A photograph of a red and white fireboat on a body of water. The boat has "FIRE" written on its side and "Gilford Fire - Rescue" on the cabin. It is moving towards the left, leaving a wake. In the background, there are houses and a dense forest of evergreen trees. The sky is overcast, and there are white specks falling, suggesting snow or rain. The entire image is framed by a thick black border.

Annual Report of the Town of Gilford, New Hampshire

For the Year Ending
December 31, 2019

Annual Reports

Of the town of

GILFORD

New Hampshire



For the year ending

December 31, 2019

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DEDICATION

The Board of Selectmen is pleased to dedicate the 2019 Annual Report to Sue King. Many Gilford residents will remember Sue as the Town's long-term Parks & Recreation Director from 1984-2006.



Sue was born and grew up in Rockport, Massachusetts, where she also graduated from High School. She then spent several years working and putting herself through college, ultimately graduating with a B.S. Degree in Recreation & Leisure Services from Northeastern University. After that, she went to work for the Newton, MA Parks & Recreation Department as a Recreation Supervisor until she ended up in Gilford, which she has proudly called home since 1984.

After leaving the full-time work force in 2006 to care for some family members, Sue came back in 2012 to work for the Town's Parks & Recreation Department as a part-time Program Assistant where she supervises activities for children and seniors. She also continues to work

in the summer as a Gate Attendant at the Town Beach. And she has continued to serve as a volunteer member of the Town's Old Home Day Committee in addition to her volunteer work on the Annual Francoeur-Babcock Memorial Basketball Tourney. Sue also serves as a Board member on the Enhanced Life Options Group – an organization dedicated to financial planning for the disabled community through the use of special needs trusts.

In her spare time, Sue works as a dog walker and pet sitter, where she has cared for cats, chickens, turtles and fish. She enjoys taking long walks, reading and spending time with her friends. She loves her Town and the work that she does and hopes to be able to continue for a long, long time.

**TOWN OFFICIALS
2019**

OFFICERS ELECTED BY BALLOT AT TOWN MEETING

Three-Year Terms

BOARD OF SELECTMEN

Richard A. "Rags" Grenier, Chairman
Dale Channing Eddy, Vice-Chairman
Gus Benavides, Clerk

Term Expires 2020
Term Expires 2021
Term Expires 2022

Three-Year Term

TOWN CLERK - TAX COLLECTOR

Danielle LaFond

Term Expires 2020

Three-Year Term

TREASURER

Kimberly Zyla Salanitro

Term Expires 2020

Two-Year Term

MODERATOR

Sandra T. McGonagle

Term Expires 2020

Six-Year Terms

SUPERVISORS OF THE CHECKLIST

Mary E. Villaume, Chair
Irene B. Lachance
Miriam A. York

Term Expires 2024
Term Expires 2022
Term Expires 2020

Three-Year Terms

TRUSTEES OF TRUST FUNDS

Elizabeth A. Castro
William Chris Ray, Jr.
Donald Clarke

Term Expires 2021
Term Expires 2022
Term Expires 2020

Three-Year Terms

LIBRARY TRUSTEES

John "Jack" P. Lacombe, Chair
Elizabeth "Betty" Tidd
Diane Tinkham
Mike Marshall
Alexis R. Jackson

Term Expires 2021
Term Expires 2020
Term Expires 2021
Term Expires 2022
Term Expires 2022

Three-Year Terms

CEMETERY TRUSTEES

Roger Perry, Chair
Everett Peter Allen, Vice Chair
Kristi Snow, Secretary

Term Expires 2021
Term Expires 2022
Term Expires 2020

Three-Year Terms
BUDGET COMMITTEE

Sean Murphy, Chair	Term Expires 2022
Dorothy Piquado	Term Expires 2022
Johan Andersen	Term Expires 2020
Susan Greene	Term Expires 2020
Kristin Snow	Term Expires 2021
Thomas Chase	Term Expires 2021
Michael Dowe	Term Expires 2022
David "Skip" Murphy	Term Expires 2020
Joseph Wernig	Term Expires 2021
Richard Grenier, Selectman Representative	
Gretchen Gandini, School Board Representative	
Jack Kelley, Gunstock Acres Village Water District Representative	

Three-Year Terms
BOARD OF FIRE ENGINEERS

William R. Akerley, Chair	Term Expires 2021
Donald Spear	Term Expires 2020
John "Jack" T. Lyman	Term Expires 2022

GUNSTOCK ACRES VILLAGE WATER DISTRICT TRUSTEES

Nicholas Sceggell, Commissioner
Jim Johnson, Commissioner
Howard Epstein, Commissioner
Jose Diaz, Treasurer
Jim Johnson, Clerk

APPOINTED TOWN OFFICIALS

CONSERVATION COMMISSION

Carole Hall, Chair	Term Expires 2020
Lee Duncan, Vice Chair	Term Expires 2022
Lawrence Routhier	Term Expires 2020
John Jude	Term Expires 2021
Everett McLaughlin	Term Expires 2021
Douglas Hill	Term Expires 2022
Tom Drouin	Term Expires 2020
John Goodhue, Alternate	Term Expires 2020

PLANNING BOARD

Wayne Hall, Chair	Term Expires 2020
Carolyn Scattergood, Vice-Chair	Term Expires 2021
Richard Vaillancourt, Secretary	Term Expires 2022
Jack Landow	Term Expires 2020
Isaac Howe	Term Expires 2021
William Johnson	Term Expires 2022
Emily Drake, Alternate	Term Expires 2020
Gaye Fedorchak, Alternate	Term Expires 2020
Rick Notkin, Alternate	Term Expires 2021
Dale Channing Eddy, Selectman Representative	

RECREATION COMMISSION

Richard Nelson, Chair	Term Expires 2021
Thomas Francoeur, Vice Chair	Term Expires 2022
Miriam York, Secretary	Term Expires 2022
David Smith	Term Expires 2020
James Glover	Term Expires 2021
Everett Peter Allen, Alternate	Term Expires 2020
Tracey Blandford, Alternate	Term Expires 2020
Lisa Mans-Buckley, Alternate	Term Expires 2020

ZONING BOARD OF ADJUSTMENT

J. Scott Davis, Chair	Term Expires 2021
William Knightly, Vice Chair	Term Expires 2020
Andrew Howe	Term Expires 2020
Ann Montminy	Term Expires 2021
Larry Routhier	Term Expires 2021
Glen Aldrich, Alternate	Term Expires 2020
Greg Andrews, Alternate	Term Expires 2020
Adrianne Antonopoulos, Alternate	Term Expires 2021

HISTORIC DISTRICT - HERITAGE COMMISSION

Richard Sonia, Chair	Term Expires 2020
William Bickford, Vice Chair	Term Expires 2020
Troy Schrupp, Secretary	Term Expires 2020
Lynne DeVito	Term Expires 2021
Gus Benavides, Selectman Representative	
Emily Drake, Planning Board Representative	

LAKES BUSINESS PARK BOARD OF DIRECTORS

Greg Goddard	Term Expires 2020
Anthony Ferruolo	Term Expires 2021
Leo Sanfacon	Term Expires 2022

Two-Year Terms

INSPECTOR OF ELECTIONS

Donna Mooney	Term Expires 2020
Barbara Carey	Term Expires 2020
Diane Tinkham	Term Expires 2020
Claire Stinson	Term Expires 2020
Cynthia Baron Alternate	Term Expires 2020
Karen Kolb	Term Expires 2020
Maureen Nix	Term Expires 2020
Priscilla Bean	Term Expires 2020

LAND CONSERVATION TASK FORCE

Everett McLaughlin, Chair
Sandra T. McGonagle, Secretary
Diane Hanley
Douglas Hill, Esq.
Stephan Nix
John "Jack" Woodward

LAKES REGION PLANNING COMMISSION BOARD OF DIRECTORS

John Ayer	Term Expires 2022
Richard Egan	Term Expires 2021

KIMBALL WILDLIFE FOREST COMMITTEE

Sandra T. McGonagle, Chair	Term Expires 2021
Rebecca Watson	Term Expires 2021
George Labonte	Term Expires 2021
Patricia Bennett, Secretary	Term Expires 2022
John Colby	Term Expires 2022
Andrew Fast, Belknap County Cooperative Extension	Technical Advisor
Scott Dunn, Town Administrator	Technical Advisor

OLD HOME DAY COMMITTEE

John and Joy Hall

Grace Herbert

Ethie Ritson

Ronda Reimers

Michelle Blake

Bob and Charlene Pelland

Ardy Eaton

Peter and Christine Bowler

Diane and Jerry Maher

Helen Murphy

Sue King

Karen Thurston

Kathie Merrim

CAPITAL IMPROVEMENT PROGRAM COMMITTEE

Lawrence Routhier, Chair

Giselle Lambert

Richard Grenier, Selectman Representative

Wayne Hall, Planning Board Representative

Chris McDonough, School Board Representative

Sean Murphy , Budget Committee Representative

APPOINTED TOWN OFFICERS

Assessing Agent

Building Inspector/Code Enforcement Officer

Deputy Emergency Management Director

Deputy Fire Chief

Deputy Town Clerk - Tax Collector

Deputy Town Treasurer

Deputy Health Officer

Emergency Management Director

Finance Director

Fire Chief

Health Officer

Library Director

Parks and Recreation Director

Planning and Land Use Director

Police Chief

Public Works Director

Town Administrator

Welfare Director

Marybeth Walker

David R. Andrade

Bradley A. Ober

Bradley A. Ober

Sandra Beland

Dawn Scribner

David R. Andrade

Stephen M. Carrier

Glen A. Waring

Stephen M. Carrier

Bradley A. Ober

Katherine C. Dormody

Herbert M. Greene

John B. Ayer

Anthony J. Bean Burpee

Meghan E. Theriault

Scott J. Dunn

Pamela Clark

**Activity Reports
Of
Officers, Officials,
Boards, Committees
And
Commissions**

REPORT OF THE BOARD OF SELECTMEN

It is our honor to submit this report as a summary of municipal government activities in Gilford during the year 2019.

The Annual Town Meeting and Elections saw no changes in the composition of the Board of Selectmen. This allowed for a sense of continuity in managing the Town's prudential affairs. The voters did make some changes to the membership on the Budget Committee, but perhaps the biggest committee change occurred to the Cemetery Trustees with the election of Pete Allen as a write-in candidate and the appointments of Kristin Snow and Roger Perry following the resignation of the remaining 2 members. We are extremely thankful for the new Cemetery Trustees' willingness to jump into the fray and for taking the time to learn their duties on the job.

From a Town personnel perspective, a major change took place when Denise Gonyer, the Town Clerk-Tax Collector since 2005 took a new position in State Government. Fortunately, Ms. Gonyer did an excellent job in training the staff to replace her and we were pleased to welcome Danielle LaFond as the new Town Clerk-Tax Collector and Sandy Beland as her Deputy. We were also happy to bring aboard Meghan Theriault as the Town's new Director of Public Works.

Some of the major accomplishments that took place during the past year, thanks to voter approved appropriations are: placing a new Fire Boat in service, completing the new Solid Waste Center and adopting a new set of rules/fees, the reconstruction of portions of Liberty Hill Road, Old Lakeshore Road, Belknap Mountain Road, Dockham Shores Road, along with the resurfacing of several other roads, a Town-wide revaluation, a new sidewalk on Potter Hill Road, and the awarding of a contract to replace the Old Lakeshore Road bridge (to be completed in Spring of 2020).

Looking ahead, the Selectmen will be tasked with hiring a new Finance Director and a new Building Inspector/Code Enforcement Officer. We also look forward to some competition in the cable television industry as Comcast comes to Town in addition to Atlantic Broadband. Meanwhile, the Town is undertaking a continuous effort to implement expensive security measures for our information technology systems and we are pleased to have stable relationships with our two labor unions as well as the non-union personnel. We are grateful to our dedicated employees who are truly committed to providing outstanding customer service for the benefit of Gilford residents, taxpayers and our visitors.

Lastly, a big hearty thanks to all of the residents who take the time to volunteer to serve on boards and committees. It is our privilege to serve with you for the betterment of our community.

Respectfully submitted,

The Gilford Board of Selectmen:

Richard Grenier, Chair
Dale Channing Eddy, Vice-Chair
Gus Benavides, Clerk

5 YEAR TAX RATE HISTORY

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
MUNICIPAL	\$5.14	\$5.34	\$4.91	\$5.11	\$4.66
LOCAL EDUCATION	\$9.00	\$8.98	\$8.86	\$8.39	\$8.11
STATE EDUCATION	\$2.45	\$2.30	\$2.27	\$2.17	\$1.88
COUNTY	<u>\$1.38</u>	<u>\$1.33</u>	<u>\$1.22</u>	<u>\$1.37</u>	<u>\$1.21</u>
TOTAL	\$17.97	\$17.95	\$17.26	\$17.04	\$15.86

SUMMARY OF FY2019 LEGAL FEES

SELECTMEN'S OFFICE/GENERAL	\$4,577.43
PLANNING OFFICE	\$841.50
ZONING BOARD OF ADJUSTMENT	\$622.90
CONSOLIDATED COMMUNICATIONS	\$600.49
CABLE TELEVISION FRANCHISE AGREEMENTS	\$4,336.76
PERSONNEL MATTERS	\$11,230.88
CRAWFORD V. TOWN OF GILFORD	<u>\$1,414.50</u>
	\$23,624.46

**TOWN OF GILFORD
CAPITAL IMPROVEMENT PLAN
2020-2025**

Approved by the C.I.P. Committee on September 16, 2019
Accepted by the Board of Selectmen on September 25, 2019

	2020 REQUEST	2020 RECMND	2021 REQUEST	2021 RECMND	2022 REQUEST	2022 RECMND	2023 REQUEST	2023 RECMND	2024 REQUEST	2024 RECMND	2025 REQUEST	2025 RECMND
GENERAL GOVERNMENT												
POLICE STATION (BOND PAYMENTS)	84,735	84,735	87,440	87,440	84,890	84,890	87,340	87,340	84,535	84,535	81,730	81,730
BEAN PROPERTY (LOAN PAYMENTS)	93,635	93,635	93,635	93,635	93,641	93,641	0	0	0	0	0	0
POLICE RADIO UPGRADES	64,000	64,000	36,000	36,000	0	0	0	0	0	0	0	0
SUBTOTAL	242,370	242,370	217,075	217,075	178,531	178,531	87,340	87,340	84,535	84,535	81,730	81,730
PUBLIC WORKS												
SIDEWALK C.R. FUND	50,000	10,000	50,000	10,000	50,000	10,000	50,000	10,000	50,000	10,000	50,000	10,000
SEWER PUMP STATIONS (LOAN PAYMENTS)	31,497	31,497	31,098	31,098	30,700	30,700	30,301	30,301	29,902	29,902	29,504	29,504
ROADSIDE MOWER	75,000	75,000	0	0	0	0	0	0	0	0	0	0
HD DUMP TRUCK W/PLOW (34K GVW)	0	0	0	0	0	0	0	0	0	0	0	0
LD DUMP TRUCK W/PLOW (19.5K GVW)	125,000	125,000	0	0	0	0	140,000	140,000	150,000	150,000	0	0
PICK-UP TRUCK W/PLOW (1 TON)	0	0	75,000	75,000	0	0	0	0	0	0	0	0
MISC DPW VEHICLES (LEASE PAYMENTS)	12,790	12,790	12,790	12,790	0	0	0	0	0	0	0	0
LOADER (LEASE PAYMENTS)	0	0	0	0	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
BACKHOE (LEASE PAYMENTS)	40,000	40,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	0	0
JET RODDER VACUUM (LEASE PAYMENTS)	0	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
HIGHWAY EQUIPMENT C.R.F.	50,000	0	107,451	107,451	107,451	107,451	107,451	107,451	107,451	107,451	107,451	107,451
SOLID WASTE CENTER (BOND PAYMENTS)	107,450	107,450	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
DPW BUILDING C.R.F.	50,000	50,000	0	0	0	0	0	0	0	0	250,000	250,000
DPW HEADQUARTERS (DESIGN PHASE)	0	0	0	0	0	0	0	0	0	0	526,955	436,955
SUBTOTAL	541,737	451,737	455,339	365,339	407,151	317,151	546,752	456,752	786,353	696,353		
FIRE-RESCUE												
ENGINE 3 (LEASE PAYMENTS)	112,451	112,451	205,919	205,919	0	0	0	0	0	0	0	0
ENGINE 2 RESCUE COMBO	0	0	0	0	0	0	650,000	650,000	0	0	0	0
FIRE EQUIPMENT C.R.F.	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
BREATHING APPARATUS (LEASE PAYMENTS)	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	0	0
AIR COMPRESSOR (LEASE PAYMENTS)	12,600	12,600	12,600	12,600	12,600	12,600	12,600	12,600	12,600	12,600	0	0
AMBULANCE	275,000	275,000	0	0	0	0	0	0	295,000	295,000	0	0
FIRE BOAT (LEASE PAYMENTS)	52,342	52,342	52,342	52,342	52,343	52,343	52,342	52,342	4,361	4,361	0	0
COMMAND VEHICLE (LEASE PAYMENTS)	0	0	12,600	12,600	12,600	12,600	12,600	12,600	12,600	12,600	12,600	12,600
SUBTOTAL	603,893	603,893	434,961	434,961	229,043	229,043	879,042	879,042	476,061	476,061		
PARKS & RECREATION												
PLAYGROUND EQUIPMENT	60,000	50,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
VILLAGE FIELD PARKING LOT PAVING	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL	60,000	50,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000		
ANNUAL TOTAL - MUNICIPAL (GROSS)	1,448,000	1,348,000	1,117,375	1,027,375	824,725	734,725	1,523,134	1,433,134	1,356,949	1,266,949	731,285	641,285
LESS ESTIMATED REVENUES (NON-TAX \$)	820,497	730,497	402,098	312,098	290,700	200,700	1,080,301	990,301	964,902	874,902	489,504	399,504
ANNUAL TOTAL - MUNICIPAL (NET)	627,503	617,503	715,277	715,277	534,025	534,025	442,833	442,833	392,047	392,047	241,781	241,781
SCHOOL DISTRICT												
DEBT PAYMENTS	1,150,944	1,150,944	1,101,667	1,101,667	1,047,515	1,047,515	175,288	175,288	169,861	169,861	163,759	163,759
G.H.S. TRACK REPLACEMENT	0	0	0	0	0	0	0	0	0	0	0	0
G.H.S. AUDITORIUM/STAGE LED LIGHTING	194,000	194,000	0	0	0	0	0	0	0	0	0	0
G.H.S. ROOF REPLACEMENT	0	0	0	0	0	0	0	0	400,000	400,000	0	0
G.M.S/G.H.S. PAVEMENT	0	0	0	0	0	0	0	0	0	0	325,000	325,000
G.H.S. LOCKER ROOM RENOVATIONS	0	0	0	0	870,000	870,000	0	0	0	0	0	0
DISTRICT WIDE WIRELESS INFRASTRUCTURE	0	0	182,000	182,000	0	0	0	0	0	0	0	0
G.M.S. FIRE ALARM SYSTEM	0	0	0	0	0	0	0	0	0	0	0	0
G.M.S. LIGHTING UPGRADES	120,000	120,000	0	0	0	0	0	0	0	0	0	0
G.E.S. GYM WINDOW REPOINTING	0	0	71,000	71,000	0	0	0	0	0	0	0	0
G.E.S. ROOF REPLACEMENT	0	0	0	0	0	0	400,000	400,000	0	0	0	0
ANNUAL TOTAL - SCHOOL	1,464,944	1,464,944	1,354,667	1,354,667	1,917,515	1,917,515	575,288	575,288	569,861	569,861	488,759	325,000

GILFORD APPRAISAL DEPARTMENT TOWN APPRAISER'S REPORT

State law governs the assessing process including guidelines developed by the Assessing Standards Board (ASB). The Selectmen have a primary responsibility to ensure that assessments are proportionate each year and that the assessing process and results are consistent with State Standards.

Because personnel performing appraisals for assessing purposes must be certified to do so by the State, Selectmen delegate appraisal duties out to qualified personnel in the Appraisal Department. Beyond appraisal issues, the Selectmen retain authority over all legal processes occurring in the Department.

Every five years the NH Department of Revenue Administration 'certifies' municipalities by analyzing various functions that occur in the Appraisal Department, and measure their findings against State ASB (Assessing Standards Board) requirements. The most recent certification year for Gilford is 2019. As part of this process we have performed a full revaluation.

2019 Real Estate Market:

The increases witnessed since 2015 continued into the 2019 calendar year for most sectors of real estate in the Town. Selling prices of Waterfront properties, Condominiums and Boatslips saw the largest increases on average.

Statistics (Average Selling Prices)*:

Category	2015	2016	2017	2018	2019
Islands	\$327,300	\$556,000	\$356,200	\$579,800	\$484,500
Single Family	\$264,000	\$291,400	\$260,000	\$289,500	\$337,200
Mainland WF	\$939,300	\$984,700	\$1,078,600	\$1,266,200	\$1,286,700
Gov. Isle WF	\$2,236,600	\$2,000,000	\$1,578,800	\$2,008,000	\$2,447,500
Boat Slips	\$62,800	\$62,600	\$60,000	\$61,600	\$77,300

	2015	2016	2017	2018	2019
Condos					
WF Related	\$281,900	\$280,700	\$362,400	\$360,100	\$307,400
Non-WF	\$139,000	\$128,400	\$167,000	\$153,400	\$77,300

* 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.

2019 Assessment Changes:

Gilford has an ongoing policy to remain in compliance with RSA 75:8, that is, as the real estate market changes, so do the assessments. The goal is to keep assessments consistent with the emerging market as of April 1st of each year and in compliance for maintaining 'proportionality' in property assessments annually. In 2019 we performed a cyclical revaluation to bring properties in line with sale prices.

The following chart shows the changes in total valuation by category at year-end 2019 (taken from the MS1 report submitted to the State)*:

Category	2018	2019	\$Change	%Change
Current Use/Conservation Lands	\$484,000	\$472,930	(\$11,070)	-2.29%
Residential Land	\$643,121,557	\$707,676,080	\$64,554,523	10.03%
Commercial Land	\$64,736,700	\$69,548,800	\$4,812,100	6.9%
Total Lands	\$708,342,257	\$777,697,810	\$69,355,553	9.7%
Residential Buildings	\$900,908,355	\$1,076,599,100	\$175,690,745	19.5%
Manf Housing	\$19,324,900	\$22,068,700	\$2,743,800	14.2%
Commercial Buildings	\$136,689,100	\$147,002,000	\$10,312,900	7.5%
Total Buildings	\$1,056,922,355	\$1,245,669,800	\$188,747,445	17.9%
Public Utilities**	\$10,168,370	\$10,963,200	\$794,830	7.8%
Elderly Exemptions:	\$2,543,000	\$1,906,700	(\$636,300)	-25%
Blind Exemptions	\$45,000	\$45,000		
Net Exemptions:	\$2,588,000	\$1,951,700	(\$636,300)	-24.6%
Net Valuation	\$1,772,623,412	\$2,032,075,540	\$259,452,128	14.6%

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

** Public Utilities are pro-rated by the State for the State Education Tax Rate

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 over the year. For example, a property that sells for \$100,000 but is assessed for \$95,000 has a ratio of 95% (95,000 divided by 100,000). This process is conducted on all valid sales by the appraisal staff and, at the end of the year, by the Department of Revenue Administration. When these ratios are calculated for all valid sales, they are arrayed from high ratio to low ratio, with the middle ratio, or median ratio, representing the overall ratio for the Town for that year.

In 2018, our ratio was 87.7%. For 2019 our preliminary ratio is 97%, meaning that our 2019 assessments are reflecting 97% of market value. The Department of Revenue Administration requires Towns to be between 90% and 110% of market value at least once in five (5) years. The Town of Gilford strives to remain in the 100% range annually.

2019 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:	2018	2019	\$Change	%Change
Town	\$5.11	\$4.66	(\$0.45)	-8.80%
County	\$1.37	\$1.21	(\$0.16)	-11.7%
Local School	\$8.39	\$8.11	(\$0.28)	-3.30%
State School	\$2.17	\$1.88	(\$0.29)	-13.30%
Totals	\$17.04	\$15.86	(\$0.69)	-3.84%

Cycled Inspections:

In accordance with the State Constitution requiring an 'inventory anew at least every 5 years' ;20% of all our improved properties are inspected by a staff appraiser. In this way, over a 5-year period all properties are inspected. 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 these assessment updates, and not just when the 5-year certification year arrives (our next certification is due in 2024). Beyond the requirements of RSA 75:8 referenced above, performing more frequent updates adjusts taxes more incrementally as opposed to all at one time. Consider the following:

The reason assessments change is because the real estate market changes. If the market would simply stand still, then assessments remain the same. If the market changed equally for all properties, then there would be no change in tax dollars paid beyond any increases in the annual budget, even if all assessments were increased. For example, if all assessments were increased by 10% across the board, the tax rate would decrease by 10% and the taxes would remain the same as in the previous year (assuming a level budget for both years).

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 2020 for the 2019 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 Rebecca Wright.

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 TOWN CLERK – TAX COLLECTOR

If you look back at the Annual Report of the Town Clerk-Tax Collector Department from 2018, Denise stated that it was “Business as Usual” for our office.

It seemed to start out that way for 2019.....

After 32 years with the Town of Gilford, Denise Gonyer accepted the position of State Registrar for the Vital Records Department within the State of New Hampshire. We thank her for her hard work and dedication to the Town.

With Denise’s departure, I was appointed to the Town Clerk-Tax Collector, with Sandy Beland being appointed the Deputy Town Clerk-Tax Collector. We have both been in the office for 14 years and have a vast knowledge of the field, understanding there is always something new to learn. Sandy & I have been attending the NHTCA / NHCTCA Certification Program. Sandy has completed the program and is a NH Certified Town Clerk-Tax Collector. I have one more week of school and then I will be a NH Certified Town-Clerk-Tax Collector. I am currently a NH Certified Tax Collector. We strive to have all our staff attend various trainings throughout the year to ensure we keep current with the ever-changing laws and rules in an ongoing effort to better serve the residents of Gilford.

We do have new faces in the office as well. Stacy Bivolcic, former Deputy Town Clerk from Meredith started in our office in June. In addition, Melinda Ferriera, whom you may know from the Assessing Department, transferred to the Clerk’s office in July. We are very fortunate to have Stacy with her knowledge of the town clerk functions and Melinda with her Assessing background. They have been a great addition! Kate DeSalvo has been with the department now for 5 years and Debbie Roman and Mary Anne Fawkes have just completed 1 year. We really do have a great team.

2020 will be the year of elections. Starting in January with the Presidential Primary on 2/11/2020, then the Town/School Election on 3/10/2020, the State Primary on 9/8/2020 and then finishing with the State General Election on 11/3/2020.

I would like to close with thanking the citizens of Gilford for their patience and understanding during our time of transition. We will strive to provide our best customer service to you in the years to follow. I look forward to the upcoming election and hope that you will have the confidence and trust in me to be your Town Clerk-Tax Collector.

Respectfully submitted,

Danielle LaFond

TAX COLLECTOR'S WORKSHEET --- MS-61

Year: 2019	Starting Date: 1/01/2019	Starting Module: TX
	Ending Date: 12/31/2019	Ending Module: UB

Uncollected Taxes Beginning

	Report Year	----- Prior Levy Years -----		
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
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	-540,968.15	-1,612.04	0.00
Sewer	0.00	29,891.29	0.00	0.00
Tax	0.00	1,157,056.73	0.00	0.00
Water	0.00	23,965.10	0.00	0.00
Yield	0.00	3,218.80	0.00	0.00

Committed This Year

Betterment	0.00	0.00
Current Use	0.00	0.00
Deed	0.00	0.00
Excavation	0.00	0.00
Miscellaneous	0.00	0.00
Other	0.00	0.00
Prepayment	0.00	0.00
Sewer	762,285.11	0.00
Tax	32,094,391.40	21,860.00
Water	261,620.00	0.00
Yield	17,182.91	0.00

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	901.80	0.00	0.00	0.00
Tax	23,332.16	4,736.42	0.00	0.00
Water	0.00	0.00	0.00	0.00
Yield	0.00	0.00	0.00	0.00
Interest, Costs & Penalties	10,593.11	62,681.35	0.00	0.00

TAX COLLECTOR'S WORKSHEET --- MS-61

Year: 2019

Starting Date: 1/01/2019

Starting Module: TX

Ending Date: 12/31/2019

Ending Module: UB

<u>Total Debits</u>	33,170,306.49	762,441.54	-1,612.04	0.00
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Remitted To Treasurer

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	735,276.97	29,287.24	-378.04	0.00
Tax	30,396,186.10	639,983.71	-234.00	0.00
Water	235,650.75	23,748.02	0.00	0.00
Yield	17,182.91	3,218.80	0.00	0.00
Interest, Costs & Penalties	10,593.11	62,681.35	0.00	0.00

Abatements 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	1,708.32	0.00	0.00	0.00
Tax	6,895.78	3,654.42	0.00	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: 2019	Starting Date: 1/01/2019	Starting Module: TX	
	Ending Date: 12/31/2019	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	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	27,988.07	0.00	0.00	0.00
Tax	1,842,062.46	0.00	0.00	0.00
Water	26,378.80	0.00	0.00	0.00
Yield	0.00	0.00	0.00	0.00
Credit Balances	-129,616.78	-132.00	-1,000.00	0.00

<u>Total Credits</u>	33,170,306.49	762,441.54	-1,612.04	0.00
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Liens

Unredeemed Liens Balance - Beginning	0.00	0.00	201,642.14	113,093.22
Credit Balances	0.00	0.00	0.00	0.00
Liens Executed During Fiscal Year	0.00	352,460.39	0.00	0.00
Overpayment Refunds	0.00	0.00	0.00	0.00
Interest and Costs Collected	0.00	6,583.37	26,894.03	39,700.10
Total Debits	0.00	359,043.76	228,536.17	152,793.32
 Lien Redemptions	 0.00	 127,672.00	 97,561.86	 104,552.10
Interest and Costs Collected	0.00	6,583.37	26,894.03	39,700.10
Abatements of Unredeemed Liens	0.00	1,808.31	1,135.91	265.71
Liens Deeded to Municipality	0.00	0.00	0.00	0.00
Unredeemed Liens Balance	0.00	222,980.08	102,944.37	8,275.41
Credit Balances	0.00	0.00	0.00	0.00
Total Credits	0.00	359,043.76	228,536.17	152,793.32

Respectfully submitted,



Danielle LaFond
Town Clerk - Tax Collector

unaudited report to be audited 2020

Covering 01/01/2019 to 12/31/2019
for clerk All

<u>GL Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
01-1010-010-14	CASH	\$2,904,137.79	
01-1150-011-55	Return Check Receivable		(\$623.20)
01-2020-020-12	E-REG PAYABLE ACCT		\$397.00
01-3210-072-00	UCC		\$2,760.00
01-3220-061-00	MOTOR VEHICLE REGISTRATION		\$2,026,678.95
01-3220-061-02	STATE ACH ACCOUNT		\$667,918.10
01-3220-061-26	TITLES		\$4,486.00
01-3220-062-00	BOAT TAX TOWN		\$41,993.43
01-3290-065-00	DOG LICENSE FEES		\$11,319.00
01-3290-066-00	MARRIAGE LICENSES		\$2,650.00
01-3290-067-00	VITAL RECORDS		\$4,130.00
01-3290-075-00	GUEST PASSES & TRAILER PARKING		\$18,000.00
01-3401-912-51	COPIES/POSTAGE		\$275.50
01-3401-912-52	CHECKLISTS		\$52.50
01-3401-912-58	Bad Check Fee		\$300.00
01-3401-912-61	AGENT/MAIL-IN FEE		\$35,715.36
01-3401-912-62	TOWN CLERK MV FEE		\$25,415.00
01-3401-912-88	TC ADJ. OVER/UNDER ACCT		\$93.85
01-3401-912-89	MISCELLANEOUS		\$432.00
01-3401-918-63	BEACH ADMISSIONS		\$2,645.00
01-3404-917-56	DUMP COUPON SALES		\$4,430.00
01-3504-915-57	FINES (Parking & Civil Forfeiture)		\$55,069.30
Grand Totals		<u>\$9,732.00</u>	<u>\$2,904,137.79</u>
		Proof	<u><u>\$0.00</u></u>

Respectfully submitted,



Danielle LaFond
Town Clerk - Tax Collector

unaudited report to be audited 2020

TOWN OF GILFORD
Transaction Report
Covering 01/01/2019 to 12/31/2019

TCode	Description	Qty	Debit	Credit
ADJUST	State Adjustments	23.00	\$0.00	\$478.87
AFEE	AGENT FEE	12,470.00	\$0.00	\$31,174.36
AQUA	AQUA-THERM PERMIT	151.00	\$0.00	\$75.50
BADCK	\$25.00 BAD CHECK FEE	12.00	\$0.00	\$300.00
BEACH	BEACH ADMIN COMM	529.00	\$0.00	\$2,645.00
BOAT	BOAT TAX TOWN	17.00	\$0.00	\$6,233.24
BOATA	Boat Agent Fee	906.00	\$0.00	\$4,530.00
BOATC	Boat Town Clerk Fee	793.00	\$0.00	\$793.00
BOATL	Boat Local Fee	821.00	\$0.00	\$35,760.19
CERT	Certified Copy	252.00	\$0.00	\$3,750.00
CHKLST	VOTER CHECKLIST	3.00	\$0.00	\$52.50
COPY	COPIES	57.00	\$0.00	\$274.50
CPASS	Commercial Boat Launc	2.00	\$0.00	\$2,000.00
DECAL	Decal Plate Fee	5.00	\$0.00	\$75.00
DOG	DOG LICENSE	166.00	\$0.00	\$1,076.50
DOG1	DOG GROUP 5+	5.00	\$0.00	\$97.50
DOGA	DOG ALTERED	1,351.00	\$0.00	\$5,404.00
DOGD	DOG DUPLICATE TAG	4.00	\$0.00	\$0.00
DOGL	Dog Late Town	369.00	\$0.00	\$366.00
DOGS	DOG SENIOR	290.00	\$0.00	\$435.00
DOGST	DOG STATE FEES	1,517.00	\$0.00	\$3,034.00
DOGU	DOG STATE TAG	1,812.00	\$0.00	\$906.00
DUMP	DUMP COUPON SALES	886.00	\$0.00	\$4,430.00
EFINES	PARKING & CIVIL FORF	3.00	\$0.00	\$397.00
FINES	PARKING & CIVIL FORF	133.00	\$0.00	\$55,069.30
LAGRI	Local Agri Plates	8.00	\$0.00	\$40.00
LAUTO	LOCAL AUTO RATES	12,038.00	\$0.00	\$2,018,788.96
LCON	Local Coneq Fees	77.00	\$0.00	\$3,374.99
LPASS	GLENDALE LAUNCH/PARK	116.00	\$0.00	\$5,800.00
LSROD	LOCAL STREET ROD	5.00	\$0.00	\$250.00
LSUV	Local SUV Fees	1.00	\$0.00	\$5.00
LTRAC	LOCAL TRACTOR FEES	52.00	\$0.00	\$260.00
MARR	MARRIAGE LICENSE	53.00	\$0.00	\$2,650.00
MFEE	MAIL IN FEE	6.00	\$0.00	\$11.00
MISC	MISCELLANEOUS	3.00	\$0.00	\$356.50
NG	NG Plate Fee	1.00	\$0.00	\$1.00
OVR/UN	TC ADJUSTMENTS	11.00	\$0.00	\$93.85

TOWN OF GILFORD
Transaction Report
 Covering 01/01/2019 to 12/31/2019

<u>TCode</u>	<u>Description</u>	<u>Qty</u>	<u>Debit</u>	<u>Credit</u>
POSTAG	POSTAGE REIMBURSE	2.00	\$0.00	\$1.00
PPASS	GLENDALE PARK ONLY	360.00	\$0.00	\$9,050.00
REPLA	Replacement Plates	144.00	\$0.00	\$576.00
RETCK	Clerk Ret Ck	32.00	\$0.00	(\$623.20)
SAGRI	State Agri Plates	7.00	\$0.00	\$23.40
SAMOTO	State Antique Moto	7.00	\$0.00	\$16.80
SANT	State Antique Plates	137.00	\$0.00	\$807.50
SAUTO	State Auto Fees	8,577.00	\$0.00	\$438,644.33
SBOAT	Boat State Fee	912.00	\$0.00	\$47,263.00
SCON	State Conv Fee	519.00	\$0.00	\$15,570.00
SCONEQ	State Fee	52.00	\$0.00	\$1,166.00
SFARM	State Farm Fee	1.00	\$0.00	\$0.00
SFARMF	Farm Monthly Fee	1.00	\$0.00	\$24.00
SMCTRA	Motorcycle Training	730.00	\$0.00	\$728.00
SMOPE	State Moped Fee	32.00	\$0.00	\$99.50
SMOTO	State Motorcycle Fee	699.00	\$0.00	\$10,332.50
SPARKS	State Park Plate Fee	46.00	\$0.00	\$3,910.00
SPLATE	State Plate Fee	1,159.00	\$0.00	\$9,272.00
SPLTE1	State Plate ONLY 1	418.00	\$0.00	\$1,672.00
STFEE	State Transfer Fee	787.00	\$0.00	\$7,870.00
STICK	Stickers	68.00	\$0.00	\$68.00
STITLE	State Title Fee	874.00	\$0.00	\$21,850.00
STRAC	State Tractor	52.00	\$0.00	\$91.80
STRAI	State Trailer Fees	1,973.00	\$0.00	\$44,335.70
SVFEE	State Vanity Plate	1,629.00	\$0.00	\$59,292.70
TCFEE	TOWN CLERK FEE	12,311.00	\$0.00	\$24,622.00
TFEE	TOWN TITLE FEE	2,240.00	\$0.00	\$4,480.00
TITLE	TITLE FEE	3.00	\$0.00	\$6.00
TPASS	TRAILER PARKING PASS	46.00	\$0.00	\$1,150.00
TRFR	TOWN TRANSFER FEE	792.00	\$0.00	\$3,960.00
UCC	UCC	4.00	\$0.00	\$2,760.00
VIT2	VITAL 2ND COPY	83.00	\$0.00	\$830.00
VITL	VITAL 1ST COPY	220.00	\$0.00	\$3,300.00

Respectfully submitted,



Danielle LaFond
 Town Clerk - Tax Collector

Grand Totals	69,865.00	\$0.00	\$2,904,137.79
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unaudited report to be audited 2020

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2019-12/31/2019

--GILFORD--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
BRETON, MADISON GRACE	01/03/2019	CONCORD,NH	BRETON, RYAN	BRUNELLE, TIFFANY
WALKLEY, DOUGLAS EVERETT	01/13/2019	CONCORD,NH	WALKLEY, CHRISTOPHER	WALKLEY, REBECCA
WALKLEY, HENRY FAYSSOUX	01/13/2019	CONCORD,NH	WALKLEY, CHRISTOPHER	WALKLEY, REBECCA
HANCOCK, ELIJAH DAVID	01/14/2019	CONCORD,NH	HANCOCK, MICHAEL	HANCOCK, MICHELINA
GROLEAU, THEO JAMES	02/13/2019	CONCORD,NH	GROLEAU, KEVIN	GROLEAU, HAILEY
PRZEKAZA, KENNEDY AUTUMN	02/16/2019	CONCORD,NH	PRZEKAZA, KYLE	PRZEKAZA, KELLY
YOST, EVERLY MAE	04/01/2019	CONCORD,NH	YOST, GARRET	YOST, BRITTANY
YAMAUCHI, MIREI	04/18/2019	CONCORD,NH	YAMAUCHI, SHOJI	YAMAUCHI, MARI
SCHWENDIMANN, RYLAND KACE	04/21/2019	CONCORD,NH	SCHWENDIMANN, HARRISON	NEWELL, ALYSSA
PARENT , ADALYNE MYIA	04/22/2019	CONCORD,NH	PARENT, DUSTIN	PARENT, LEANNA
GARRISON, ACADIA MARLEY	05/13/2019	PLYMOUTH,NH	GARRISON, ELIJAH	GARRISON, STEPHANIE
WORTH, WILLIAM SION	05/17/2019	LEBANON,NH	WORTH, DAVID	ROCK, NATALIA
PIKE, CREW GREGORY	05/19/2019	CONCORD,NH	PIKE, ANDREW	PIKE, BAILEY
MAHANA, MAIA JOSEPHINE	05/26/2019	MILFORD,NH	MAHANA, BRENT	MAHANA, JOSEPHINE
AMMANN, MEGARA JADE	05/28/2019	GILFORD,NH	AMMANN, COLIN	AMMANN, KARI
ELKINS, BELLAMY ROBERT	06/20/2019	LEBANON,NH	ELKINS, BRYAN	CHOQUETTE, ALIXANDRA
BARON, LUCY ANN	07/07/2019	CONCORD,NH	BARON, CHADWICK	BARON, MICHELLE
LITTLE, AVA-LYNNE MARIE	07/21/2019	CONCORD,NH	LITTLE, ANDREW	LITTLE, ASHLEY
VANSTEENSBURG, HUDSON JOSEPH	08/02/2019	CONCORD,NH	VANSTEENSBURG, ADAM	POLOVICK, HEATHER
FORD, ELLIOT	08/12/2019	GILFORD,NH	FORD, THOMAS	PLUME, BRIANA
CARUOLO, SARAH ELAINE	08/17/2019	ROCHESTER,NH	CARUOLO, ROBERT	DECESARE, COURTNEY
GRENIER, LOGAN JAMES	09/25/2019	CONCORD,NH	GRENIER, ANDREW	GRENIER, KATHLEEN
FLAHERTY, BENJAMIN MICHAEL	10/07/2019	CONCORD,NH		FLAHERTY, DANIELLE
HEBERT , WARREN CRAIG	10/31/2019	CONCORD,NH	HEBERT, THOMAS	MILES, AIMEE

Total number of records 24



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

RESIDENT DEATH REPORT

01/01/2019 - 12/31/2019

--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
EWARD, JEAN	01/03/2019	LACONIA	DOING, RICHARD	ROSE, JOFAYA	N
PLEETER, LEONORE	01/06/2019	LACONIA	KAHN, WILLIAM	KATZ, LILLIAN	N
LYMAN, MARY	01/17/2019	MEREDITH	BARRETT, THOMAS	CHESTNUT, RHEA	N
ALOISE, DANA	01/20/2019	LACONIA	ALOISE, JOHN	CRESTO, DORIS	Y
SWAIN, RICHARD	01/24/2019	LACONIA	SWAIN, REX	WALKER, EVELYN	Y
BROWN, KENNETH	01/30/2019	GILFORD	BROWN, NELSON	TENNEY, RUTH	N
SNOW, SHIRLEY	02/04/2019	GILFORD	HANDYSIDE, HUGH	HOPE, ELEANOR	N
MORIN, DEAN	02/11/2019	LACONIA	MORIN, PAUL	FISHER, LEANORE	N
MCCASSIE JR, LEONARD	02/23/2019	GILMANTON	MCCASSIE SR, LEONARD	GAGNE, MARIE	N
GRAY, JAMES	03/03/2019	CONCORD	GRAY, LESTER	CASWELL, NINA	Y
WAGNER SR, JOHN	03/12/2019	LEBANON	WAGNER, JAMES	PROTOS, MARY	Y
AVERY, JANE	03/18/2019	LACONIA	FLETCHER, RAYMOND	ALLAN, BARBARA	N
TANKARD, DOUGLAS	03/25/2019	GILFORD	TANKARD, DAVID	BIDWELL, CAROLYN	N
DEFILIPPIS, JACQUELINE	03/25/2019	CONCORD	VAN PRAET, ALAN	LOCKE, RUTH	N
ST CYR, CHRISTIAN	03/28/2019	MANCHESTER	ST CYR, ALBERT	FRENCH, PENNY	N
MARKER, PATRICIA	03/28/2019	LACONIA	LONG, EDWARD	ELLIS, TERESA	N
MURPHY JR, LAURENCE	04/09/2019	GILFORD	MURPHY SR, LAURENCE	LANGLOIS, ELIZABETH	N
FENTON JR, WALTER	04/11/2019	GILFORD	FENTON SR, WALTER	DESROSIER, ALMA	Y



