169,861	\$0	\$169,861	\$0

Fund Transfers

5220-5221	To Food Service	03	\$158,155	\$189,192	\$168,600	\$0	\$168,600	\$0
5222-5229	To Other Special Revenue	03	\$1,063,277	\$427,879	\$488,854	\$0	\$488,854	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0





2024
MS-27

School Board's Appropriations for period ending 6/30/2025	School Board's Appropriations for period ending 6/30/2025	Budget Committee's Appropriations for period ending 6/30/2025	Budget Committee's Appropriations for period ending 6/30/2025
(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025 (Recommended)(Not Recommended)	School Board's Appropriations for period ending 6/30/2025 (Recommended)(Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)(Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)(Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
4200	Site Improvement	02	\$3,000,000	\$0	\$3,000,000	\$0
		Purpose: Bond for HS locker room renovation and HS building				
4200	Site Improvement	07	\$75,000	\$0	\$75,000	\$0
		Purpose: Meadows Property Repairs				
5120	Debt Service - Interest	02	\$75,000	\$0	\$75,000	\$0
		Purpose: Bond for HS locker room renovation and HS building				
5251	To Capital Reserve Fund	04	\$400,000	\$0	\$400,000	\$0
		Purpose: School Buildings and Maintenance Capital Reserve				
5251	To Capital Reserve Fund	05	\$82,500	\$0	\$82,500	\$0
		Purpose: School Buildings Roof Maintenance Capital Reserve				
5251	To Capital Reserve Fund	06	\$10,000	\$0	\$10,000	\$0
		Purpose: School Buildings Technology Infrastructure Capital				
Total Proposed Special Articles			\$3,642,500	\$0	\$3,642,500	\$0



Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025 (Recommended)(Not Recommended)	School Board's Appropriations for period ending 6/30/2025 (Recommended)(Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)(Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)(Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



Proposed Budget

Account	Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Local Sources					
1300-1349	Tuition	03	\$4,126,715	\$4,728,435	\$4,728,435
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$13,000	\$13,000	\$13,000
1600-1699	Food Service Sales	03	\$300,000	\$275,000	\$275,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	03	\$25,000	\$108,000	\$108,000
Local Sources Subtotal			\$4,464,715	\$5,124,435	\$5,124,435
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	03	\$94,413	\$35,000	\$35,000
3240-3249	Vocational Aid	03	\$9,000	\$9,000	\$9,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	03	\$5,000	\$5,000	\$5,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$3,221	\$0	\$0
State Sources Subtotal			\$111,634	\$49,000	\$49,000
Federal Sources					
4100-	Federal Program Grants	03	\$200,539	\$247,063	\$247,063



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Other Financing Sources

Total Estimated Revenues and Credits



Item	School Board Period ending 6/30/2025 (Recommended)	Budget Committee Period ending 6/30/2025 (Recommended)
Operating Budget Appropriations	\$30,346,342	\$30,346,342
Special Warrant Articles	\$3,642,500	\$3,642,500
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$33,988,842	\$33,988,842
Less Amount of Estimated Revenues & Credits	\$10,827,419	\$10,827,419
Less Amount of State Education Tax/Grant	\$4,499,636	\$4,499,636
Estimated Amount of Taxes to be Raised	\$18,661,787	\$18,661,787



Proposed Budget

1. Total Recommended by Budget Committee	\$33,988,842
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$135,000
3. Interest: Long-Term Bonds & Notes	\$34,861
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$169,861
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$33,818,981
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$3,381,898
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$3,075,000
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$40,445,740



TOWN OF GILFORD TELEPHONE DIRECTORY

FIRE EMERGENCY	911
MEDICAL EMERGENCY	911
POLICE EMERGENCY	911
Assessing Office	527-4704
Board of Selectmen	527-4700
Building Inspector	527-4727
Cemetery Trustees	527-4707
Conservation Commission	527-4727
Department of Planning & Land Use	527-4727
Finance Department	527-4702
Fire-Rescue Department (Business Number)	527-4758
Health Officer	707-5860
Highway Division	527-4778
Historic District Commission	527-4727
Library	524-6042
Parks & Recreation Department	527-4722
Parks & Recreation Program Announcement Line	527-4723
Planning Board	527-4727
Police Department (Business Number)	527-4737
Public Works Department	527-4778
Solid Waste & Recycling Center	293-0220
Sewer Division	527-4778
Town Administrator	527-4700
Town Beach	293-8022
Town Clerk-Tax Collector	527-4713
Welfare Office	527-4796
Zoning Board of Adjustment	527-4727
SAU # 73 Office	527-9215
Gilford Elementary School	524-1661
Gilford High School	524-7135
Gilford Middle School	527-2460