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

RESIDENT DEATH REPORT

01/01/2019 - 12/31/2019

--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
ECKLAND, MELVA	04/21/2019	GILFORD	TUMULAK, SEGUNDO	GESTE, AMBROSIA	N
JOHNSON, FRANCIS	04/22/2019	GILFORD	JOHNSON, SIMON	SCOFFIELD, MARTHA	Y
FOX, KERRY	05/01/2019	GILFORD	LANG, KENNETH	DAIGNEAU, DARLENE	N
HALSEY, WILLIAM	05/07/2019	LEBANON	HALSEY, WILLIAM	ROTHWELL, BARBARA	Y
COTT SR, WILLIAM	05/13/2019	MEREDITH	CUNNINGHAM, JOHN	PARKER, LOIS	Y
MURRAY, DAVID	05/14/2019	MANCHESTER	MURRAY, TIMOTHY	DAVIS, ROSAMOND	Y
COLLINS, BEVERLY	05/18/2019	LACONIA	WATSON, FRANK	LINDNER, ANNE	N
CURTIS, DONALD	05/19/2019	MEREDITH	CURTIS, WALTER	BOYD, ELIZABETH	Y
VACHON, PATRICK	06/08/2019	LACONIA	VACHON, PETER	CHENEY, PAULINE	N
LANGE, KLAUS	06/08/2019	LACONIA	LANGE, HERBERT	SANDHAGE, IRMGARD	N
BUSHINSKI, JOSEPH	06/11/2019	LACONIA	BUSHINSKI, JOHN	MARSH, THERESA	N
SOUSAE, JOHN	06/12/2019	LACONIA	SOUSAE, MERLE	LEE, FRED	Y
NELSON, JOAN	06/17/2019	GILFORD	CHARLES, THOMAS	ARENDT, EMILY	Y
MOORE, MARGARET	06/30/2019	GILFORD	BRADBURY, FREDERICK	DERVAN, ANNA	N
PARKER, PETER	07/06/2019	GILFORD	PARKER, FRANKLYN	WELCH, PATSY	N
O'CONNOR, NORMA	07/10/2019	LACONIA	LAURENT, NORMAN	LEVESQUE, RITA	N
LEFAVE, DANIEL	07/27/2019	GILFORD	LEFAVE, DANIEL	O'NEIL, DOROTHY	Y
LEGGETT JR, JAMES	08/01/2019	MEREDITH	LEGGETT SR, JAMES	DUNHAM, EVELYN	Y



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

RESIDENT DEATH REPORT

01/01/2019 - 12/31/2019

--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
LABONTE, DOROTHY	08/03/2019	MEREDITH	PAPPS, CLARENCE	HURD, EVA	N
KENNEDY, MARTHA	08/17/2019	LACONIA	KENNEDY, WILLIAM	HEATH, CAROLYN	N
SCANLON, KATHY	08/23/2019	DERRY	MALEK, EDWARD	GOODWIN, CATHERINE	N
GIFFORD, EDMUND	09/08/2019	LACONIA	GIFFORD, WILLIAM	DRAPEAU, ARLINE	Y
SCHramek, ARTHUR	09/08/2019	GILFORD	SCHramek, JOSEPH	SCHULTZE, ETHEL	Y
MCALLISTER, JOSEPH	09/08/2019	GILFORD	MCALLISTER, JOHN	KEHOE, MARY	Y
MITTON, DIANE	09/11/2019	GILFORD	MITTON, WILLIS	O'NEAL, FLORENCE	N
MOORE, PATRICIA	09/14/2019	LACONIA	THURSTON, BERT	JACKSON, DORA	N
HURD, ALBERT	09/16/2019	GILFORD	HURD SR, ARTHUR	BLACKKEY, GLADYS	N
PINTO, AUGUSTO	09/24/2019	GILFORD	PINTO, EDWARD	EIRA, GLORIA	Y
NICHOLS, LESLIE	09/26/2019	GILFORD	NICHOLS, FRANK	TROMBLEY, PRISCILLA	Y
BURGOS, JUAN	10/02/2019	GILFORD	BURGOS, BERNADO	TORREZ, JUANITA	N
DARAGON, PAUL	10/02/2019	GILFORD	DARAGON, LOUIS	BISSON, MARIE	Y
THOMAS, JOAN	10/05/2019	GILFORD	FULLER, JOHN	WILSON, OLIVE	N
TORRES, VITAMARIE	10/07/2019	MEREDITH	TRODELLO, ANGELO	GRIPPO, FRANCES	N
DUChEMIN, PAUL	10/12/2019	DERRY	DUChEMIN, WILBROD	BEAUDRY, ALVINA	Y
TRANUM, JEAN	10/14/2019	CONCORD	STUART, WILLIAM	NYE, JENNIE	N
YALE, SCOTT	10/22/2019	GILFORD	YALE, GORDON	MATTSON, BARBARA	N



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

RESIDENT DEATH REPORT

01/01/2019 - 12/31/2019

--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
SWANSON, SUSAN	10/28/2019	CONCORD	SWANSON, ARNOLD	MINOR, CHRISTINE	N
GRAY, WILLIAM	11/15/2019	EPSOM	GRAY, RICHARD	BURNHAM, SYLVIA	Y
ELKINS, BELLAMY	11/15/2019	LEBANON	ELKINS, BRYAN	CHOQUETTE, ALIX	N
GAMBLIN SR, PHILIP	11/17/2019	LACONIA	GAMBLIN, ERVIN	ANDERSON, LAVERSI	Y
WHITAKER JR, PAUL	11/17/2019	GILFORD	WHITAKER SR, PAUL	PEASE, ELIZABETH	Y
THURSTON, GLORIA	11/23/2019	MEREDITH	THURSTON, CHESTER	MORRIS, VIVIENNE	N
SEYMOUR, MICHAEL	11/23/2019	LACONIA	SEYMOUR, JOSEPH	LANDRY, IRENE	Y
GAGNE, THERESA	11/26/2019	LACONIA	DECELLES, AMEDEE	SMITH, ALICE	N
DEVINE JR, EDWARD	11/28/2019	TILTON	DEVINE SR, EDWARD	HOWLAND, GUERTHA	Y
BRETON, RITA	11/28/2019	LACONIA	COTE, GEORGE	LAGUEUX, ANTOINETTE	N
CARROLL, BRUCE	11/28/2019	CONCORD	CARROLL, ALLISON	MALONEY, VIRGINIA	N
PRICE, CLYDE	12/05/2019	CONCORD	ALLEN, HARTNEY	FRANKLIN, HAZEL	Y
ROBERTSON, MARY	12/06/2019	GILFORD	ROPER, JAMES	KILLOREN, ALICE	N
COTNOIR, ROBERTA	12/07/2019	LACONIA	PARADIS, ALBERT	PARADIS, FLORA	N
SANVILLE, DEBORAH	12/09/2019	GILFORD	MALETTE, THADDEUS	HARTE, BARBARA	N
RUSS, LAURA	12/14/2019	CONCORD	RUSS, GORDON	JULIUS, CAROL	N
GAGNE, KAREN	12/20/2019	CONCORD	LODGE, JOHN	BRALEY, HARRIETT	N
SHEPARD, JANETTE	12/22/2019	MEREDITH	LARAMIE, EDWARD	BUSHEY, EDNA	N



DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2019 - 12/31/2019

--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
COLLINS, HAZEL	12/29/2019	CONCORD	ABRAHAMSON, FREDERICK	CARLSON, EVA	N
RIVERS, CLAIRE	12/30/2019	LACONIA	MACIVER, WILLARD	HAIGH, ETHEL	N

Total number of records 74

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

RESIDENT MARRIAGE REPORT

01/01/2019 - 12/31/2019

-- GILFORD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
BARLOW, NICHOLAS A GILFORD, NH	O'CONNELL, DANNY R GILFORD, NH	GILFORD	SANBORNTON	01/18/2019
LAFOND, MELANY R GILFORD, NH	BOWE, TYSON J GILFORD, NH	GILFORD	SANBORNTON	03/09/2019
MCCASLIN, MATTHEW S GILFORD, NH	GETCHELL, MADDISEN C GILFORD, NH	GILFORD	LINCOLN	05/19/2019
ELLIS, RICHARD P GILFORD, NH	DENNING, KARA M GILFORD, NH	GILFORD	LACONIA	05/25/2019
GODWIN, STEPHANIE M GILFORD, NH	DILLON JR, DAVID M GILFORD, NH	GILFORD	WOLFEBORO	06/09/2019
MUCHER, ABIGAIL M GILFORD, NH	ARSENAULT, CURTIS N GILFORD, NH	GILFORD	SHELBURNE	06/29/2019
SAPACK, EMILY L GILFORD, NH	MOYNIHAN, BRYAN L GILFORD, NH	GILFORD	GILFORD	07/06/2019
CORDY, THOMAS K GILFORD, NH	BUCKLIN, KATHERINE B EXETER, NH	GILFORD	GILFORD	07/19/2019
FINCH, MATTHEW E GILFORD, NH	FOSS, SUSAN J GILFORD, NH	GILFORD	CENTER HARBOR	08/03/2019
ELLIS, ANDREW C GILFORD, NH	MILAN, JUSTINE L GILFORD, NH	GILFORD	HENNIKER	09/08/2019
PIERSON, MEGAN J GILFORD, NH	SOUSA, ADAM J HAMPSTEAD, NH	HAMPSTEAD	SANBORNTON	09/20/2019

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

RESIDENT MARRIAGE REPORT

01/01/2019 - 12/31/2019

-- GILFORD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
SEAGER, VICTORIA J GILFORD, NH	HODGSON, ZACHARY J GILFORD, NH	GILFORD	WOLFEBORO	09/28/2019
RAMIREZ, ROBIN J GILFORD, NH	MALONE, LINDSEY A NORTHFIELD, NH	GILFORD	PLYMOUTH	10/05/2019
FOSS, RAVEN O GILFORD, NH	RITSON, JOSHUA M GILFORD, NH	GILFORD	GILFORD	10/19/2019
WHEARTY, CAITLYN M GILFORD, NH	CASEY, RICHARD F GILFORD, NH	GILFORD	HAMPSTEAD	10/26/2019
MATTHEWS, JOSHUA D GILFORD, NH	COWAN, MEAGHAN F GILFORD, NH	GILFORD	ROCHESTER	11/11/2019
BEAUDOIN, RICHARD B GILFORD, NH	POOLE, NANCY S GILFORD, NH	GILFORD	LACONIA	11/24/2019

Total number of records 17

**2019 ANNUAL REPORT
DEPARTMENT OF PLANNING AND LAND USE**

Gilford continues to see a moderately strong level of development activity. There was an increase in the number of subdivisions this year and new home construction continues to be strong. The following tables illustrate the work performed during 2019 by the DPLU office staff and the land-use boards and commissions for which the department provides staff support:

I. OFFICE STAFF

1. Building Code Administration

	2015	2016	2017	2018	2019
Building Permits	199	184	223	230	236
Plumbing/Electrical Permits	176	202	256	265	225
Sign Permits	24	18	17	11	9
Demolition Permits	26	11	13	17	21
Certificates of Occupancy	36	43	46	45	35
TOTAL PERMITS:	461	458	555	568	526

Of the **236** building permits issued, **12** were commercial building permits and **33** were for single-family homes. Of the **33** single-family homes, **17** were knock-down/rebuild homes, and **16** were actual “new construction”.

2. Declared Value of All Construction

	2015	2016	2017	2018	2019
TOTAL VALUE:	\$21,994,403	\$23,647,092	\$20,613,504	\$21,333,722	\$20,569,940

3. Department Revenues

	2015	2016	2017	2018	2019
Permit Fees (Bldg., Pl., El., etc.)	\$50,724	\$48,477	\$68,252	\$79,672	\$57,357
Planning Board & ZBA Fees	\$8,599	\$14,790	\$17,907	\$6,007	\$11,899
Vendor Permit Fees	\$1,060	\$0	\$0	\$0	\$0
Glendale Barge Loading Permits	\$1,050	\$500	\$250	\$750	\$1,450
TOTAL REVENUES:	\$61,433	\$63,267	\$86,410	\$86,429	\$70,706

4. Code Enforcement Activity

	2015	2016	2017	2018	2019
Inspections	657	744	781	893	987
Zoning Enforcement	306	317	322	315	364
TOTAL INSPECTIONS:	963	1,061	1,103	1,208	1,251

5. Miscellaneous Activity

	2015	2016	2017	2018	2019
Lot Unmergers	0	1	1	0	3
Tenancy Approvals	14	6	7	10	8
TOTAL REVIEWS:	14	7	8	10	11

II. PLANNING BOARD

<u>Membership</u>		<u>Term Expires</u>
Chair	Wayne Hall	4/20
Vice-Chair	Carolyn Scattergood	4/21
Secretary	Richard Vaillancourt	4/22
Selectmen Rep.	Dale Channing Eddy	
Regular Members	William Johnson	4/22
	Jack Landow	4/20
	Isaac Howe	4/21
	Emily Drake	4/20
	Gaye Fedorchak	4/20
Alternate Members	Rick Notkin	4/21

<u>Board Action</u>	2015	2016	2017	2018	2019
Site Plan Reviews	14	13	21	14	10
Subdivision Reviews	13	11	7	5	11
TOTAL CASES:	27	24	28	19	21

III. BOARD OF ADJUSTMENT

<u>Membership</u>		<u>Term Expires</u>
Chair	Scott Davis	4/21
Vice-Chair	William Knightly	4/20
Regular Members	Andrew Howe	4/20
	Ann Montminy	4/21
	Larry Routhier	4/21
	Glen Aldrich	4/20
Alternates	Greg Andrews	4/20
	Adrianna Antonopoulos	4/21

<u>Board Action</u>	2015	2016	2017	2018	2019
Special Exceptions	3	3	5	1	1
Variances	7	4	3	1	5
Appeal of Admin. Decision	2	1	1	1	0
Rehearings	0	0	0	2	0
Equitable Waiver	0	0	0	1	0
Withdrawn	0	0	0	0	0
TOTAL CASES:	12	8	9	6	6

IV. HISTORIC DISTRICT AND HERITAGE COMMISSION

<u>Membership</u>		<u>Term Expires</u>
Chair	Richard Sonia	4/20
Vice Chair	William Bickford	4/20
Secretary	Troy Schrupp	4/20
Selectmen Rep.	Gus Benavides	
Planning Board Rep.	Emily Drake	
Regular Members	Lynne DeVivo	4/21
Alternates	(none)	

<u>Commission Action</u>	2015	2016	2017	2018	2019
Cases Reviewed	5	7	7	6	6

V. CONSERVATION COMMISSION

<u>Membership</u>		<u>Term Expires</u>
Chair	Carole Hall	4/20
Vice Chair	Lee Duncan	4/22
Regular Members	Douglas Hill	4/22
	Tom Drouin	4/20
	Larry Routhier	4/20
	Everett McLaughlin	4/21
	John Jude	4/21
Alternate Members	John Goodhue	4/20

<u>Commission Action</u>	2015	2016	2017	2018	2019
Cases Reviewed	37	34	43	57	43

Changes in the make-up of boards and commissions this year included Richard Egan resigning his position as a regular member on the Planning Board since he has moved from Gilford. Richard also served as one of Gilford's two commissioners on the Lakes Region Planning Commission. His thoughtful input will be missed on the Board. Taking his place as a regular member is Isaac Howe who has been serving as an alternate member, and Rick Notkin was appointed as a new alternate member on the Planning Board. This year also brought a bit of sad news with the passing of Carole Hopper, a dedicated regular member of the Historic District and Heritage Commission. Carole loved to serve and did so with enthusiasm and a cheerful demeanor. Her absence leaves a big void on the Commission. Mark Larocque's term as an alternate member of the Conservation Commission ended this year as well. Our thanks to these and all of the land-use board and commission members for their meaningful and committed service.

Staff in the Department of Planning and Land Use continues to include David Andrade, Gilford Building Inspector/Code Enforcement Officer for over 23 years; Sandra Hart, Technical Assistant working for the Town for over 14 years; and John Ayer, Director of Planning and Land Use for over 18 years. A notable anticipated change in 2020 is that Mr. Andrade's tenure with the Town will draw to a close as he intends to retire in October of 2020. Please stop in sometime during the year and wish him well as he closes out nearly 50 years of public service. His unique personality and very capable approach to building inspection and code enforcement will be very hard to replace. Thank you David and Sandra for your service to the community and for doing your part to keep the Department of Planning and Land Use running smoothly.

Respectfully submitted,

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



Lakes Region Planning Commission

2019 ANNUAL REPORT

The Lakes Region Planning Commission (LRPC) is a voluntary organization of 30 municipalities within a state-defined planning area established under NH RSA 36:45. Regional planning commissions strive to respond to and shape the pressures of change in a meaningful way, both locally and regionally, through communication, joint initiatives, and planning. With a regional planning area covering over 1,200 square miles in Belknap, Carroll, Grafton, and Merrimack Counties, the LRPC's professional staff provide regional planning services and local technical assistance. Here are some highlights of our services and activities over the past fiscal year:

Local Services, Gilford

- Created an Intersection Look Book that covers Route 11, widths of shoulders, and images of Gilford intersections.
- Provided technical assistance, analysis, and mapping, collected data, and compiled files for the NHDOT Statewide Pedestrian and Bicycle Transportation Plan and helped organize the Public Meeting/Outreach Event held at the Gilford Public Library in September.
- Completed Turning Movement Counts at the Intersection of Hoyt, Gunstock Hill Road, and Route 11A. Reviewed traffic counts and accident reports and communicated with the Town Administrator, Planning and Land Use Director, Director of Public Works, and TAC representative regarding procedure, data collection, and application for a Road Safety Audit and possible HSIP (Highway Safety Improvement Program) project.
- Responded to an RSMS (Road Surface Management System) inquiry from the DPW with costs and examples of work.
- Gilford participated in a regional Planners Roundtable that LRPC held in April on accessory dwelling units (ADUs), short-term rentals, and cell towers.
- Mapped cell phone service in Gilford for AT&T, T-Mobile, and Verizon.
- Coordinated our annual summer Household Hazardous Waste Collection with Gilford serving as one of 8 host sites and with 25 out of 30 member communities participating. This regional effort enables residents to safely dispose of their household hazardous waste in order to protect the groundwater that the region is dependent on for drinking water, domestic use, and a tourism-based economy. Promoted the Spring and Fall electronic waste collection days hosted by Laconia-Gilford Lions Club.
- Facilitated bulk purchase and distribution of the new edition of the *New Hampshire Planning and Land Use Regulation* books at a substantial discount.

Regional Planning and Purchasing

- Reviewed Developments of Regional Impact, as required by NH RSA 36:54, initiated by Andover, Belmont, Plymouth, Sanbornton, and Tuftonboro. Prepared and discussed draft comments with municipal planners, provided outreach to surrounding communities, corresponded with state and local officials, reviewed relevant state statutes, and provided feedback per LRPC guidelines.
- Completed seven intergovernmental reviews, as required by the NH Office of Strategic Initiatives, of federally funded lakes region projects.
- As an aggregator of electricity and heating fuel, facilitated the regional group purchase of energy for participating members, including 3 school districts and one county, for total savings of \$76,678 for electricity and \$11,749 for oil and propane for the year.
- Issued a Request for Proposals on behalf of five school districts for regional student transportation services to pursue and determine the feasibility of shared bus services.
- Conducted an innovative joint transportation and solid waste management meeting to address the use of crushed recycled glass as a base material in road and trail projects.

Economic Development

- Coordinated over \$250,000 in EPA, NHDES, and LRPC grant funding to conduct environmental assessments on the Lakes Region Facility brownfields property, formerly known as the Laconia State School, and cleared the way for several proposed redevelopment scenarios to move forward. The LRPC will now help to lead the way to obtain implementation funding.
- Completed year two of a two-year Targeted Block Grant project via the NH Office of Strategic Initiatives.
- As the designated Local Development District (LDD), provided grant administration services for seven grants awarded by the Northern Border Regional Commission (NBRC), a federal-state funding partnership, to member towns and local organizations who applied for projects including a Makerspace in Wolfeboro; a sewer project in Ashland; a culinary training project on behalf of a community college in Laconia; a fiber optics project in Bristol; a starter homes/moderate income project in the Wolfeboro area; and a homeless shelter in Plymouth.
- Applied for both a Community Development Block Grant (CDBG) through the NH Community Development Finance Authority (CDFA) and a USDA Rural Business Development Grant (RBDG) in support of an economic development project for a non-profit community-based program in downtown Wolfeboro.

Solid Waste Management

- With funding from a successful USDA Solid Waste and Water Management grant, provided technical training and educational programs via four problem-solving roundtable sessions for solid waste operators, municipal officials, and other stakeholders on: Food Waste & Composting; Disposal and Uses of Glass in Transportation; Capped Landfill Maintenance 101; and Reducing the Grey Area between Household Hazardous Waste (HHW) and Small Quantity Generators (SQGs).
- Worked with New Hampshire's Department of Environmental Services (NHDES) to educate solid waste operators and community leaders about their capped landfill responsibilities.
- Researched and mapped local and regional solid waste data. Established three compost pilot projects
- Applied for nationally competitive funding to continue our Solid Waste Management program in FY21.
- Coordinated the **33rd Annual Household Hazardous Waste Collection**, always held on the **LAST SATURDAY OF JULY / FIRST SATURDAY OF AUGUST**, among 8 locations and 25 participating member communities. Partnered with Plymouth State University's Technical Communications class to increase participation at our Household Hazardous Waste (HHW) events and address local recycling issues.

HHW By the Numbers...

- Regional planning commissions 1
- Number of days 2
- Locations 8
- Participating communities 25
- Years of collections 33
- Percentage of NH's surface water contained within the Lakes Region 40
- Volunteers 80+
- Participating households 1,592
- Compact Fluorescent Lamp (CFL) bulbs accepted 1,739
- Feet of fluorescent tubing dropped off 22,086
- Pounds of hazardous substances properly disposed of 61,660

Protecting the Lakes Region of New Hampshire **PRICELESS**

Transportation

- Completed the Franklin to Concord Regional Transit Study, creating a feasibility study template for regional transit to use in the future.
- Coordinated and conducted monthly meetings of the Commission's Transportation Technical Advisory Committee (TAC) to enhance local involvement in regional transportation planning and project development.
- Continued working with the Lakes Region Scenic Byway Advisory Committee to spur economic development and preserve regional scenic quality and visitor experiences.
- Provided assistance to the Carroll County Regional Coordinating Council and the Mid-State Regional Coordinating Council (RCC) regarding public transportation. Together with Central New Hampshire Regional Planning Commission (CNHRPC), prepared an update to the Mid-State RCC's 2007/2010 Coordinated Transit and Human Services Transportation Plan.
- Assisted communities with Road Safety Management Systems (RSMS) analysis, including 10-Year maintenance schedule and condition forecasting. Conducted culvert and catch basin condition inventories to identify under-sized and poorly maintained culverts to address road flooding hazards.
- Coordinated with NHDOT Safety Engineer and municipal officials to respond to road safety issues in several communities with accident problems.
- Worked with member towns, the LRPC TAC, and NHDOT to prioritize funding and transportation improvements for the Transportation Improvement Program (TIP) as part of the State Ten Year Plan process. The TAC also ranked projects for the next Congestion Mitigation/Air Quality (CMAQ) program funding round.
- Conducted over 150 annual traffic counts around the region to provide data to NHDOT for infrastructure improvement planning and upon request by individual member towns.
- Completed regional analysis for freight planning, identifying bottlenecks, truck back-ups, and other issues affecting heavy commerce in the Lakes Region.
- Completed regional bikeability analysis with map showing sections of road corridors where lane stripping could be narrowed to allow for bike lanes as part of the planning process for the Statewide Pedestrian and Bicycle Transportation Plan.
- Completed Cell Phone Signal Mapping project, with the help of volunteer drivers, to assist towns with inaccurate cell service coverage vendor claims affecting community safety and commerce.



Watershed Management

- Provided technical and administrative support, including coordinating monthly meetings, to the Pemigewasset River Local Advisory Committee (PRLAC), a state-chartered advisory committee under the Rivers Management and Protection Program per NH RSA 483.
- Completed two Watershed Assistance Section 319 Grant projects through the NH Department of Environmental Services (NHDES) for the Winnisquam Watershed and the Squam Lakes Association.
- Completed a Water Quality Planning 604(b) Grant project through NHDES, working with the Town of Moultonborough and the Lake Winnepesaukee Association (LWA), to create a replicable septic system

improvement model, including risk analysis, sample ordinance, and an educational toolkit to address nutrient loading from aging or failing septic systems.

- Applied for competitive federal-state funding opportunity and was awarded a \$14,000 Local Source Water Protection Grant from the NH Department of Environmental services for a project to protect public drinking water systems within member towns New Hampton and Plymouth.

Community Outreach & Education

- Convened six Commission meetings during the fiscal year and facilitated discussion on topics including: Updated Guidelines for Developments of Regional Impact; Becoming Age-Friendly Communities; Solid Waste Management Grant program initiatives; and Regional Transportation Planning.
- Held a joint legislative forum on economic development with Lakes Region Community College, Belknap Economic Development Council, and Lakes Region Community Developers for Commissioners and Legislators to discuss Lakes Region legislative priorities.
- Honored six individuals and three organizations at our June 24th Annual Meeting with awards for outstanding service to their communities, including the first-ever Chairman's Inspirational Award.
- Created numerous outreach materials to increase public education about solid waste topics.
- Developed a stronger social media presence on Facebook and Instagram to promote events and new resources.
- Hosted a regional Planners Roundtable in April to share and discuss local and regional planning issues, including accessory dwelling units (ADUs), short-term rentals, and cell towers.
- Distributed important news and information to LRPC Commissioners and other town officials via regular email updates and website postings.

Gilford Commissioners:

John Ayer, *LRPC Vice Chair* | Richard Egan (*until August 2019*)

TAC Representative:

Megan Theriault

Sheldon Morgan, Immediate Past TAC Chair (*Alternate*)

The LRPC thanks retiring Commissioner Richard Egan and retiring Transportation Technical Advisory Committee (TAC) Chair Sheldon Morgan for their service and support of regional and local planning.

Respectfully submitted,

Jeffrey R. Hayes, MRP

Executive Director

Lakes Region Planning Commission

103 Main Street, Suite 3, Meredith, NH 03253

603-279-8171 | www.LakesRPC.org



REPORT OF THE POLICE DEPARTMENT

Like many other professions, law enforcement, too, faces many unprecedented challenges. Due to some of those challenges, officer safety and wellness always needs be at the forefront of the law enforcement profession. So, too, should the wellness of our profession's Telecommunicators (i.e., Public Safety Dispatchers) as they are the first lines of communication when individuals have emergencies and call the police for assistance. Being in such a role results in their jobs being more intense than many might imagine. In recent years, greatly publicized events involving the police has highlighted many challenging issues facing dispatchers, officers, and law enforcement leaders.



Concerns surrounding officer safety (due, in part, to the negative images of the law enforcement profession in the eyes of the public), as well as the wellness of officers and dispatchers are serious leadership issues faced by Police Department Administrators. The topics of wellness and resiliency are being actively discussed at training seminars taking place across the entire country.

The past several years, unfortunately, have seen unprecedented mental health issues and deaths by suicide among public safety professionals (i.e., dispatchers, EMS, fire, & police). This is due, in large part, to the day-to-day duties of such professionals, and what those duties can do to the psyches of personnel. On a local level, GPD is, along with many other Belknap County agencies, addressing such concerns by becoming more vigilant in the areas of employee awareness, mental health, physical well-being, and tactical safety.

Awareness: GPD leaders and officers are aware of the factors that contribute to officer safety and to those factors that contribute to wellness among Telecommunicators and officers. Overall employee wellness is a growing concern for many law enforcement agencies. Therefore, GPD focuses on trainings related to the importance of physical, mental, and situational awareness.

Mental Health: Police work is emotionally, mentally, and physically challenging. To address this, GPD employees are provided with effective and healthy self-coping strategies. While each employee will find their own way to "cope," the role of law enforcement leaders is to provide suggested strategies that contribute to overall employee wellness. Resilience training is a key component of this as it offers strategies by which personnel can prepare for, recover from, and adapt to stress.

Physical Well-Being: While all jobs are stressful, perhaps no other profession involves the combination of factors that contribute to mental fatigue and can reduce mental readiness than law enforcement. As we do at GPD, it is incumbent for leaders to encourage officers to maintain physical regimes that lead to physical readiness, as well as to encourage them to develop routines that lead to mental readiness. Aerobic exercise, meditation, social interactions, and various appropriate de-stressing activities are all effective methods of improving safety and wellness for employees.

Tactical Safety: The most critical aspect of safety and wellness for officers is providing them with the latest strategies in tactical safety – from the latest techniques for dealing with domestic violence situations to strategies for handling individuals with mental health issues. Providing on-going training opportunities in these areas is essential. GPD encourages each employee to exercise their respective personal responsibility in making themselves aware of the stressors that can directly impact their own well-being.



The following are some 2019 highlights:

- Officer Dan O'Neill resigned after leaving the law enforcement profession and relocating out of state with his family.
- Detective Stephen Kessler retired following a 24-year law enforcement career spanning several police agencies.
- Detective Kevin Baron was promoted to the rank of Sergeant.
- Officer Alyssa Raxter became the agency's newest School Resource Officer.
- Amelia Sweezy was hired as the agency's newest Communications Specialist.



As indicated in the *GPD Activity Report*, officers continue to be very busy attending to community calls for service, making arrests, investigating crimes, and ensuring our roadways are safe.

GPD continues to build strong community partnerships, as they are conducive and vital to maintaining positive working relationships. As I continue to do in my annual Town report updates, on behalf of GPD, I would like to wholeheartedly thank all businesses and residents who have contributed, in so many ways, to assisting us toward our community partnership endeavors. Author and speaker Brian Solis said, "*Community is about doing something together that makes belonging matter.*"

Respectfully,

A.J. Bean Burpee

Anthony J. Bean Burpee
Chief of Police

Gilford Police Department Activity Report December 31, 2019

Call Type	2018	2019
Telephone Calls Received	11778	8191
Telephone Calls Made	4815	3161
Calls For Service	15062	14230
Sex Offenses	12	21
Robbery	2	0
Aggravated Assault	4	4
Burglary	12	17
Larceny	98	105
Auto Theft	9	5
Simple Assault	54	74
Criminal Mischief	62	64
Drug Offenses	43	33
Driving While Intoxicated	53	57
Intoxication	356	315
Parking Tickets	33	61
Accidents	267	281
Traffic Stops	3284	2095
Total Arrests	785	793



DPW 2019 ANNUAL REPORT



2019 was another busy and transitional year for the Department of Public Works (DPW). In November of this year I started as the new Public Works Director, after having worked for the Goffstown Public Works Department for the last 15 years as both their Town Engineer and Public Works Director. I am honored to have been selected as the new DPW Director here in Gilford and look forward to getting to know the residents of this beautiful community. The Gilford Town employees have been extremely welcoming and I have enjoyed getting to know everyone over the last two months. The DPW staff and highway crew are a very dedicated, hardworking group of individuals who take pride in serving this community, which I am proud to be a part of. I am excited to help facilitate and manage all the great services and events that Gilford DPW provides to the citizens (see insert below).

This year included the departure of two long time employees. Dee Chitty, Building and Grounds Supervisor with 16 years of service to the Town of Gilford and Mike Donovan, Solid Waste Supervisor with 6 years of service. Congratulations to Bruce Hewitt on his promotion to Solid Waste Supervisor and to Matt Whitney who was hired earlier this year as the new Building and Grounds Supervisor. We also welcomed two new truck drivers, Troy Northcutt and Tyler Zinkand this year. I'm excited and very optimistic about the great team here!

HIGHWAY DIVISION

The Highway Division stays busy throughout the year with many ongoing maintenance tasks such as drainage maintenance, street sweeping, pothole repairs, signage installs, brush cutting and shouldering. Drainage maintenance is a critical task that the Highway Division is responsible for which directly impacts the functionality of the road and pavement condition. This year staff ditched over 10 miles of roadside swales, cleaned and inspected 110 catch basins and cleaned over 50 culvert pipes. This summer our crew installed four (4) catch basins and 200 linear feet of pipe in various locations as needed.

Another important maintenance task which impacts roadway conditions is the removal of overgrown brush, downed trees and roadside mowing. DPW cut over ten (10) miles of brush along the roadways, some with the use of a rented roadside mower. This work provides clearance to larger trucks and allows sun light to reach the pavement in the winter which directly helps with melting snow and ice.

DPW SERVICES & EVENTS

Plowing & Snow Removal
Roadway & Sidewalk Maintenance
Roadway Construction
Drainage System Cleaning & Maintenance
Environmental Permitting
Town-Wide Department Fleet Maintenance
Sewer & Pump Station Maintenance
Transfer Station Operations
Town Wide Building and Grounds Maintenance
- - -
Island Cleanup Weekend
Household Hazardous Waste Weekend



In between regular preventative maintenance work, DPW responds to and completes “Requests For Action” (RFAs) that come in from residents. This year staff completed over 70 RFAs and 40 driveway permits. Assistance to other departments such as the Police Department for Old Home Day and Parks and Recreation at the Town beaches and playgrounds is part of our regular routine as well. DPW helped get the new Solid Waste Center open by shouldering the new pavement, mulching around the site, general cleanup and building the new bays with concrete block and plywood walls.

Reconstruction on roadways throughout Town continued again this year with more progress on the original 10 year road plan. This year a total of 3.25 mi was rebuilt with all new drainage and another 0.5 mi was paved as well.

Lastly, what most residents associate all Public Works Departments with is plowing during the good old New England winter weather events! DPW has responded to 23 snow and ice events since January and Mother Nature is not disappointing (or IS disappointing some of us depending on how you look at it) by closing out 2019 with yet another dump of snow and ice!

SOLID WASTE DIVISION

DPW’s most exciting project this year is the opening of the new Gilford Solid Waste Center. Thank you to the numerous contractors, subcontractors, DPW staff (from all divisions) who assisted with the completion of the new building and site work. Thank you to the Solid Waste Committee for bringing this vision to fruition and providing continued support during all of the ups and downs. Lastly thank you to the residents for your patience during planning, design, construction and the switch to separated recyclables. DPW is very excited to start accepting all residential separated recycling and household trash at no charge in the new facility on Jan 2nd.



Gilford DPW launched new public informational flyers across multiple platforms to help notify the community of the new rules associated with the mandatory recycling requirement once the new facility opens. While it may seem daunting at first, DPW is confident that our staff can help make this transition smooth for residents and we are ready to assist in any way we can. Thank you to the Gilford Public Library for co-hosting two Recycle Right Info Sessions in early January to help educate residents. For questions about this new program, please go to the new “Recycle Right” website (www.gilfordnh.org/recycleright), email us at recycle@gilfordnh.org or call 293-0220.

We appreciate all efforts toward recycling right and ask that you help spread the word to others and make sure everyone in your family is following the rules for the new facility so that DPW can process clean recycled material bales and save taxpayer dollars.



SEWER DIVISION

The Sewer Division is happy to report that the new pump stations at Varney Point worked flawlessly this year. The Hedgewood pump station had both pumps rebuilt and a new station heater installed. Throughout the year, 150 manhole inspections were completed, 63 water meters and 76 MXU readers were replaced or updated and 75 final sewer reads were also done (real estate sales). Annual CCTV inspections and sewer line cleaning of 10,000 linear feet were completed with the assistance of a contractor. Staff approved several new sewer connection permits in 2019 including 21 residential and 6 commercial discharge permits. Other projects this year were the connection of the floor drains to the sewer system in the DPW and Fire Station buildings, along with the purchase of a new power lift tailgate to aid in putting heavy supplies in the sewer service truck.

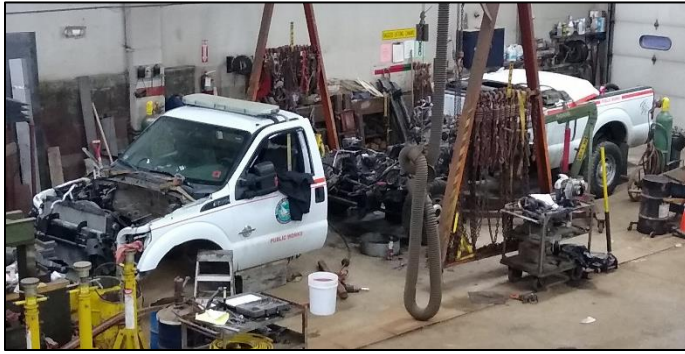


BUILDING AND GROUNDS DIVISION



All the personnel of the Building and Grounds Division worked very hard this past year with maintenance and repair of Town-owned buildings and grounds. Working behind the scenes, they handle everything from emergency calls to snow removal, custodial duties, landscaping, building projects and beautification of the Town. This small group is dedicated to ensure that when residents, and guests visit the municipal properties, parks, and beaches, each are clean and safe. Employees also take pride in decorating for the holidays, keeping flags flying high, and helping with Town events such as Elections, Old Home Day, and The Candle Light Stroll, to mention a few.

FLEET MAINTENANCE DIVISION



The Fleet Maintenance Division is responsible for the all needed preventative maintenance and repair orders in each and every Town Department. From police cruisers to fire trucks, DPW loaders and excavators to chainsaws and generators, this department is truly a jack of all mechanical trades. The three talented mechanics completed 125 preventative work orders and over 200 minor and

major repair orders, consisting of steering, suspension, brakes, electrical defects, computer control faults, tires, batteries, lights, mirrors, etc. Larger repairs completed in-house this year, which saves significant outsourcing costs, involved a transmission replacement, complete engine replacement and a clutch replacement.

Other notable projects and custom work completed this year were the Village retention dam repair, recycle center wall stations, and repairs made to the Belknap Regional Mobil Command Vehicle along with 25 other smaller welding or fabrication projects. Two new major pieces of equipment were added to the DPW fleet in 2019; a slip-in asphalt hot box and a 2019 Mack dump truck equipped with plow, wing, sander, and stainless dump body. Last, but certainly not least, all three of the personnel under the Fleet Maintenance Division regularly assist with winter weather events due to a shortage of staff by plowing, operating equipment, clearing sidewalks in addition to making necessary emergency repairs and adjustments as needed to keep all snow fighting vehicles and equipment in service during weather events.

A huge thank to your amazing Gilford Public Works team who puts their heart and soul into each task and project! I am excited to work with this awesome team and look forward to all the projects and challenges that lie ahead! *Meghan Theriault, Director of Public Works*





Gilford Fire-Rescue

Stephen M Carrier, Chief

Bradley A Ober, Deputy Chief

Community, Safety, Professional Service

The men and women of Gilford Fire-Rescue are honored to serve you. They truly enjoy interacting with the public and providing professional emergency services. Without your support, that would not be possible. Our members serve with pride. We are grateful for their service and appreciate the department's low turnover rate; especially in the full-time ranks.

Annual emergency incident responses increased in 2019. We responded to 1737 incidents; 87 more than we responded to in 2018. This represents a 5.3% increase in call volume, and, a 29% increase in emergency call volume since 2010. Medical Aid incidents accounted for 69% of our total incidents. We transported 639 patients (64 more than in 2018) and collected just over \$300,000 in ambulance transport revenue. Sixty percent of ambulance revenue remains in the Town's General Fund, while 40% is deposited into an Ambulance Special Account to pay for ambulance service equipment and supplies. Our personnel also provided EMS and/or Fire Watch details to events in our community that drew over 200,000 spectators and participants. Our personnel provided medical assistance 298 times during those events. The department also conducted 799 fire and life safety inspections. Fire prevention permit application fees generated \$11,890 of revenue. Additionally, firefighters and EMTs delivered a number of public education sessions, 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 2019, the members of the department participated in over 2,000 hours of training in an effort to be ready for any emergency they may encounter.

Statewide, there were relatively few wildland fires in 2019. We were fortunate enough to have favorable weather conditions in the spring and summer which limited the amount of wildfire activity throughout the state. Gilford Fire-Rescue and the Division of Forests & Lands worked throughout the year to protect homes and the forests. 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 towers' fire detection

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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

efforts are supplemented by the NH Civil Air Patrol when the fire danger is especially high.

Many homes in New Hampshire are located in the “wildland urban interface”, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2019 season threatened structures; a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Gilford Fire-Rescue has been part of the proactive approach of removing fuels by helping home owners burn fields and piles of brush when possible. Please help Smokey Bear, your local fire department, and the state’s Forest Rangers by being fire wise and fire safe!

In 2019 we rebuilt our front walkway, refinished our apparatus floor, finished the Alvah Wilson Pond project, and put our new fire boat in service. The “Lake Jake” responded to more than 30 incidents this year – a record! Our new Forestry truck is being built and will be delivered before the spring fire season. Our 2020 Budget proposal is up slightly from 2019’s request. The majority of the increase is to hire 2 additional full time firefighters, bringing our staffing to 4 on each shift.

Our CIP requests this year include funding to replace all of our Breathing Apparatus, continue to fund the Fire Equipment Capital Reserve Account, and to replace our oldest ambulance. The cost of the ambulance will be fully funded from the Ambulance Revenue Special Reserve Account.

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!

Please do not hesitate to call the station with any questions, concerns, or request for services that you may have. And, don’t ever hesitate to stop by. Office hours are generally 8am-5pm, Monday through Friday, but our firefighters will assist you anytime

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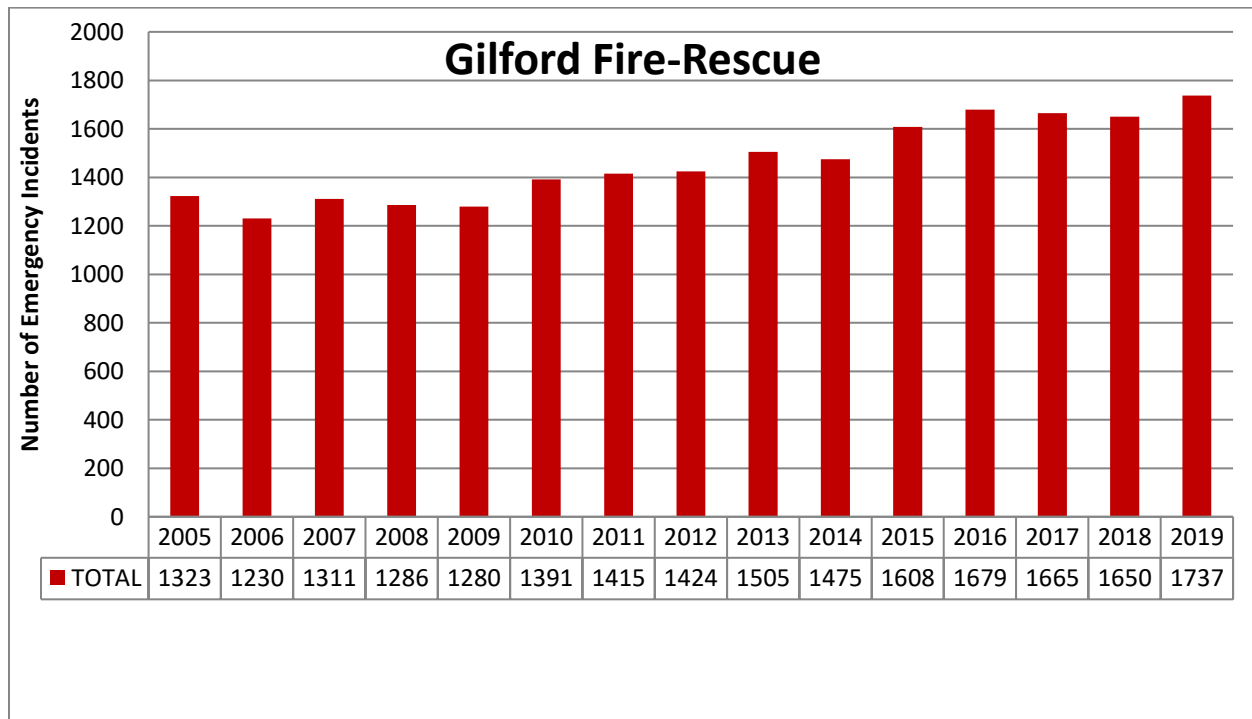
Gilford Fire-Rescue

Stephen M Carrier, Chief

Bradley A Ober, Deputy Chief

Community, Safety, Professional Service

they are not out of the station training, doing an inspection, or responding to emergencies. We will continue to explore technology and to make more information, forms, pictures, schedules and other departmental information available through the fire department link on the Town website.



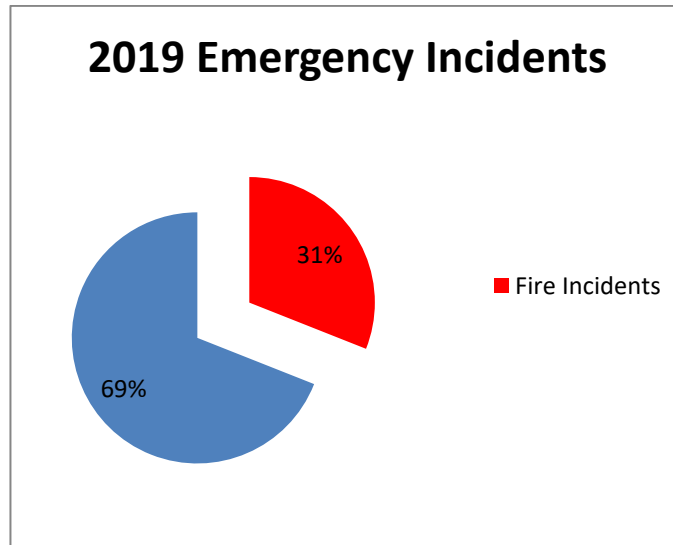
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REPORT OF THE PARKS AND RECREATION DEPARTMENT



The Gilford Parks and Recreation Department had another busy year in 2019. First off we'd like to thank Kristin Jarvi for her 11 plus years of service to the Parks and Recreation Department. Kristin had been with our department since October of 2008 before finishing up her regular employment with us in late November to pursue other opportunities. Although she may assist us with the occasional programs as her schedule allows moving forward, we will greatly miss all she did for our department on a regular basis and we wish her nothing but the best in the future. Filling this vacancy will not be easy, but we are hoping that we'll be able to bring a new staff member on board sometime in early 2020.

As is our goal every year, we're looking to maintain our Parks and Recreation facilities and make improvements and repairs where necessary. The largest of these projects was the reconstruction of the retaining wall between the lower two levels of Lincoln Park, which was completed through the end of the summer and early fall. Additional work that took place at Lincoln Park included repair and re-setting of a number of steps at the park. A big 'Thank You' goes out Town Administrator Dunn and Buildings and Grounds Supervisor Whitney for completing the repairs to the steps! The two also assisted with the replacement of new urinals in the Men's Room at the Town Beach. A couple of other small projects that were undertaken included repainting the lifeguard room at the Town Beach prior to opening for the season, repainting the floor and decking of the Village Field Bandstand and filling cracks in the Tennis Courts at the Village Field.



In addition to the projects our department undertook, we were fortunate to receive two new amenities at the Village Field via donation. In the spring, Porter Paving and King of Klean donated a scoreboard for the Varsity Baseball Field. In the fall, Neal Miller built and installed an equipment rack at the tennis courts as part of his Eagle Scout project. We are very grateful for both donations!

This past winter we once again saw an up and down season at the Arthur A. Tilton Ice Rink due to inconsistent and mild temperatures the second half of the winter. We opened for the season on December 20th and closed on March 14th. We were closed for a number of days a few different times throughout the season due to poor ice conditions. However, a cold snap that allowed us to stay open into mid-March resulted in our being open for a total of 73 days, which was 26 day more than the previous season.



We had another beautiful and busy summer season at the Town Beach with 21 seasonal employees staffing the beach, helping to ensure the safety and well being of all patrons. We were also thrilled to be able to welcome back Daniel Barnhart to operate his "Plate Lunch" concession stand throughout the season.

Our Department continues to pursue the goal of offering the highest quality programs to all demographics of our community. Partnerships with various organizations have allowed us to continue to offer a variety of various programs at lower costs to participants. We worked with the Lakes Region Riding Academy to offer Horsemanship camps during April Vacation week as well as three different week-long sessions through the summer. We ran the Granite State Track and Field program through the New Hampshire Recreation and Parks Association in early summer, and once again partnered with Advantage Kids Tennis to offer free youth tennis lessons through the summer. Partnerships have been particularly beneficial in our Senior Programing. Partnerships that helped benefit our Senior programs included working with Senior Outreach group from the Gilford Community Church and the Caregivers, which helped us offer two successful bus trips for seniors; a Summer Boat Tour trip to Portsmouth and a Fall Foliage Trip to Cannon Mountain. We've also continued our successful partnership with the GHS/GMS Interact Clubs and GHS/GMS Drama Clubs to put on our Senior Dinner and Show programs, which prove to be hugely successful each year.



We continue to offer a number of large community events throughout the year. These included our Annual Flashlight Egg Hunt and Halloween Happenings Party, as well as partnering with the Gilford Youth Center to sponsor the Annual Breakfast with the Easter Bunny and Santa Land events. Additionally, we ran three bus trips to Boston to watch our favorite sports teams play; one to see the Celtics in February and two to see the Red Sox; once July and once in September!

We would like to thank Airport Country Deli, Bank of New Hampshire, Baron Machine, Blouin Steel, Children's Dentistry of the Lakes Region, Chris Burke Stone Masonry, Coca-Cola Bottling Co., DC Sports Photos, Dr. Kennell Orthodontics, Franklin Savings Bank, Escape Room Experience, Funspot, Gilford Cinema's 8, Gilford House of Pizza, Gilford Mobil Mart, Gilford Village Store, Gilford Youth Center, Gunstock, Hannaford Supermarket, Hillside Surgery Center, Irwin Motors, King of Klean, Laconia Pet Center, Lakes Region Dental Care, Lee's Candy Kitchen, MB Tractor, McDonald's, Meredith Village Savings Bank, Merrill Fay Ice Arena, Norm Marsh Electric, Nutter Enterprises, Papa Gino's, Piche's Ski and Sport, PRB Construction, Shaw's Supermarket, Vista Foods, Wal-Mart, 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, I 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. Our Department truly appreciates the continued support we receive from each of you and we look forward to providing quality facilities and recreation opportunities again in 2020.

Respectfully submitted,
Herb Greene, Parks and Recreation Director

Parks and Recreation Commission:

Rick Nelson, Chair	Miriam York
Dave Smith	Thom Francoeur
Jim Glover	Lisa Mans-Buckley, Alternate
Tracey Blandford, Alternate	Peter Allen, Alternate



Youth Programs

Program	Season	2017 #s	2018 #s	2019 #s	Notes
Youth Basketball	Winter	126	124	101	
Gunstock Ski/Snowboard	Winter	42	85	93	
Bolduc Park X-Country Skiing	Winter	7	9	10	Delayed one week due to weather
Jr. Picasso Art Program	Winter	18	30	12	Co-sponsored w/Gilford Youth Center
Makerspace Afterschool	Winter/Spring	11	---	---	Did not run in 2019
Preschool Cooking Program	Spring/Fall	---	---	21	1 of 2 sessions was full
Pre-School Soccer	Spring/Fall	10	10	18	1 of 2 sessions was full
Bolduc Park Golf	Spring	7	7	8	
Afterschool Sailing	Spring	2	---	3	Sponsored through LWSA
MS Tennis League	Spring	---	4	5	Partnered with Advantage Tennis and other area towns
Horsemanship Camps	Spring/Summer	28	43	47	4 of 4 sessions were full
Granite State Track	Summer	8	22	19	
Swim Lessons	Summer	166	173	186	
Arts and Crafts	Summer	66	64	46	
Tennis Lessons	Summer	61	60	61	Sponsored by Advantage Kids, Program was full
Summer Beginner Archery	Summer	13	8	9	New Instructor
Summer Intermediate Archery	Summer	6	5	2	New Instructor
LEGO Your Mind Camp	Summer	26	20	16	
Shooters Gold Basketball Camp	Summer	67	62	52	
Challenger Soccer Camp	Summer	49	45	24	
Pre-School Summer Soccer Camp	Summer	10	12	10	Program was full
Babysitting Course	Summer	15	24	12	Co-sponsored with Gilford Library, 1 of 2 sessions was full
Sciensational Workshop for Kids	Summer	10	12	---	Canceled due to low enrollment
Youth Soccer	Fall	154	144	138	
Pre-School Fall Fun	Fall	14	13	---	Did not offer in 2019
Pre-School Holiday	Winter	18	---	---	Did not offer in 2019

Adult Programs

Program	Season	2017 #s	2018 #s	2019 #s	Notes
Adult Snowshoeing	Winter	12	10	26	Added some extra hikes with good conditions
Adult Curling	Winter	11	27	17	3 weeks canceled due to poor ice conditions
Senior Walking	Fall, Winter, Spring	23	20	18	
Co-ed Adult Volleyball	Fall, Winter Spring	43	61	54	
Adult Hiking (Spring Session)	Spring	18	18	18	
Bolduc Park Golf Lessons	Spring	5	11	7	
Adult Tennis Lessons	Summer	8	6	9	
Summer Archery Program	Summer	2	4	---	
Adult Hiking (Fall Session)	Fall	---	7	29	Most hikes canceled due to weather
Pick-Up Adult Basketball	Fall	19	11	17	
Senior Moment-um Program	Year Round	198	245	195	

Community Programs and Special Events

Program	Season	2017 #s	2018 #s	2019 #s	Notes
Celtics Trip	Winter	---	39	53	Co-sponsored with Belmont P&R
Family Full Moon Snowshoe Hike	Winter	6	---	23	Had great conditions
February Vacation Fun Day	Winter	30	30	26	
Cardboard Box Sled Derby	Winter	6	6	15	
Francoeur/Babcock Memorial Basketball Tournament	Spring	12 Basketball Teams and Fans	12 Basketball Teams and Fans	12 Basketball Teams and Fans	
April Vacation Fun Day	Spring	23	26	29	
Montshire Museum Trip	Spring	---	27	---	Did not offer in 2019
NE Aquarium Trip	Spring	---	---	15	
Flashlight Egg Hunt	Spring	115+	150+	120+	
Breakfast with the Easter Bunny	Spring	200+	200+	190+	Co-sponsored w/Gilford Youth Center
Red Sox Trips	Spring	53	52	103	1 of 2 trips were sold out
Water Carnival	Summer	65+	75+	75+	
Community Band Concert Series	Summer	100+	100+	100+	Average attendance at each concert
Halloween Happening	Fall	175+	180+	180+	
Stargazing Program	Fall	---	15+	---	Did not offer in 2019
Santa Land	Winter	385+	350+	280+	Co-sponsored w/Gilford Youth Center

REPORT OF THE GILFORD OLD HOME DAY COMMITTEE

Saturday, August 24, 2019 - “A Century of Old Fashioned Family Fun”! That’s right, “A Century”, it was the 100th Annual Gilford Old Home Day celebration and there was lots to celebrate! The Old Home Day Committee was overly excited when Miriam York graciously accepted our invitation to serve as Parade Grand Marshal. A mainstay in our community since she was hired by Gilford High School in 1974, she taught Physical Education and coached various sports for over 25 year before retiring in 2000. Since that time she has continued to contribute to our community serving on the Friends of the Gilford Public Library, the Gilford Recreation Commission and the Supervisors of the Checklist! The day itself was dedicated to all Old Home Day Committee Members – Past and Present. Throughout the years, our Old Home Day celebration has continued to evolve and the tireless efforts of the Old Home Day Committees throughout the years are the ones we thank!



The day kicked off with a large group of runners for the 42nd Annual GNA Road Race! The morning continued on with the Thompson-Ames Historical Society’s Open Houses at the Mt. Belknap Grange, the 1834 Meeting House and the Benjamin Rowe House. Following the 35th 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, as always, boasted some outstanding floats, bands, color guards, marchers, scouts, oxen, antique vehicle, classic vehicles and some special participants, including the NH Police Association Pipe and Drum Band! I’d like to offer a special thanks to the GHS Class of 2020 for walking the parade route as our “Bucket Brigade”, to help raise funds for our 2020 celebration.

After the parade, Bryan Conway – The One Man Band provided musical entertainment from the Village Field bandstand. Bob Pomeroy returned to reprise his role as our “Master of Ceremonies” and once again worked through all our presentations and announcements with his own unique brand of humor leading up to the Opening Ceremony, featuring Marlene Makowski’s rendition of the National Anthem. Vertical Entertainment was also on hand providing rock wall climbing and bungee jumps, while Beyond the Belt once again graced us with an impressive martial arts demonstration. 104.9 “The Hawk” was on site as well running a live remote from the Village Field.

The traditional games and field events for the kids of all ages took place in the afternoon, featuring a variety of fun races. These included some water relay races for the older kids as well as the kids’ vs parents’ tug-o-war! A dance performance by the students from the Edgewater Academy of Dance was enjoyed by many. As the afternoon progressed, Rockin’ Ron the Friendly Pirate entertained the children with his humorous and interactive musical performance.

The pie-eating contest and the egg toss were both well attended, and as always, provided a lot of laughs for the spectators and participants alike. The GNA’s 21st Annual Kids’ Fun Run Race went off without a hitch!

The “Honey Bees” band provided musical entertainment through the early evening as people flocked back to the Village Field. As their performance came to a close, the crowd turned their attention to the Annual Community Band Old Home Day Concert on the bandstand. At the conclusion of the concert, the skies over the Village Field exploded with our largest fireworks display ever, capped off with a flaming “100th” set piece as the finale was fired off. The evening was wrapped up with a dance for all ages, featuring DJ Alex Bailey. At about 11:30 PM, those of us who had managed to stay until the end were finally able to head home to grab some sleep!



We returned Sunday morning with the assistance from the Gilford High School Football Team and numerous other volunteers to clean up from the day. The entire clean-up process went 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. In what has become an annual tradition, I would like to express my personal appreciation to the Gilford Old Home Day Committee for all their hard work and for helping me through another Gilford Old Home Day. They continue to go above and beyond in their efforts, not only helping to plan and put on the event, but continuing to find new and innovative ways to raise funds to help cover growing costs. Our community is extremely fortunate to have such a dedicated and enthusiastic group and our event would not be possible without their continued assistance and guidance.



Our plans are already underway for the 2020 celebration, scheduled for Saturday, August 29, 2020. 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 are always needed, and ideas and suggestions are always welcome. Be sure to mark your summer calendars now for August 29th!

Respectfully submitted,
Herb Greene
Gilford Old Home Day Committee



Report of the Cemetery Trustees

It was a year of transition for the Town of Gilford Cemetery Trustees. All three Trustees were elected or appointed in 2019 and had big shoes to fill. The new Trustees are Roger Perry, Pete Allen, and Kristin Snow. To reach a Trustee, please call the new phone number and voicemail in the Cemetery Trustees office: (603) 527-4707.

After learning the basics, the Trustees assisted with arranging burials, selling plots, maintaining records and files, overseeing the budget, answering questions from the public, and overseeing the conditions at the active Pine Grove cemetery and the many Historic cemeteries in town. The Trustees walked every town-maintained cemetery and created an updated list of Town of Gilford cemeteries (available on the Town of Gilford website). There are cremation and full lots available for purchase at Pine Grove cemetery.

The cemeteries opened before Memorial Day and closed the day after Veteran's Day. Thank you to all the family members, friends, and relatives of those buried in the Gilford Cemeteries who help with keeping them looking respectful. The Trustees appreciate those that plant flowers, straighten flags, visit, and watch over other plots. Cemeteries are outdoor museums loaded with art, memories, history, and genealogy. They are a place of mourning, reflection, and a place of community.

This year, the Pine Grove Cemetery was well maintained by our seasonal staffers Jim Oliver and John Gillis, with early season help from the Gilford Department of Public Works and volunteer help from Trustees Pete Allen and Roger Perry. In October, the Trustees welcomed the new Director of Public Works, Meghan Theriault, and look forward to working closely with her on cemetery oversight going forward.

The Cemetery Trustees contracted with Aaron Alpert, of Dragonfly Maintenance, to maintain several of the Historic Cemeteries in town. Belknap Landscape Company also has contracts to do annual lawn treatments and is working on a plan to revive the hedges at Pine Grove that were damaged over the winter. In October, the Trustees hired Lakes Region Fence of Gilford to replace the aging picket fence at Pine Grove Cemetery with a new black chain link fence.

The Trustees were grateful for Bill Maclean's volunteer help. Bill volunteers at Weeks, Liberty Hill, and Hoyt Cemeteries and spent many hours cleaning up, mowing, removing tree limbs, and cleaning stones. Volunteers are encouraged to contact the Trustees about "adopting" one of the Historic Cemeteries in town. Tools available on request, and arraignments for gas needed are possible.

The Memorial Day Parade passed under the Pine Grove Cemetery Arch, and made its way to the Memorial flagpole. Members of the Fire and Police Honor Guards were on hand, The Selectmen, Our Town Administrator, and many Department Directors. The Scouts, The Gilford Marching Band, and most important, our Veterans participated. The cemetery was beautifully decorated with veteran flags and flowers. There are over 250 Veterans in the Gilford Cemeteries and each receives a flag marking their grave. Thank you to Bill Day, his wife, and the team of Boy Scouts that handled this huge task again this year.

Respectfully Submitted,

Roger Perry, Chair; Peter Allen, Vice Chair; & Kristin Snow, Secretary of the Cemetery Trustees

REPORT OF THE LIBRARY DIRECTOR

Libraries have been thought of as the cornerstone of “social infrastructure”; places where everyone enjoys access to materials, information, and services. Research has shown that communities and their neighborhoods flourish or flounder depending on the strength of their shared spaces like public libraries, parks, and the like. I am happy to report we have an active and strong library that offers an array of services and programs for anyone in our community. 2019 has been one of the busiest ever and we are proud to share our numbers with you.

MATERIALS & CIRCULATION

Type of Material / Number of Title Owned / Number of Circulations (Borrows)

Adult Fiction	14,677	20,809	Circulations per Capita: Amount to 13 borrows per person in Gilford.
Adult Non-Fiction	15,907	8,540	
DVDs	7,505	24,301	
Audiobooks	2,448	3,382	Value of Collection: The Library owns over 62,000 items available for loan valued at over \$1,200,000.
Teen/Middle Reader	2,804	2,536	
Childrens	19,210	33,792	

New Materials Added

Adult Fiction	978	Try It Out Kits: The Library breaks the mold of what can be shared with the community. Try-it-out kits continue to be popular with classics like the dehydrator kit, and new kits like the Guitar Kit and the Paper Craft Kit offer opportunities to learn new skills.
Adult Non-Fiction	617	
DVDs	496	
Audiobooks	124	
Teen/Middle Reader	192	
Childrens	1,210	

Top Circulating Titles

Fiction	Where the Crawdads Sing by Delia Owens
Non-Fiction	Educated: a memoir by Tara Westover
DVD	Bohemian Rhapsody
Audiobook	Becoming by Michelle Obama
Magazine	Prevention
Children's Book	Power to the Princess by Vita Murrow

PATRONS

Number of Current Library Cards by Type

Card Type	Number
Adults	4,607
Children	1,263
Home Delivery	14
Libraries	270
Non-Residents	332
Non-Resident- Work in Gilford	112
Total	6,598

Nearly 100,000 people came through the library doors this year. As libraries across the nation become more service oriented, the number of people served each day gives a holistic snapshot of the physical library's utility to the community. Our library is one of the busiest in New Hampshire!

TECHNOLOGY & ONLINE RESOURCES

Technology services are a critical, in-demand aspect of libraries in the modern age. Whether answering reference questions about technology, providing computer and internet access, or fostering discussion and patron interaction on online platforms, the Library is a first stop for technological information service. We anticipate this need will only increase with time.

Technology Reference: Gilford residents utilized technology reference services 538 recorded times by asking librarians or designated library volunteers for technological assistance.

Downloadables: Gilford Public Library is part of the New Hampshire Downloadable Consortium that has access to 27,767 digital materials. Including Gilford subscriptions to Hoopla and Kanopy, Gilford Library cardholders borrowed a total of 5,946 digital audiobooks, 4,872 eBooks and 826 other digital materials.

Library Catalog and Account: Library cardholders are able to access their online accounts through the library website, including reserving materials, make purchase and interlibrary loan requests, check the status of materials, and access cardholder privileged databases.

EBSCO Databases: NH State Library provides our patrons with access to full-text scholarly journals, newspaper articles, and magazines (including Consumer Reports). Using one of the best resources for research, Gilford patrons requested 840 full text articles or book descriptions in 2019.

Ancestry Plus: This genealogical research resource is available solely on library premises. Gilford patrons searched Ancestry Plus 1409 times in 2019.

Social Media: Gilford Public Library is active on social media platforms including Facebook, Instagram, and Twitter. They have been the source of many positive community interactions. The library also sent and received 3,167 text messages.

SERVICES

Community Meeting Room: The Library Meeting Room is a space for local organizations from the public to gather. The room has been used by 1,674 attendees over the last year across 112 meetings from non-library organizations.

Interlibrary Loan: The library participates in the New Hampshire State Automated Information System. In 2019 we borrowed 1,379 items from other libraries and loaned out 4694 items to other libraries.

Notary: In 2019, the library provided 60 notary signatures. New this December is passport services.

Electronics: The library provides computer and WiFi access, charging stations, mobile hotspots, Roku devices, an Orion telescope, in house Nintendo Switch and smart TV use, and other electronic technologies. These services were used a total of 15,850 times.

Homebound Services: The Library provides delivery services for Gilford residents who cannot visit the library. In 2019 volunteer drivers spent 109 hours delivering books, magazines, and movies.

Museum Passes: Sponsored by the Friends of the Gilford Public Library, we offer free or discounted passes to local museums, educational centers, and NH state parks. Museum passes were borrowed 371 times in 2019.

EVENTS & PROGRAMS

More than merely a place to borrow physical items, the library is a social hub for community members to connect, learn, and create together. Library programs provide an opportunity for

community members to gather in shared interest. 2019 was a strong year for programs, with the Summer Reading Programs standing out. Increased collaborations with the schools, the Gilford Youth Center, the Gilford Village Store, and others amplified the library's capacity to bring people together.

Adult Programs: 7,979 adults attended a wide array of programs throughout 2019. 2,367 patrons of all ages participated in passive programs.

Teen Programs: The Teen Room of the library buzzes with activity after school hours. The space serves for study, social, and library facilitated activities. Lively Early Release activities, a popular homeschool club, Gilford Middle School book talks, and a dynamite Summer Reading Program contributed to the 1,425 teen participants in library programs in 2019.

Youth Programs: In 2019 we focused on enhancing our existing school partnerships to foster a love of reading and bring awareness of library collections. In addition to a lively Summer Reading Program, we offered new program series including Spanish Camp, Chess Club, Little MDs, and a variety of storytimes. To cap the year off, the library was offered a mini grant to conduct a Code Your Hero program, which had more than 80 teen and youth participants. All told, 5,491 people participated in children's programs in 2019.

FACILITIES

The Library facility is holding up in the face of frequent, heavy use. To keep up with traffic, the Library receives regular maintenance. This year, a new floor was installed in the downstairs hallway and kitchen giving a warm wood feel with an easy-to-maintain product. A new water softener was installed, two new comfortable sofa chairs replaced worn furniture, and a crisp flyer screen replaced a screen that failed.

STAFF, TRUSTEES, VOLUNTEERS & FRIENDS OF THE LIBRARY

Staff: The library is open fifty-three hours a week and is staffed by an amazing team.

Trustees: The Trustees continue to provide direction for the Gilford Public Library. In 2019 they embarked on an advocacy journey getting out into the community and meeting with leaders. These discussions are shaping how we move into the future and we are excited to continue working with the Trustees and community leaders on this project in 2020.

Volunteers: The library relies on a dedicated group of volunteers. In 2019, 86 people gave 5,150 hours of work. Together, they performed jobs including shelving, material processing, book covering, programming, delivering to homebound patrons, and much more. Work performed by volunteers benefits every aspect of the daily library experience.

Friends of the Library: In 2019 Friends raised over \$15,000 for programs and items not funded by tax dollars. Year after year, their support directly translates into quality programming, comfortable library environments, and our ever growing community network.

Thank you- library users, cardholders, partners, and visitors- all of you who recognize the library as community connector, a place to learn, make, think, create and relax. Without your contributions we could not continue to serve. We are excited to focus on our future and continue to surpass the needs of our community. We look forward to helping you again.

Katherine Dormody, MLIS
Library Director

NON-APPROPRIATED FUNDS REPORT

Category	Balance 12/31/18	Receipts	Expenses	Balance 12/31/19
Children's Fund	30.81	1620.00	974.38	676.43
Copier	1665.68	2693.27	1203.16	3155.79
Fines	25020.11	6321.82	4155.36	27186.57
Gifts	5052.18	6092.34	7280.02	3864.50
Grants	0	1900.00	1709.08	190.92
Interest	62.20	3.77	0.00	65.97
Misc./Fees	5807.29	6576.82	3580.57	8803.54
Remick Trust	-20.64	0.00	0.00	-20.64
Smith Trust	106.82	0.00	0.00	106.82
Town-Reimbursed	-472.62	6922.76	6144.66	305.48
Maps	2432.90	381.74	168.88	2645.76
Meeting Room	984.95	750.00	16.87	1718.08
Totals	40669.68	33262.52	25232.98	48699.22
Independence Account	37548.82	6,392.65		43941.47

REPORT OF THE OVERSEER OF PUBLIC WELFARE

During 2019, the Gilford Welfare Office provided assistance to 16 households with almost \$6,000 in various types of assistance representing a decrease from 2018 of about 80%. A number of these households request assistance more than once in a calendar year depending on the severity of their financial condition.

The types of families requesting aid span the spectrum of today's society – the elderly on Social Security benefits, individuals receiving disability benefits, single parent households, and families subsisting on low-wage jobs. Housing, electricity and heat are the largest categories of need.

Some of these people have also been eligible to receive State-Federal Assistance in the form of checks, Medicaid, debit cards and social services. Federal Supplemental Security Income checks also help some people with handicaps and others in low income families. Many supplement their budgets with the state food stamp program and local food pantries.

The Gilford Welfare Office continues to refer needy households to other sources of public and private assistance, many times forming combinations to of help from various sources. There is the Energy Assistance Program through the Belknap County Community Action Program (CAP) where fuel assistance is available. It also facilitates the Eversource electricity discount program.

The St. Vincent de Paul Society operates a food pantry, a thrift store, a financial assistance program and the Children's Foundation which assists with diapers, and the day to day needs of school age children. The Gilford Welfare Office also networks with the Gilford Community Church, the Salvation Army, Catholic Charities and the Neighbors in Need program. Gilford residents in need are referred to these organizations. Adequate Emergency housing is secured through referrals to Laconia shelters: Carey House and Belknap House, a comprehensive shelter for families or pregnant women.

For any questions or for a neighbor who might need assistance, please contact the Welfare Office at 527-4796. An application and links to other services can be found on the Gilford Town website by visiting the Welfare Department link.

Respectfully submitted,

Pamela Clark

SUMMARY OF ASSISTANCE FOR YEAR 2019							
Assistance Type	Jan-Dec 2019	Jan-Dec 2018	Jan-Dec 2017	Jan-Dec 2016	Jan-Dec 2015	Jan-Dec 2014	Number of Families
Electric	\$ 1,662.94	\$ 4,655.21	\$ 6,599.03	\$ 2,942.73	\$ 4,696.84	\$ 5,158.79	21
Heat/Fuel	\$ 744.20	\$ 3,681.35	\$ 2,990.21	\$ 2,142.33	\$ 6,398.93	\$ 7,828.59	31
Housing	\$ 3,362.37	\$ 18,373.58	\$ 19,570.96	\$ 22,179.94	\$ 23,476.92	\$ 23,583.24	
Food	\$ -	\$ -	\$ 134.27	\$ 148.18	\$ 100.00	\$ 264.94	
Medical	\$ -	\$ -	\$ -	\$ 68.80	\$ -	\$ 333.12	
Other	\$ -	\$ 2,377.99	\$ 2,865.65	\$ -	\$ 2,392.29	\$ 2,000.00	
TOTAL	\$ 5,769.51	\$ 29,088.13	\$ 32,160.12	\$ 27,481.98	\$ 37,064.98	\$ 39,168.68	
Total Number of Families							

KIMBALL WILDLIFE FOREST COMMITTEE

The most exciting event in the Kimball Wildlife Forest in 2019 was the recognition of Gilford's Kimball Wildlife Forest as New Hampshire's 2019 Outstanding Community Tree Farm of the Year.

The Town of Gilford's Kimball Wildlife Forest was recognized as the Outstanding Community Tree Farm of the Year on February 1, 2019 at the Farm and Forest Expo in Manchester. Sandy McGonagle and George Labonte, along with the town's consulting forester, Tim Nolin from Forest Land Improvement, were on hand to accept the award in front of a large crowd that included U.S. Senator Maggie Hassan and U.S. Representative Chris Pappas.



The NH Tree Farm Committee hosted an educational tour and celebration of this accomplishment at the property on October 5, 2019. Nearly 75 local and state foresters attended this event to learn about the work that has been conducted in the Kimball Wildlife Forest.

Originally certified as a Tree Farm in 1994, the 280-acre property was once part of the estate of wealthy railroad magnate, Benjamin Kimball. In the late 1890's, he had Italian stonemasons construct a stone mansion high on Locke's Hill overlooking what boaters know as "The Broads" on Lake Winnepesaukee. Some of the stone used in construction of the castle was quarried from the south side of Locke's Hill – evidence of which is found along the property's aptly named "Quarry Trail."

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 are open to the public daily from sunrise to sunset.

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. Trail guides are available in the mailbox at the entrance to the trail. It is

estimated that hundreds of hikers make the trek to the top of Lockes Hill during the hiking seasons.

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 where many of the stones used to build the castle were mined.

The Kimball Wildlife Forest is owned by the Town of Gilford and managed for timber, wildlife habitat, and recreation in partnership with UNH Cooperative Extension. The site is almost entirely wooded, and dominant forest types include hardwoods (oak and beech) mixed with white pine at lower elevations and increasing amounts of hemlock on higher slopes. Near the summit of Lockes Hill is a permanent wildlife opening dominated by shrubs, and a smaller shrubby opening is maintained overlooking Lake Winnepesaukee to the North. Just south of the summit is an area of rocky outcroppings that supports a more open “savannah”. In the southeastern portion of the property are two regenerating harvests that contain birch and cherry, in addition to saplings of the dominant hardwoods.

Just a few examples of the work that has occurred under the Town of Gilford’s tenure include:

- 17 acres of soil scarification in 1985 to encourage white pine regeneration.
- Designation as a Town Forest in 1990.
- Trail, landing, and woods road construction, with some of the labor provided by inmates from the New Hampshire State Prison “Shock Incarceration Program.”
- Public parking lot construction off Route 11 in the mid-1990s.
- Timber sales in 1994, ‘97, ‘98, ‘99, 2012, and 2016 which have yielded over a half-million board feet of timber and 2,400 tons of low-grade wood.
- An ice storm assessment following 1998’s powerful storm.
- Initiation of a crop tree study in partnership with researchers from the University of New Hampshire as well as conducting a bird inventory in 2016.
- A 10 acre prescribed burn to enhance wildlife habitat in 2018.
- Ongoing maintenance of permanent openings for wildlife, and
- Hosting field trips for local schools.

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 Andrew Fast, Forester with the UNH Cooperative Extension for his advice and support, as well as to the Belknap Range Trail Tenders (BRATT) for their assistance in trail management and care of signs on the trail. BRATT has assisted in improving drainage areas on both the Quarry Trail and the Lakeview Trail. They recommended improvements to signs to enable hikers with easy access to trails. Special thanks to Dan Tinkham and John Colby for their advice and assistance.

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.

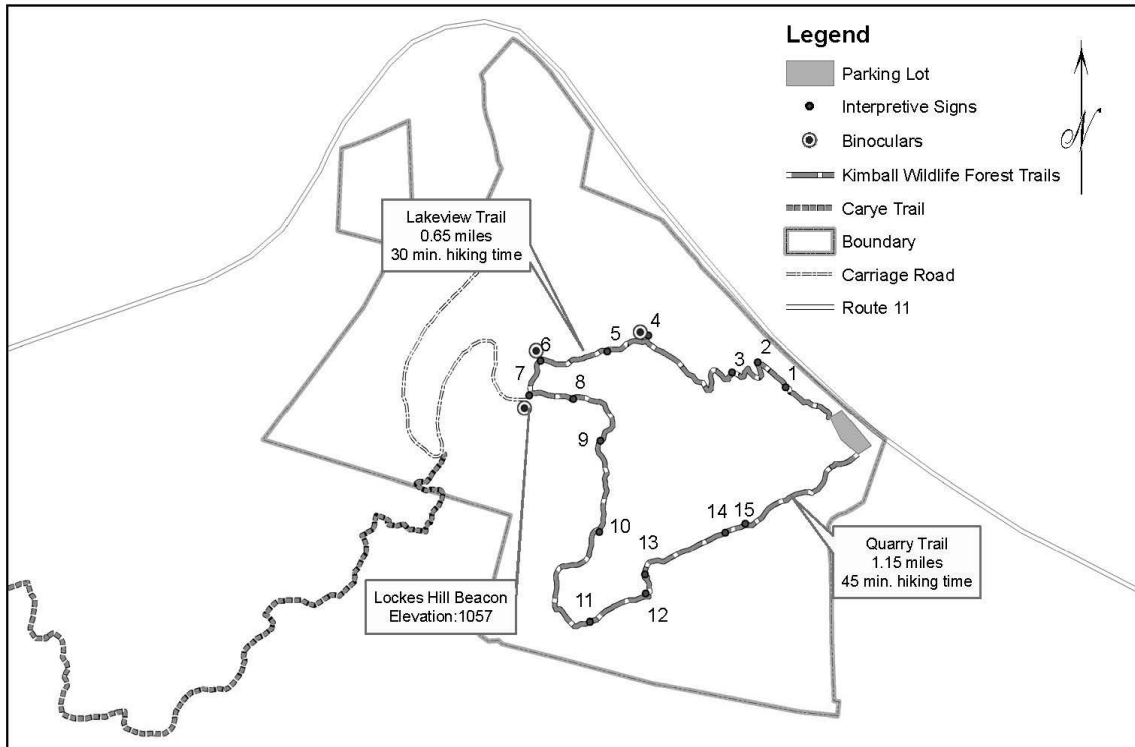
Local school and community groups made use of the trails for educational purposes to learn about the history and wildlife habitats located on the site. Interested schools and groups may contact Sandra McGonagle at 524-3134 to schedule educational hikes.

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
Andy Fast, Belknap County Cooperative Extension
George Labonte
Rebecca Watson
John Colby
Kristie Katz

Trail Information

The trail system starts approximately one hundred feet from the entrance to the parking area off Route 11. The trail is marked by blue rectangles with interpretive stations indicated by numbers.





Town of Gilford, New Hampshire
Deliberative Session "First Session" Minutes
February 5, 2019

Moderator Sandra McGonagle called the meeting to order at 7:00 p.m. and led the audience in the Pledge of Allegiance. 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.

McGonagle introduced the Board of Selectmen, Chan Eddy, Richard Grenier and Gus Benavides; Town Administrator, Scott Dunn. Scott Dunn introduced Department Managers, John Ayer, Director of Dept. of Planning and Land Use; Fire Chief, Steve Carrier; Finance Director, Glen Waring; Park & Recreation Director, Herb Green; Police Chief, Tony Bean-Burpee; Librarian, Katherine Dormody; Director of Public Works, Jason Hayden and Town Clerk – Tax Collector, Denise Gonyer. Director Ayer pointed out that there were no zoning ordinances on the ballot this year. McGonagle introduced and thanked the Budget Committee members for their hard work, Sean Murphy (Chairman), Peter Karagianis, Sue Greene, David "Skip" Murphy, Tim Sullivan, Tom Chase, Tracie Corbett, Kristen Snow, and Joe Wernig, Chris McDonough (School Board Representative), Richard Grenier (Board of Selectmen Representative) and Jack Kelley (Gunstock Acres Village District Representative). McGonagle introduced Denise Gonyer, Town Clerk and recorder of the meeting and Larry Routhier, Assistant Moderator, and official timer of the meeting. McGonagle also introduced Supervisor's of the Checklist/Greeters, Irene LaChance, Miriam York in attendance this evening.

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. McGonagle asked that anyone wishing to speak come to the microphone, announce their name and address for the record before speaking. McGonagle set a time limit of 5 minutes for the first time a person speaks and 2 minutes for a follow up after everyone had the opportunity to speak once on the Article. McGonagle explained that moving a question terminates discussion and that a second is required. 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. McGonagle further

stated that after the discussion had terminated that the Article would be placed on the official ballot for the March 12th Town Election.

There were approximately 49 people in attendance for the meeting.

The Moderator read Article 1 as follows:

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

- ◆ One Selectman for a three year term;
 - GUS BENAVIDES
 - MARK J. LAROCQUE
- ◆ One Trustee of Trust Funds for a three year term;
 - WILLIAM CHRIS RAY, JR.
- ◆ Two Library Trustees for a three year term;
 - ALEXIS R. JACKSON
 - MICHAEL D. MARSHALL
- ◆ One Cemetery Trustee for a three year term;
 - NO FILING/BLANK
- ◆ One Fire Engineer for a three year term;
 - JACK LYMAN
- ◆ Three Budget Committee Members for three year terms;
 - RICK S. NOTKIN
 - DOROTHY PIQUADO
 - TIMOTHY D. SULLIVAN
 - MICHAEL DOWE
 - S. PETER KARAGIANIS
 - SEAN P. MURPHY

The Moderator read Article 2 as follows:

ARTICLE 2: 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 \$13,657,901? Should this article be defeated, the default budget shall be \$12,903,658, 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 by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 10 to 1)

Discussion: There was no discussion, the Moderator stated Article 2 would be placed on the official ballot as written.

The Moderator read Article 3 as follows:

ARTICLE 3: 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 increases in the wage and benefit package of \$17,269 for the estimated costs necessary to fund the new collective bargaining agreement in the current fiscal year over the costs attributable to wages and benefits that would have been due under the current agreement at the current staffing level; and furthermore, vote to raise and appropriate the sum of seventeen thousand two hundred sixty-nine dollars, (\$17,269), for the current fiscal year? The estimated cost to fund the wages and benefits in the second year of the agreement is an increase of \$17,700 over the costs attributable to the wages and benefits that would have been paid under the current agreement at the current staffing levels.

(Recommended by the Board of Selectmen by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 11 to 0)

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

The Moderator read Article 4 as follows:

ARTICLE 4: Shall the Town vote to raise and appropriate the sum of one hundred twenty-five thousand dollars, (\$125,000), for Police Department radio system upgrades? This sum to come from fund balance and no amount to be raised from taxation. This is the first year of a 3 year project with a total estimated cost of \$225,000. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2020, whichever is sooner.

(Recommended by the Board of Selectmen by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 11 to 0)

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

The Moderator read Article 5 as follows:

ARTICLE 5: Shall the Town vote to raise and appropriate the sum of eighty-five thousand dollars, (\$85,000), to purchase and equip a forestry fire fighting vehicle? This sum to come from fund balance and no amount to be raised from taxation.

(Recommended by the Board of Selectmen by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 9 to 0)

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

The Moderator read Article 6 as follows:

ARTICLE 6: Shall the Town vote to raise and appropriate the sum of eighty thousand two hundred fifty dollars, (\$80,250), for building and floor improvements to the Fire Station? This sum to come from fund balance and no amount to be raised from taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2020, whichever is sooner.

(Recommended by the Board of Selectmen by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 9 to 0)

Discussion: There was no discussion, the Moderator stated Article 6 would be place on the official ballot as written.

The Moderator read Article 7 as follows:

ARTICLE 7: Shall the Town vote to raise and appropriate the sum of four hundred thousand dollars, (\$400,000), to complete the improvements to the Recycle Center and the construction of a Transfer Station? This sum to come from fund balance and no amount to be raised from taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2020, whichever is sooner.

(Recommended by the Board of Selectmen by a vote of 3 to 0)

(Not recommended by the Budget Committee by a vote of 8 to 4)

Discussion: Skip Murphy, 9 Gilford Glen Rd., spoke in opposition of the article and stated that he was speaking in his own personal views and not speaking as a Budget Committee member and sighted a declining recycling market. Gretchen Gandini, 18 Belknap Mtn. Rd., wanted to know why \$1M was not enough. Dunn explained that the engineers said that \$950K would not be enough to the Solid Waste Committee and the Solid Waste Committee

recommended the amount for funding the project. Most of the funds have been expended to-date except for approximately \$35K. Gaye Fedorchak, 250 Mountain Dr., wanted to know what would happen if the article was defeated. Dunn responded that there has been no decision made yet. He further explained that the town has a building and it will be used to the maximum extent possible. Fedorchak wanted to know if the project is not finished would more of the recyclables go into the garbage. Dunn explained that the cost for garbage is \$84/ton and recycling is \$280/ton. The goal is to take the \$280/ton and get that figure to \$0 and possibly generate revenue. Selectmen Eddy further explained that the costs changes economics of what is going to be done and that single stream recycling is costly. Recycling will be done locally and he expects costs to come down with separating the recyclables and that the glass is getting crushed and used in town. Tim Sullivan, 56 Bedford Ave., spoke in opposition and explained that the article would be covering facility upgrades (plumbing, heat and water) and he thought solar panels should have been installed.

The Moderator asked if there was any further discussion, there being none, the Moderator stated Article 7 would be place on the official ballot as written.

The Moderator read Article 8 as follows:

ARTICLE 8: 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 by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 9 to 0)

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

The Moderator read Article 9 as follows:

ARTICLE 9: Shall the Town vote to raise and appropriate the sum of fifty thousand dollars, (\$50,000), to be added to the Sidewalk Capital Reserve Fund previously established in 2018? This sum to come from fund balance and no amount to be raised from taxation.

(Recommended by the Board of Selectmen by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 5 to 4)

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

The Moderator read Article 10 as follows:

ARTICLE 10: Shall the Town vote to raise and appropriate the sum of twelve thousand one hundred thirty-one dollars, (\$12,131), to be added to the Technology Capital Reserve Fund previously established in 2018? This sum to come from fund balance and no amount to be raised from taxation.

(Recommended by the Board of Selectmen by a vote of 3 to 0)
(Recommended by the Budget Committee by a vote of 5 to 4)

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

The Moderator read Article 11 as follows:

ARTICLE 11: 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 fund balance and no amount to be raised from taxation.

(Recommended by the Board of Selectmen by a vote of 3 to 0)
(Not recommended by the Budget Committee by a vote of 7 to 2)

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

The Moderator read Article 12 as follows:

ARTICLE 12: Shall the Town vote to raise and appropriate the sum of fifty thousand dollars, (\$50,000), 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 fund balance and no amount to be raised from taxation.

(Recommended by the Board of Selectmen by a vote of 3 to 0)
(Recommended by the Budget Committee by a vote of 9 to 0)

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

The Moderator read Article 13 as follows:

ARTICLE 13: Shall the Town vote to raise and appropriate the sum of fifty thousand dollars, (\$50,000), to be added to the Recreation Facilities Maintenance Capital Reserve Fund previously established in 2008? This sum to come from fund balance and no amount to be raised from taxation.

(Recommended by the Board of Selectmen by a vote of 3 to 0)
(Recommended by the Budget Committee by a vote of 8 to 1)

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

The Moderator read Article 14 as follows:

ARTICLE 14: Shall the Town vote to raise and appropriate the sum of ten thousand dollars, (\$10,000), to be added to the Glendale Boat and Launch Ramp Facilities Maintenance Capital Reserve Fund previously established in 2008? This sum to come from fund balance and no amount to be raised from taxation.

(Recommended by the Board of Selectmen by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 8 to 1)

Discussion: There was no discussion, the Moderator stated Article 14 would be place on the official ballot as written.

The Moderator read Article 15 as follows:

ARTICLE 15: 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 fund balance and no amount shall be raised from taxation.

(Recommended by the Board of Selectmen by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 9 to 0)

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

The Moderator read Article 16 as follows:

ARTICLE 16: 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?

(Recommended by the Board of Selectmen by a vote of 3 to 0)

(Not recommended by the Budget Committee by a vote of 9 to 0)

Discussion: Fred Butler, 65 Yasmin Dr., asked for some background and wanted to know what the repercussions would be if voted down. Dunn explained that it was a long term commitment voted on in 2001 and he was not sure of the repercussions if not approved. Norman Silber, 243 Mountain Dr., explained that the agreement was a contractual agreement and spoke in support of the article. Skip Murphy, 9 Gilford Glen Rd., spoke in opposition of funding for the article and said that the town could find funds within the budget to pay it. Butler asked if “no means no” on the funding for the contract. Dunn confirmed that the town could not pay on the agreement if the article was defeated unless court ordered. The Moderator asked if there was any further discussion, there being none, the Moderator stated Article 16 would be place on the official ballot as written.

The Moderator read Article 17 as follows:

ARTICLE 17: 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 by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 9 to 0)

Discussion: Norman Silber, 243 Mountain Dr., complimented the Board of Selectmen and Administration for continuing to have capital reserve funds as a way of managing the town. He has asked previously and would still like the wording “no amount to be raised from taxation” on those articles to be changed to reflect that it is still tax dollars being spent.

The Moderator asked if there was any further discussion, there being none, the Moderator stated Article 17 would be place on the official ballot as written.

The Moderator read Article 18 as follows:

ARTICLE 18: Shall the Town vote, as authorized by RSA 261:157-a, to adopt an ordinance waiving the fee to be charged for a permit to register one motor vehicle owned by any person who was captured and incarcerated for 30 days or more while serving in a qualified war or armed conflict as defined in RSA 72:28, V, and who was honorably discharged, provided the person has provided the Town Clerk with satisfactory proof of these circumstances?

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

The Moderator read Article 19 as follows:

ARTICLE 19: Shall the Town vote to allocate one hundred dollars (\$100) from the sale of cemetery plots to be deposited in the Town’s general fund, with the balance from such sales to be added to the Cemetery Trust Funds for perpetual care maintenance per RSA 289:2-a as previously determined by the Cemetery Trustees in 2011?

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

The Moderator read Article 20 as follows:

ARTICLE 20: Shall the Town vote to raise and appropriate the sum of twenty-one thousand dollars, (\$21,000), in support of the Lakes Region Mental Health Center (LRMHC) for the delivery of emergency mental health services? These services include access to Master’s level clinicians and psychiatrists by individuals, police, fire, schools, hospitals and others, 24 hours per day, 7 days per week. 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. In Fiscal Year 2018, LRMHC served 4,067 children, families, adults and elders,

232 of whom were Gilford residents; and they provided emergency services to 74 Gilford residents along with \$44,782 in charitable care to Gilford residents. (Submitted by petition)

(Not recommended by the Board of Selectmen by a vote of 3 to 0)

(Not recommended by the Budget Committee by a vote of 5 to 5)

Discussion: Gaye Fedorchak, 250 Mountain Dr., wanted to know the reason that this article is not supported by the Board of Selectmen. Selectmen Eddy explained that every year the Board would like not to put a recommendation on the warrant but they are required to recommend. The Board feels it is up to the voters to decide if they wish to support it or not. Sean Murphy, Chairman of the Budget Committee said that the Committee voted 5 to 5 not to recommend and that those that voted against the article felt that it was an inappropriate use of tax dollars; Sean Murphy said that he disagreed and that each year the voters approve the spending and he feels that the Budget Committee should vote the way that the taxpayers wants. Fedorchak agreed with Sean Murphy and further stated that the priorities were messed up and spoke in favor of the article. Meg Jenkins, 32 River Re., school nurse for 25 years and taxpayer in Gilford for 33 years spoke in favor of funding the article and expressed that there are crisis's happening in Gilford daily. Jenkins hopes that the town folks will continue their support. Skip Murphy, 9 Gilford Glen Rd., spoke in opposition to the article and feels that taxpayers should not be able to tell others how to spend their money. Skip Murphy shared a personal experience and feels that the support should be done personally and not through the budget process. Ann Nichols (petitioner) 1140 Cherry Valley Rd., explained that the funding provides medical services, is non-profit and has assisted with 232 Gilford residents. Nichols spoke in support of the article. Fedorchak used examples of outside services for other budgeted items. Dr. Les Suranyi, 18 Doris Dr., explained that the Federal, National level of paying for medical services Medicare/Medicaid are already being taxed for services and the funds have been coming from federal and local (state) government since 1965 and should be left up to the voter to decide and spoke in opposition to the article. Nichols further explained that not all providers accept Medicaid and that the funding rates are complex and have not had an increase since 2006. The monies are used for services that are not covered. It costs over \$1M to provide those services for a medical team at LRGH 24 hours a day 7 days a week and the State does not provide adequate funding. Dr. Suranyi stated that there are other areas that also lack funding. The Moderator asked if there was any further discussion, there being none, the Moderator stated Article 20 would be place on the official ballot as written.

The Moderator read Article 21 as follows:

ARTICLE 21: Shall the Town vote to raise and appropriate the sum of two thousand, six hundred and thirty dollars, (\$2,630), in support of New Beginnings Without Violence & Abuse, the center for free and confidential intervention, support and advocacy for those whose lives have been affected by domestic, sexual and stalking violence? Services include access to crisis line, emergency shelter, information and referral, staff and advocates for individuals, schools, police, courts, hospitals and others, 24 hours a day, 7 days a week. You don't have to be in crisis to call a crisis center. There are no fees for service. (Submitted by petition)

(Not recommended by the Board of Selectmen by a vote of 3 to 0)
(Not recommended by the Budget Committee by a vote of 5 to 5)

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

The Moderator read Article 22 as follows:

ARTICLE 22: Shall the Town vote to allow the operation of Keno games within the corporate limits of the Town of Gilford? (Submitted by petition)

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

The Moderator read Article 23 as follows:

ARTICLE 23: Shall the Town vote to change the date for elections and the second session from the second Tuesday in March to the second Tuesday in May, which would change the date for the first session to a date between the first and second Saturdays after the last Monday in March, inclusive? (Submitted by petition)
(Not recommended by the Board of Selectmen by a vote of 2 to 0).

Discussion: Norman Silber (petitioner), 243 Mountain Dr. spoke in favor and stated the reasons why he and the 70 petitioners have brought the article forward. Those reasons are to encourage voter turnout, better weather conditions, voters absent for the winter months and it eliminates concerns and objections to voter safety. Doug Kenney, 57 Briarcliff Rd., spoke in opposition explaining the absentee ballot allows for snowstorms (he read the wording listed on the absentee ballot form from the Secretary of State's Office) and absentee ballot process up to the Monday prior to the election. He further stated that there is a process for absentee voting for anyone leaving the area. Johnna Davis, 251 Cotton Hill Rd., spoke in opposition to the article and stated that she researched the pros and cons of the proposed changed and the weather back to the last 11 years (since 2008) and that voter participation has been about the same, 17%. In 2013 it was 15 degrees and cloudy and it was the least amount of voters. She further stated that there was no guarantee that the "snow birds" would be in town by May and she further explained that there would be issues with town and school spending, costs for running separate elections and further complications for the school system. The Moderator asked if there was any further discussion, there being none, the Moderator stated Article 23 would be place 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 12, 2019 from 7:00 a.m. – 7:00 p.m. at the Gilford Youth Center on 19 Potter Hill Rd. The Moderator thanked Scott Piddington, Technical Advisor from the Gilford High School for his service.

At 8:13 p.m. the Moderator asked for a motion to adjourn; motion by Skip Murphy, Seconded by Ann Nichols.

Respectfully submitted,

Denise M. Gonyer, CMC
Town Clerk – Tax Collector



Town of Gilford, New Hampshire

"Second Session" Election Results

March 12, 2019

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 2018 Town Reports were available. Town Election Officials present throughout the day were: Moderator, Sandra McGonagle; Asst. Moderator, Lawrence Routhier; Selectmen, Richard Grenier and Chan Eddy; Town Clerk, Denise M. Gonyer; School District Clerk, Kim Zyla Salanitro; Inspectors of Elections, Barbara Carey (D), Priscilla Bean (R), Claire Stinson (R) and Diane Tinkham (D); Supervisors of the Checklist, Mary Villaume, Irene Lachance and Miriam A. York; Police Chief, Anthony Bean Burpee and Town Administrator, Scott Dunn in the booth.

One Accuvote tabulator machine was tested on Wednesday, March 6, 2019 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, Town Clerk-Tax Collector Denise Gonyer and Deputy Town Clerk-Tax Collector Danielle Lafond 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. John Moynihan verified that the three 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 64 absentee ballots and 2,309 Official 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 worker and 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. A continental breakfast and dinner was provided by Bill and Sally Bickford of Gilford. At 9:00 a.m. the Absentee Ballot process started.

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 tape of the Accuvote machine. 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 7:48 p.m.

The total number of registered voters at the opening of the polls was 6,447; at the close of the polls 8 newly registered voters were added to the list for a total of 6,455 total registered voters. The numbers of ballots cast were 1,127 (including 63 absentee ballots). The results ended with a 17% voter turnout.

The Moderator read the results as follows:

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

SELECTMAN THREE-YEAR TERM
VOTE FOR NOT MORE THAN ONE:

GUS BENAVIDES – 778 (ELECTED)

MARK J. LAROCQUE – 247

WRITE INS:

RAY KORBER – 1

SHELDON MORGAN – 1

TRUSTEE OF TRUST FUND THREE-YEAR TERM

VOTE FOR NOT MORE THAN ONE:

WILLIAN CHRIS RAY, JR. – 913 (ELECTED)

WRITE IN:

TRUSTEE OF PUBLIC LIBRARY THREE-YEAR TERM

VOTE FOR NOT MORE THAN TWO:

ALEX R. JACKSON – 839 (ELECTED)

MICHAEL D. MARSHALL – 743 (ELECTED)

WRITE IN:

CEMETERY TRUSTEE THREE-YEAR TERM

VOTE FOR NOT MORE THAN ONE:

WRITE INS:

EVERETT P. ALLEN – 6 (ELECTED)

SHELDON MORGAN – 5

DEE CHITTY – 4

JUDY COTT – 4

SUE LEACH – 3

GEOFF RUGGLES – 3

DAVID TYLER – 2

THE FOLLOWING RECEIVED 1 WRITE-IN VOTE:

NANCY ALLEN

RICK ANDREWS

GUS BENAVIDES

CHRISTOPHER BROWN

JIM COLBY

CAROL DOVER

WILLIAM DAY

DUSTIN DREW

AIMEE FOGG

MICHAEL GRAHAM

CONRAD HANF

DIANE HANLEY

WILLIAM KNIGHTLY

RICH LABARREL

KATHY LACROIX

DOUG LAMBERT

JACK LYMAN

SUE LYNCH

CHRISTOPHER MACIVER

BRENDA MCGEE

JOHN MCGONAGLE

DAN MCINTIRE

MARY MCNEIL

JENNIFER MOONEY

DOROTHY PIQUADO

KYLE SANBORN

TIM SULLIVAN

BETTY TIDD

MIRIAM YORK

FIRE ENGINEER THREE-YEAR TERM
VOTE FOR NOT MORE THAN ONE:

JACK LYMAN – 952 (ELECTED)

WRITE IN:

DJ ARNEST – 1

PAT LABONTE – 1

STEPHEN ORTOLANI – 1

BUDGET COMMITTEE THREE-YEAR TERM
VOTE FOR NOT MORE THAN THREE:

RICK S. NOTKIN – 353

DOROTHY PAQUADO – 574 (ELECTED)

TIMOTHY D. SULLIVAN – 440

MICHAEL DOWE – 455 (ELECTED)

S. PETER KARAGIANIS – 436

SEAN P. MURPHY – 659 (ELECTED)

WRITE INS:

JOSE DIAZ – 1

HARRY BEAN – 1

PRISCILLA BEAN – 1

NORM SILBER – 1

NICK SKEGLE – 1

ARTICLE 2 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 \$13,657,901? Should this article be defeated, the default budget shall be \$12,903,658, 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 by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 10 to 1)

YES – 786

NO – 308

PASSED

ARTICLE 3: 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 increases in the wage and benefit package of \$17,269 for the estimated costs necessary to fund the new collective bargaining agreement in the current fiscal year over the costs attributable to wages and benefits that would have been due under the current agreement at the current staffing level; and furthermore, vote to raise and appropriate the sum of seventeen thousand two hundred sixty-nine dollars, (\$17,269), for the current fiscal year? The estimated cost to fund the wages and benefits in the second year of the agreement is an increase of \$17,700 over the costs attributable to the wages and benefits that would have been paid under the current agreement at the current staffing levels.

(Recommended by the Board of Selectmen by a vote of 3 to 0)
(Recommended by the Budget Committee by a vote of 11 to 0)

YES – 901

NO – 180

PASSED

ARTICLE 4: Shall the Town vote to raise and appropriate the sum of one hundred twenty-five thousand dollars, (\$125,000), for Police Department radio system upgrades? This sum to come from fund balance and no amount to be raised from taxation. This is the first year of a 3 year project with a total estimated cost of \$225,000. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2020, whichever is sooner.

(Recommended by the Board of Selectmen by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 11 to 0)

YES – 951

NO – 148

PASSED

ARTICLE 5: Shall the Town vote to raise and appropriate the sum of eighty-five thousand dollars, (\$85,000), to purchase and equip a forestry fire fighting vehicle? This sum to come from fund balance and no amount to be raised from taxation.

(Recommended by the Board of Selectmen by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 9 to 0)

YES – 943

NO – 159

PASSED

ARTICLE 6: Shall the Town vote to raise and appropriate the sum of eighty thousand two hundred fifty dollars, (\$80,250), for building and floor improvements to the Fire Station? This sum to come from fund balance and no amount to be raised from taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2020, whichever is sooner.

(Recommended by the Board of Selectmen by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 9 to 0)

YES – 807

NO – 291

PASSED

ARTICLE 7: Shall the Town vote to raise and appropriate the sum of four hundred thousand dollars, (\$400,000), to complete the improvements to the Recycle Center and the construction of a Transfer Station? This sum to come from fund balance and no amount to be raised from taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2020, whichever is sooner.

(Recommended by the Board of Selectmen by a vote of 3 to 0)

(Not recommended by the Budget Committee by a vote of 8 to 4)

YES – 730

NO – 366

PASSED

ARTICLE 8: 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 by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 9 to 0)

YES – 972

NO – 127

PASSED

ARTICLE 9: Shall the Town vote to raise and appropriate the sum of fifty thousand dollars, (\$50,000), to be added to the Sidewalk Capital Reserve Fund previously established in 2018? This sum to come from fund balance and no amount to be raised from taxation.

(Recommended by the Board of Selectmen by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 5 to 4)

YES – 693

NO – 397

PASSED

ARTICLE 10: Shall the Town vote to raise and appropriate the sum of twelve thousand one hundred thirty-one dollars, (\$12,131), to be added to the Technology Capital Reserve Fund previously established in 2018? This sum to come from fund balance and no amount to be raised from taxation.

(Recommended by the Board of Selectmen by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 5 to 4)

YES – 687

NO – 353

PASSED

ARTICLE 11: 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 fund balance and no amount to be raised from taxation.

(Recommended by the Board of Selectmen by a vote of 3 to 0)

(Not recommended by the Budget Committee by a vote of 7 to 2)

YES – 814

NO – 223

PASSED

ARTICLE 12: Shall the Town vote to raise and appropriate the sum of fifty thousand dollars, (\$50,000), 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 fund balance and no amount to be raised from taxation.

(Recommended by the Board of Selectmen by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 9 to 0)

YES – 920

NO – 125

PASSED

ARTICLE 13: Shall the Town vote to raise and appropriate the sum of fifty thousand dollars, (\$50,000), to be added to the Recreation Facilities Maintenance Capital Reserve Fund previously established in 2008? This sum to come from fund balance and no amount to be raised from taxation.

(Recommended by the Board of Selectmen by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 8 to 1)

YES – 893

NO – 154

PASSED

ARTICLE 14: Shall the Town vote to raise and appropriate the sum of ten thousand dollars, (\$10,000), to be added to the Glendale Boat and Launch Ramp Facilities Maintenance Capital Reserve Fund previously established in 2008? This sum to come from fund balance and no amount to be raised from taxation.

(Recommended by the Board of Selectmen by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 8 to 1)

YES – 864

NO – 182

PASSED

ARTICLE 15: 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 fund balance and no amount shall be raised from taxation.

(Recommended by the Board of Selectmen by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 9 to 0)

YES – 925

NO – 124

PASSED

ARTICLE 16: 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?

(Recommended by the Board of Selectmen by a vote of 3 to 0)

(Not recommended by the Budget Committee by a vote of 9 to 0)

YES – 665

NO – 367

PASSED

ARTICLE 17: 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 by a vote of 3 to 0)

(Recommended by the Budget Committee by a vote of 9 to 0)

YES – 782

NO – 262

PASSED

ARTICLE 18: Shall the Town vote, as authorized by RSA 261:157-a, to adopt an ordinance waiving the fee to be charged for a permit to register one motor vehicle owned by any person who was captured and incarcerated for 30 days or more while serving in a qualified war or armed conflict as defined in RSA 72:28, V, and who was honorably discharged, provided the person has provided the Town Clerk with satisfactory proof of these circumstances?

YES – 824

NO – 194

PASSED

ARTICLE 19: Shall the Town vote to allocate one hundred dollars (\$100) from the sale of cemetery plots to be deposited in the Town's general fund, with the balance from such sales to be added to the Cemetery Trust Funds for perpetual care maintenance per RSA 289:2-a as previously determined by the Cemetery Trustees in 2011?

YES – 898

NO – 128

PASSED

ARTICLE 20: Shall the Town vote to raise and appropriate the sum of twenty-one thousand dollars, (\$21,000), in support of the Lakes Region Mental Health Center (LRMHC) for the delivery of emergency mental health services? These services include access to Master's level clinicians and psychiatrists by individuals, police, fire, schools, hospitals and others, 24 hours per day, 7 days per week. 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. In Fiscal Year 2018, LRMHC served 4,067 children, families, adults and elders, 232 of whom were Gilford residents; and they provided emergency services to 74 Gilford residents along with \$44,782 in charitable care to Gilford residents. (Submitted by petition)

(Not recommended by the Board of Selectmen by a vote of 3 to 0)

(Not recommended by the Budget Committee by a vote of 5 to 5)

YES – 660

NO – 384

PASSED

ARTICLE 21: Shall the Town vote to raise and appropriate the sum of two thousand, six hundred and thirty dollars, (\$2,630), in support of New Beginnings Without Violence & Abuse, the center for free and confidential intervention, support and advocacy for those whose lives have been affected by domestic, sexual and stalking violence? Services include access to crisis line, emergency shelter, information and referral, staff and advocates for individuals, schools, police, courts, hospitals and others, 24 hours a day, 7 days a week. You don't have to be in crisis to call a crisis center. There are no fees for service. (Submitted by petition)

(Not recommended by the Board of Selectmen by a vote of 3 to 0)

(Not recommended by the Budget Committee by a vote of 5 to 5)

YES – 715

NO – 381

PASSED

ARTICLE 22: Shall the Town vote to allow the operation of Keno games within the corporate limits of the Town of Gilford? (Submitted by petition)

YES – 497

NO – 582

DEFEATED

ARTICLE 23: Shall the Town vote to change the date for elections and the second session from the second Tuesday in March to the second Tuesday in May, which would change the date for the first session to a date between the first and second Saturdays after the last Monday in March, inclusive? (Submitted by petition)

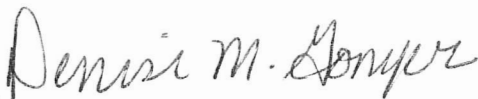
(Not recommended by the Board of Selectmen by a vote of 2 to 0)

YES – 275

NO – 821

DEFEATED

Respectfully submitted,



Denise M. Gonyer, CMC, NHCTC-TC
Town Clerk – Tax Collector

Certified copies to:

- Board of Selectmen
- Department of Revenue Administration
- Town Treasurer

FINANCIAL REPORT

Of the Town of Gilford, NH in Belknap County
For the Fiscal Year Ended in December 31, 2019

CERTIFICATE

This is to certify that the information in this report was taken from official records and is correct to the best of our knowledge and belief.

Board of Selectmen

Richard Grenier, Chairman
Dale Chan Eddy, Vice Chairman
Gus Benavides, Clerk

Town Treasurer

Kimberly Zyla Salanitro

TOWN OF GILFORD
2019 Balance Sheet
(preliminary unaudited)

	General Fund
<u>ASSETS</u>	
Cash and Equivalents	\$2,704,422
Investments	\$12,475,108
Receivables:	
Taxes	\$1,794,597
Accounts	\$60,066
Deferred Assessments	
Intergovernmental Receivables	
Interfund Receivables	(\$2,044,063)
Prepaid Items	\$119,610
Total Assets	\$15,109,741
<u>LIABILITIES</u>	
Accounts Payable	\$470,797
Accrued Expenses	\$218,252
Intergovernmental Payable	\$8,467,617
Interfund Payable	\$0
Deferred Assessment Revenue	\$0
Total Liabilities	\$9,156,666
<u>FUND BALANCES</u>	
Nonspendable Fund Balance	\$4,791
Assigned Fund Balance	\$1,198,120
Unreserved, Undesignated	\$5,331,178
Total Fund Balance	\$6,534,089
Total Liabilities and Fund Balances	\$15,690,755

TOWN OF GILFORD
2019 REVENUE SUMMARY
(preliminary unaudited)

Account				Over/(Under)
Code	Description	Estimated	Actual	Collected
<u>TAX REVENUES</u>				
3110	Property Taxes	\$9,484,425	\$9,484,425	\$0
3185	Timber Taxes	\$17,120	\$17,183	\$63
3186	Payment in Lieu of Taxes	\$33,316	\$32,846	(\$470)
3187	Excavation Taxes	\$185	\$188	\$3
3190	Interest & Costs on Taxes	\$151,700	\$143,101	(\$8,599)
		\$9,686,746	\$9,677,744	(\$9,002)
<u>LICENSES, PERMITS, AND FEES</u>				
3210	Business Licenses & Fees	\$99,230	\$100,109	\$879
3220	MV Registrations	\$2,040,000	\$2,071,423	\$31,423
3230	Building Permits	\$53,290	\$56,739	\$3,449
3290	Other Licenses & Fees	\$28,190	\$29,472	\$1,282
		\$2,220,710	\$2,257,743	\$37,033
<u>STATE AND FEDERAL REVENUES</u>				
3319	Federal Funds	\$0	\$0	\$0
3352	State Room & Meals Tax	\$368,206	\$368,206	(\$0)
3353	Highway Block Grant	\$231,451	\$231,104	(\$347)
3354	State Water Pollution Grant	\$0	\$0	\$0
3356	State Forest Land Reimbursement	\$592	\$592	\$0
3359	Other State Revenue	\$0	\$85,928	\$85,928
		\$600,249	\$685,830	\$85,581
<u>INCOME FROM DEPARTMENTS</u>				
3401	Administrative Revenue	\$100	\$850	\$750
3401	Town Clerk Revenue	\$62,000	\$62,134	\$134
3401	Finance/Appraisal Revenue	\$3,000	\$2,687	(\$313)
3401	Planning & Land Use Revenue	\$20,000	\$13,063	(\$6,937)
3401	Police Revenue	\$17,000	\$5,884	(\$11,116)
3401	Fire/Ambulance Revenue	\$250,000	\$236,270	(\$13,730)
3401	Public Works Revenue	\$4,500	\$4,380	(\$120)
3401	Parks & Recreation Revenue	\$10,000	\$11,261	\$1,261
3401	Solid Waste Revenue	\$240,000	\$267,712	\$27,712
		\$606,600	\$604,240	(\$2,360)

TOWN OF GILFORD
2019 REVENUE SUMMARY
(preliminary unaudited)

Account				Over/(Under)
Code	Description	Estimated	Actual	Collected
	<u>MISCELLANEOUS REVENUES</u>			
3500	Special Assessments	\$0	\$0	\$0
3501	Sale of Municipal Property	\$45,650	\$138,983	\$93,333
3502	Interest on Deposits	\$165,000	\$166,337	\$1,337
3503	Facility Rental	\$3,000	\$3,034	\$34
3504	Fines & forfeitures	\$0		\$0
3503-3509	Other Reimbursements	\$129,400	\$162,598	\$33,198
		\$343,050	\$470,953	\$127,903
	<u>OPERATING TRANSFERS IN</u>			
3912	Transfer from Special Revenue Funds	\$0	\$0	\$0
3913	Transfer from Capital Project Funds	\$0	\$0	\$0
3914	Sewer Fund	\$810,706	\$803,764	(\$6,942)
3915	Transfer from Capital Reserves	\$0	\$0	\$0
3934	Bond Proceeds	\$0	\$0	\$0
		\$810,706	\$803,764	(\$6,942)
		\$14,268,061	\$14,500,275	\$232,214

TOWN OF GILFORD
2019 EXPENDITURE SUMMARY
(preliminary unaudited)

Account			Expended /	
Code	Description	Appropriation	Encumbered	Remaining
<u>GENERAL GOVERNMENT</u>				
4130-4139	Executive	\$304,734	\$301,375	\$3,359
4140-4149	Election, Registration & Vital Stats	\$380,367	\$391,448	(\$11,081)
4150-4152	Financial Administration, Technology	\$652,764	\$632,011	\$20,753
4153	Legal Expenses	\$25,000	\$28,509	(\$3,509)
4191-4193	Planning & Zoning	\$377,426	\$331,734	\$45,692
4194	General Government Buildings	\$388,086	\$341,664	\$46,422
4195	Cemeteries	\$53,022	\$24,463	\$28,559
4196	Town Insurances	\$317,000	\$319,438	(\$2,438)
		\$2,498,399	\$2,370,642	\$127,757
<u>PUBLIC SAFETY</u>				
4210-4214	Police Department	\$2,837,460	\$2,527,884	\$309,576
4220-4229	Fire - Resue	\$1,856,223	\$1,826,817	\$29,406
4290-4298	Emergency Management	\$3,170	\$3,159	\$11
4299	Other	\$131,036	\$130,887	\$149
		\$4,827,889	\$4,488,747	\$339,142
<u>PUBLIC WORKS</u>				
4311	Public Works Administration	\$316,009	\$257,477	\$58,532
4312	Highways & Streets	\$2,412,847	\$2,373,163	\$39,684
4313	Bridges	\$0	\$0	\$0
4316	Street Lighting	\$18,600	\$20,166	(\$1,566)
4319	Vehicle Maintenance	\$528,691	\$499,882	\$28,809
4324	Solid Waste	\$723,614	\$749,456	(\$25,842)
		\$3,999,761	\$3,900,144	\$99,617
<u>HEALTH & WELFARE</u>				
4411-4414	Health Administration	\$3,675	\$3,236	\$439
4415-4419	Health Services	\$23,630	\$23,630	\$0
4441-4442	Welfare	\$49,259	\$16,206	\$33,053
		\$76,564	\$43,072	\$33,492
<u>CULTURE & RECREATION</u>				
4520-4529	Parks & Recreation	\$267,680	\$262,231	\$5,449
4550-4559	Library	\$554,012	\$530,591	\$23,421
4583	Patriotic Purposes	\$875	\$928	(\$53)
		\$822,567	\$793,750	\$28,817

TOWN OF GILFORD
2019 EXPENDITURE SUMMARY
(preliminary unaudited)

Account Code	Description	Appropriation	Expended / Encumbered	Remaining
<u>CONSERVATION & ECONOMIC DEV.</u>				
4611-4612	Conservation Commission	\$27,500	\$24,979	\$2,521
4651	Economic Development	\$20,000	\$26,772	(\$6,772)
		\$47,500	\$51,751	(\$4,251)
<u>DEBT SERVICE</u>				
4711	Principal - Long Term Bonds	\$229,541	\$229,720	(\$180)
4721	Interest - Long Term Bonds	\$90,611	\$89,794	\$817
4723	Tax Anticipation Notes	\$1	\$0	\$1
		\$320,152	\$319,514	\$638
<u>CAPITAL OUTLAY</u>				
4902	Vehicles & Equipment	\$547,296	\$463,120	\$84,176
4903	Buildings	\$480,250	\$653,511	(\$173,261)
4909	Other Capital	\$0	\$0	\$0
		\$1,027,546	\$1,116,631	(\$89,085)
<u>OPERATING TRANSFERS OUT</u>				
4914	Sewer Fund	\$768,672	\$729,785	\$38,887
4915	Capital Reserves	\$305,031	\$305,031	\$0
4939	LBP-II Rev. Share - Laconia	\$58,000	\$58,000	\$0
		\$1,131,703	\$1,092,816	\$38,887
		\$14,752,081	\$14,177,067	\$575,014

TOWN OF GILFORD

Statement of Bonded Debt

Annual Maturities of Outstanding Bonds and Long Term Notes
2019 - 2048

Year	Recycle Center Improvements 2018 - 2027 Original Bond: \$950,000 Bank of NH		Bean Property 2007-2022 Original Bond: \$980,000 Bank of NH		Police Station 2015-2034 Original Bond: \$1,130,000 NH-DES		Sewer Pump Station 2019-2048 Original Bond: \$624,256 Annual		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$86,579	\$20,872	\$78,205	\$15,431	\$45,000	\$42,030	\$19,935	\$11,463	\$229,718	\$89,796
2020	\$88,722	\$18,729	\$82,252	\$11,383	\$45,000	\$39,735	\$19,935	\$11,562	\$235,908	\$81,410
2021	\$91,028	\$16,423	\$86,582	\$7,054	\$50,000	\$37,440	\$19,935	\$11,163	\$247,544	\$72,080
2022	\$93,339	\$14,112	\$91,100	\$2,533	\$50,000	\$34,890	\$19,935	\$10,765	\$254,373	\$62,300
2023	\$95,708	\$11,743			\$55,000	\$32,340	\$19,935	\$10,366	\$170,643	\$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	\$862,508	\$103,966	\$338,138	\$36,401	\$980,000	\$376,990	\$598,041	\$184,895	\$2,778,687	\$702,251

Lease Schedules

Description / Vehicle	2019		2020		2021		2022		2023		2024		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Fire Dept Pickup (5.95%)	\$ 7,053	\$ 420											\$ 7,053	\$ 420
Highway Sweeper (2.45%)	\$ 61,272	\$ 1,501											\$ 61,272	\$ 1,501
FD Explorer & 6x6	\$ 13,568	\$ 474											\$ 13,568	\$ 474
Fire Dept Pumper (3.05%)	\$ 103,639	\$ 11,618	\$ 103,639	\$ 8,812	\$ 200,000	\$ 5,919							\$ 407,279	\$ 26,350
B&G F-250 (4.45%)	\$ 5,612	\$ 783	\$ 5,862	\$ 533	\$ 6,123	\$ 272							\$ 17,596	\$ 1,589
Fire Boat	\$ 42,244	\$ 5,736	\$ 47,303	\$ 5,039	\$ 48,654	\$ 3,688	\$ 50,029	\$ 2,314	\$ 51,441	\$ 901	\$ 4,351	\$ 10	\$ 192,582	\$ 16,786
Total	\$ 233,389	\$ 20,532	\$ 156,805	\$ 14,384	\$ 254,777	\$ 9,880	\$ 50,029	\$ 2,314	\$ 51,441	\$ 901	\$ 4,351	\$ 10	\$ 699,350	\$ 47,119

TOWN OF GILFORD

2019 TAX RATE CALCULATION

Total Taxable Assessment	\$ 2,032,075,540
State Ed. Taxable Assessment	\$ 2,021,112,340

TOWN PORTION

Total Appropriations	\$ 14,752,081		
less: Town Revenues	(4,754,016)		
Fund Balance	(982,381)		
State Shared Revenue	-		
add: Overlay	223,991		
War Service Credits	244,750		
Net Appropriation (raised by tax)	\$ 9,484,425		Town Rate \$4.66

SCHOOL PORTION

Net Appropriations	\$ 21,099,239		
Adequate Education Grant	(831,622)		
State Education Taxes	(3,790,386)		
Net Appropriation (raised by tax)	\$ 16,477,231		Local School Rate \$8.11

STATE EDUCATION TAX PORTION

			State Ed. Rate \$1.88
State Ed. Taxes to be raise	\$ 3,790,386		

COUNTY PORTION

Due to County	2,434,046		
less: State Shared Revenue	-		
Net Appropriation (raised by tax)	\$ 2,456,065		County Rate \$1.21

**Total
Tax Rate
\$15.86**

Total Property Taxes Assessed	\$ 32,208,107
less: War Service Credits	\$ (244,750)
add: GAVWD Precinct Commitment	102,663
Total Property Taxes Committed	\$ 32,066,020

TOWN OF GILFORD
2019 SUMMARY INVENTORY OF VALUATION
 (MS-1 as of April 1st, 2019)

	<u>Acres</u>	<u>Valuation</u>	<u>Total</u>
<u>LAND</u>			
Current Use	10,209	\$470,500	
Conservation Restriction	8	\$2,430	
Residential	5,628	\$707,676,080	
Commercial / Industrial	1,248	<u>\$69,548,800</u>	
			\$777,697,810
<u>BUILDING</u>			
Residential		\$1,076,599,100	
Manufactured Housing		\$22,068,700	
Commercial / Industrial		<u>\$147,002,000</u>	
			\$1,245,669,800
<u>PUBLIC UTILITIES</u>			
Electric		\$10,076,200	
Gas		\$521,400	
Water & Sewer		<u>\$365,600</u>	
			<u>\$10,963,200</u>
GROSS VALUATION			\$2,034,330,810
<u>EXEMPTIONS</u>			
Disabled Veteran		\$303,570	
Blind		\$45,000	
Elderly		<u>\$1,906,700</u>	
			<u>(\$2,255,270)</u>
NET TAXABLE VALUATION <i>(including utilities)</i>			<u><u>\$2,032,075,540</u></u>
<u>TAX EXEMPT & NON-TAXABLE</u>			
Land	6,388	\$64,714,820	
Building		<u>\$62,793,500</u>	
TOTAL TAX EXEMPT & NON-TAXABLE VALUATION			<u><u>\$127,508,320</u></u>

TOWN OF GILFORD
2019 - Town Properties

<u>Map-Lot</u>	<u>Street Address</u>	<u>DESCRIPTION</u>	<u>Value</u>
201-034-000	LAKE SHORE RD		\$ 210
201-035-000	LAKE SHORE RD		\$ 490
203-145-000	36 SLEEPER HILL RD		\$ 39,220
203-152-000	ELDERBERRY DR		\$ 400
203-269-000	36 STONE RD	Stonewall Park	\$ 43,700
204-001-000	GILFORD AVE		\$ 230
204-003-000	GILFORD AVE	Conservation	\$ 248,200
204-003-001	277 HOUNSELL AVE	Lakes Business Park	\$ 126,600
204-003-002	277 HOUNSELL AVE	Lakes Business Park	\$ 127,000
204-003-003	295 HOUNSELL AVE	Lakes Business Park	\$ 117,900
204-003-004	315 HOUNSELL AVE	Lakes Business Park	\$ 117,600
204-003-005	333 HOUNSELL AVE	Lakes Business Park	\$ 131,200
204-003-010	391 HOUNSELL AVE	Lakes Business Park	\$ 299,000
204-003-017	288 HOUNSELL AVE	Lakes Business Park	\$ 116,100
204-003-018	282 HOUNSELL AVE	Lakes Business Park	\$ 127,800
204-016-000	LACONIA LINE		\$ 200
204-017-000	LACONIA LINE		\$ 160
208-003-000	130 SWAIN RD	Conservation	\$ 86,100
208-005-000	COTTON HILL RD	Conservation	\$ 3,500
208-032-001	COTTON HILL RD	Cemetary	\$ 260
209-009-000	COTTON HILL RD	Green Space	\$ 6,390
210-007-010	LIBERTY HILL RD	Cemetary	\$ 800
210-031-000	172 LIBERTY HILL RD		\$ 54,720
210-033-000	SALTMARSH POND RD	Boat Access	\$ 60,290
213-009-000	LISCOMB CIRCLE		\$ 1,120
213-044-000	OLD LAKESHORE RD	Cemetary	\$ 74,900
214-001-010	1500 LAKE SHORE RD		\$ 23,900
214-010-001	WATERFORD PL	Conservation	\$ 8,000
215-025-000	150 KIMBALL RD	Town Recycling Center	\$ 588,100
216-105-000	WEIRS RD	Cemetary	\$ 62,400
223-413-002	31 HARRIS SHORE RD	Conservation	\$ 117,400
223-413-003	39 HARRIS SHORE RD	Conservation	\$ 54,800
223-417-000	40 VARNEY POINT RD	Town Ice Rink / Town Beach	\$ 3,977,700
223-500-000	VARNEY POINT RD		\$ 4,000
224-018-000	263 INTERVALE RD	School District	\$ 906,600
224-018-100	293 INTERVALE RD	School District	\$ 178,200
224-033-000	186 INTERVALE RD		\$ 6,100
225-028-000	CHERRY VALLEY RD	Green Space	\$ 2,730
226-030-100	SCHOOLHOUSE HILL RD		\$ 210
226-031-002	34 CHERRY VALLEY RD		\$ 83,640
226-031-003	48 CHERRY VALLEY RD		\$ 85,190

TOWN OF GILFORD
2019 - Town Properties

<u>Map-Lot</u>	<u>Street Address</u>	<u>DESCRIPTION</u>	<u>Value</u>
226-031-004	56 CHERRY VALLEY RD		\$ 73,360
226-031-005	62 CHERRY VALLEY RD		\$ 88,090
226-048-000	174 POTTER HILL RD		\$ 193,970
226-048-100	109 CHERRY VALLEY RD		\$ 99,640
226-054-000	47 CHERRY VALLEY RD	Town Offices	\$ 3,487,800
226-055-000	2 BELKNAP MTN RD	School District	\$ 491,900
226-078-000	31 POTTER HILL RD	Town Library	\$ 2,393,200
227-008-100	KNOLLWOOD DR	Green Space	\$ 3,390
227-008-300	KNOLLWOOD DR	Green Space	\$ 2,460
227-013-000	ALVAH WILSON RD		\$ 191,000
227-113-000	GOODWIN RD		\$ 200
227-116-000	15 GOODWIN RD		\$ 67,900
227-124-000	ALVAH WILSON RD	School District	\$ 88,900
227-125-000	ALVAH WILSON RD	School District	\$ 148,100
227-126-000	27 BELKNAP MTN RD	Village Field	\$ 373,000
227-127-000	72 ALVAH WILSON RD	School District	\$ 19,939,000
227-132-000	76 BELKNAP MTN RD	School District	\$ 5,269,000
227-132-001	BELKNAP MTN RD		\$ 1,700,600
227-132-002	BELKNAP MTN RD		\$ 323,100
227-133-000	BELKNAP MTN RD	Cemetary	\$ 54,000
227-159-000	48 HEDGEWOOD CIRCLE	Conservation	\$ 17,140
228-005-000	HOYT RD	Cemetary	\$ 3,900
228-010-000	SALTMARSH POND RD		\$ 31,600
228-016-110	HOYT RD	Green Space	\$ 58,950
228-031-000	DORIS DR		\$ 800
228-079-000	HOYT RD	Cemetary	\$ 5,000
229-031-000	SHERWOOD FOREST DR	Green Space	\$ 5,700
229-037-000	IRISH SETTER LN	Green Space	\$ 7,230
232-002-000	DURRELL MTN RD		\$ 133,300
234-001-000	DURRELL MTN RD		\$ 205,100
236-020-000	560 BELKNAP MTN RD	Conservation	\$ 95,220
237-002-000	BELKNAP MTN RD		\$ 274,780
240-007-000	ORCHARD DR		\$ 2,420
240-030-000	10 GUILD CIRCLE		\$ 6,400
242-183-000	33 DOCK RD	Town Docks / Boat Launch Area	\$ 726,200
242-186-100	DOCK ROAD	Shed	\$ 1,100
242-197-000	GLENDALE PL		\$ 451,900
242-212-000	BELKNAP POINT RD		\$ 1,010,900
242-369-000	LAKE SHORE RD	Rest Area	\$ 27,400
242-371-100	2355 LAKE SHORE RD		\$ 728,840
252-050-000	LAKE SHORE RD		\$ 127,000

TOWN OF GILFORD
2019 - Town Properties

<u>Map-Lot</u>	<u>Street Address</u>	<u>DESCRIPTION</u>	<u>Value</u>
253-328-000	62 RIVER RD		\$ 30,800
254-010-000	39 CHALET DR		\$ 39,670
254-019-000	58 CHALET DR		\$ 33,300
256-007-000	40 BICKFORD RD	Conservation	\$ 33,300
258-002-000	ROUND POND		\$ 363,800
263-040-000	GRANT RD	Cemetary	\$ 990
263-057-000	VALLEY DR	Green Space	\$ 8,550
263-062-000	VALLEY DR	Green Space	\$ 10,370
263-066-000	VALLEY DR	Green Space	\$ 2,350
266-106-000	LAKE SHORE RD	Cemetary	\$ 1,500
266-121-000	RILEY RD		\$ 560
267-257-000	LAKE SHORE RD		\$ 1,820
267-260-000	LAKE SHORE RD	Cemetary	\$ 400
271-009-000	GLIDDEN RD		\$ 500
272-005-000	CLOUGH RD		\$ 41,500
			<u><u>\$ 47,361,960</u></u>

TOWN OF GILFORD
Treasurer's Report
Fiscal Year Ending December 31, 2019
(preliminary unaudited)

GENERAL FUND

Cash on Hand 1/1/2019	\$978,088.04
add: Total Receipts	\$ 63,998,374.09
less: Selectmen's Orders Paid	(\$62,267,143.37)
Cash on Hand 12/31/2019	<u>\$2,709,318.76</u>
 Cash on Hand 1/1/2019	 \$14,569,734.17
add: Total Operating Funds Transferred In	\$ 23,981,071.90
less: Total Operating Funds Transferred Out	(\$26,075,697.71)
Cash Investments on Hand 12/31/2018	<u>\$12,475,108.36</u>

SEWER FUND

Cash on Hand 1/1/2019	\$682,771.92
add: Total Receipts	\$812,640.63
less: Selectmen's Orders Paid	(\$755,831.07)
Cash on Hand 12/31/2019	<u>\$739,581.48</u>

RECREATION FUND

Cash on Hand 1/1/2019	\$95,699.16
add: Total Receipts	\$46,217.57
less: Selectmen's Orders Paid	(\$40,538.23)
Cash on Hand 12/31/2019	<u>\$101,378.50</u>

AMBULANCE FUND

Cash on Hand 1/1/2019	\$417,482.61
add: Total Receipts	\$153,305.09
less: Selectmen's Orders Paid	(\$60,708.93)
Cash on Hand 12/31/2019	<u>\$510,078.77</u>

CEMETERY FUND

Cash on Hand 1/1/2019	\$57,831.70
add: Total Receipts	\$2,883.45
less: Selectmen's Orders Paid	(\$9,450.00)
Cash on Hand 12/31/2019	<u>\$51,265.15</u>

SPECIAL DETAIL FUND

Cash on Hand 1/1/2019	\$88,516.65
add: Total Receipts	\$346,144.16
less: Selectmen's Orders Paid	(\$314,715.46)
Cash on Hand 12/31/2019	<u>\$119,945.35</u>

CONSERVATION FUND

Cash on Hand 1/1/2019	\$369,548.27
add: Total Receipts	\$30,711.90
less: Selectmen's Orders Paid	(\$16,875.00)
Cash on Hand 12/31/2019	<u>\$383,385.17</u>

TOWN OF GILFORD
Treasurer's Report
Fiscal Year Ending December 31, 2019
(preliminary unaudited)

ESCROW FUND

Cash on Hand 1/1/2019	\$87,852.79
add: Total Receipts	\$1,769.18
less: Selectmen's Orders Paid	\$0.00
Cash on Hand 12/31/2019	<u>\$ 89,621.97</u>

OLD HOME DAY FUND

Cash on Hand 1/1/2019	\$6,870.42
add: Total Receipts	\$38,558.84
less: Selectmen's Orders Paid	(\$38,004.00)
Cash on Hand 12/31/2019	<u>\$7,425.26</u>

ROWE HOUSE FUND

Cash on Hand 1/1/2019	\$203.06
add: Total Receipts	\$4.08
less: Selectmen's Orders Paid	\$0.00
Cash on Hand 12/31/2019	<u>\$ 207.14</u>

DRUG FORFEITURE FUND

Cash on Hand 1/1/2019	\$21,191.81
add: Total Receipts	\$321.18
less: Selectmen's Orders Paid	(\$6,000.00)
Cash on Hand 12/31/2019	<u>\$15,512.99</u>

GRANTS & DONATIONS FUND

Cash on Hand 1/1/2019	\$45,598.37
add: Total Receipts	\$105,061.75
less: Selectmen's Orders Paid	(\$128,898.84)
Cash on Hand 12/31/2019	<u>\$21,761.28</u>

SEWER CAPITAL COST FUND

Cash on Hand 1/1/2019	\$3,899.94
add: Total Receipts	\$0.00
less: Selectmen's Orders Paid	\$0.00
Cash on Hand 12/31/2019	<u>\$3,899.94</u>

**Town of Gilford
Trust Funds**
as of December 31, 2019

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	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	228,533.03	9,450.00	-	2,905.81	240,888.84	40,231.02	6,558.80	(2,279.55)	-	44,510.27	285,399.11
	1968 A.B. Lincoln - Care of Lincoln Park	2,546.46	-	-	28.87	2,575.33	123.51	65.16	(22.65)	-	166.02	2,741.35
	1968 Julia Ladd - Worthy Poor	2,797.24	-	-	59.65	2,856.89	2,720.00	134.64	(46.80)	-	2,807.85	5,664.73
	1969 Theodate & Elliot Remick - Library	6,314.80	-	-	85.04	6,399.84	1,550.49	191.94	(66.71)	-	1,675.72	8,075.56
	1986 Samuel & Winnifred Smith - Library	32,484.63	-	-	359.87	32,844.50	801.03	812.28	(282.33)	-	1,330.98	34,175.48
	1991 Kimball Castle - Wildlife	224,321.74	2,500.00	-	2,856.21	229,677.94	39,861.84	6,446.97	(2,240.83)	(3,693.30)	40,374.68	270,052.63
	1996 Daniel P. Rogers - Conservation	20,104.34	-	-	286.63	20,390.96	6,406.93	646.96	(224.87)	-	6,829.03	27,219.99
	Total Miscellaneous Trust Funds	288,569.21	2,500.00	-	3,676.25	294,745.46	51,463.81	8,297.95	(2,884.19)	(3,693.30)	53,184.27	347,929.73
	TOTAL TRUST FUNDS	517,102.24	11,950.00	-	6,581.98	535,634.22	91,694.83	14,856.70	(5,163.87)	(3,693.30)	97,694.36	633,328.58
	Capital Reserve Funds											
	1989 Fire Equipment	300,000.00	100,000.00			400,000.00	8,845.12	6,927.33			115,772.45	415,772.45
	1990 Highway Equipment	4,418.69				4,418.69	60,672.09	854.61		(50,000.00)	11,526.70	15,945.39
	2000 Business Park	6,610.19				6,610.19	1,116.08	167.81			1,283.89	7,894.08
	2001 Special Education	150,000.00				150,000.00	38,512.16	4,094.52			42,606.68	192,606.68
	2006 Gunstock Tank/Major Equipment	43,430.79				43,430.79	8,424.21	1,126.30			9,550.51	52,981.30
	2006 Bridge Replacement Fund	333,356.12		(85,281.35)		248,074.77	5,463.75	7,192.38		(12,656.13)	(85,281.52)	248,074.60
	2007 Building Repair Fund	21,420.06	20,000.00			41,420.06	822.94	557.05			21,379.99	42,800.05
	2007 Compensation Absences Fund	27,723.96				27,723.96	1,462.26	633.92			2,096.18	29,820.14
	2007 Police Station Fund	-				-	0.00	0.12			0.12	0.12
	2007 Sewer Maintenance Fund	170,039.33	10,000.00			180,039.33	3,571.90	3,794.34		(7,069.11)	10,297.13	180,336.46
	2008 School Building Boiler Maintenance	-				-	1,112.81	24.17			1,136.98	1,136.98
	2008 School Building Roof Maintenance	-	62,500.00			62,500.00	897.56	103.93			63,501.49	63,501.49
	2008 Glendale Boat and Ramp Fund	40,669.95	10,000.00	(491.50)		50,178.45	533.37	916.85		(1,450.22)	9,508.50	50,178.45
	2008 Water Supply Maintenance Fund	23,349.95	50,000.00	(56,509.75)		16,840.20	123.67	635.66		(759.33)	(6,509.75)	16,840.20
	2008 Recreation Facilities Fund	28,544.82	50,000.00	(30,428.81)		48,116.01	586.65	761.42		(1,348.07)	19,571.19	48,116.01
	2009 GAVWD Maint Fund	315,100.00	102,663.00			417,763.00	5,345.35	6,770.78			114,779.13	429,879.13
	LR Business Park II	472,150.35	116,000.00			588,150.35	13,940.75	11,783.88		(40.00)	141,684.63	613,834.98
	Sand Pile cover	0.00				0.00	-	1.83		(1.83)	-	0.00
	GIS Equipment & Software Fund	20,600.00	22,131.00			42,731.00	598.02	673.77			23,402.79	44,002.79
	2018 School Buildings Fund	150,000.00	150,000.00			300,000.00	1,121.98	3,485.05			154,607.03	304,607.03
	2018 School Bldgs Technology Infrastructure	70,000.00	30,000.00	(10,000.00)		90,000.00	448.80	1,385.08			21,833.88	91,833.88
	2018 School Bldg Roof II Fund	125,247.65				125,247.65	677.45	2,735.12			3,412.57	128,660.22
	2018 Police K9 Fund	2,900.00	2,900.00			5,800.00	-	69.35			2,969.35	5,869.35
	2018 Sidewalk Fund	50,000.00	50,000.00	(98,361.93)		1,638.07	-	1,195.57		(1,195.57)	(48,361.93)	1,638.07
	Total Capital Reserve Funds	2,355,561.86	776,194.00	(281,073.34)	-	2,850,682.52	154,276.92	55,890.84	-	(74,520.26)	630,767.99	2,986,329.85
	Grand Total	2,872,664.10	788,144.00	(281,073.34)	6,581.98	3,386,316.74	245,971.75	70,747.54	(5,163.87)	(78,213.56)	728,462.35	3,619,658.43

TOWN OF GILFORD, NEW HAMPSHIRE

Financial Statements

December 31, 2018

and

Independent Auditor's Report

**TOWN OF GILFORD, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2018**

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TOWN OF GILFORD, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Gilford, New Hampshire

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Basis for 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's single employer other post-employment 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 post-employment 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 deferred inflows, liabilities, and deferred outflows, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect the deferred outflows, liabilities, deferred inflows, net position, and expenses of the governmental activities is not reasonably determinable.

Adverse Opinion

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly, the financial position of the governmental activities of the Town of Gilford, New Hampshire, as of December 31, 2018, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Gilford, New Hampshire, as of December 31, 2018, 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.

Other Matters

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 on pages i-vi and 33-39 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers 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 and fiduciary fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor governmental and fiduciary fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor governmental and fiduciary fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Vachon Clukay & Company PC

Manchester, New Hampshire
June 21, 2019

**TOWN OF GILFORD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2018**

Presented here is the Management Discussion & Analysis Report for the Town of Gilford, NH, for the year ending December 31, 2018. 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, 2018**

We use governmental funds to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating the Town's near-term financing requirements.

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 agency funds, which are held in a custodial capacity.

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 and fiduciary funds.

**TOWN OF GILFORD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2018**

Government-Wide Financial Analysis

Statement of Net position

Net position of the Town of Gilford as of December 31, 2018 and 2017, is as follows:

	<u>2018</u>	<u>2017</u>
Capital assets, net	\$ 28,326,632	\$ 27,130,252
Other assets	<u>19,740,036</u>	<u>20,818,796</u>
Total Assets	<u>48,066,668</u>	<u>47,949,048</u>
 Total Deferred Outflows of Resources	 <u>1,653,736</u>	 <u>2,053,876</u>
 Long-term liabilities	 14,554,494	 13,668,990
Other liabilities	<u>8,320,664</u>	<u>8,443,573</u>
Total Liabilities	<u>22,875,158</u>	<u>22,112,563</u>
 Total Deferred Inflows of Resources	 <u>1,159,422</u>	 <u>2,552,124</u>
 Net Position:		
Net investment in capital assets	25,105,401	24,905,720
Restricted	797,606	839,414
Unrestricted	<u>(217,183)</u>	<u>(406,897)</u>
Total Net Position	<u>\$ 25,685,824</u>	<u>\$ 25,338,237</u>

Statement of Activities

Changes in net position for the years ending December 31, 2018 and 2017, are as follows:

	<u>2018</u>	<u>2017</u>
Revenues		
Program revenues:		
Charges for services	\$ 1,813,291	\$ 1,918,013
Operating grants and contributions	350,337	805,742
Capital grants and contributions	-	74,638
General revenues:		
Property and other taxes	9,027,424	8,627,340
Licenses and permits	2,164,702	2,100,145
Grants and contributions	369,193	369,311
Interest and investment earnings	196,552	131,414
Miscellaneous	<u>172,151</u>	<u>201,962</u>
Total revenues	<u>14,093,650</u>	<u>14,228,565</u>

**TOWN OF GILFORD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2018**

Expenses		
General government	2,545,215	2,516,438
Public safety	5,667,273	5,527,503
Highways and streets	2,973,762	3,261,167
Sanitation	1,407,713	1,398,769
Health and welfare	98,022	77,385
Culture and recreation	900,326	908,533
Conservation	59,174	51,786
Economic development	37,789	296,387
Interest and fiscal charges	67,189	74,971
Total expenses	<u>13,756,463</u>	<u>14,112,939</u>
Increase in net position before contributions to permanent fund principal	337,187	115,626
Contributions to permanent fund principal	<u>10,400</u>	<u>-</u>
Increase in net position	347,587	115,626
Net Position, beginning of year, as restated	<u>25,338,237</u>	<u>25,880,982</u>
Net Position, end of year	<u>\$ 25,685,824</u>	<u>\$ 25,996,608</u>
Impact of restatement		(658,371)
Net Position, as restated		<u>\$ 25,338,237</u>

Town of Gilford Activities

As shown in the above statement, there was an increase in the Town's total net position of \$347,587. This increase is primarily attributable to full accrual basis revenues in excess of expenses, which includes capital assets additions in excess of current year depreciation.

The General Fund ended the year with an unassigned fund balance of \$4,070,369 or 31% of total general fund expenditures. There was a slight decrease in unassigned fund balance of (\$123,708) from last year. The decrease was due to the Town assigning a larger portion of fund balance to offset subsequent year appropriations then was used in the prior year.

The fund balances of the Nonmajor Governmental Funds increased by a total of \$203,875 from the prior year. Activity based increases to fund balance were realized in all Nonmajor Governmental Funds, with the exception of the Old Home Day, Recreation and Donations Funds, which decreased due to the purchase of a conservation land easement and spending down of prior years funds received, respectively.

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-

**TOWN OF GILFORD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2018**

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 (\$1,440,758) 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 \$61,612. Also, unanticipated revenues received from grants in the amount of (\$14,382) were carried forward into the subsequent year. The Town under expended its total 2018 budget by \$527,215. Savings were realized in all functions with the exception of slight overexpending in sanitation and economic development. Contributing to the savings were changes in personnel, along with a change in offered health plans. Additionally, savings were realized in reductions to overtime and Call/Seasonal wages. Actual revenues and transfers in were greater than budgeted by \$306,182. This was primarily a result of revenues from motor vehicle fees in excess of anticipated amounts. The unassigned budgetary fund balance of the General Fund at year end was \$4,903,167, a decrease of (\$265,597) 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.

Capital Assets

The Town of Gilford considers a capital asset to be an asset whose cost exceeds \$5,000 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 investment in capital assets for governmental activities at year end amounted to \$28,326,632 (net of accumulated depreciation), an increase of \$1,196,380 primarily due to ongoing construction projects within the Town. 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 construction of the Recycling Center for \$760,217 and construction of the Pumping Station at Varney Point for \$765,192.

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 general obligation debt outstanding was \$2,236,149 and capital leases payable was \$483,182. During the year ended 2018, outstanding general obligation debt increased by \$732,434 as a result of a note issuance of \$950,000, scheduled payments made on existing obligations of (\$211,113) and amortization of a related bond premium of (\$6,433). Total outstanding capital leases payable decreased by (\$232,997) as a result of scheduled principal payments. Also, during the year, the Town had drawdowns of \$623,965 from the State of New Hampshire under the Water Pollution Control Revolving Loan Program, bringing the total balance to \$628,603.

The Town's other long-term obligations consist of compensated absences payable which had a net increase in liability of \$19,544 for the year ended December 31, 2018.

**TOWN OF GILFORD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2018**

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, 2018 is \$1,054,382.

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, 2018 is \$9,739,155.

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

Economic Factors, Rates and 2018 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 2018 tax rates to the 2017 tax rates:

	<u>2018</u>	<u>2017</u>
Town rate	\$5.11	\$4.91
Local school rate	8.39	8.86
State school rate	2.17	2.27
County rate	<u>1.37</u>	<u>1.22</u>
Total rate	<u>\$17.04</u>	<u>\$17.26</u>
Assessed value (in thousands)	\$1,772,623,412	\$1,754,518,392

The Town of Gilford works to a 6-year Capital Improvement Plan. The plan contains current capital needs projections through the year 2020. 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.

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, 2018

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 13,173,879
Investments	4,717,548
Taxes receivable, net	1,487,671
Accounts receivable, net	335,552
Special assessments	4,487
Prepaid expenses	20,899
Total Current Assets	<u>19,740,036</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	14,809,087
Depreciable capital assets, net	<u>13,517,545</u>
Total Noncurrent Assets	<u>28,326,632</u>
Total Assets	<u>48,066,668</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to OPEB	132,765
Deferred outflows of resources related to pensions	<u>1,520,971</u>
Total Deferred Outflows of Resources	<u>1,653,736</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	131,993
Accrued expenses	292,320
Due to other governments	7,808,498
Deposits	87,853
Current portion of bonds payable	123,204
Current portion of note payable	86,567
Current portion of capital leases payable	182,290
Current portion of compensated absences payable	<u>20,651</u>
Total Current Liabilities	<u>8,733,376</u>
Noncurrent Liabilities:	
Bonds payable	1,249,970
Note payable	776,408
State of NH revolving loan	628,603
Capital leases payable	300,892
Compensated absences payable	392,372
OPEB liability	1,054,382
Net pension liability	<u>9,739,155</u>
Total Noncurrent Liabilities	<u>14,141,782</u>
Total Liabilities	<u>22,875,158</u>
DEFERRED INFLOWS OF RESOURCES	
Property taxes collected in advance	542,076
Deferred inflows of resources related to OPEB	3,350
Deferred inflows of resources related to pensions	<u>613,996</u>
Total Deferred Inflows of Resources	<u>1,159,422</u>
NET POSITION	
Net investment in capital assets	25,105,401
Restricted	797,606
Unrestricted (deficit)	<u>(217,183)</u>
Total Net Position	<u>\$ 25,685,824</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, 2018

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>Governmental Activities</u>
Governmental Activities:				
General government	\$ 2,545,215	\$ 73,751	\$ 15,132	\$ (2,456,332)
Public safety	5,667,273	673,587	27,117	(4,966,569)
Highways and streets	2,973,762	3,900	227,677	(2,742,185)
Sanitation	1,407,713	1,020,627		(387,086)
Health and welfare	98,022			(98,022)
Culture and recreation	900,326	41,426	55,927	(802,973)
Conservation	59,174		7,101	(52,073)
Economic development	37,789		17,383	(20,406)
Interest and fiscal charges	67,189			(67,189)
Total governmental activities	<u>\$ 13,756,463</u>	<u>\$ 1,813,291</u>	<u>\$ 350,337</u>	<u>(11,592,835)</u>
General revenues:				
Property and other taxes				9,027,424
Licenses and permits				2,164,702
Grants and contributions:				
Rooms and meals tax distribution				368,622
State and federal forest land				571
Interest and investment earnings				196,552
Miscellaneous				172,151
Contributions to permanent fund principal				10,400
Total general revenues and contributions to permanent fund principal				<u>11,940,422</u>
Change in net position				347,587
Net Position at the beginning of year, as restated				<u>25,338,237</u>
Net Position at the end of year				<u>\$ 25,685,824</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF GILFORD, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2018

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 13,064,496	\$ 109,383	\$ 13,173,879
Investments	4,397,800	319,748	4,717,548
Taxes receivable, net	1,487,671		1,487,671
Accounts receivable, net	89,537	246,015	335,552
Special assessments		4,487	4,487
Due from other funds		1,799,064	1,799,064
Prepaid expenses	19,565	1,334	20,899
Total Assets	<u>19,059,069</u>	<u>2,480,031</u>	<u>21,539,100</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 19,059,069</u>	<u>\$ 2,480,031</u>	<u>\$ 21,539,100</u>
LIABILITIES			
Accounts payable	\$ 92,764	\$ 39,229	\$ 131,993
Accrued expenses	267,081		267,081
Due to other governments	7,808,498		7,808,498
Due to other funds	1,877,467	9,450	1,886,917
Total Liabilities	<u>10,045,810</u>	<u>48,679</u>	<u>10,094,489</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes collected in advance	542,076		542,076
Uncollected property taxes	832,798		832,798
Uncollected assessment revenue		4,487	4,487
Total Deferred Inflows of Resources	<u>1,374,874</u>	<u>4,487</u>	<u>1,379,361</u>
FUND BALANCES			
Nonspendable	19,565	316,271	335,836
Restricted	446,323	163,049	609,372
Committed	1,891,889	1,940,472	3,832,361
Assigned	1,210,239	7,073	1,217,312
Unassigned	4,070,369		4,070,369
Total Fund Balances	<u>7,638,385</u>	<u>2,426,865</u>	<u>10,065,250</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 19,059,069</u>	<u>\$ 2,480,031</u>	<u>\$ 21,539,100</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, 2018

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 10,065,250
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	28,326,632
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis in the funds	832,798
Special assessments are recognized on an accrual basis in the statement of net position, not the modified accrual basis in the funds	4,487
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	132,765
Deferred outflows of resources related to net pension liability	1,520,971
Deferred inflows of resources related to OPEB liability	(3,350)
Deferred inflows of resources related to net pension liability	(613,996)
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	(1,373,174)
Note payable	(862,975)
State of NH revolving loan	(628,603)
Capital leases payable	(483,182)
Accrued interest on long-term obligations	(25,239)
Compensated absences payable	(413,023)
OPEB liability	(1,054,382)
Net pension liability	<u>(9,739,155)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 25,685,824</u>

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, 2018

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 9,107,213	\$ 62,100	\$ 9,169,313
Licenses and permits	2,164,702		2,164,702
Intergovernmental	614,253	22,317	636,570
Charges for services	524,202	1,247,460	1,771,662
Interest and investment income	178,530	18,022	196,552
Miscellaneous	213,780	93,360	307,140
Total Revenues	<u>12,802,680</u>	<u>1,443,259</u>	<u>14,245,939</u>
Expenditures:			
Current operations:			
General government	2,279,958	3,902	2,283,860
Public safety	4,642,083	381,603	5,023,686
Highways and streets	2,716,037		2,716,037
Sanitation	661,005	682,579	1,343,584
Health and welfare	97,699		97,699
Culture and recreation	747,425	84,801	832,226
Conservation	43,055		43,055
Economic development	37,749		37,749
Capital outlay	1,603,755	685,973	2,289,728
Debt service:			
Principal retirement	217,149		217,149
Interest and fiscal charges	83,928		83,928
	<u>13,129,843</u>	<u>1,838,858</u>	<u>14,968,701</u>
Excess revenues over (under) expenditures	<u>(327,163)</u>	<u>(395,599)</u>	<u>(722,762)</u>
Other financing sources (uses):			
Proceeds from note issuances	950,000		950,000
Proceeds from State of NH revolving loan		623,965	623,965
Transfers in	35,491	11,000	46,491
Transfers out	(11,000)	(35,491)	(46,491)
Total other financing sources (uses)	<u>974,491</u>	<u>599,474</u>	<u>1,573,965</u>
Net change in fund balances	647,328	203,875	851,203
Fund balances at beginning of year	<u>6,991,057</u>	<u>2,222,990</u>	<u>9,214,047</u>
Fund balances at end of year	<u>\$ 7,638,385</u>	<u>\$ 2,426,865</u>	<u>\$10,065,250</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, 2018

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 851,203
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. This is the amount by which capital outlays exceeded depreciation expense in the current period.	1,196,380
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(141,889)
Repayment of bond and note payable principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	217,149
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.	6,433
Repayment of principal on capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	232,997
Proceeds from 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.	(1,573,965)
In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.	10,306
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	(19,544)
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	(266,596)
Net changes in pension	(164,887)
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 347,587</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, 2018

	Agency Funds
ASSETS	
Cash and cash equivalents	\$ 913,962
Due from other funds	<u>87,853</u>
Total Assets	<u>\$ 1,001,815</u>
LIABILITIES	
Due to other governments	\$ 913,962
Deposits	<u>87,853</u>
Total Liabilities	<u>\$ 1,001,815</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, 2018

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, 2018

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 agency funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town's agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. The Town's agency funds consist of capital reserve funds of the Gilford School District and the Gunstock Acres Village Water District, which are held by the Town as required by State law. Other agency funds consist of developer's performance deposits.

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

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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, 2018

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, 2018, the Town applied \$207,746 of its unappropriated fund balance to reduce taxes and \$430,000 was appropriated 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, 2018 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, 2018 are recorded as receivables net of reserves for estimated uncollectibles of \$285,107 and \$63,420 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 \$5,000. The Town's infrastructure consists of 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, 2018

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	5-50
Infrastructure	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, 2018

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

Under GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, 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".

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

- 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".

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

The Town did not implement the provisions of GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* as it pertains to its single employer OPEB plan. Statement 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 75 were required to be implemented by the Town during the year ended December 31, 2018. The Town

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

has only implemented the provisions of GASB Statement 75 as it pertains to its cost-sharing multiple-employer defined benefit OPEB plan (see Note 6).

NOTE 3—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2018 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 13,173,879
Investments	4,717,548
Statement of Fiduciary Net Position:	
Cash and cash equivalents	913,962
	<u>\$ 18,805,389</u>

Deposits and investments at December 31, 2018 consist of the following:

Cash on hand	\$ 830
Deposits with financial institutions	10,628,691
Investments	8,175,868
	<u>\$ 18,805,389</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.

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

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:

<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	<u>\$ 253,807</u>	<u>\$ 57,399</u>	<u>\$ 26,980</u>	<u>\$ 169,428</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, 2018, 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	\$ 4,139,915		\$ 4,139,915
Bond mutual funds		\$ 253,807	253,807
Money market mutual funds		2,652,282	2,652,282
	<u>\$ 4,139,915</u>	<u>\$ 2,906,089</u>	<u>\$ 7,046,004</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, \$50,000 was collateralized by securities held by the bank in the bank's name.

As of December 31, 2018, Town investments in the following investment types were held by the same counterparty that was used to buy the securities:

<u>Investment Type</u>	<u>Amount</u>
Equity mutual funds	\$ 312,891
Bond mutual funds	253,807
Money market mutual funds	2,652,282
Repurchase agreement (fully collateralized)	816,973
	<u>\$ 4,035,953</u>

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

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

In accordance with GASB Statement 72, *Fair Value Measurement and Application*, 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, 2018, the Town's investments measured at fair value, by type, were as follows:

<u>Investment Type</u>	Fair Value Measurements Using:			<u>Total</u>
	<u>Level 1 Inputs</u>	<u>Level 2 Inputs</u>	<u>Level 3 Inputs</u>	
Equity mutual funds	\$ 312,891			\$ 312,891
Bond mutual funds	253,807			253,807
	<u>\$ 566,698</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 566,698</u>

Equity and bond mutual 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.

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

NOTE 4—CAPITAL ASSETS

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

	Balance 01/01/2018	Additions	Reductions	Balance 12/31/2018
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 13,283,677			\$ 13,283,677
Construction in progress		\$ 1,525,410		1,525,410
Total capital assets not being depreciated	<u>13,283,677</u>	<u>1,525,410</u>	<u>\$ -</u>	<u>14,809,087</u>
Other capital assets:				
Intangible assets	1,611,901			1,611,901
Buildings and improvements	8,226,773			8,226,773
Vehicles and equipment	5,740,056	210,819		5,950,875
Infrastructure	<u>2,765,856</u>			<u>2,765,856</u>
Total other capital assets at historical cost	<u>18,344,586</u>	<u>210,819</u>	<u>-</u>	<u>18,555,405</u>
Less accumulated depreciation for:				
Intangible assets	(138,358)	(16,119)		(154,477)
Buildings and improvements	(1,423,648)	(82,699)		(1,506,347)
Vehicles and equipment	(2,161,567)	(385,714)		(2,547,281)
Infrastructure	<u>(774,438)</u>	<u>(55,317)</u>		<u>(829,755)</u>
Total accumulated depreciation	<u>(4,498,011)</u>	<u>(539,849)</u>	<u>-</u>	<u>(5,037,860)</u>
Total other capital assets, net	<u>13,846,575</u>	<u>(329,030)</u>	<u>-</u>	<u>13,517,545</u>
Total capital assets, net	<u>\$ 27,130,252</u>	<u>\$ 1,196,380</u>	<u>\$ -</u>	<u>\$ 28,326,632</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 46,281
Public safety	236,794
Highways and streets	144,235
Sanitation	55,317
Culture and recreation	41,103
Conservation	<u>16,119</u>
Total governmental activities depreciation expense	<u>\$ 539,849</u>

The balance of assets acquired through capital lease issuances as of December 31, 2018 is as follows:

Vehicles and equipment	\$ 904,691
Less: Accumulated depreciation	<u>(150,393)</u>
	<u>\$ 754,298</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, 2018 are as follows:

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

	Balance 01/01/2018	Additions	Reductions	Balance 12/31/2018	Due Within One Year
Governmental activities:					
Bonds payable	\$ 1,426,453		\$ (108,308)	\$ 1,318,145	\$ 123,204
Unamortized bond premium	61,462		(6,433)	55,029	
Total Bonds payable	1,487,915	\$ -	(114,741)	1,373,174	123,204
Note payable	15,800	950,000	(102,825)	862,975	86,567
State of NH revolving loan	4,638	623,965		628,603	
Capital leases payable	716,179		(232,997)	483,182	182,290
Compensated absences payable	393,479	37,517	(17,973)	413,023	20,651
	<u>\$ 2,618,011</u>	<u>\$ 1,611,482</u>	<u>\$ (468,536)</u>	<u>\$ 3,760,957</u>	<u>\$ 412,712</u>

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

General Obligation Bonds

Bonds payable at December 31, 2018 are comprised of the following individual issues:

<u>Description</u>	Original <u>Issue</u>	Interest <u>Rate</u>	Maturity <u>Date</u>	Balance at <u>12/31/2018</u>
2008 Bean Property Bonds	\$ 980,000	5.03%	December 2022	\$ 338,145
2014 Police Station Bonds	1,130,000	3.44%	August 2034	980,000
	<u>\$ 2,110,000</u>		Sub-total Bonds payable	1,318,145
			Add: <i>Unamortized bond premium</i>	55,029
			Total Bonds payable	<u>\$ 1,373,174</u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2018 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2019	\$ 123,204	\$ 57,461	\$ 180,665
2020	127,252	51,119	178,371
2021	136,581	44,494	181,075
2022	141,108	37,424	178,532
2023	55,000	32,340	87,340
2024-2028	295,000	125,160	420,160
2029-2033	360,000	62,115	422,115
2034	80,000	3,280	83,280
Sub-total Bonds payable	1,318,145	413,393	1,731,538
Add: <i>Unamortized bond premium</i>	55,029		55,029
Total Bonds payable	<u>\$ 1,373,174</u>	<u>\$ 413,393</u>	<u>\$ 1,786,567</u>

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

General Obligation Note

Note payable at December 31, 2018 is comprised of the following individual issue:

<u>Description</u>	<u>Original Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance at 12/31/2018</u>
2018 Recycling Center Note	<u>\$ 950,000</u>	2.48%	December 2027	<u>\$ 862,975</u>

Debt service requirements to retire the general obligation note outstanding at December 31, 2018 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2019	\$ 86,567	\$ 20,884	\$ 107,451
2020	88,709	18,742	107,451
2021	91,016	16,435	107,451
2022	93,326	14,125	107,451
2023	95,695	11,756	107,451
2024-2027	<u>407,662</u>	<u>22,142</u>	<u>429,804</u>
Total Note payable	<u>\$ 862,975</u>	<u>\$ 104,084</u>	<u>\$ 967,059</u>

State of NH Revolving Loan

The Town has drawn \$628,603 of approximately \$725,000 in available funds under the State of New Hampshire Water Pollution Control Revolving Loan Fund Program for the Varney Point Road Pumping Station Replacements Project. Loan payments shall commence within one year of the substantial completion date of the project or the scheduled completion date of the project (April 2, 2018), whichever is earlier. Interest on each disbursement shall accrue on the outstanding principal balance from the date of the disbursement at 1% per annum. As authorized by the Water Pollution Control Revolving Loan Fund Program, the Town shall be provided federal financial assistance for the Varney Point Road Pumping Station Replacements Project whereby a portion of the principal sum, not to exceed \$36,250 or up to 5% of aggregate disbursements, whichever is less, will be forgiven. The principal forgiveness will be applied at the time of the initial loan repayment.

Capital Lease Obligations

Capital lease 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 capital lease obligations outstanding at December 31, 2018:

Fire Department vehicle, due in annual installments of \$7,472, including interest at 5.95%, through July 2019	\$ 7,053
Public Works vehicle, due in annual installments of \$62,774, including interest at 2.45%, through June 2019	61,272

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

Public Safety vehicles, due in annual installments of \$14,041 including interest at 3.49%, through May 2019	13,568
Office equipment, due in annual installments of \$4,857, including interest at 7.50%, through July 2019	2,763
Fire Department vehicle, due in annual installments of \$103,639 including interest at 3.05%, through June 2020, and a final installment of \$200,000 including interest at 3.05%, due in June 2021	380,930
Buildings and Grounds vehicle, due in annual installments of \$6,395, including interest at 4.45%, through June 2021	<u>17,596</u>
	<u>\$ 483,182</u>

Debt service requirements to retire capital lease obligations outstanding at December 31, 2018 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2019	\$ 182,290	\$ 14,865	\$ 197,155
2020	100,689	9,345	110,034
2021	200,203	6,192	206,395
	<u>\$ 483,182</u>	<u>\$ 30,402</u>	<u>\$ 513,584</u>

NOTE 6—OTHER POST EMPLOYMENT 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. Political subdivision employees, teachers and State employees belong to Group I. Police officers and firefighters belong to Group II. 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

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

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 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-100:16, 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, police officers, and firefighters were 0.30%, 4.10%, and 4.10%, respectively, for the year ended December 31, 2018. Contributions to the OPEB plan for the Town were \$103,762 for the year ended December 31, 2018. 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, 2018, the Town reported a liability of \$1,054,382 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2017. 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, 2018, the Town's proportion was approximately 0.2303 percent, which was an increase of 0.0746 percentage points from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the Town recognized OPEB expense of \$370,358. At December 31, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 6,189	
Net difference between projected and actual earnings on OPEB plan investments		\$ 3,350
Changes in proportion and differences between Town contributions and proportionate share of contributions	72,608	
Town contributions subsequent to the measurement date	<u>53,968</u>	
Totals	<u>\$ 132,765</u>	<u>\$ 3,350</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 \$129,415. The Town reported \$53,968 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, 2019. 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:

<u>June 30,</u>	
2019	\$ 77,752
2020	(1,045)
2021	(1,045)
2022	<u>(215)</u>
	<u>\$ 75,447</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

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

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

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

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NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

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>
Fixed income	25%	(0.25)-1.80%
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Real estate	10%	3.25%
Private equity	5%	6.25%
Private debt	5%	4.25%
Opportunistic	5%	2.15%
Total	<u>100%</u>	

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

Sensitivity of the Town's Proportionate Share of the 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 7.25 percent, 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:

	1% Decrease <u>(6.25%)</u>	Current Discount rate <u>(7.25%)</u>	1% Increase <u>(8.25%)</u>
Net OPEB Liability	\$ 1,097,405	\$ 1,054,382	\$ 933,866

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.

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

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. All assets are held in a single trust and are available to pay retirement benefits to all members.

Benefits Provided

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

Group II members vested by January 1, 2012, who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have not attained status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by 1/4 of 1%. For Group II members who commenced service prior to July 1, 2011, who have not attained vested status prior to January 1, 2012, benefits are calculated depending on age and years of creditable service as follows:

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 3 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%

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

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

Funding Policy

Covered police officers and fire employees 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, fire employees, and general employees were 25.33%, 27.79%, and 11.08%, respectively, for the year ended December 31, 2018. The Town contributed 100% of the employer cost for public safety and general employees of the Town.

Per RSA-100:16, 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, 2018 were \$871,267.

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

At December 31, 2018, the Town reported a liability of \$9,739,155 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2017. 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, 2018, the Town's proportion was approximately 0.2023 percent, which was a decrease of approximately 0.0080 percentage points from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the Town recognized pension expense of \$1,012,729. At December 31, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 77,736	\$ 78,858
Change in assumptions	673,998	
Net difference between projected and actual investment earnings on pension plan investments		225,373
Changes in proportion and differences between Town contributions and proportionate share of contributions	320,217	309,765
Town contributions subsequent to the measurement date	449,020	
Totals	<u>\$ 1,520,971</u>	<u>\$ 613,996</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 \$906,975. The Town reported

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

\$449,020 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, 2019. 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>	
2019	\$ 453,245
2020	333,084
2021	(232,868)
2022	(95,506)
	<u>\$ 457,955</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions:

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

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

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

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:

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Fixed income	25%	(0.25)-1.80%
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Real estate	10%	3.25%
Private equity	5%	6.25%
Private debt	5%	4.25%
Opportunistic	5%	2.15%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer 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 7.25 percent, 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 (6.25%)</u>	<u>Current Discount rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Town's proportionate share of the net pension liability	\$ 12,958,025	\$ 9,739,155	\$ 7,041,643

NOTE 8—INTERFUND BALANCES AND TRANSFERS

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

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

Interfund balances at December 31, 2018 are as follows:

	Due from		Totals
	General Fund	Nonmajor Governmental Funds	
Due to Nonmajor Governmental Funds	\$ 1,789,614	\$ 9,450	1,799,064
Fiduciary Funds	87,853		87,853
	<u>\$ 1,877,467</u>	<u>\$ 9,450</u>	<u>\$ 1,886,917</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, 2018 are as follows:

	Transfers in	Transfers out
General Fund	\$ 35,491	\$ 11,000
Nonmajor Governmental Funds:		
Old Home Day Fund	11,000	
Sewer Fund		10,000
Recreation Fund		25,491
	<u>\$ 46,491</u>	<u>\$ 46,491</u>

NOTE 9—RESTRICTED NET POSITION

Net position of governmental activities is restricted for specific purposes at December 31, 2018 as follows:

Permanent Funds - Principal	\$ 314,937
Permanent Funds - Income	45,426
Conservation trusts	319,620
Library funds	78,218
Drug Forfeiture funds	21,192
Donation funds	18,213
	<u>\$ 797,606</u>

NOTE 10—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2018 are as follows:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances			
Nonspendable:			
Prepaid expenses	\$ 19,565	\$ 1,334	\$ 20,899
Permanent funds - Principal		314,937	314,937

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

Restricted for:

Unexpended bond proceeds	126,703		126,703
Conservation trusts	319,620		319,620
Permanent funds - Income		45,426	45,426
Library operations		78,218	78,218
Drug forfeiture		21,192	21,192
Donations		18,213	18,213

Committed for:

Carryforward appropriations	275,667		275,667
Expendable trusts	1,604,015		1,604,015
Encumbrances	12,207		12,207
Conservation commission		369,548	369,548
Sewer operations		883,431	883,431
Sewer capital cost recovery		3,900	3,900
Recreation revolving		92,206	92,206
Special details revolving		100,837	100,837
Ambulance revolving		442,168	442,168
Cemetery		48,382	48,382

Assigned for:

Designated to offset subsequent year appropriations	982,381		982,381
Minimum offset to subsequent year tax rate	200,000		200,000
Encumbrances	27,858		27,858
Rowe House		203	203
Old Home Day		6,870	6,870

Unassigned:

Unassigned - General operations	4,070,369		4,070,369
	<u>\$ 7,638,385</u>	<u>\$ 2,426,865</u>	<u>\$ 10,065,250</u>

NOTE 11—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$1,772,623,412 as of April 1, 2018) and are due in two installments on July 2, 2018 and December 10, 2018. Taxes paid after the due dates accrue interest at 12% 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. These priority tax liens accrue interest at 18% 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 \$18,708,498, \$2,434,046, and \$95,427, for the Gilford School District, Belknap County, and Gunstock Acres Village Water District, respectively. These taxes are not recognized as revenues in these financial statements.

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

The Town bears responsibility for uncollected taxes. At December 31, 2018, the balance of the property tax appropriation due to the Gilford School District is \$7,808,498 and has been reported as 'Due to other governments' in these financial statements.

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, 2018, 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, 2018.

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

Litigation

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.

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

NOTE 14—RESTATEMENT OF NET POSTION

During the year ended December 31, 2018, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* as it pertains to the cost-sharing multiple employer defined benefit OPEB plan. The impact on net position as of January 1, 2018 is as follows:

	Governmental <u>Activities</u>
Net Position - January 1, 2018 (as previously reported)	\$ 25,996,608
Amount of restatement due:	
Deferred outflows related to OPEB	55,699
OPEB liability	(711,824)
Deferred inflows related to OPEB	<u>(2,246)</u>
Net Position - January 1, 2018, as restated	<u>\$ 25,338,237</u>

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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Favorable</u>
				<u>(Unfavorable)</u>
Revenues:				
Taxes	\$ 8,904,951	\$ 8,904,951	\$ 8,965,324	\$ 60,373
Licenses and permits	2,094,000	2,094,000	2,164,702	70,702
Intergovernmental	1,476,999	614,382	614,253	(129)
Charges for services	510,000	510,000	524,202	14,202
Interest and investment income	100,000	100,000	160,253	60,253
Miscellaneous	65,000	109,229	211,280	102,051
Total Revenues	<u>13,150,950</u>	<u>12,332,562</u>	<u>12,640,014</u>	<u>307,452</u>
Expenditures:				
Current operations:				
General government	2,411,107	2,411,107	2,280,585	130,522
Public safety	4,742,567	4,744,742	4,649,836	94,906
Highways and streets	2,961,269	2,981,181	2,716,814	264,367
Sanitation	647,592	647,592	671,090	(23,498)
Health and welfare	109,252	109,252	97,699	11,553
Culture and recreation	768,105	775,865	749,322	26,543
Conservation	29,750	29,750	29,518	232
Economic Development	19,000	36,383	37,749	(1,366)
Capital outlay	2,743,793	1,255,805	1,240,172	15,633
Debt service:				
Principal retirement	222,680	222,680	217,149	5,531
Interest and fiscal charges	86,720	86,720	83,928	2,792
Total Expenditures	<u>14,741,835</u>	<u>13,301,077</u>	<u>12,773,862</u>	<u>527,215</u>
Excess revenues over (under) expenditures	<u>(1,590,885)</u>	<u>(968,515)</u>	<u>(133,848)</u>	<u>834,667</u>
Other financing sources (uses):				
Proceeds from note issuances	950,000	950,000	950,000	-
Transfers in	300,000	80,000	78,730	(1,270)
Transfers out	<u>(301,900)</u>	<u>(301,900)</u>	<u>(301,900)</u>	<u>-</u>
Total other financing sources (uses)	<u>948,100</u>	<u>728,100</u>	<u>726,830</u>	<u>(1,270)</u>
Net change in fund balance	<u>(642,785)</u>	<u>(240,415)</u>	<u>592,982</u>	<u>833,397</u>
Fund balance at beginning of year				
- Budgetary Basis	<u>5,914,501</u>	<u>5,914,501</u>	<u>5,914,501</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 5,271,716</u>	<u>\$ 5,674,086</u>	<u>\$ 6,507,483</u>	<u>\$ 833,397</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, 2018

<u>Measurement Period Ended</u>	<u>Cost-Sharing Multiple Employer Plan Information Only</u>				
	<u>Town's Proportion of the Net OPEB Liability</u>	<u>Town's Proportionate Share of the Net OPEB Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</u>
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%

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, 2018

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, 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%

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, 2018

<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, 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%

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, 2018

<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, 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, 2018

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, budgetary transfers in and out, and encumbrances as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 13,788,171	\$ 13,140,843
Difference in property taxes meeting susceptible to accrual criteria	(141,889)	
Non-budgetary revenues and expenditures	(20,777)	(212,098)
Non-budgetary transfers in	(10,000)	
Budgetary transfers in and out	53,239	290,900
Encumbrances - December 31, 2017		(183,948)
Encumbrances - December 31, 2018		40,065
Per Schedule 1	<u>\$ 13,668,744</u>	<u>\$ 13,075,762</u>

NOTE 2—BUDGETARY FUND BALANCE

The components of the budgetary fund balance for the General Fund at December 31, 2018 are as follows:

<i>Nonspendable:</i>	
Prepaid expenses	\$ 19,565
<i>Restricted for:</i>	
Unexpended bond proceeds	126,703
<i>Committed for:</i>	
Carryforward appropriations	275,667
<i>Assigned for:</i>	
Designated to offset subsequent year appropriations	982,381
Minimum offset to subsequent year tax rate	200,000
<i>Unassigned:</i>	
Unassigned - General operations	<u>4,903,167</u>
	<u>\$ 6,507,483</u>

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
For the Year Ended December 31, 2018

NOTE 3—SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY AND SCHEDULE OF TOWN OPEB CONTRIBUTIONS

In accordance with GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's proportionate share of the net OPEB liability and schedule of Town OPEB contributions. The Town implemented the provisions of GASB Statement #75 during the year ended December 31, 2018. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

NOTE 4—SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF TOWN PENSION CONTRIBUTIONS

In accordance with GASB Statement #68, *Accounting and Financial Reporting for Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions. The Town implemented the provisions of GASB Statement #68 during the year ended December 31, 2015. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as the information becomes available.

Changes in Actuarial Assumptions

For the June 30, 2015 actuarial valuation, the New Hampshire Retirement System reduced its assumption for the investment rate of return from 7.75% to 7.25%, decreased the price inflation from 3.0% to 2.5%, decreased the wage inflation from 3.75% to 3.25%, and decreased the salary increases from 5.8% to 5.6%. Additionally, the mortality table was changed from the RP-2000 projected to 2020 with Scale AA to the RP-2014 employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP-2015.

SCHEDULE A
TOWN OF GILFORD, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2018

	Special Revenue Funds	Permanent Funds	Combining Totals
ASSETS			
Cash and cash equivalents	\$ 40,669	\$ 68,714	\$ 109,383
Investments	37,549	282,199	319,748
Accounts receivable, net	246,015		246,015
Special assessments	4,487		4,487
Due from other funds	1,789,614	9,450	1,799,064
Prepaid expenses	1,334		1,334
Total Assets	<u>2,119,668</u>	<u>360,363</u>	<u>2,480,031</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 2,119,668</u>	<u>\$ 360,363</u>	<u>\$ 2,480,031</u>
LIABILITIES			
Accounts payable	\$ 39,229		\$ 39,229
Due to other funds	9,450		9,450
Total Liabilities	<u>48,679</u>	<u>\$ -</u>	<u>48,679</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	1,334	314,937	316,271
Restricted	117,623	45,426	163,049
Committed	1,940,472		1,940,472
Assigned	7,073		7,073
Total Fund Balances	<u>2,066,502</u>	<u>360,363</u>	<u>2,426,865</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,119,668</u>	<u>\$ 360,363</u>	<u>\$ 2,480,031</u>

SCHEDULE A-1
TOWN OF GILFORD, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2018

	Library Fund	Sewer Fund	Conservation Commission Fund	Capital Cost Recovery Fund	Drug Forfeiture Fund	Rowe House Fund	Old Home Day Fund	Recreation Fund	Donations Fund	Special Details Revolving Fund	Ambulance Revolving Fund	Cemetery Fund	Total Nonmajor Special Revenue Funds
ASSETS													
Cash and cash equivalents	\$ 40,669									\$ 13,360	\$ 30,505		\$ 40,669
Investments	37,549												37,549
Accounts receivable, net		\$ 202,150		\$ 4,487	\$ 21,192	\$ 203	\$ 6,870	\$ 95,699	\$ 45,598	88,517	417,483	\$ 57,832	246,015
Special assessments		682,772	\$ 369,548	3,900									4,487
Due from other funds		1,334											1,334
Prepaid expenses		886,256	369,548	8,387	21,192	203	6,870	95,699	45,598	101,877	447,988	57,832	2,119,668
Total Assets	\$ 78,218	\$ 886,256	\$ 369,548	\$ 8,387	\$ 21,192	\$ 203	\$ 6,870	\$ 95,699	\$ 45,598	\$ 101,877	\$ 447,988	\$ 57,832	\$ 2,119,668
DEFERRED OUTFLOWS OF RESOURCES													
Total Deferred Outflows of Resources	\$ 78,218	\$ 886,256	\$ 369,548	\$ 8,387	\$ 21,192	\$ 203	\$ 6,870	\$ 95,699	\$ 45,598	\$ 101,877	\$ 447,988	\$ 57,832	\$ 2,119,668
LIABILITIES													
Accounts payable		\$ 1,491						\$ 3,493	\$ 27,385	\$ 1,040	\$ 5,820	\$ 9,450	\$ 39,229
Due to other funds													9,450
Total Liabilities	\$ -	\$ 1,491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,493	\$ 27,385	\$ 1,040	\$ 5,820	\$ 9,450	\$ 48,679
DEFERRED INFLOWS OF RESOURCES													
Uncollected assessment revenue				4,487									4,487
Total Deferred Inflows of Resources	\$ -	\$ -	\$ -	\$ 4,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,487
FUND BALANCES													
Nonspendable		1,334							18,213				1,334
Restricted	78,218				21,192			92,206		100,837	442,168	48,382	117,623
Committed		883,431	369,548	3,900		203	6,870						1,940,472
Assigned													7,073
Total Fund Balances	\$ 78,218	\$ 884,765	\$ 369,548	\$ 3,900	\$ 21,192	\$ 203	\$ 6,870	\$ 92,206	\$ 18,213	\$ 100,837	\$ 442,168	\$ 48,382	\$ 2,066,502
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 78,218	\$ 886,256	\$ 369,548	\$ 8,387	\$ 21,192	\$ 203	\$ 6,870	\$ 95,699	\$ 45,598	\$ 101,877	\$ 447,988	\$ 57,832	\$ 2,119,668

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, 2018

	Special Revenue Funds	Permanent Funds	Combining Totals
Revenues:			
Taxes	\$ 62,100		\$ 62,100
Intergovernmental	22,317		22,317
Charges for services	1,247,460		1,247,460
Interest and investment income (loss)	24,636	\$ (6,614)	18,022
Miscellaneous	82,960	10,400	93,360
Total Revenues	<u>1,439,473</u>	<u>3,786</u>	<u>1,443,259</u>
Expenditures:			
Current operations:			
General government	1,342	2,560	3,902
Public safety	381,603		381,603
Sanitation	682,579		682,579
Culture and recreation	84,801		84,801
Capital outlay	685,973		685,973
Total Expenditures	<u>1,836,298</u>	<u>2,560</u>	<u>1,838,858</u>
Excess revenues over (under) expenditures	<u>(396,825)</u>	<u>1,226</u>	<u>(395,599)</u>
Other financing sources (uses):			
Proceeds from State of NH revolving loan	623,965		623,965
Transfers in	11,000		11,000
Transfers out	(35,491)		(35,491)
Total other financing sources (uses)	<u>599,474</u>	<u>-</u>	<u>599,474</u>
Net change in fund balances	202,649	1,226	203,875
Fund balances at beginning of year	<u>1,863,853</u>	<u>359,137</u>	<u>2,222,990</u>
Fund balances at end of year	<u>\$ 2,066,502</u>	<u>\$ 360,363</u>	<u>\$ 2,426,865</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, 2018

	Library Fund	Sewer Fund	Conservation Commission Fund	Capital Cost Recovery Fund	Drug Forfeiture Fund	Rowe House Fund	Old Home Day Fund	Recreation Fund	Donations Fund	Special Details Revolving Fund	Ambulance Revolving Fund	Cemetery Fund	Total Nonmajor Special Revenue Funds
Revenues:													
Taxes			\$ 62,100		\$ 2,198					\$ 20,119			\$ 62,100
Intergovernmental										296,478	\$ 124,176		22,317
Charges for services	\$ 20	\$ 795,261	5,407		322	\$ 3	\$ 197	\$ 31,545				\$ 727	1,247,460
Interest and investment income	34,366	9,383	7,101				20,242	1,610		891	6,076		24,636
Miscellaneous	34,386	804,644	74,608	\$ -	2,520	3	20,439	33,155	\$ 7,701	317,488		13,550	82,966
Total Revenues													1,499,473
Expenditures:													
Current operations:													
General government									1,342				1,342
Public safety					282				25,911	296,515	58,895		381,603
Sanitation		682,579						23,000	791				682,579
Culture and recreation	28,607	685,973					32,403	23,000					84,801
Capital outlay	28,607	1,368,552	-	-	282	-	32,403	23,000	28,044	296,515	58,895		685,973
Total Expenditures													1,896,298
Excess revenues over (under) expenditures	5,779	(563,908)	74,608	-	2,238	3	(11,964)	10,155	(20,343)	20,973	71,357	14,277	(396,825)
Other financing sources (uses):													
Proceeds from State of NH revolving loan		623,965					11,000						623,965
Transfers in		(10,000)						(25,491)					11,000
Transfers out		613,965	-	-	-	-	11,000	(25,491)	-				(35,491)
Total other financing sources (uses)													599,474
Net change in fund balances	5,779	50,057	74,608	-	2,238	3	(964)	(15,336)	(20,343)	20,973	71,357	14,277	202,649
Fund balances at beginning of year	72,439	834,708	294,940	3,900	18,954	200	7,834	107,542	38,556	79,864	370,811	34,105	1,863,853
Fund balances at end of year	\$ 78,218	\$ 884,765	\$ 369,548	\$ 3,900	\$ 21,192	\$ 203	\$ 6,870	\$ 92,206	\$ 18,213	\$ 100,837	\$ 442,168	\$ 48,382	\$ 2,066,502

SCHEDULE C
TOWN OF GILFORD, NEW HAMPSHIRE
Combining Statement of Fiduciary Net Position
Fiduciary Funds - All Agency Funds
December 31, 2018

	School Agency <u>Funds</u>	District Agency <u>Funds</u>	Escrow Agency <u>Fund</u>	Combining <u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 541,662	\$ 372,300		\$ 913,962
Due from other funds			\$ 87,853	87,853
Total Assets	<u>\$ 541,662</u>	<u>\$ 372,300</u>	<u>\$ 87,853</u>	<u>\$ 1,001,815</u>
LIABILITIES				
Due to other governments	\$ 541,662	\$ 372,300		\$ 913,962
Deposits			\$ 87,853	87,853
Total Liabilities	<u>\$ 541,662</u>	<u>\$ 372,300</u>	<u>\$ 87,853</u>	<u>\$ 1,001,815</u>

TOWN OF GILFORD
2019 - Vendor Payments

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
1ST ATTACK ENGINEERING INC	15,317.50	BASIL S. KINSON INC	3,732.00
1ST RESPONDER NEWSPAPER	85.00	BD WILDLIFE NUISANCE CONTROL	225.00
ABATEMENTS 2019	13,113.43	Bean Burpee, Anthony J	360.00
ABENAKI WATER COMPANY	486.31	BEAN, HARRY H	750.00
ACCUFUND INC	3,947.50	BEANS & GREENS FARM	249.90
ACTIVE911, INC	416.00	BECKER ARENA PRODUCTS, INC	273.97
ADVANTAGE KIDS	900.00	BEKTASH MINI-KAR PATROL	500.00
AFFINITY LED LIGHT LLC	1,017.00	Beland, Sandra	352.76
AFLAC	15,519.98	BELKNAP COUNTY REGISTRY OF DEEDS	1,360.45
AFSCME COUNCIL 93	6,206.06	BELKNAP COUNTY SHERIFF'S DEPT	6,955.00
AIM FILTRATION SYSTEMS	74.40	BELKNAP COUNTY TREASURER	2,457,825.00
AIR & SPACE SMITHSONIAN	29.00	BELKNAP LANDSCAPE CO INC	178,881.00
AIR CLEANING SPECIALISTS OF NE	1,917.82	BELMONT POLICE DEPARTMENT	10,985.00
AIRGAS USA, LLC	647.99	BEN'S UNIFORMS	11,487.26
AIRPORT COUNTRY STORE & DELI	64.20	BERGERON PROTECTIVE CLOTHING	3,652.10
AJ CAMERON'S SOD FARMS INC.	1,960.00	BERLIN POLICE DEPARTMENT	1,787.50
ALCOPRO, INC	225.00	Bertocchi Jr, David A	150.00
ALL AMERICAN INVESTMENT GROUP,LLC	14,041.43	BEST SEPTIC SERVICE	95.00
ALL BRITE CLEANING & RESTORATION	4,010.92	BIBLIONIX	4,051.70
ALLEGIANCARE	165,166.00	BICKFORD, SALLY	290.00
ALPERT, AARON	1,491.25	BLAKE, MICHELLE	50.00
ALTON POLICE DEPT	11,407.50	BLUE TARP FINANCIAL, INC	309.99
AMAZON	12,495.48	BLUM, SHAPIRO & CO, PC	260.00
AMERICAN LIBRARY ASSOCIATION	371.00	BOB'S LOCK & KEY	66.00
AMERICAN PLANNING ASSOCIATION	571.00	BODY COVERS LLC	8,580.50
AMERICAN SOCIETY OF COMPOSERS, AUTHORS & PUBLISHERS	357.00	BOOKLIST	169.50
AMERICAN TEST CENTER	410.00	BOOKPAGE	348.00
AMERICAN THREADWORKS INC	507.00	BOSTON MAGAZINE	20.00
ANDREWS, RICHARD	175.00	BOTTOMLEY, SUE ANNE	150.00
ANHPEHRA	15.00	BOUCHER LANDSCAPING LLC	12,349.98
APCO INTERNATIONAL INC.	184.00	Boulanger, Charlene A	62.64
APPLETREE NURSERY LLC	74.00	BOUND TREE MEDICAL, LLC	11,077.59
APPLIED MAINTENANCE SUPPLIES & SOLUTIONS	4,729.47	Bovill, Angela A	305.95
ARAMARK	94.95	BRITAIN PLUMBING & MECHANICAL SERV, LLC	6,527.55
ARBOR TECH LLC	1,400.00	BROX INDUSTRIES INC	700.87
ARCHITECTURAL DIGEST	34.99	BRYANT, JASON W.	225.00
ARROW EQUIPMENT INC	978.50	BRYANT'S PIPE CONNECTIONS LLC	333.99
ATCO INTERNATIONAL	1,244.90	BSN SPORTS INC	545.97
ATLANTIC BROADBAND	3,244.21	BUSINESS MANAGEMENT SYSTEM INC	5,501.45
ATLANTIC BROOM SERVICE INC	1,171.75	CALL ONE INC	71.00
ATLANTIC RECYCLING EQUIPMENT LLC	94,953.56	CANON SOLUTIONS AMERICA	690.27
ATLAS PYROVISION ENTERTAINMENT GROUP, INC	17,500.00	CANTIN CHEVROLET INC	571.63
ATS EQUIPMENT INC	6,000.00	CAPITAL ACQUISITIONS	3,495.00
AUDIOFILE	19.95	CARDMEMBER SERVICE	75,857.76
AXON ENTERPRISE INC	25,549.50	Carlisle, Kevin W	186.75
Ayer, John B	1,671.90	Carrier, Stephen M	2,584.14
AYERS DISTRIBUTING	556.00	CARTOGRAPHIC ASSOCIATES INC	9,050.00
BAILEY, ALEX	200.00	CATHCART CONSTRUCTION	28,404.28
BAKER & TAYLOR	22,989.00	CBH LANDSCAPE CONTRACTORS	475.00
BANK OF NEW HAMPSHIRE	201,086.08	CENTER HARBOR POLICE DEPT	3,834.50
BARNSTEAD POLICE DEPARTMENT	4,485.00	CENTRAL PAPER PRODUCTS CO	15,406.43
Baron, Kevin M	501.48	CENTURION TECHNOLOGIES	120.00

TOWN OF GILFORD
2019 - Vendor Payments

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
CERTIFIED LABORATORIES	2,018.28	DOOR CONTROL INC	1,955.00
CFOA 3195	150.00	DOWN EAST	34.00
CHADWICK-BAROSS	53,981.03	DRAWINGBOARD PRINTING	122.28
CHAIN SAW DOCTOR, LLC	464.55	DRIVERS LICENSE GUIDE CO	29.95
CHAPPELL TRACTOR SALES INC	10,488.82	Dunn, Scott J	1,428.32
CINTAS CORPORATION	4,129.64	DYNA-VAC EQUIPMENT INC	652.70
Clairmont, Terry L	226.20	E.J. PRESCOTT INC.	34,309.13
CLEAN EATING	24.97	EAGLE SERVICES	527.00
CLIA LABORATORY PROGRAM	180.00	EARLY AMERICAN LIFE	54.00
CLOVER, JOHN	10.00	EAST COAST CONTAINERS	14,550.00
CMA ENGINEERS INC	2,728.17	EAST COAST EMERGENCY OUTFITTER	576.86
COHEN STEEL SUPPLY INC	2,370.14	EAST COAST WELDING	67.50
COLD RIVER BRIDGES, LLC	190,759.97	EASTERN PIPE SERVICE LLC	13,450.00
COLONIAL FORD INC	58,050.60	ELLIS MUSIC COMPANY	260.00
COMPUTER PROJECTS OF ILLINOIS, INC	180.00	EMERGENCY REPORTING	3,190.98
CONSOLIDATED COMMUNICATIONS	14,139.24	EMERGENCY TECHNOLOGY INC	10,314.74
CONSOLIDATED ELECTRICAL DISTRIBUTORS, INC	302.94	Emerson Aviation	0.00
CONWAY OFFICE SOLUTIONS	3,775.58	ENE SYSTEMS OF NH, INC	7,034.08
CONWAY, BRYAN	200.00	ENGRAVING AWARDS & GIFTS	955.38
CORCORAN CONSULTING ASSOC INC	150,324.33	ESRI INC	1,000.00
CORE & MAIN LP	3,924.78	EVERSOURCE	116,755.87
COTTRELL, RAEYN M.	200.00	EVERSOURCE(w)	1,662.94
COUNTRY PRESS INC	4,537.33	FAGAN, MARY	375.00
CREA	1,000.00	FAIRBANKS SCALES INC	1,853.10
CROSSWINDS CANINE	400.00	FAMILY HANDYMAN	26.98
CROWN TROPHY	2,282.16	FARMINGTON POLICE OUTSIDE SERVICES	585.00
Crumb, Michelle L	11.57	FASTENAL COMPANY	2,808.14
CRYSTAL ROCK LLC	789.84	Fawkes, Mary Anne	53.94
CUISINE AT HOME	32.00	FBINAA	375.00
CUMMINS SALES AND SERVICE	184.64	FELIX SEPTIC SERVICE INC	1,025.00
Cutter, Timothy S	254.33	Ferreira, Melinda N	125.85
CUTTING EDGE	675.00	FIELDSTONE LAND CONSULTANTS PLLC	500.00
CYN ENVIRONMENTAL SERVICES	1,990.00	FINGER LAKES	1,971.00
DANIELS ELECTRIC CORP	68,485.00	FIRE ENGINEERING	64.00
DANIELS EQUIPMENT CO INC	294.00	FIREHOUSE	49.95
DAVE'S SEPTIC SERVICE, INC	3,148.93	FIREICE SOLUTIONS LLC	1,471.21
DeCarli, Dion J	515.08	FIREMATIC SUPPLY CO INC	464.59
DeCarli, Dominic	79.00	FIRST ARRIVING, LLC	1,443.00
DEDHAM SPORTSMEN'S CENTER INC	3,524.00	FIRST STUDENT INC	2,175.00
DEL R GILBERT & SON BLOCK CO	1,491.64	FISHER AUTO PARTS	10,498.70
DELL MARKETING LP	2,882.93	FL MERRILL CONSTRUCTION INC.	38,200.00
DEMCO	3,524.01	FORD CREDIT	13,867.29
DENISE AMBER LEE FOUNDATION INC	390.00	Ford, Elroy B	150.00
DESORCIE EMERGENCY PRODUCTS LLC	1,400.00	FOREST LAND IMPROVEMENT INC	715.00
DIAMOND SHINE, LLC	350.00	FORMAX, A DIVISION OF BESCORP, INC	400.00
DIGITAL INK PRINTING	2,788.01	FR MAHONY ASSOCIATES INC	1,948.84
DIVERSIFIED MARINE CONST.	1,941.72	Franklin Savings Bank	274.31
DK MOTEL	220.00	FRANKLIN, CITY OF	175.00
DNC FLOORING INC	5,504.00	FREIGHTLINER OF NH, INC	390.74
DONAHUE, TUCKER & CIANDELLA, PLLC	8,867.23	FUN EXPRESS, LLC	629.72
DONOVAN SPRING & EQUIPMENT CO INC	340.24	Furbish Sr, Richard G	235.85
Donovan, Michael H	199.95	FW WEBB CO	288.70

TOWN OF GILFORD
2019 - Vendor Payments

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
GALLANT, MICHELLE	500.00	HOWARD P FAIRFIELD LLC	26,915.96
GARDEN GATE	45.00	HUMAN RESOURCES ASSOC OF GREATER CONCORD	900.00
GATOR INC	548.00	HUTCHINS ELECTRIC INC	10,122.79
GEMFORMS/PRINT GRAPHICS OF ME	587.30	IAFC MEMBERSHIP	427.50
GETTYSBURG FLAG WORKS	409.55	ICMA RETIREMENT TRUST - 457	104,147.28
GFOA	170.00	IDS/GILMORE, SHERRI LYNN	532.08
GILFORD CAL RIPKEN	2,628.00	IMTEK	1,171.15
GILFORD FOOTBALL TEAM	550.00	INDIAN HEAD RESORT	200.00
GILFORD HIGH SCHOOL	605.00	INDUSTRIAL PROTECTION SERVICES	6,493.65
GILFORD HOME CENTER	1,849.49	INGRAM LIBRARY SERVICES	3,331.48
GILFORD PUBLIC LIBRARY	6,447.66	INTERNATIONAL CODE COUNCIL INC	3,329.67
GILFORD SCHOOL DISTRICT	19,608,498.00	INTERVALE RENTALS	750.00
GILFORD TOWN OF	87.50	INTERWARE DEVELOPMENT CO INC	1,395.00
GILFORD TRUE VALUE	529.50	INTERWEAVE KNITS	55.90
GILFORD TRUSTEES OF TRUST FUNDS	374,981.00	INVASIVE WEED CONTROL,LLC	300.00
GILFORD VILLAGE WATER DISTRICT	296.99	IP & C INDUSTRIAL SERVICES, LLC	65,600.00
GILFORD WELL COMPANY INC	20,771.30	IPMA HR	1,405.00
GILFORD YOUTH CENTER	624.83	IPPOLITO'S FURNITURE	1,890.00
GILMANTON COMMUNITY HEALTH SERVICES	1,100.00	IRVING ENERGY DISTRIBUTION & MARKETING	18,402.83
GLENDALE COVE ASSOCIATION	2,000.00	IRWIN MOTORS INC	52,347.84
Gonyer, Denise M	182.70	J. PARKER & DAUGHTERS INC	50,528.00
Gould, Kurt D	203.61	J.C.B. COLBY INC	1,995.00
GOVE ELECTRIC LLC	264.69	Jacques, Christopher M	246.48
GRAINGER	1,941.27	Jarvi, Kristin E	499.97
GRANITE GROUP	1,147.33	JC MADIGAN INC	997.36
GRANITE STATE EMS, LLC	1,500.00	JENKINS, MEG	17.98
GRANITE STATE GLASS	758.35	Jensen, Susan M	588.32
GRANITE STATE MINERALS INC	72,777.21	JOHN H LYMAN AND SONS INC	9,800.00
GRANITE STATE TEAMSTERS	11.00	JOHN L CARTER SPRINKLER CO INC	600.00
GREASEBUSTERS FIRE PROTECTION	250.00	JORDAN EQUIPMENT COMPANY	4,553.83
GREAT NORTHERN CLEANING	616.00	JP PEST SERVICES	5,415.40
GREEN INSURANCE ASSOCIATES	4,910.00	KANOPY INC	68.00
Greene, Herbert M	897.55	Kelley, Kristian J	295.23
GRENIER, MICHAEL R.	760.00	KIEFER AQUATICS	656.25
GUARDIAN TRACKING, LLC	1,136.00	KING OF KLEAN LLC	1,260.00
GUNSTOCK ACRES VILLAGE WATER	363,283.00	King, Susan M	195.46
GUNSTOCK MTN RESORT	260.00	KOFILE PRESERVATION, INC	2,926.00
HALE, STEPHEN	230.00	KUSTOM SIGNALS, INC.	5,246.00
HAMILTON MARINE	1,834.89	LACONIA FIRE DEPT	500.00
HAMPSHIRE FIRE PROTECTION CO LLC	2,083.00	LACONIA TRUSTWORTHY HARDWARE	1,418.52
HARRISON SHRADER ENTERPRISES	4,475.00	LACONIA WATER DEPT	44,104.12
Hart, Sandra B	95.70	LACONIA, CITY OF	43,704.15
HART'S TURKEY FARM RESTAURANT	924.58	LaFond, Danielle	93.26
HEALTH TRUST, INC	1,157,319.84	LAKE SIDE ANIMAL HOSPITAL OF TILTON	1,196.59
HELEN SARGENT TRUST	375.00	LAKE WINNIPESAUKEE ASSOCIATION	2,000.00
HENRY'S DRY CLEANERS, INC	1,008.29	LAKES REG SEAMLESS GUTTERS	465.00
HILLSBORO FORD INC	13,651.33	LAKES REGION FENCE	9,000.00
HISTORIC NEW ENGLAND	200.00	LAKES REGION FIRE APPARATUS	2,517.82
HOP SALES & SERVICE	36.55	LAKES REGION MENTAL HEALTH CENTER	21,000.00
Horan, Kim M	412.60	LAKES REGION MUTUAL FIRE AID	86,782.46
HOUSE BEAUTIFUL	15.00	LAKES REGION NEWS CLUB INC	7,945.25
HOUSE ON THE HILL CUSTOM CREATIONS	2,737.15	LAKES REGION PLANNING COMM	18,228.75

TOWN OF GILFORD
2019 - Vendor Payments

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
LAKES REGION PUBLIC ACCESS TV	17,173.00	MOTOROLA SOLUTIONS, INC	94,382.11
LAKES REGION SCHOLARSHIP FOUNDATION	2,420.57	MOULTON'S BAND	400.00
LAKES REGION STRIPING CO	2,901.00	MSC INDUSTRIAL SUPPLY CO	59.46
LAMPREY APPRAISALS	1,000.00	MUNICIPAL MANAGEMENT ASSOC OF NH	370.00
LAURENT OVERHEAD DOOR SYSTEMS INC	816.60	MUNICIPAL RESOURCES, INC	7,655.10
LDR PRODUCTIONS	167.00	MURPHY, SEAN	50.40
LEAF	5,034.34	NATHAN J. BABCOCK SCHOLARSHIP	2,420.57
LEARNED, JUDITH	222.99	NATIONAL FIRE PROTECTION ASSOC	1,345.50
Lemay, Nathan D	170	NATIONAL GEOGRAPHIC SOCIETY	49.00
LHS ASSOCIATES INC	4846.5	NATURALLY, DANNY SEO	43.97
LIBERTY INTERNATIONAL TRUCKS	348.5	NCSI	1,075.00
LIBRARY JOURNAL	129.99	NE ASSOC CITY & TOWN CLERKS	260.00
LJM CONSTRUCTION	31000	NEDIAFC	100.00
LOU ATHANAS YOUTH BASKETBALL LEAGUE	300	NEOFUNDS	17,010.00
LOWE'S	11834.16	NEW BEGINNINGS	2,630.00
LRGHEALTHCARE (2)	14201.37	NEW ENGLAND ASSOC OF FIRE CHIEFS	25.00
LRMHV COOP	730	NEW ENGLAND STATE POLICE INFORMATION NETWORK	100.00
MACLEAN, WILLIAM	35.96	NEW HAMPSHIRE MAGAZINE	24.97
Madon, Jeffrey H	782.32	NEW HAMPSHIRE THE BEAUTIFUL	97.50
MAILFINANCE	3359.64	NEW HAMPTON POLICE DEPARTMENT	4,257.50
MAILINGS UNLIMITED	14622.57	NEW PIG CORPORATION	524.76
Mailloux, Curtis P	70.06	NEW YORK LIFE	20,350.96
MAINE MUNICIPAL ASSOC	75	NH ASSOC OF ASSESSING OFFICIAL	170.00
MAINE OXY	887.7	NH ASSOC OF CHIEFS OF POLICE INC	150.00
MAINE-LY BATTERIES, INC	0	NH ASSOC OF CONSERVATION COMM	525.00
MAINSTAY TECHNOLOGIES, LLC	133,975.69	NH ASSOC OF NATURAL RESOURCE SCIENTISTS	20.00
Malloy, Ryan P	18.94	NH BOSS	50.00
Martin, Robert L	50.00	NH BUILDING OFFICIALS ASSOC	150.00
MASLOW, JOSEPH	80.00	NH CEMETERY ASSOCIATION	210.00
MASTERMAN'S, LLP	364.43	NH CITY & TOWN CLERKS ASSOC	135.00
MATTHEW BENDER & CO, INC	1,903.20	NH HUMANE SOCIETY	7,000.00
MCCT INC	305.00	NH HYDRAULICS INC	1,425.00
MCDEVITT TRUCKS INC	211,039.98	NH LAKES	1,000.00
MCLAUGHLIN, EVERETT	20.00	NH LIBRARY TRUSTEES ASSOC	150.00
MEKULA REPORTING SERVICES, LLC	1,032.50	NH LOCAL WELFARE ADMIN ASSOC	75.00
MEMPHIS EQUIPMENT COMPANY	282.48	NH MUNICIPAL ASSOCIATION	660.00
MEN'S HEALTH	26.97	NH OSI	60.00
MEREDITH PLACE VETERINARY EMERGENCY	712.77	NH PRESERVATION ALLIANCE	50.00
MERIDIAN CONSTRUCTION CORP	2,000.00	NH RETIREMENT #1111	1,519,269.22
MESCO	5,812.12	NH SECRETARY OF STATE OF NH	75.00
MICHIE CORPORATION	2,885.00	NH STATE DEPT OF CORRECTIONS	589.61
MIDWEST TAPE	3,956.01	NH STATE DEPT OF ENVIRONMENTAL SVC	606,842.74
MILLS INDUSTRIES INC	650.00	NH STATE DEPT OF LABOR	150.00
MILTNER'S SHOES INC	1,248.93	NH STATE DEPT OF MOTOR VEHICLES	15.00
MILTON POLICE DEPARTMENT	13,032.50	NH STATE DEPT OF SAFETY	4,747.00
Mistler, Kurt N	84.31	NH STATE DEPT OF STATE	300.00
MITCHELL MUNICIPAL GROUP PA	6,850.87	NH STATE DEPT OF TRANSPORTATION	109,577.60
MOBILE BEACON	240.00	NH STATE FIREMEN'S ASSOC	780.00
MORTON SALT INC	123,213.07	NH STATE LIBRARY	674.28
MOTHER EARTH NEWS	41.95	NH STATE VITAL RECORDS	4,185.00
MOTION PICTURE LICENSING CORP	117.23	NH TAX COLLECTORS ASSOC	120.00
MOTOR INFORMATION SYSTEMS	650.00	NHCTCA	390.00

TOWN OF GILFORD
2019 - Vendor Payments

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
NHEDA	125.00	PRIMEX	301,999.00
NHGFOA	730.00	PRUDENTIAL INS CO OF AMERICA	1,999.92
NHLA	220.00	QUICK MED CLAIMS	25,533.71
NHPA PIPE BAND	1,750.00	QUILL CORPORATION	4,116.78
NHTCA/NHCTCA JOINT CERT COMM	712.00	Raxter, Alyssa S L	18.00
NOBLE CAUSE TRAINING & DEVELOPMENT LLC	300.00	REALGREEN LAWN & LANDCARE LLC	741.00
NOREGON SYSTEMS, INC	999.00	Rector, Maddison P	218.50
NORTH COAST SERVICES LLC	2,686.22	RECTOR,MADDISON	218.50
NORTH EAST TIRE SERVICE, INC	14,703.80	RED RIVER TECHNOLOGY LLC	13,229.00
NORTHEAST RECORD RETENTION LLC	510.00	REDIMIX COMPANIES, INC.	2,500.00
NORTHEAST RESOURCE RECOVERY	500.71	REFUNDS-2019	21,834.28
NORTHEAST SECURITY AGENCY	700.00	REIMERS, RONDA	185.45
NORTHERN TOOL & EQUIPMENT	586.74	Remick, Kim Sara I	2,491.95
NORTHWEST ENERGY EFFICIENCY COUNCIL	65.00	RJ THOMAS MFG CO INC	679.00
NUTTER ENTERPRISES, INC	16,654.81	ROCKIN' RON THE FRIENDLY PIRATE	225.00
NWF	19.95	Roman, Debra J	255.20
Ober, Bradley A	1,559.13	Rouse, Lance A	300.00
OEM DIAGNOSTIC TOOLS	0.00	ROWELLS SEWER & DRAIN	1,381.50
OFFICE ALTERNATIVES	874.00	ROYCO DISTRIBUTORS, INC	4,792.02
ON-THE-LINE INC	19,841.38	RUSSELL AUTO INC	4,020.00
OSSIPEE MTN ELECTRONICS INC	43,545.01	RYMES PROPANE & OIL	4,725.45
OUTSIDE	29.95	S & S WORLDWIDE INC	493.73
OVERDRIVE, INC.	2,483.69	SAFETY-KLEEN SYSTEMS INC	2,291.46
OVERHEAD DOOR COMPANY	290.00	SALMON PRESS LLC	3,082.20
OVERHEAD DOOR OPTIONS	2,985.00	SANDERS SEARCHES LLC	2,057.00
OWLSTAMP VISUAL SOLUTIONS	23.90	SANEL AUTO PARTS	26,165.88
PAC-VAN INC	765.00	SANTANDER BANK, N.A.	103,639.48
PALEO MAGAZINE	29.95	SCFOMAD	30.00
PAQUETTE SIGNS	2,650.00	SCHOOL LIBRARY JOURNAL	119.99
Parent, Dustin H	308.49	SEACOAST BUSINESS MACHINES	1,426.16
PARK STREET FOUNDATION	2,846.00	SENSUS USA	1,949.94
PARKER, BRAD	225.00	SHARE CORPORATION	770.69
PARTSMASTER	48.71	SHI	379.14
PATRICK WOOD LAW OFFICE	5,000.00	SIG SAUER, INC.	2,926.61
PELLETIER, SAMANTHA	275.00	SKY & TELESCOPE	37.95
PEOPLE'S UNITED BANK	87,030.00	SMART CARE EQUIPMENT SOLUTIONS	348.95
PERFORMANCE HEALTH SUPPLY INC	128.50	SMITH COVE ASSOCIATION	15,500.00
PERMA-LINE CORP OF NE	2,358.65	SNO DEPOT, LLC	5,208.00
PET WASTE ELIMINATOR	64.00	SOCIETY FOR THE PROTECTION OF NH FORESTS	100.00
PETTY CASH	1,699.76	SOURCE4	293.00
Phillips, Duncan B	2,136.14	SOUTHEASTERN SECURITY CONSULTANTS INC	675.00
PIKE INDUSTRIES, INC	8,437.18	SOUTHWORTH-MILTON INC	3,925.34
PINARD WASTE SYSTEMS CO INC	51.61	SPARTAN MECHANICAL	10,553.39
PINE POINT FIRE TRAINING	60.00	ST. GERMAIN, JEANNETTE G., TRUSTEE	275.42
PINE STATE ELEVATOR CO	2,784.20	STAFFORD OIL CO INC	405.30
PIONEER MANUFACTURING COMPANY	734.00	STANTEC CONSULTING SERVICES INC	99,821.34
POINT EMBLEMS	1,555.00	STAPLES CREDIT PLAN	435.04
Pollak, Camille M	500.00	STEPHEN'S FRAME & COLLISION REPAIR LLC	850.00
PRACTICAL HOMESCHOOLING	25.00	STEVEN J. SMITH & ASSOC INC	1,807.50
PRAETORIAN DIGITAL; POLICEONE	1,924.00	STEVEN J. SMITH & ASSOC. INC.	0.00
PRESCOTT'S FLORIST	295.85	Stevens, Tessa L	806.73
PREVENTION MAGAZINE	36.00	STOP STICK LTD	1,375.00

TOWN OF GILFORD
2019 - Vendor Payments

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
STRAND BOOK STORE	5,982.60	US IDENTIFICATION MANUAL	82.50
STRYKER MEDICAL	1,578.36	US TENNIS ASSOC.	35.00
Suarez, Maria A	94.77	USPCA	175.00
SUPERIOR FENCE COMPANY	25,000.00	VACHON CLUKAY & CO PC	21,700.00
T.F. BERNIER, INC	600.00	VACMAN & BOBBIN	73.47
TAUNTON DIRECT INC	93.95	VANASSE HANGEN BRUSTLIN INC	13,776.00
TAYLOR RENTAL	4,399.00	VANITY FAIR	39.99
TEAMSTERS LOCAL 633 OF NH	7,752.00	VCA CAPITAL AREA VETERINARY	333.07
TENNIS COURTS OF NH INC	2,000.00	VERIZON WIRELESS	2,285.61
THE FAMILY CENTER	60.00	VH BLACKINTON CO., INC.	12.00
THE LIFEGUARD STORE	10.45	W.B. MASON	12,900.06
THE NEW YORKER	89.99	WAKEFIELD POLICE DEPARTMENT	487.50
THE PHILIP M. ELLIS 2013	329.90	WALMART COMMUNITY/GEMB	2,612.78
THE PIONEER WOMAN	15.00	Waring, Glen A	531.30
THE SUN	70.00	WASTE MGMT OF NEW HAMPTON NH	167,742.99
THE SWAIN FAMILY LLC	600.00	WATER INDUSTRIES INC	43,740.57
THERIAULT, MEGAN	88.96	WATERMARK MARINE SYSTEMS, LLC	210.85
THOMSON REUTERS - WEST	136.56	WATERVILLE VALLEY, TOWN OF	10,725.00
TILTON POLICE DEPARTMENT	1,625.00	WEBSTER, ED	425.00
TIME	49.00	Weeks Jr, Roger M	282.22
TMDE CALIBRATION LABS, INC	1,275.52	WELCH, HEIDI	40.00
TOTAL SECURITY, INC	3,099.00	WELLS FARGO FINANCIAL LEASING	2,832.97
TRACINGS GRAPHICS	1,748.70	WEX BANK	283.69
TRACKER SOFTWARE CORP	5,850.00	WHARF INDUSTRIES PRINTING INC	2,588.00
TREAS, STATE OF NH	270.00	Wheatley, Sara J	209.38
TREASURER - STATE OF NEW HAMPSHIRE	4,098.00	WHEELABRATOR TECHNOLOGIES	355,407.04
TRI COUNTY POWER EQUIPMENT	2,148.05	WHITE, DANA	715.00
TRITECH SOFTWARE SYSTEMS	11,611.50	Whitney, Matthew R	0.00
TURFPRO	19,173.40	WILDLIFE ENCOUNTERS	360.00
TURNER, DEAN & JODI	198.12	WILLIAM J. JAMIESON, PHD	675.00
TYLER TECHNOLOGIES INC	11,045.00	WILLIAM R. AKERLEY	3,669.30
TYMCO, INC.	62,773.58	WINNIPESAUKEE DRUG CONSORTIUM SERVICES LLC	1,020.00
U-FRAME WE FRAME	75.00	WINNISQUAM PRINTING & COPYING	972.88
UNDERWOOD ENGINEERS, INC	9,036.33	WOLCOTT CONSTRUCTION INC	1,428,126.63
UNH	5,427.50	WOMEN'S RUNNING	34.95
UNH TECHNOLOGY TRANSFER CENTER	50.00	YANKEE NEW ENGLAND'S MAGAZINE	49.97
UNITED DIVERS INC	1,410.05	ZOLL MEDICAL CORP GPO	11,477.95
UNITED SITE SERVICES	2,431.58		

TOWN OF GILFORD
2019 Employee Wages Benefits

<u>Job Title</u>	<u>Department</u>	<u>Base Pay</u>	<u>Other Pay</u>	<u>Taxes & Benefits</u>
Selectmen	Elected Officials	\$ 2,500.00	\$ -	\$ 191.24
Selectman	Elected Officials	\$ 2,500.00	\$ -	\$ 191.24
Selectman	Elected Officials	\$ 2,500.00	\$ -	\$ 191.24
Deputy Treasurer	Elected Officials	\$ 600.00	\$ -	\$ 45.92
Treasurer	Elected Officials	\$ 3,000.00	\$ -	\$ 229.52
Checklist Supervisor	Elected Officials	\$ 930.00	\$ -	\$ 71.18
Moderator	Elected Officials	\$ 750.00	\$ -	\$ 57.40
Assist Moderator / Insp of Elections	Elections	\$ 126.00	\$ -	\$ 9.64
Checklist Supervisor	Elected Officials	\$ 877.50	\$ -	\$ 67.16
Checklist Supv	Elected Officials	\$ 935.00	\$ -	\$ 71.56
Welfare Director	Welfare	\$ -	\$ 9,520.00	\$ 688.56
Executive Assistant	Town Administration	\$ 56,280.08	\$ 2,080.56	\$ 33,857.18
Town Administrator	Town Administration	\$ 107,104.98	\$ 11,905.79	\$ 45,859.31
Deputy TC-TC	Town Clerk - Tax Collector	\$ 40,087.93	\$ 497.30	\$ 29,854.67
Assistant TC/TC	Town Clerk - Tax Collector	\$ 19,152.71	\$ 51.00	\$ 14,938.91
PT Assistant TC - TC	Town Clerk - Tax Collector	\$ 8,118.71	\$ -	\$ 621.17
Assistant TC-TC	Town Clerk - Tax Collector	\$ 18,235.64	\$ -	\$ 1,395.00
Assistant TC-TC	Town Clerk - Tax Collector	\$ 16,498.21	\$ 26.90	\$ 1,263.99
Town Clerk - Tax Collector	Town Clerk - Tax Collector	\$ 38,011.26	\$ 1,050.44	\$ 17,477.21
Town Clerk/Tax Collector	Town Clerk - Tax Collector	\$ 53,880.01	\$ 2,093.43	\$ 32,630.59
Assistant TC-TC	Town Clerk - Tax Collector	\$ 16,111.48	\$ -	\$ 1,232.36
Ballot Clerk	Elections	\$ 110.25	\$ -	\$ 8.44
Ballot Clerk	Elections	\$ 112.50	\$ -	\$ 8.61
Ballot Clerk	Elections	\$ 112.50	\$ -	\$ 8.61
Ballot Clerk	Elections	\$ 112.50	\$ -	\$ 8.61
Assistant TC-TC	Town Clerk - Tax Collector	\$ 34,770.45	\$ -	\$ 12,237.69
Bookkeeper	Finance & Appraisal	\$ 42,555.21	\$ 423.24	\$ 26,344.16
Assessing Technician	Finance & Appraisal	\$ 53,824.69	\$ 5,020.37	\$ 26,861.82
Accounting Clerk	Finance & Appraisal	\$ 17,771.30	\$ -	\$ 1,359.50
Finance Director	Finance & Appraisal	\$ 88,844.78	\$ 6,628.08	\$ 25,505.26
Appraisal Technician	Finance & Appraisal	\$ 7,263.62	\$ -	\$ 555.66
Bldg Insp/Code Enf. Officer	Planning & Land Use	\$ 76,472.91	\$ 520.00	\$ 19,026.71
Planning & Land Use Director	Planning & Land Use	\$ 82,378.58	\$ 7,782.84	\$ 25,585.15
Secretary	Planning & Land Use	\$ 42,376.07	\$ 161.76	\$ 32,738.41
Police Officer	Police	\$ 47,425.32	\$ 11,706.20	\$ 21,103.19
Sergeant	Police	\$ 62,426.68	\$ 15,557.46	\$ 46,545.31
PT Police Officer	Police	\$ 857.42	\$ 3,575.00	\$ 64.26
Police Chief	Police	\$ 88,594.96	\$ 19,425.58	\$ 53,131.01
Police Sargeant	Police	\$ 73,032.59	\$ 21,507.30	\$ 53,478.53
Communications Specialist	Police	\$ 51,258.96	\$ 18,272.48	\$ 33,929.76
Communications Specialist	Police	\$ 51,707.04	\$ 22,698.94	\$ 37,067.15
Police Officer	Police	\$ 3,904.37	\$ 1,325.00	\$ 400.09
Communications Specialist	Police	\$ 50,570.88	\$ 11,762.57	\$ 28,056.17
Technical Assistant	Police	\$ 52,614.02	\$ 7,579.47	\$ 31,096.71
Police Detective	Police	\$ 68,395.86	\$ 8,643.09	\$ 46,722.01
Deputy Chief	Police	\$ 86,795.67	\$ 7,610.30	\$ 52,899.02
Detective	Police	\$ 24,912.92	\$ 4,281.52	\$ 11,608.11
Glendale Parking Enforcement	Police	\$ 6,133.50	\$ -	\$ 469.20

TOWN OF GILFORD
2019 Employee Wages Benefits

<u>Job Title</u>	<u>Department</u>	<u>Base Pay</u>	<u>Other Pay</u>	<u>Taxes & Benefits</u>
Communications Specialist	Police	\$ 716.82	\$ 475.00	\$ 91.20
Police Officer	Police	\$ 52,986.99	\$ 21,898.45	\$ 31,589.49
PT Communication Specialist	Police	\$ 1,422.00	\$ 775.00	\$ 168.06
Police Officer	Police	\$ 46,535.04	\$ 16,092.36	\$ 32,894.60
Police Sergeant	Police	\$ 75,694.49	\$ 19,262.17	\$ 35,494.16
Police Officer/SRO	Police	\$ 3,400.80	\$ 2,524.63	\$ 3,975.45
Communications Specialist	Police	\$ 17,280.00	\$ 675.00	\$ 14,538.14
Lieutenant	Police	\$ 78,368.98	\$ 22,079.91	\$ 51,829.79
Parking Attendant	Police	\$ 6,500.00	\$ -	\$ 497.21
Police Officer	Police	\$ 49,274.56	\$ 13,211.94	\$ 32,880.73
Detective	Police	\$ 47,191.40	\$ 23,808.95	\$ 25,498.34
Police Officer	Police	\$ 58,604.83	\$ 20,366.06	\$ 47,080.00
Police Officer	Police	\$ 49,866.08	\$ 10,951.94	\$ 25,976.23
Executive Secretary	Police	\$ 53,134.45	\$ 4,076.01	\$ 32,684.54
Police Officer	Police	\$ 9,470.72	\$ 935.53	\$ 4,443.71
Police Sergeant	Police	\$ 65,877.28	\$ 23,775.61	\$ 51,580.42
Patrolman 1st Class/FTO	Police	\$ 65,423.16	\$ 26,595.58	\$ 44,784.35
PT Communications Specialist	Police	\$ 2,880.00	\$ 425.00	\$ 252.77
Captain / EMT-P	Fire - Rescue	\$ 81,349.63	\$ 21,243.47	\$ 58,167.06
Fire Captain/Paramedic	Fire - Rescue	\$ 84,592.96	\$ 24,488.02	\$ 60,467.16
Administrative Assistant	Fire - Rescue	\$ 29,108.52	\$ -	\$ 7,407.21
Fire Chief	Fire - Rescue	\$ 95,994.36	\$ 10,806.89	\$ 52,467.50
Firefighter/EMT-I	Fire - Rescue	\$ 46,126.75	\$ 13,474.21	\$ 23,966.51
Firefighter/AEMT	Fire - Rescue	\$ 63,213.62	\$ 7,674.91	\$ 26,194.94
Firefighter/AEMT	Fire - Rescue	\$ 42,625.21	\$ 7,852.05	\$ 22,492.80
Firefighter-II/EMT-I	Fire - Rescue	\$ 48,646.67	\$ 6,454.53	\$ 40,368.33
Firefighter/AEMT	Fire - Rescue	\$ 41,865.00	\$ 5,850.89	\$ 22,366.64
Firefighter/EMT1	Fire - Rescue	\$ 44,610.72	\$ 4,566.14	\$ 38,436.34
Firefighter/EMT-I	Fire - Rescue	\$ 44,556.79	\$ 3,100.12	\$ 37,953.20
Fire Lieutenant/EMT-I	Fire - Rescue	\$ 65,975.20	\$ 19,532.11	\$ 50,479.97
Firefighter/EMT-I	Fire - Rescue	\$ 56,947.88	\$ 7,710.12	\$ 43,566.67
Deputy Fire Chief / EMT- I / Health Officer	Fire - Rescue	\$ 83,883.84	\$ 5,984.11	\$ 40,356.35
Firefighter/Paramedic	Fire - Rescue	\$ 46,173.62	\$ 6,318.25	\$ 28,553.06
Firefighter/EMT-Paramedic	Fire - Rescue	\$ 45,908.60	\$ 3,789.91	\$ 25,341.55
Firefighter / AEMT	Fire - Rescue	\$ 41,911.21	\$ 10,048.94	\$ 24,600.40
Call Firefighter	Fire - Rescue	\$ 1,927.90	\$ 168.75	\$ 161.74
Call FF/EMT-B	Fire - Rescue	\$ 455.00	\$ 3,668.75	\$ 315.47
Call FF-II/EMT-I	Fire - Rescue	\$ 81.07	\$ -	\$ 6.19
Call FF/EMT	Fire - Rescue	\$ 373.17	\$ 180.00	\$ 42.33
Call EMT-I	Fire - Rescue	\$ 1,121.12	\$ 2,182.50	\$ 252.71
Call Firefighter	Fire - Rescue	\$ 487.35	\$ -	\$ 37.29
Call Firefighter	Fire - Rescue	\$ 1,627.30	\$ -	\$ 124.48
Call Firefighter	Fire - Rescue	\$ 34.50	\$ -	\$ 2.64
Call Firefighter	Fire - Rescue	\$ 150.19	\$ -	\$ 11.49
Call FF	Fire - Rescue	\$ 594.75	\$ 180.00	\$ 59.25
Call Firefighter / AEMT	Fire - Rescue	\$ 152.38	\$ -	\$ 11.66
Call Firefighter	Fire - Rescue	\$ 88.89	\$ -	\$ 6.80
Call Firefighter / AEMT	Fire - Rescue	\$ 1,560.78	\$ 495.00	\$ 157.25

TOWN OF GILFORD
2019 Employee Wages Benefits

<u>Job Title</u>	<u>Department</u>	<u>Base Pay</u>	<u>Other Pay</u>	<u>Taxes & Benefits</u>
Call EMT-P	Fire - Rescue	\$ 1,607.88	\$ 4,848.75	\$ 493.93
Call FF-Driver/Operator	Fire - Rescue	\$ 1,969.24	\$ 821.25	\$ 213.50
Call Firefighter	Fire - Rescue	\$ 625.27	\$ 202.50	\$ 63.33
Call Firefighter	Fire - Rescue	\$ 805.04	\$ 1,665.00	\$ 188.99
Call Firefighter	Fire - Rescue	\$ 10.51	\$ -	\$ 0.80
Call FF/Driver	Fire - Rescue	\$ 513.24	\$ -	\$ 39.25
Deputy Director	Public Works Administration	\$ 30,961.45	\$ 1,649.40	\$ 7,955.07
Secretary	Public Works Administration	\$ 28,505.67	\$ 882.97	\$ 14,248.69
Director of Public Works	Public Works Administration	\$ 47,138.74	\$ 30,188.10	\$ 25,068.08
Director of Public Works	Public Works Administration	\$ 11,900.00	\$ 308.00	\$ 4,416.55
Library Custodian	Buildings & Grounds	\$ 14,064.00	\$ -	\$ 1,075.86
Glendale Parking Enforcement	Police	\$ 20,889.43	\$ 6,888.69	\$ 11,637.56
Library Custodian	Buildings & Grounds	\$ 2,548.75	\$ 117.71	\$ 204.03
Custodian	Buildings & Grounds	\$ 37,749.59	\$ 1,234.70	\$ 15,845.95
Seasonal Laborer	Buildings & Grounds	\$ 5,240.63	\$ 4.69	\$ 46.26
Custodian	Buildings & Grounds	\$ 17,576.04	\$ -	\$ 1,344.37
Bldgs & Grnds Superintendent	Buildings & Grounds	\$ 22,484.80	\$ 6,093.55	\$ 7,795.52
Solid Waste Attendant	Solid Waste	\$ 1,512.50	\$ -	\$ 115.71
Laborer	Highway	\$ 35,671.36	\$ 5,669.95	\$ 24,124.56
Laborer	Highway	\$ 30,361.86	\$ 5,739.71	\$ 31,390.31
Truck Driver	Highway	\$ 15,759.61	\$ 4,701.34	\$ 7,859.24
Mechanic	Highway	\$ 56,293.60	\$ 6,744.75	\$ 30,081.09
Equipment Operator / Acting Highway	Highway	\$ 48,389.49	\$ 8,841.59	\$ 35,751.12
Highway Laborer	Highway	\$ 37,415.20	\$ 3,559.62	\$ 17,165.03
Truck Driver	Highway	\$ 18,728.89	\$ 6,116.22	\$ 12,263.39
Truck Driver	Highway	\$ 37,299.25	\$ 8,855.03	\$ 13,625.04
Equipment Operator	Highway	\$ 38,948.13	\$ 10,217.30	\$ 27,323.67
Truck Driver	Highway	\$ 45,127.20	\$ 5,615.20	\$ 34,292.06
Mechanic	Highway	\$ 46,419.41	\$ 3,559.81	\$ 34,148.01
Truck Driver	Highway	\$ 10,462.61	\$ 1,276.05	\$ 4,300.41
SW Attendant 1	Solid Waste	\$ 22,577.72	\$ 7,513.96	\$ 8,681.91
Highway Superintendent	Highway	\$ 52,081.60	\$ 12,686.68	\$ 36,889.66
Head Mechanic	Highway	\$ 56,368.60	\$ 10,008.31	\$ 35,104.30
Truck Driver	Highway	\$ 9,782.94	\$ 1,335.23	\$ 4,183.64
Solid Waste Supervisor	Solid Waste	\$ 39,299.21	\$ 7,228.16	\$ 22,993.47
SWC Superintendent	Solid Waste	\$ 42,982.38	\$ 4,668.32	\$ 31,282.17
Sewer System Technician	Sewer Department	\$ 46,633.60	\$ 5,879.26	\$ 26,393.33
Acting Director - Public Works	Public Works Administration	\$ 17,218.50	\$ -	\$ 1,317.21
Laborer	Cemeteries	\$ 315.25	\$ -	\$ 24.14
Laborer	Cemeteries	\$ 4,424.50	\$ -	\$ 338.49
Parks & Rec. Director	Parks & Recreation	\$ 58,143.05	\$ 4,889.19	\$ 20,962.51
P&R Program Assistant	Parks & Recreation	\$ 16,514.22	\$ -	\$ 1,263.33
Program Assistant	Parks & Recreation	\$ 18,101.36	\$ 181.91	\$ 1,398.69
Lifeguard	Parks & Recreation	\$ 3,643.21	\$ -	\$ 278.71
Director - Community Band	Parks & Recreation	\$ -	\$ 480.00	\$ 36.72
Ice Rink Maintenance	Parks & Recreation	\$ 739.13	\$ -	\$ 56.57
Lifeguard	Parks & Recreation	\$ 2,991.30	\$ -	\$ 228.84
Lifeguard	Parks & Recreation	\$ 3,652.64	\$ -	\$ 279.44

TOWN OF GILFORD
2019 Employee Wages Benefits

<u>Job Title</u>	<u>Department</u>	<u>Base Pay</u>	<u>Other Pay</u>	<u>Taxes & Benefits</u>
Lifeguard	Parks & Recreation	\$ 1,566.59	\$ -	\$ 119.85
Director - Community Band (fill-in)	Parks & Recreation	\$ -	\$ 360.00	\$ 27.54
Lifeguard/WSI	Parks & Recreation	\$ 3,621.16	\$ -	\$ 277.02
Lifeguard	Parks & Recreation	\$ 3,898.57	\$ -	\$ 298.25
Ice Rink Maintenance	Parks & Recreation	\$ 975.13	\$ -	\$ 74.61
Ice Rink Maintenance	Parks & Recreation	\$ 642.33	\$ -	\$ 49.14
Maintenance	Parks & Recreation	\$ 4,849.20	\$ 22.84	\$ 372.72
Lifeguard / WSI	Parks & Recreation	\$ 3,219.00	\$ -	\$ 246.25
Lifeguard	Parks & Recreation	\$ 4,215.98	\$ -	\$ 322.50
Lifeguard	Parks & Recreation	\$ 3,192.75	\$ -	\$ 244.25
Gatekeeper	Parks & Recreation	\$ 2,601.56	\$ -	\$ 199.00
Lifeguard	Parks & Recreation	\$ 2,751.07	\$ -	\$ 210.46
Lifeguard	Parks & Recreation	\$ 4,161.96	\$ -	\$ 318.39
Gatekeeper	Parks & Recreation	\$ 1,782.00	\$ -	\$ 136.34
Seasonal Maintenance	Parks & Recreation	\$ 9,011.77	\$ 148.31	\$ 700.74
Lifeguard/WSI	Parks & Recreation	\$ 5,111.45	\$ -	\$ 391.04
Lifeguard	Parks & Recreation	\$ 3,465.78	\$ -	\$ 265.13
Lifeguard	Parks & Recreation	\$ 3,877.42	\$ -	\$ 296.61
Ice Rink Maintenance	Parks & Recreation	\$ 27.50	\$ -	\$ 2.11
Beach Manager	Parks & Recreation	\$ 5,978.00	\$ -	\$ 457.32
Beach Mgr	Parks & Recreation	\$ 4,401.03	\$ -	\$ 336.66
Library Assist - Interlibrary Loan	Library	\$ 9,122.40	\$ 5,126.24	\$ 3,738.30
Library Assistant	Library	\$ 1,442.75	\$ -	\$ 110.40
Library Director	Library	\$ 79,838.16	\$ 6,500.12	\$ 36,818.27
Library Assistant - Technical	Library	\$ 4,611.04	\$ -	\$ 352.73
PT Library Assist - Irregular	Library	\$ 5,076.90	\$ -	\$ 388.45
Library Assist - Tech Services	Library	\$ 3,009.54	\$ -	\$ 230.25
Assistant Librarian	Library	\$ 39,189.61	\$ 809.87	\$ 24,081.80
Circulation Librarian	Library	\$ 35,790.01	\$ 209.75	\$ 15,300.88
Library Assist - Children's	Library	\$ 9,410.36	\$ -	\$ 719.90
Library Assistant	Library	\$ 536.76	\$ -	\$ 41.02
Substitute Librarian	Library	\$ 566.25	\$ -	\$ 43.34
Library Assistant	Library	\$ 924.90	\$ -	\$ 70.76
Children's Librarian	Library	\$ 26,676.47	\$ -	\$ 2,040.82
Teen/Emerging Tech Librarian	Library	\$ 37,842.02	\$ 818.08	\$ 8,296.75
Library Assistant	Library	\$ 3,826.59	\$ -	\$ 292.70
Library Assistant	Library	\$ 3,737.98	\$ -	\$ 286.03
Adult Services Librarian	Library	\$ 25,091.52	\$ -	\$ 13,467.09

Gunstock Acres Village Water District

On May 30, 1981, the citizens of Gunstock Acres voted to create the Gunstock Acres Village District, pursuant to RSA Chapter 52. It was subsequently renamed, Gunstock Acres Village Water District to reflect the district's purpose.

The Gunstock Acres community has continued to grow over the ensuing years and the Water District has been able to live up to the challenge of servicing the ever-growing community. We are now delivering more than 80,000 gallons of water per day and the District services over 750 accounts. Today, the water district is fully prepared to absorb the needs of all possible growth in our community. The Water District is self-funded, and receives zero funding from Town of Gilford. Our operation is funded by water rate fees to the members of our community and a precinct tax leveled at the property owners within the water district boundary.

Our pump stations include modern Variable Frequency Controls that help to optimize our use of water and electricity costs. Tighter controls over water conservation have been maintained throughout the full system.

Our computer/radio transmission system insures a high degree of conservation by allowing early detection of water line breaks, which have caused us difficulties in the past. In conjunction with this system, the operator has access to information about pump status, system pressures, and system security.

This year, the District is completing engineering investigations to identify pump station capacities, deficiencies, and potential improvements to be implemented with capital projects.

Our operator is New England Service Company. Phone: 603-293-8580

For all new water connections, please contact our water operator. As a reminder, customers are responsible for maintaining service connections in good condition, and customers may be financially responsible for leak repairs or other after-hours responses from our operator when addressing service line maintenance.

Commissioners

Jim Johnson. Nick Sceggell and Howard Epstein

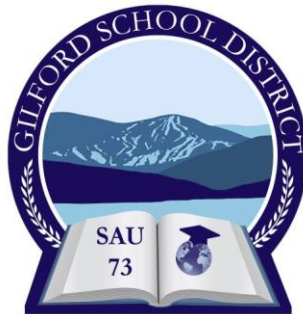
Clerk

Vacant

Treasurer

Jose Diaz

Annual Report
Of the
School District
of the town of
GILFORD
New Hampshire



for the year ending
December 31, 2019

OFFICERS OF THE GILFORD SCHOOL DISTRICT

Moderator

Sandra McGonagle

Clerk

Kimberly Zyla Salanitro

Treasurer

Sue Jensen

Auditors

Plodzik & Sanderson

SCHOOL BOARD

Chris McDonough, Chair
Gretchen Gandini, Vice-Chair
Jeanin Onos, Secretary
Karen Thurston
Rae Mello-Andrews

Term Expires 2021
Term Expires 2022
Term Expires 2021
Term Expires 2022
Term Expires 2020

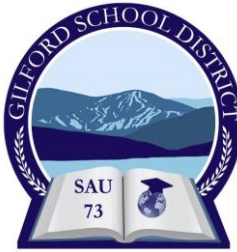
SUPERINTENDENT OF SCHOOLS

Kirk Beitler

BUSINESS ADMINISTRATOR

Scott Isabelle

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



2019 Deliberative Session Minutes

Gilford School District
Deliberative Session
“First Session”
February 7, 2019

At 7:01 p.m. Sandra McGonagle, School District Moderator, opened the Deliberative Session. The Moderator led the Pledge of Allegiance. There were approximately 55 voters in attendance. Sandra McGonagle thanked Scott Piddington and then introduced the officials: Rae Mello-Andrews, School Board Chair; Chris McDonough, School Board Vice-Chair; Gretchen Gandini, School Board Clerk; Jeanin Onos, School Board member; Karen Thurston, School Board member; Barbara Loughman, Attorney for the SAU; Sean Murphy, Budget Committee Chair; Kimberly Zyla Salanitro, School District Clerk.

The Moderator acknowledged the Gilford Budget Committee Members in attendance and introduced the Supervisors of the Checklist, Mary Villaume, Miriam York and Irene Lachance.

The Moderator introduced the District administrators: Kirk Beitler, Superintendent of Schools; Scott Isabelle, Assistant Superintendent for Business; Peter Sawyer, Principal of Gilford Middle School; Anthony Sperazzo, Principal of Gilford High School; Danielle Bolduc, Principal of Gilford Elementary School; Tim Goggin, Assistant Principal at Gilford High School; Sean Walsh, Assistant Principal for K-8 and Gilford Middle School; Esther Kennedy, Director of Student Services; Steve Tucker, Curriculum Coordinator; Brenda McGee, Technology Coordinator and Tim Bartlett, Supervisor of Buildings and Grounds.

The Moderator explained the ground rules for the meeting.

The Moderator read Article I.

ARTICLE I - Election of Officers

The moderator read the list of open positions.

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

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 \$26,396,272? Should this article be defeated, the default budget shall be \$25,517,333, 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 is required)

Recommended by the School Board 4-0

Recommended by the Budget Committee 10-0

Superintendent Kirk Beitler presented a PowerPoint on the 2019-2020 budget proposal.

There was no discussion. The Moderator stated that Article II will appear on the ballot.

ARTICLE III Athletic Track Resurfacing

Shall the school district vote to raise and appropriate the sum of Two Hundred Ten Thousand Dollars (\$210,000) to fund the repairs and resurfacing of the athletic track located at Gilford High School? Twenty Thousand Dollars (\$20,000) will be raised from a donation received from the Gilford Parent Teacher Association and the balance of One Hundred Ninety Thousand Dollars (\$190,000) is to come from general taxation. (Majority vote is required)

Recommended by School Board 4-0

Recommended by Budget Committee 12-0

There was no discussion. The Moderator stated that Article III will appear on the ballot.

Article IV World Language Program

Shall the school district vote to add one teaching position for the new World Language program at Gilford Elementary School and Gilford Middle School and to raise and appropriate the sum of Eighty Nine Thousand One Hundred Ninety Nine dollars (\$89,199) to fund the salaries, benefits and program costs? This will become an ongoing annual appropriation and part of the operating budget going forward to be funded from general taxation.(Majority vote is required)

Recommended by School Board 4-0

Recommended by Budget Committee 9-3

Tim Sullivan spoke against the article stating that French was an antique language. Tim stated that even though he voted against it as a Budget Committee member, he may vote for it personally.

Dale Chan Eddy spoke in favor of the article stating that is a misconception that Spanish is the second most spoken language in NH but in fact, it is French.

Being no other discussion, the Moderator stated that Article IV will appear on the ballot.

Article V School Buildings and Maintenance Capital Reserve Fund

Shall the school district vote to raise and appropriate the sum of up to One Hundred Fifty Thousand Dollars (\$150,000) 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?

(The next intended project is the renovation of the 1974 Gilford High School locker room project for the cost of \$870,000 in 2022-2023. The current balance is \$150,000) (Majority vote is required)

Recommended by School Board 4-0

Recommended by Budget Committee 12-0

There was no discussion. The Moderator stated that Article V will appear on the ballot.

Article VI School Buildings Roof Maintenance Capital Reserve Fund

Shall the school district vote to raise and appropriate the sum of up to Sixty Two Thousand Five Hundred Dollars (\$62,500) 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 available (surplus) available for transfer on July 1 of this year?

(The next intended project is the Gilford Elementary and High School roofing projects for the cost of \$800,000 in 2023-2024 and 2024-2025. The current balance is \$125,000) (Majority vote is required)

Recommended by School Board 4-0

Recommended by Budget Committee 12-0

There was no discussion. The Moderator stated that Article VI will appear on the ballot.

Article VII School Buildings Technology Infrastructure Capital

Shall the school district vote to raise and appropriate the sum of up to Thirty Thousand Dollars (\$30,000) 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?

(The next intended project is the Gilford School District wireless infrastructure project for the cost of \$182,000 in 2021-2022. The current balance is \$60,000) (Majority vote is required)

Recommended by School Board 4-0

Recommended by Budget Committee 10-2

Skip Murphy spoke against the article stating that it should be done yearly and put into the operating budget.

Mr. Murphy also thanked the School Board for giving more information to voters in each warrant article.

Being no other discussion, the Moderator stated that Article VII will appear on the ballot.

Article VIII Citizen Petition

Shall we change the date for elections from the second Tuesday in March to the second Tuesday in May?
(Majority vote is required)

Not Recommended by the School Board 4-0

Skip Murphy moved to amend the article to read as follows:

“Shall we change the date for elections and the second session from the second Tuesday in March to the second Tuesday in May, which would change the date for the first session to a date between the first and second Saturdays after the last Monday in March, inclusive.”

Lori Dickson inquired, “what is the reason for this article?”

Skip Murphy stated that it is intended to make it easier for those who find it difficult to come to vote due to weather conditions. Mr. Murphy stated that there was no way to get an absentee ballot in time to vote.

Lori Dickson asked how long it has been in March. Skip Murphy replied, forever.

Joe Wernig commented that it appears the past two years election results were not what the petitioners wanted.

Peter Karagianis questioned, if we did move the date two month later, when would we start the budget process? He also asked if the Budget Committee would be working with real numbers instead of estimates.

Scott Isabelle replied saying that even if we moved it up two months, we would still be working with estimates.

Johanna Davis reviewed the pros and cons stating that one pro would be the possibility of getting more people out to vote but that may not even happen. On the con side, the article could pass for the Town but not the School District which would then have added costs as we would have two elections. The Town would go January – May without a budget and we would have to revise the next fiscal year to an 18 month which would increase her taxes by \$200 a month.

Dale Chan Eddy expressed a concern if the vote was split. Dale shared some data from other towns with the later date and reported that they are not seeing any greater percentage of voter turnout.

Katie Bryant spoke against the article stating that it would be very problematic with functioning in the school. Katie runs the summer program which impacts 100 students. She stated that if the date gets moved to May, she cannot begin the hiring process, set tuition rates, begin registration and schedule programs. She feels it will leave many families in a bad spot.

Mike Dowe optioned that it doesn’t pass the straight face test. It would be a huge burden to the town and it is not supported by data.

Bruce Thurston spoke in opposition to the article stating that it will increase costs. Repairs and building projects will be behind the eight ball finding bidders which will also increase costs.

Patti Madore asked how this would impact teacher contracts and the timeline to hire qualified teachers when so many will have already accepted jobs?

Kirk Beitler relied that teacher contracts will be delayed until after the vote in May and the hiring process would not begin until late May.

Patty Madore asked if we don't pass the amendment, does it nullify the article?

Attorney Loughman stated that it is not clear what will happen if the article is adopted as written. Leaving it as is, it could be invalid but she was not able to guarantee it one way or the other.

Doug Kenyon stated that the RSA for absentee ballots has changed and voters can get an absentee ballot on Monday, the day before voting, if a winter storm warning is issued. That takes care of any weather issues.

Doug Kenyon also inquired if the date were changed, would it affect our relationship with Gilmanton?

Rae Mello-Andrews replied that Gilmanton has a March vote. They budget based on our budget. It would have a tax impact if we lost the Gilmanton students.

Doug Kenyon motioned to vote to terminate debate on the article, which was seconded by Skip Murphy.

A vote was conducted and all were in favor.

Moderator McGonagle read the amendment and a vote was conducted. The motion to amend failed with a 25 in favor and 27 against.

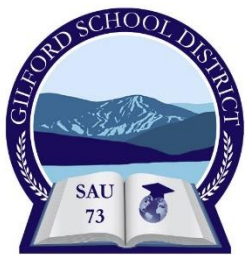
The Moderated stated that article VIII will appear on the ballot as stands.

Superintendent Beitler informed the voters in attendance that there will be a Public Hearing on the petition warrant article on February 19, 2019 at 6:00 p.m. in the Gilford High School Auditorium.

At 8:18 p.m., there being no further business to come before the meeting, the Moderator asked for a motion to adjourn the meeting to March 12, 2019. The motion was made by Skip Murphy and seconded by Dale Chan Eddy. It was a unanimous vote.

Respectfully submitted,

Kimberly Zyla Salanitro
School District Clerk



GILFORD SCHOOL DISTRICT, NEW HAMPSHIRE

Gilford School District
Deliberative Session
“Second Session” Election Results
March 12, 2019

SCHOOL BOARD

Gretchen Gandini	742 Elected
Karen Thurston	505 Elected
Kyle Sanborn	461
Johan Andersen	198

Write-ins:

Robert Dion
Ann Montminy
Harry Bean
Kurt Webber

SCHOOL DISTRICT CLERK

Kimberly Zyla Salanitro	894 Elected
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SCHOOL DISTRICT MODERATOR

Sandra T. McGonagle	991 Elected
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SCHOOL DISTRICT TREASURER

Susan Jensen	928 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 \$26,396,272? Should this article be defeated, the default budget shall be \$25,517,333, 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 is required)

Recommended by the School Board 4-0

Recommended by the Budget Committee 10-0

778 YES

313 NO

ARTICLE III Athletic Track Resurfacing

Shall the school district vote to raise and appropriate the sum of Two Hundred Ten Thousand Dollars (\$210,000) to fund the repairs and resurfacing of the athletic track located at Gilford High School? Twenty Thousand Dollars (\$20,000) will be raised from a donation received from the Gilford Parent Teacher Association and the balance of One Hundred Ninety Thousand Dollars (\$190,000) is to come from general taxation. (Majority vote is required)

Recommended by School Board 4-0 Recommended by Budget Committee 12-0

755 Yes

345 No

Article IV World Language Program

Shall the school district vote to add one teaching position for the new World Language program at Gilford Elementary School and Gilford Middle School and to raise and appropriate the sum of Eighty Nine Thousand One Hundred Ninety Nine dollars (\$89,199) to fund the salaries, benefits and program costs? This will become an ongoing annual appropriation and part of the operating budget going forward to be funded from general taxation. (Majority vote is required)

Recommended by School Board 4-0

Recommended by Budget Committee 9-3

668 YES

427 NO

Article V School Buildings and Maintenance Capital Reserve Fund

Shall the school district vote to raise and appropriate the sum of up to One Hundred Fifty Thousand Dollars (\$150,000) 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?

(The next intended project is the renovation of the 1974 Gilford High School locker room project for the cost of \$870,000 in 2022-2023. The current balance is \$150,000) (Majority vote is required)

Recommended by School Board 4-0

Recommended by Budget Committee 12-0

939 YES

144 NO

Article VI School Buildings Roof Maintenance Capital Reserve Fund

Shall the school district vote to raise and appropriate the sum of up to Sixty Two Thousand Five Hundred Dollars (\$62,500) 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 available (surplus) available for transfer on July 1 of this year?

(The next intended project is the Gilford Elementary and High School roofing projects for the cost of \$800,000 in 2023-2024 and 2024-2025. The current balance is \$125,000) (Majority vote is required)

Recommended by School Board 4-0

Recommended by Budget Committee 12-0

975 YES

109 NO

Article VII School Buildings Technology Infrastructure Capital

Shall the school district vote to raise and appropriate the sum of up to Thirty Thousand Dollars (\$30,000) 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?

(The next intended project is the Gilford School District wireless infrastructure project for the cost of \$182,000 in 2021-2022. The current balance is \$60,000) (Majority vote is required)
Recommended by School Board 4-0 Recommended by Budget Committee 10-2

807 YES

274 NO

Article VIII Citizen Petition

Shall we change the date for elections from the second Tuesday in March to the second Tuesday in May? (Majority vote is required) Not Recommend by School Board 4-0

273 YES

805 NO

Respectfully submitted,

Kimberly Zyla Salanitro
School District Clerk

2019 Report of the Gilford School Board Chair

The Gilford School District updated the Strategic Plan during 2019. *The Mission Statement of the Gilford School District is to provide innovative education, creating pathways to success for all learners.* At all three of our schools we have been personalizing education for our students and our students continue to show growth academically, socially and emotionally. The school district has also had a focus on developing the K-12 Portrait of a Learner.

The March 2019 vote saw Gilford voters elect School District Treasurer, Sue Jensen, School District Moderator, Sandra McGonagle and School District Clerk, Kim Salanitro. Gretchen Gandini and Karen Thurston were both reelected to the School Board in 2019 for another three year term. I would like to take a moment and thank these individuals for their commitment to the Gilford community.

During this past school year three of our teachers were recognized by their professional organizations for their outstanding work in the teaching and learning process with our students. Amber McLean, middle school physical education, was recognized as Middle School Physical Education Teacher of the Year. Amber is now a candidate for National Middle School Physical Education Teacher of the Year. Jean Moreau, high school special education teacher, was recognized as Special Education Teacher of the Year. Monica Sawyer, high school, school counselor, was recognized as High School Counselor of the Year. It is a great honor for our teachers to be recognized by their professional organizations from around the state and a feather in the District's cap to have these individuals supporting our students.

The Gilford School District Strategic Plan has four Pillars;

1. Teaching and Learning,
2. Leadership, Governance, and Community Engagement,
3. Resource Management and
4. Safety, Health and Wellness.

Through the Strategic Planning process the committee updated the mission statement, wrote goals with action items and assigned people responsible for completing the goals. The Gilford School Board continues to be interested in the safety of students and staff and making our facilities updated with safety procedures in place. The schools administration continues to collaborate with the



Gilford Police and Fire Departments on safety procedures. The Teaching and Learning part of the strategic plan is focused on further development of the Portrait of a Learner and performance assessment. Through the Portrait of a Learner work, the district has identified four attributes that all students will be exposed to at every grade level. The Portrait of a Learner are the soft skills of the work force and we have identified them for the Gilford School District as *Innovate, Self-Direct, Collaborate and Critically Think*. In the area of Leadership and Governance the Gilford School Board has worked with the Gilmanton School Board to consider an extension to the AREA agreement so that Gilmanton high

school students would continue to attend Gilford High School. The strategic plan continues with a focus on staffing, capital improvement and resource needs planning. This planning helps in our

budgeting and supports our collaborative work with the Budget Committee. The Strategic Plan can be found on the school district web page under the SAU information tab.

During 2019 the Gilford Elementary School operated a Sugar Shack so that students could go through the process of tapping trees, collecting sap and boiling the sap to create Maple syrup. The elementary school hosted a community pancake breakfast so that everyone could have an opportunity to taste GES Maple syrup. In 2019 Gilford High School was recognized as a National Unified Champion School for our unified teams, club and classes. On unified teams' special education students and regular education students combine to compete against other unified teams from other schools. Gilford High School has been successful at creating opportunities for all students to thrive and be included. The Gilford Middle School hosted a state wide Lego competition for the second year during the fall of 2019. GMS had four teams participate in the competition and over 20 teams from around the state attended the competition.

In the fall of 2019 the Gilford School District started the school year with a presentation on the Choose Love Movement. The mission of the Choose Love Movement is to help children understand that they have control over their thoughts and the benefits of turning their angry thoughts into loving thoughts. The four blocks of the Choose Love Movement foundation are Courage, Gratitude, Forgiveness and Compassion in Action. The teaching around these four foundational blocks is used to support the Social and Emotional Learning of our students in the Gilford schools. This statewide initiative is a byproduct of the Governor's School Safety Preparedness Task Force. I would encourage everyone to visit the Choose Love web site. Lastly, I would like to take a moment to thank the Gilford Leadership Team and the Gilford School Board for their tireless work.



Respectfully submitted,
Chris McDonough
Gilford School Board Chair

Gilford Elementary School Principal's Annual Report 2019

Making Connections with Our Learners:

Gilford Elementary School meets the needs of the whole child in several ways. We have programs that support health, safety and focus on engaging, supporting and challenging every learner. We adhere to the belief that children at the elementary level learn best when they construct meaning on their own, work in heterogeneous cooperative groups, and develop strategies for independent problem solving. We strongly believe that our children our **learners**, and therefore, play an important role in their own learning.

We have a positive school climate which provides consistent and clear expectations to every learner. Our school-wide expectations are to be safe, be respectful, and be responsible. We believe that parents and the community play a big part in the education of our learners. Our school theme this year is “Making Connections on Our Journey”. To this end, we engage parents and families as partners in each child’s education and encourage their participation in school programs. We focus on implementing the components of the Choose Love program throughout our school every month. Learners presented at Gilford Rotary about the Choose Love program that GES has implemented to embed activities around gratitude, courage, forgiveness, and compassion.



One recent activity involved our learners coming up with a “Compassion in Action” plan. They collected food for the needy, donate socks to a homeless shelter, wrote kind notes to staff, and made holiday cards for people in hospice. Our community also had a wonderful opportunity to hear Scarlett Lewis speak about Choose Love on November 5th. Scarlett shares the importance of Social and Emotional Learning and how anyone can be a part of the solution to issues facing our society.

This is our first year with a world language program. Thus far in the World Language classes, students have been building their vocabulary through repetition, while practicing useful phrases in context. All students started out with common greetings, colors and days of the week. More recently, each level read a different story completely in Spanish and completed activities to practice some of the target structures from the story. Songs, games and station work have been mixed into the daily lesson plans. Students begin every class by providing the daily password, and end each class with a few specific bits of knowledge to share with their teachers and families.



We have a number of innovative approaches to personalizing learning to enhance instruction. Outdoor learning is a great way to engage young learners. We have a nature trail that loops behind the school that offers forest and wetland habitats. There are outdoor gardening spaces, as well as the Imagination Station areas. We have ponding equipment, insect observation equipment, sleds and snowshoes available for classroom use.

Also, thanks to our PTA we have our very own “Sweet” sugar shack. This past year over 200 people gathered for a pancake breakfast at Gilford Elementary School to celebrate the maple sugaring season. They joined to experience an old-fashioned New England tradition—making maple syrup! Our entire school is involved with the maple sugaring process. Students learning includes: tree identification skills; using measuring tools to find an appropriate tree to tap; investigating historical and modern tree tapping tools; learning the history of maple sugaring including Native American legends, and discovering the math and chemical/physical science in the boiling process. Parents and staff served over 400 pancakes with our very own maple syrup that was tapped by learners right on the school property.



Six times a year we hold a school-wide assembly called showcase for parents and the community. Showcase can be individual, small group, or entire class performances of learning. It can take the form of songs, poems, stories, plays/skits, technology pieces, etc. Showcase is where we integrate the Arts (Music, physical education, art, library and technology) into our learning units. We always start our showcases with our Pledge of Allegiance, Pledge to the Earth, and school song. We are so proud of our learners and their special talents.

Making Connections with Our Community:

We have several systems in place to provide communication with families and make connections with our community. Gilford Elementary School has been recognized as an Education Blue Ribbon Award School for exemplary volunteerism year after year. This annual award recognizes the enormous hours of volunteerism that exists in our school. Daily, many parents visit our classrooms and work with teachers and learners on a variety of projects. Our PTA sponsors fundraising events as well as provides college scholarships, summer camp scholarships and needed supplies for our classrooms. GES Volunteer Steering Committee is a group of GES families who coordinate

volunteer efforts at the school such as Lunch with A Loved One, Family Game nights, One School, One Book family nights, and Spring Book Fair barbeques.

We participate in the One-School, One-book, a literacy program that involves an entire school with families and staff simultaneously reading the same book. All participating families and staff will receive a copy of the book and a suggested calendar of reading. Trivia questions and activities will be presented each week for the chapters read as well as a family event organized around the book.

Driven by the belief that **involved** learners are successful, we offer a rich variety of options for learners to get involved. Our Early Act Club sets a positive tone for our building—school spirit, community service, and positive social interactions. Extended Day Program, Summer Camp Program, and After School Enrichment programs continue to provide a wide variety of enriching learning experiences for students. We provide a Title I instructional support program which increased instructional time for students through an extended-year program. We offered a summer program to students in Kindergarten through 5th grade three days a week for 6 weeks. In addition, we had students receiving services such as summer camp, academic tutoring, speech and language therapy, occupational therapy, and physical therapy. The costs of the programs are typically offset by revenues and make for wonderful programming alternatives for working families. Staff fundraising initiatives and district grant writing make scholarships available for any and all students who might otherwise not participate. Our enrichment program has learners participating in classes such as: nail art, robot fun, let's have a ball, bead critters, mad science, work it out, body part art, yoga, basketball, kitchen magic and games.

We have a dedicated group of fire and law enforcement officers. We share a school resource officer with the middle and high school. Our local fire and police departments attend monthly safety meetings and work with us in helping to educate students around safe and positive behaviors. During the holidays, we host a holiday buffet where they serve the children a delicious buffet lunch. The kids look forward to this tradition every year.



Making Connections with Our Staff:

GES welcomed three new members to our faculty in August. Maurice Reese (Case Manager), Ryan Cameron (Behavior Interventionist) and Brendan Aucoin, World Language teacher. I am humbled by the depth of our committed teachers who contribute to the educational achievements of our learners. Throughout the year our professional development focuses on approaches to social and emotional behavior, EUREKA math program, and literacy instruction.

To establish positive relationships, the staff has all read, *How Full Is Your Bucket* by Tom Rath. This book explores how positive interactions affect our relationships, productivity, health, and longevity. As a staff we strive to make learning personal through positive connections for everyone that walks our halls.

Over the past year we have focused on our literacy instruction. Our classroom teachers, case managers and Title I staff attend summer trainings on Word Study, Phonics and Spelling as well

as Units of Study for Writing. The staff explored lessons that systematically moved learners toward word solving strategies and how to teach effective phonics within text and out of text.

Elementary teachers have been working with our math consultant, Karolyn Wurster, for three school years. This year our staff is part of a cohort with grade level teachers from surrounding districts. The professional development has shifted the instructional approach from teacher led to student driven. The focus is for students to 'make sense' of a math concept. Concepts are presented through 'sensemaking activities' which are typically sorts, making connection work, Jordan and Jamie (who is correct?), and application rotations. Learners work through an application problem collaboratively.

GES continues to promote the establishment of Professional Learning Communities among the staff with the purpose of collecting, analyzing, and assessing data to guide instructional practices and improve student achievement. We have a yearly calendar developed with our district and school goals in mind. Grade level meetings are scheduled once a week. Vertical teams (K-4) meet during the school year and focus on vertical alignment of the curriculum.

Collaborative meetings are held to analyze learner goals and coordinate teaching strategies for our struggling learners. In addition, we have 12 early release professional development days focused on our district and school goals.

Gilford is a very unique place and I am excited to continue our important work of building a strong foundation for all learners.

Respectfully submitted,
Danielle Bolduc
Principal
Gilford Elementary School

Gilford Middle School Principal's Annual Report 2019

Whether it be in the classroom or in the community, on the stage or athletic fields, our students display confidence, respectfulness, resourcefulness, and responsibility in whatever they do. We have had many highlights this year that I'd like to share beginning with saying farewell to Kim Watterson, our longtime Grade 5 Social Studies teacher and saying hello to Victoria Seager (a GHS alumnus) who has done very nicely in filling those big shoes. Other highlights include:

Kudos to our 7th grade students who were recently acknowledged for taking part in "Operation Gratitude" where we (and many, many other schools across the nation) donated candy as part of the care packages sent to the thousands of brave men and women serving our country from around the world. Since 2003, this organization has sent more than 2 million packages and we are proud to be a part of that!

Congratulations to the following students who were accepted into the Northern District Band Festival which took place this past Spring. Those accepted were Savannah Neuman (Tenor Sax), Drew DeCarli (Baritone Sax), Stratford Kenny (Trumpet), Jesse Powers (Percussion-Mallet/Auxiliary) and Riley Powers (Percussion-Mallet/Auxiliary).

Congrats to the following students for being accepted into the exclusive NYC Summer Theatre Program. Only 200 of the 750 who auditioned (from around the nation) were accepted; GMS had 9 of those spots! The Nifty Nine (sorry, couldn't think of anything catchy) are Maria Uicker, Brenna O'Connor, Ella DeCarli, Ella Denney, Christine Pingol, Addy Wernig, Sydney Eastman, Hunter Bell and Carter Laliberte.

Congrats to Mrs. Fox and her 6th Grade Math Team for capturing the the League Championship! They bested 10 other teams by a whopping 52 points this season; that kind of difference is unheard of! Our grade six mathletes were Ben Wolpin, Clark Blackwelder, Kyle Gandini, Carson McGreevy, Izzy Johnson, Georgia Eckhardt, Anna Coapland, Kendall Myers, and Mallory Daley.

What a spectacular show! If you didn't see *Frozen, Jr.* last year, you missed something very special. Everything was perfect! The music, acting, scenery, scene changes, costumes, and even the audience! There were more than 1500 people that came to watch New Hampshire's first production of the musical. I was lucky in that I had the chance to watch one of the shows from backstage; between scene and costume changes, our students were working hard. It was very impressive. My thanks to Matt Demko and Aaron Witham for leading our students in this wonderful play.

Several of our 8th graders worked with Mr. Meyers after school and during their lunches on their National History Day projects. Those who participated (with their topic and category) were: John Blandford (Hiroshima and Nagasaki; Documentary), Patrick Gandini (Iwo Jima/the Marines; Paper), Landon Lewis (Muhammad Ali; Paper), Maria Uicker (Marie Antoinette/French

Revolution; Performance), Sydney Irons & Ally Kenyon (The Creation of the Atomic Bomb; Documentary), Savannah Neuman & Christine Pingol (Alice Paul; Performance).

Many of these students competed last Spring up at Plymouth State University. Those finishing in the top 2 automatically qualified for the national contest at the University of Maryland in June. Third place finalists were eligible for the contest as alternates. Savannah and Christine took third place in their category; Maria Uicker took second; and Patrick took first in the Paper category. Congrats to all for their hard work!

This year's PTA Poetry Contest winners were announced last Spring. Those from the middle school gathering honors (and their poems) were:

- Grade 5 = Rylan Paradis (*Different*)
- Grade 6 = Hunter Bell (*Reading*)
- Grade 7 = Abby Kenyon (*Waiting in the Rain*)
- Grade 8 = Savannah Neumann (*Drifted with the Wind*)
- Overall GMS Winner = 8th grader, Murphy Harris (*Your Photo Gallery*)

Our 8th graders traveled to NHTI to take part in the "C4U Reality Fair." This is an interactive event where students simulate spending decisions they will face when they graduate from high school using the entry-level salary of a profession of their choice that they have researched in advance with Mr. Bowler. The goal is to stay within a monthly budget. Our students worked with credit union volunteers to help them make spending decisions in various expense categories, such as housing, transportation, utilities and entertainment. Each year, our students return stating how much they enjoyed this experience; this year was no different. And it was nice to see them all dressed up like professionals!

Congratulations to the track athletes who competed in the State Meet of Champions. Patrick Gandini scored 2nd and 4th in the 1600 and 800, respectively; Charlotte Lehr 8th in the hurdles; Ashley Sanderson 20th in the hurdles and the 4x100 for placing 16th (Taryn Wernig, Lauren Gallant, Emily Watson, and Charlotte Lehr).

Lastly, we once again hosted a major Robotics/LEGO Tournament here at GMS in November. More than 20 teams from around the state were here to compete. It was (again) a huge success. Many thanks to our fearless LEGO Leader, Andrea Damato and to the more than 50 parent and student volunteers who made this event possible.

In closing, I would like to thank the people of Gilford for their continuing support of education in our town. It is greatly appreciated. Take care.

Respectfully submitted,

Peter Sawyer
Principal
Gilford Middle School

Gilford High School Principal's Annual Report 2019

Gilford High School - Making Learning Personal through Positive Connections

GHS said goodbye to three teachers as they began life in retirement. Sally Sessler worked 27 years as the Media Director and enjoyed overseeing Student Council. Scott Hutchison retired after 31 years at GHS teaching English and overseeing Gilford's Lit Magazine that has garnered numerous national awards. Brian Fitzpatrick left GHS after 27 years working in the Social Studies Department and educating students about the subject that was most passionate to him. GHS welcomed three new staff members: Sarah Achorn, Social Studies teacher, Jennifer McDonald, math teacher, and Andrew Pegg, Science teacher.

Our Advanced Placement (AP) program continues to challenge our most motivated, academically-prepared learners who are likely to benefit most from AP coursework. By providing this level of academic rigor, we better prepare learners for the challenges of college as well as developing the skills and academic background necessary to succeed in the 21st century. We are proud to report that 82% of GHS learners that took the AP exam in 2019 scored a 3 or better (3 or better means the learner has proven himself/herself capable of doing the work of an introductory-level course in a particular subject at college).

Freshmen began obtaining their community service hours in October as part of the 24 hour requirement to graduate. They raked leaves at various sites, clean the grounds throughout the district, worked with GES & Gilmanton learners, helped with seasonal cleanup at Gunstock, assisted with library clean-up, worked the nature trail, provided assistance at Bolduc golf course, closed up the Lake Winnepesaukee Sailing School, and many more community based programs. Our learners truly understand what it means to give back to their community.

Our focus as a school has been "Making Learning Personal through Positive Connections". We are continuing to emphasize the importance of providing opportunities for our learners so they have relevant experiences for real-world situations. Learners in Digital Connections classes develop business ideas using a variety of technologies and then present their business to learners and staff "sharks" throughout the year. They came up with some innovative and creative businesses ideas!





Another experience our learners take part in is building flag cases for families of deceased Veterans for the New Hampshire Veterans' Home in Tilton. All the wood this year was donated by a local Veteran. Residents of the NHVH finish staining the cases during the year. This is a strong community collaborative program that allows for about 65 flag cases to be built each year.

The spring play, *Seussification of a Midsummer Night's Dream*, was a comical play. This show received a "best" production award at the regional one act theatre festival and moved onto the State Theatre Festival. Hats off to the thespians and director, former graduate Grace McLoughlin, on a

fantastic performance. The cast and crew of "School of Rock" put on an amazing fall show for four evenings that was well attended by the community. Congratulations to Director Matt Demko and everyone that was part of this outstanding performance. The Performing Arts Program continues to bring great pride to our school and community.

To further support our focus of "Making Learning Personal through Positive Connections", GHS designed and implemented an intervention block, called LEAD (Learn, Excel, Achieve, Dream) block, during the school day for learners to personalize their education by having access to teachers, allow for deeper learning, provide time for collaborative projects, attend meditation sessions, work with school counselors on internships and the college process, and many more activities that allow for learners to lead their own learning. This block is helping our learners be innovative, collaborative, self-directed citizens who think critically.

George Couros, author of *The Innovator's Mindset*, made a statement that resonated with me and our unwavering commitment to the learners of Gilford and Gilmanton. He said, "If you want to inspire meaningful change, you have to make a connection to the heart before you make a connection to the mind." There are many ways in which the staff members at GHS craft strong, positive relationships with our learners and their colleagues and to continue to establish this culture, all staff members are reading *How Full Is Your Bucket*, by Tom Rath. This book explores how positive interactions affect our relationships, productivity, health, and longevity. This discussion began with educating our freshmen at Jump Start.

This year, we had two staff members that were bestowed Teacher of the Year recognition, in their subject area. Congratulations to case manager, Jean Moreau, for being named the 2018-2019 New Hampshire Special Education Teacher of the Year by the Council for Exceptional Children! Jean has been working as a case manager at GHS since 1999. She has crafted strong relationships with her learners and continues to support them in a variety of ways. Monica Sawyer was named 2018-2019 New Hampshire School Counselor of the Year by the New Hampshire School Counselor Association! Monica has worked for Gilford High School for 21 years, both as a modern language teacher and school counselor. Having lived in the Town of Gilford, for nearly 30 years, she has made strong connections with students, parents, families, and community members. Monica has brought her passion of mindfulness practices into the school to help create a newly-designed

wellness center that supports the social-emotional learning of its learners and staff. GHS now offers yoga several times per week and also provides activities to alleviate stress school-wide.

GHS continues to be a hub of learning for not only learners but also staff. This year, GHS hosted two professional development roundtable discussions where one focused on intervention blocks that best support learners and another on the Portrait of a Learner. These are the attributes our community hopes all learners embody to be college, career, and life ready. In total, about 75 professionals from all over New Hampshire gathered to discuss these important topics and GHS was able to showcase their campus in a truly spectacular way.

Congratulations to the volleyball team for capturing the Division II state championship for the second year in a row! This was their second straight undefeated back-to-back championship. Congrats to Coach Tripp and all the players!!

Five learners presented at Gilford Rotary about the Choose Love program that GHS has implemented to embed activities around gratitude, courage, forgiveness, and compassion. One recent activity was when all learners and staff were asked to stop everything they were doing and email, text, call, or write a note to someone that has helped them out in their life. This was called a “Moment of Gratitude”.



Later that day, learners had their annual Thanksgiving Day lunch served by Mr. Sperazzo and Mr. Goggin. Another activity called, “Just Say Hello”, prompted learners to wear a nametag and introduce themselves to someone they may not know. A third activity promoted learners and staff members to wear a shirt that described who they were. This was done to elicit a conversation.

GHS welcomed 20 students from Claret Askartza in Leioa, Spain as part of our exchange program. The 20 students from Spain spent a week and a half with our families and had a wonderful experience. In speaking with their chaperones during their stay, all experiences were positive. It was a sad day when they left but were encouraged to know that they get to repay the favor when our learners travel in April 2020 to Bilbao, Spain.

Our learners returned home from Paris, the Loire Valley, Brittany, and Normandy last April from their trip to France. The learners had an incredible experience living the culture and exploring the sights.

Senator Hassan recognized Dan Caron's Engineering class for designing two vehicles for two learners with mobility challenges in the elementary school. Senator Hassan came to our school to name GHS as Granite Stater of the Month and to thank the students for their efforts in helping their community members.

As you can see, it was a robust year with numerous awards, recognitions, and events that the towns of Gilford and Gilmanton can be proud of. Thank you for your continued support as we continue to Make Learning Personal through Positive Connections.

Respectively submitted,

Anthony Sperazzo
Principal
Gilford High School

Class of 2019

Alward, Riley C.
Ames, Ryan C.
Baldwin, Finn A.
Bean, Tyler K.
Berube, Nicole S.
Blake, Hunter A.
Boisvert, Alexis M.
Bond, Orion M.
Brodeur, Jean Sebastian
Brown, Pierce M.
Cameron, Alexander F.
Carr, James P.
Chamberlain, Cameron I
Clark, Brady B.
Cobis, Zachary J.
Cole, Brandon J.
Curley, Josey D.
Davies, Melody A.
Day, Rhiannon E.
Dembiec, Camryn A.
Dery, Colton J.
Dwyer, Kaitlyn M.
Dyer, Jarrod A.
Eisenmann, Michael J.
Ellis, Meredith F.
Farrell, Devin S.
Fillion, Abigael E.
Finley-Gardner, Mariah
Gallagher, Troy W.

Gannon, Jennie T.
Goodine, Alexander Q.
Gustafson, Camden R.
Hurst, Taylor N.
Knipping, Persephone K
Lacey, William F.
LaFrance, Emily F.
Lamot, James C.
Langlitz, Rachel A.
Laurendeau, Joseph L.
Loureiro, Ashley N.
MacDonald, Steven C.
Madore, Gregory T.
Maltais, Michael S.
Mastine-Ingmire, Lilly
McCoy, Brandon J.
McDonough, Matthew M.
McNeil, Margaret R.
Mead, Chandler J.
Mercer, Samuel K.
Mongovan, Ashleigh J.
Moore, Danny L.
Mosher, Erika O.
Muthersbaugh, Alexander
Patch, Garrett B.
Pearson, Tyler J.
Peaslee, Garrett J.
Perkins, Hannah A.
Perry, Haylee M.

Perry, Nicholas
Pickowicz, Jade H.
Presby, Noah R.
Randall, Ansel I.
Raymond, Joshua B.
Richardson, James W.
Robertson, Michaela J.
Roy, Ethan M.
Ruchti, Samuel P.
Salanitro, Brianna M.
Salesky, Olivia R.
Sanborn, Emily M.
Sanborn, Karly M.
Sanville, Ian T.
Segalini, Carter M.
Sherburne, Mathieu C.
Shurbert, Miaya L.
Shute, Damon M.
Stracchino, Gwenhwyfar
Tremblay II, Brian H.
Waite, Emily E.
Waite, Hannah G.
Wallace, Isaac R.
Weston, Korey R.
Witham, Ryan P.
Yale, MacKenzie E.
Yuknewicz-Boisvert, Kendall
Zarella, Cecilia N.



School Statistics
Gilford School District Enrollment
As of October 1, 2019

Elementary		
	Kindergarten	59
	Grade 1	65
	Grade 2	69
	Grade 3	65
	Grade 4	80
	Elementary School Total	338
Middle School		
	Grade 5	85
	Grade 6	80
	Grade 7	82
	Grade 8	82
	Middle School Total	329
High School		
	Grade 9	122
	Grade 10	113
	Grade 11	136
	Grade 12	119
	High School Total	490
District Total		1157

**Gilford School District
Special Education Funding
For Fiscal Year Ending June 30, 2019**

Expenditures

Instruction	\$4,369,913.60
Related Services	176,577.85
Administration	216,676.00
Legal	8,363.68
Transportation	158,425.97

Total Expenditures	\$4,929,957.10
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Revenues

Catastrophic Aid	\$ 65,083.66
Medicaid	46,264.57
All Other Programs	276,487.00
Disability Programs (Federal)	247,958.61

Total Revenues	\$ 635,793.84
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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, 2019**

	<u>General Fund</u>
Revenues:	
School district assessment	\$ 14,879.023
Other local	3,115,698
State	5,056,565
Federal	<u>46,265</u>
Total revenues	<u>23,097,551</u>
Expenditures:	
Current:	
Instruction	9,713,175
Support services:	
Student	762,699
Instructional staff	796,588
General administration	88,252
Executive administration	176,558
School administration	1,066,271
Business	317,615
Operation and maintenance of plant	2,292,011
Student transportation	754,071
Other	6,559,273
Debt service:	
Principal	985,600
Interest	<u>217,826</u>
Total expenditures	<u>23,729,339</u>
Net change in fund balance	(631,788)
Unassigned fund balance, beginning	2,632,690
Unassigned fund balance, ending	<u>\$ 2,000,902</u>

Note Source – Plodzik & Sanderson, Independent Auditors

**Financial Report
Gilford School District
Special Revenue Funds
For Fiscal Year Ending June 30, 2019**

	<u>Grants</u>	<u>Food Service</u>	<u>GES Capital Project</u>	<u>Total</u>
Revenues:				
Local	\$ 12,707	\$ 275,274		\$ 287,981
State	0	5,854		5,854
Federal	<u>524,446</u>	<u>149,411</u>		<u>673,857</u>
Total revenues	<u>537,153</u>	<u>430,539</u>		<u>967,692</u>
Expenditures:				
Current:				
Instruction	424,186			424,186
Support services:				
Student	1,833			1,833
Instructional staff	89,537			89,537
Student transportation	21,597			21,597
Non-instructional service		452,878		452,878
Facilities acquisition and construction			<u>212,502</u>	<u>212,502</u>
Total expenditures	<u>537,153</u>	<u>452,878</u>	<u>212,502</u>	<u>1,202,533</u>
Net change in fund balance		(22,339)	(212,502)	(234,841)
Fund balances, beginning		<u>59,185</u>	212,502	<u>271,687</u>
Fund balances, ending	<u>\$ -</u>	<u>\$ 36,846</u>	<u>\$ -</u>	<u>\$ 36,846</u>

Note Source – Plodzik & Sanderson, Independent Auditors

Gilford School District

Vendor History

Vendor Name	Payments
2-WAY COMMUNICATIONS SERVICE, INC.	\$ 2,214.00
A+ ATHLETIC PRODUCTS, LLC	\$ 2,800.00
AABLE RESTAURANT EQUIPMENT SERVICES, INC	\$ 617.20
AARON WITHAM	\$ 1,815.47
AASA	\$ 460.00
ABBY ASCIOLA	\$ 561.34
ABENAKI WATER CO.	\$ 82.22
ABNER TROPHIES & AWARDS	\$ 105.00
ABSOLUTE SEPTIC SERVICE	\$ 2,530.00
AC SUPPLY CO	\$ 1,055.73
ACADEMIC ENTERTAINMENT	\$ 1,395.00
ACELLERON MEDICAL PRODUCTS	\$ 1,981.00
ACOUSTICA	\$ 340.00
ADA SPORTS AND RACKETS, LLC	\$ 307.45
ADAM PELLETIER	\$ 88.00
ADAPTIVEMALL.COM	\$ 69.95
AED SUPERSTORE, ALLIED 100, LLC	\$ 354.00
AIREX FILTERS	\$ 3,235.04
AIRGAS EAST	\$ 83.27
ALAN GOREWITZ	\$ 1,824.00
ALAN MERRIFIELD	\$ 166.00
ALBERT DOUGLAS	\$ 86.00
ALBERT J. LAWLOR	\$ 88.00
ALMA TECHNOLOGIES, INC.	\$ 8,490.00
ALYCE MEDEIROS	\$ 3,142.91
AMAZON.COM CREDIT PLAN	\$ 48,732.25
AMBER MCLANE	\$ 411.39
AMERICAN GRAPHICS INSTITUTE, LLC	\$ 695.00
AMERICAN LIBRARY ASSOC.	\$ 553.00
AMERICAN NATIONAL RED CROSS	\$ 195.14
AMERIGAS-LACONIA	\$ 2,861.08
AMY TRIPP	\$ 184.52
ANDERSON SOLAR FILMS, INC.	\$ 7,148.00
ANDREA DAMATO	\$ 752.09
ANDREW P. CALLAGHAN	\$ 176.00
ANDYMARK, INC	\$ 479.98
ANGEL GUARD PRODUCTS, INC.	\$ 360.00
ANHPEHRA	\$ 15.00
ANITA BROWN	\$ 135.00
VELLO, M.S., CCC-SLP	\$ 278.00
MAFE	\$ 1,811.77
Y DINARDO	\$ 292.00

AQUAFAX INC.	\$	1,209.55
ARBOR SCIENTIFIC	\$	443.25
ARTHUR LEONARD LABBAY	\$	272.00
ASCD	\$	4,308.09
ASHLAND SCHOOL DISTRICT, TREASURER	\$	812.53
ASHLEY NICOL	\$	321.79
ASSETGENIE INC	\$	1,534.50
ATLANTIC BROADBAND FINANCE, LLC	\$	2,706.60
AURJENT-EDWARD MAGEE	\$	300.00
B&H PHOTO VIDEO	\$	364.99
BARBARA BLACKIE	\$	45.00
BARRY BOLDUC	\$	621.00
BARRY J. HAMMER	\$	82.00
BAUDVILLE, INC. / DBA IDVILLE	\$	911.51
BE PUBLISHING	\$	841.15
BELKNAP LANDSCAPE CO.	\$	14,450.00
BELKNAP MILL SOCIETY	\$	548.00
BELKNAP TIRE & AUTO REPAIR, LLC	\$	50.00
BENJAMIN DREW	\$	264.00
BENJAMIN W. DAVIS	\$	186.00
BEST BUY STORES, L.P.	\$	8,858.93
BETH HADDOCK	\$	641.40
BH PHOTO VIDEO	\$	646.58
BINETTE GYM FLOOR RESTORATION	\$	4,600.00
BIO RAD	\$	8,277.53
BIOTIUM, INC.	\$	130.00
BLACK BOX NETWORK SERVICES	\$	367.50
BLACK DIAMOND	\$	395.72
BLICK ART MATERIALS	\$	391.37
BLYTHE POLL	\$	354.98
BODY COVERS	\$	3,816.50
BOLDUC, DANIELLE	\$	10,144.95
BOOKS INTERNATIONAL	\$	477.33
BOULIA GORRELL LUMBER CO.	\$	109.69
BOUZNED DJABELARBI	\$	282.00
BRADLEY H WOLFF	\$	600.00
BRAINPOP, LLC	\$	230.00
BRENDA MCGEE	\$	250.13
BRENKARE ASSOCIATES, LLC	\$	975.00
BREWSTER GOVE	\$	196.00
BRIAN DAVIDSON	\$	584.00
BRIAN MURPHY	\$	98.00
BRIAN SOLLENBERGER	\$	204.00
BRINE'S - ESC TEAM SALES	\$	15,115.91
BROOKS ASSOCIATES, INC.	\$	7,094.66
BRUCE A. KENISON	\$	202.00
BRYCE CAREY	\$	136.00
BUDGET BUSINESS MACHINES/ DOCUMENT TECHNOLOGY	\$	18,987.67
BUREAU OF EDUCATION & RESEARCH	\$	1,305.00
C.W. PUBLICATIONS	\$	199.00
CAHOON, ALYSON	\$	96.00
CAMELOT PRINT & COPY CENTERS/KJCKD, INC	\$	20.44

CAPE AND ISLAND CORP.	\$ 227,621.00
CAPITOL CENTER FOR THE ARTS	\$ 1,372.00
CAPITOL FIRE PROTECTION, CO.	\$ 50,570.92
CARLEEN PFLUGER	\$ 372.00
CARLEX	\$ 101.97
CARLO RUSSO	\$ 510.00
CAROL YOUNG-PODMORE	\$ 241.06
CAROLE BARBOUR	\$ 868.11
CAROLINA BIO. SUPPLY	\$ 4,763.19
CASANDRA O'REILLY	\$ 37.70
CASSIDY L. BARTLETT	\$ 500.00
CATHY PEASE	\$ 98.00
CCP INDUSTRIES, INC.	\$ 364.28
CCS PRESENTATION SYSTEM	\$ 5,445.00
CDW LLC	\$ 141,582.35
CENGAGE LEARNING	\$ 770.00
CENTER FOR EXCEPTIONAL CHILDREN & FAMLIES	\$ 1,375.00
CENTER FOR READING RECOVERY AND LITERACY COLLABORA	\$ 7,903.52
CENTRAL GARAGE DOOR CO.	\$ 5,882.00
CENTRAL PAPER PRODUCTS IN	\$ 48,157.58
CEREBELLUM CORPORATION	\$ 67.90
CHAD B DAVIS	\$ 715.00
CHANTELLE MOYNIHAN	\$ 192.40
CHARLES B. SCHEYS	\$ 68.00
CHERYL BRYAN	\$ 27.52
CHESTER CILLEY	\$ 60.00
CHRISTIAN KMETZ	\$ 330.00
CHRISTINE DAVOL	\$ 372.32
CHRISTINE WALLIN	\$ 1,803.11
CHURCH ST LACONIA SPA	\$ 144.00
CLEANHARBORS ENVIRO.	\$ 1,823.38
CLEAN-O-RAMA INC	\$ 14,353.12
CLEVERBRIDGE AG	\$ 972.00
COCA-COLA OF NORTHERN N E	\$ 7,950.72
COLLEGIATE PAINTING	\$ 15,900.00
COLORSHED, INC	\$ 1,205.80
COMFORT INN & SUITES	\$ 2,075.36
COMMERCIAL KITCHEN EQUIP.	\$ 1,629.75
COMPUTER RESOURCES LLC	\$ 17,758.90
CONCORD MONITOR INC	\$ 3,213.30
CONCORD OPHTHALMOLOGIC ASSOCIATES, PA	\$ 89.00
CONNELL, ALYSSA	\$ 187.92
CONSOLIDATED COMMUNICATIONS	\$ 21,511.12
CONSOLIDATED ELECTRICAL DISTRIBUTORS, INC	\$ 5,648.70
CONSTANT CONTACT, INC.	\$ 588.00
CONSTELLATIONS BEHAVIORAL SERVICES, LLC	\$ 9,765.00
CONTROL TECHNOLOGIES INC.	\$ 61,188.67
CONWAY OFFICE PRODUCTS IN	\$ 1,885.00
CORE VOCATIONAL SERVICES INC	\$ 445,989.55
COREY NAZER	\$ 1,079.87
COSN-CONSORTIUM FOR SCHOOL NETWORKING	\$ 340.00
COTNOIR, RICHARD A	\$ 98.95

COUNCIL FOR EXCEPTIONAL CHILDREN	\$ 190.00
CRAIG CARPENTER	\$ 488.80
CROWN TROPHY 18	\$ 2,116.70
CURRICULUM ASSOCIATES	\$ 305.76
CYNTHIA JENKINS	\$ 669.00
DANIEL A NYHAN	\$ 128.00
DANIEL CICCARELLO	\$ 390.00
DANIEL E. GREENLEAF	\$ 66.00
DANIEL F. YOUCH	\$ 102.00
DANIEL W CARON	\$ 1,407.71
DANIELS ELECTRIC CORP.	\$ 30,960.31
DARRELL'S MUSIC HALL	\$ 7,000.00
DARTMOUTH-HITCHCOCK MEDICAL CENTER	\$ 200.00
DAVID A. HARRINGTON	\$ 68.00
DAVID POLLAK	\$ 426.00
DAVID ROGACKI	\$ 600.00
DAVID WEBSTER	\$ 98.00
DAYTIMERS INC.	\$ 243.47
DEANE S. DROUN	\$ 244.00
DEANNA C. JUMP, INC.	\$ 732.00
DEB ACRES	\$ 118.00
DEBORA WHEELER	\$ 387.31
DECKER EQUIPMENT, INC.	\$ 2,731.45
DECORATIVE INTERIORS	\$ 14,995.00
DEL R. GILBERT & SON BLOCK CO.	\$ 554.00
DELL COMPUTER CORPORATION	\$ 1,509.19
DEMCO,INC	\$ 1,521.85
DEMONSTRATED SUCCESS, LLC	\$ 2,871.85
DENNIS ORDWAY	\$ 602.00
DENNIS WHITE	\$ 82.00
DEREK M. COLQUHOUN	\$ 50.00
DESIGN SCIENCE, INC	\$ 319.60
DESRUISSEAU, JILL	\$ 130.00
DEVIVO, PETER R.	\$ 6,400.00
DIANE DINARDO	\$ 292.00
DICK BLICK ART MATERIALS	\$ 4,581.56
DISCOVERY SOFTWARE, LTD	\$ 660.80
DONALD GAGNON	\$ 140.00
DONNA ENGLAND	\$ 494.27
DONNA MARTINEAU	\$ 88.00
DONNA ONEIL	\$ 265.25
DONNA PLUMB	\$ 146.00
DOUGLAS D. TREADWAY	\$ 102.00
DREAMBOX LEARNING	\$ 7,680.00
DRUMMOND WOODSUM	\$ 23,967.71
DUNSTAN PEDIATRIC SERVICES	\$ 151,194.96
DUTILE & SONS OIL CO	\$ 615.75
DWAYNE HINXMAN	\$ 168.00
DYLAN SCHIFF	\$ 110.52
EAI EDUCATION	\$ 179.59
EARLY HEAD START	\$ 14,399.00
EBSCO SUBSCRIPTION SERV.	\$ 855.95

EDCLUB, INC.	\$ 472.35
EDMENTUM	\$ 21,498.60
EDMOND PAUL CAMMAROTA III	\$ 68.00
EDVOTEK - THE BIOTECHNOLOGY EDUCATION COMPANY	\$ 713.90
ELAN PUBLISHING COMPANY	\$ 486.85
ELECTRO-MECH SCOREBOARD COMPANY	\$ 96.00
ELIZABETH C. KOVAR	\$ 2,011.00
ELIZABETH GROESSER	\$ 209.00
ELLEN PETERS	\$ 271.17
ELLIOT SPRINCE	\$ 68.00
ELLIS MUSIC CO., INC.	\$ 2,571.46
EMILY SOUCY	\$ 245.18
EMILY WOLPIN	\$ 319.37
ENABLEMART	\$ 144.32
ENCYCLOPEDIA BRITANNICA	\$ 575.00
ENGRAVING & AWARDS OF N.E	\$ 542.00
EPS LITERACY & INTERVENTION	\$ 698.99
ERIN CREAMER	\$ 198.00
ERNEST A. CLARK, II	\$ 130.00
ESSENTIA SPECIALTY TAPES	\$ 103.90
ESTHER KENNEDY	\$ 442.54
ETR ASSOCIATES	\$ 115.99
EVERSOURCE	\$ 332,321.94
EXPLORELEARNING, LLC	\$ 5,930.00
F W WEBB	\$ 1,586.97
FACTS ON FILE	\$ 953.01
FAMILYID, INC.	\$ 1,520.00
FANTINI BAKING CO., INC.	\$ 5,267.65
FIRST	\$ 5,235.00
FIRST CHOICE COMMUNICATION SERVICES INC	\$ 6,707.00
FIRST STUDENT INC	\$ 723,603.90
FIRSTLIGHT	\$ 7,093.28
FLAG-WORKS OVER AMERICA, LLC	\$ 551.55
FLINN SCIENTIFIC INC.	\$ 1,059.48
FOLLETT EDUCATIONAL SERV	\$ 1,642.39
FOLLETT LIBRARY RESOURCES	\$ 1,975.06
FOLLETT SCHOOL SOLUTIONS INC.	\$ 3,167.48
FORMLABS INC.	\$ 1,655.56
FRANK WEEKS	\$ 135.00
FRED MATTHEW	\$ 88.00
FREDERICK WILHELMI	\$ 100.00
FRONTLINE TECHNOLOGIES	\$ 15,734.16
FUEL EDUCATION, LLC	\$ 1,999.00
FUN AND FUNCTION	\$ 245.15
FUTURE IN SIGHT	\$ 4,250.00
GALE CENGAGE LEARNING	\$ 2,170.14
GARAVENTA USA, INC.	\$ 21,350.00
GARD, KENDRA	\$ 100.00
GARY A. BEAN	\$ 254.00
GARY ALTMAN	\$ 1,055.00
GARY CUSTER	\$ 20.00
GARY FOURNIER	\$ 174.00

GARY GLAUDE	\$ 1,396.50
GARY JENNESS	\$ 98.00
GARY KUBA	\$ 322.00
GARY NOYES	\$ 858.00
GARY WRIGHT	\$ 164.00
GATOR SIGN SHOP & SHIPS STORE	\$ 64.00
GAYLE SULLIVAN	\$ 1,532.75
GEORGE BESSLER	\$ 102.00
GES STUDENT ACTIVITY ACCO	\$ 4,500.00
GHS STUDENT ACTIVITY	\$ 27,207.00
GILBERT DALE EMERSON	\$ 417.00
GILFORD HILLS TENNIS AND FITNESS LLC	\$ 130.00
GILFORD SCHOOL FOOD SERVC	\$ 3,475.18
GILFORD VILLAGE WATER DISTRICT	\$ 117.14
GILFORD WELL COMPANY INC	\$ 17,443.95
GILL'S PIZZA CO., LLC	\$ 14,758.20
GINA E. MCGUIRE	\$ 50.00
GLENN CYR	\$ 88.00
GLOBAL	\$ 3,205.56
GLOBAL PAYMENTS, INC	\$ 6,373.50
GMS STUDENT ACTIVITY ACC	\$ 8,125.00
GOOSEBAY SAWMILL AND LUMBER INC.	\$ 673.00
GOPHER SPORT	\$ 1,314.67
GOVCONNECTION, INC	\$ 54,276.54
GRAINGER	\$ 1,057.36
GRANITE STATE GLASS	\$ 1,278.00
GRANITE STATE PHYSICAL THERAPY, PLCC	\$ 33,344.50
GRANITE STATE PLUMBING & HEATING, LLC	\$ 230.50
GRANITE STATE RACE SERVICES, LLC	\$ 995.00
GREAT MINDS, LLC	\$ 8,508.90
GREENLAW MUSIC	\$ 161.87
GREGORY ST.GELAIS	\$ 605.00
GRETCHEN HADDOCK	\$ 97.88
GUNSTOCK AREA COMMISSION	\$ 1,150.00
GUSTAVO PRESTON CO., INC.	\$ 938.75
H P HOOD LLC	\$ 19,393.32
HAMPSHIRE FIRE PROTECTION CO., LLC	\$ 1,318.00
HAMPSTEAD HOSPITAL	\$ 450.00
HANNAFORD	\$ 4,236.39
HAVERHILL HOSPITALITY LLC	\$ 1,548.12
HEALTH CLUB OF CONCORD LLC	\$ 1,417.50
HEALTH TRUST INC	\$ 3,481,249.07
HEIDI WILLIAMS	\$ 41.94
HEINEMANN	\$ 16,723.85
HENRY R.TENNEY	\$ 218.00
HENRY SCHEIN, INC.	\$ 1,878.74
HERITAGE FARM PANCAKE HOUSE LLC	\$ 488.00
HERMANN DEFREGGER	\$ 1,000.00
HERSHEY CREAMERY CO.	\$ 6,462.48
HIGH NOON BOOKS FOR STRUGGLING READERS	\$ 651.20
HILLYARD-NEW ENGLAND	\$ 45.95
HOME BEAUTIFUL, INC.	\$ 5,103.20

HOOVERS PIANO SERVICE	\$ 180.00
HOPE KING TEACHING RESOURCES, INC	\$ 1,098.00
HOWARD D. KELLEHER	\$ 634.00
HUDL	\$ 1,009.56
HUMAN RELATIONS MEDIA CENTER INC	\$ 307.89
IMPACT APPLICATIONS, INC	\$ 875.00
IMPACT FIRE SERVICES, LLC	\$ 800.00
IN THE NEWS, INC.	\$ 199.00
INCLUSIVE TLC	\$ 315.00
INNOCORP. LTD.	\$ 1,100.00
INTERIM HEALTHCARE	\$ 171,256.00
INTER-LAKES SCHOOL DISTRICT	\$ 300.00
INTERNATIONAL READING ASC	\$ 114.00
INTERVAL TECHNOLOGY PARTNERS, LLC	\$ 5,398.72
INTRADO INTERACTIVE SERVICES CORP	\$ 10,410.00
IRENE DAMI	\$ 371.61
IRVING HEATING OIL	\$ 198,292.05
ISAAC J. TEMPLE	\$ 330.00
ISABELLE, SCOTT	\$ 1,450.40
ISTE	\$ 125.00
IVY LEAVITT-CARLSON	\$ 50.00
IXL LEARNING, INC.	\$ 4,250.00
J P PEST SERVICES, INC.	\$ 644.00
J. VICTOR CLOUTIER	\$ 68.00
J.W. PEPPER & SONS, INC.	\$ 599.91
JACK BATCHELDER	\$ 98.00
JADO TWO, LLC	\$ 280.51
JAMES ANDERSON	\$ 128.00
JAMES D. VAN DOLAH	\$ 208.00
JAMES HETU	\$ 298.00
JAMES M. CHASE	\$ 158.00
JAMES NELSON	\$ 98.00
JAMES R PRESHER	\$ 432.00
JANELLE LABARRE	\$ 39.38
JANICE STOWELL	\$ 459.88
JANINE POWIS	\$ 135.00
JD DESIGN AND PRINT	\$ 536.00
JEAN MOREAU	\$ 369.00
JEFF GRIMES	\$ 100.00
JEFF JOSTEN	\$ 1,800.00
JEFFREY B. CLOOS	\$ 25.00
JEFFREY NOYES	\$ 272.00
JEFFREY P. KELLY	\$ 264.00
JENNIFER ANDERSON	\$ 269.00
JENNIFER BETOURNAY	\$ 472.85
JENNIFER JOHANSSON	\$ 2,232.68
JENNIFER MCDONALD	\$ 25.00
JENNIFER NASH-BOUCHER	\$ 3,028.97
JENNIFER WYATT	\$ 349.00
JEREMY COLTER	\$ 282.00
JESSE LEWIS CHOOSE LOVE MOVEMENT	\$ 1,120.00
JESSICA DIEDRICH	\$ 50.00

JESSICA SCUDDER	\$ 752.19
JESSICA WALLACE	\$ 37.48
JESSIKA HOWARD	\$ 110.00
JILL COFFEY	\$ 670.80
JILLIAN NICKERSON	\$ 431.70
JIST PUBLISHING, INC.	\$ 74.95
JOCELYN GOYETTE	\$ 2,038.53
JOE WERNIG	\$ 180.00
JOHN A JASKOLKA	\$ 224.00
JOHN CARRIGG	\$ 196.00
JOHN DONOVAN	\$ 94.00
JOHN EDWARD HOPKINS	\$ 86.00
JOHN GLAZEBROOK	\$ 88.00
JOHN H. LYMAN & SONS, INC.	\$ 4,250.00
JOHN KEVIN O'LEARY	\$ 477.00
JOHN MCDONOUGH	\$ 50.00
JOHN PRATT CO.	\$ 1,055.00
JOHN W. CARON	\$ 82.00
JOHN WOODMAN	\$ 382.16
JOHN ZUMBACH	\$ 292.95
JON RANDAL EIFERT	\$ 488.00
JONATHAN KOERT	\$ 204.00
JONATHAN MOUNCE	\$ 102.00
JOSEPH LAFRANCE	\$ 390.00
JOSHUA BROOKS	\$ 50.00
JOSHUA FUHRMEISTER	\$ 136.00
JOSHUA GENO	\$ 102.00
JOSHUA MARZAH	\$ 1,145.15
JULIANA NELSON	\$ 657.43
JULIE ANDREWS	\$ 400.00
JULIE STUART	\$ 212.38
JULIE WHITAKER	\$ 198.00
KARI CROWE	\$ 614.00
KARISSA LYNNE FROST	\$ 50.00
KAROLYN WURSTER / WURSTER CONSULTING, LLC	\$ 10,850.00
KASLO, LLC /LACONIA REFRIGERATION	\$ 7,487.88
KATE FOX	\$ 402.13
KATHERINE BRYANT	\$ 6,634.32
KATHERINE GENOVESE	\$ 270.85
KATHLEEN BUTLER	\$ 726.16
KATHLEEN C. MCCABE	\$ 3,887.20
KATHLEEN DUBOIS	\$ 235.76
KATHLEEN FYNAN ALDRIDGE	\$ 45.00
KATHLEEN SMITH	\$ 366.00
KEITH J. GALVIN	\$ 185.00
KELVIN	\$ 160.60
KEN BILLINGS	\$ 88.00
KENDRA DEVIVO	\$ 30.00
KENNETH A. SCIACCA	\$ 68.00
KENNETH J. HALL	\$ 75.00
KERRI DUNLEAVY	\$ 233.81
KEVIN BEMIS	\$ 88.00

KEVIN BICKFORD	\$ 68.00
KEVIN MAES	\$ 366.00
KEVIN SHAW	\$ 1,600.00
KIMBERLY AINSWORTH	\$ 279.70
KIMBERLY ZYLA SALANITRO	\$ 35.36
KIMONO LLC	\$ 1,979.00
KIRK BEITLER	\$ 394.90
KITTREDGE EQUIPMENT CO.-NH	\$ 2,217.13
KJRASM LLC	\$ 417.00
KNOWBE4, INC.	\$ 3,060.00
KRISTEN M. TAYLOR	\$ 68.00
KRISTEN NAZER	\$ 362.98
KRISTIAN BOHN	\$ 300.22
KRISTIE KATZ	\$ 202.08
KRISTIN K. SNOW	\$ 300.00
KRISTINE NIILER	\$ 146.00
KRISTOPHER G. FURTNEY	\$ 440.00
KUNYSZ-WINDER LLC	\$ 3,306.30
KYLE AVERILL	\$ 160.00
KYLMIEG HOTEL MANAGEMENT LLC	\$ 896.00
LACONIA ADULT EDUCATION	\$ 225.00
LACONIA SCHOOL DISTRICT	\$ 225,629.75
LACONIA TRANSFER STATION	\$ 325.50
LACONIA TRUSTWORTHY HARDWARE	\$ 1,492.68
LAKES REG ENVIRONMENTAL	\$ 4,774.06
LAKES REGION COMMUNITY COLLEGE	\$ 322.50
LAKES REGION CURRICULUM, INSTRUCTION AND ASSESSMEN	\$ 350.00
LAKES REGION DISABLED SPORTS AT GUNSTOCK, INC.	\$ 1,080.00
LAKES REGION ENVIRONMENTAL CONTRACTORS	\$ 1,035.00
LAKES REGION SCHOOL ADMIN	\$ 75.00
LAKES REGION STRIPING CO	\$ 3,010.00
LAKESHORE EQUIPMENT CO.	\$ 1,446.22
LAKESIDE FAMOUS ROAST BEEF	\$ 1,884.71
LAMPO GROUP, LLC	\$ 3,015.01
LANG DOOR & HARDWARE LLC	\$ 4,432.44
LARRY FRIZZELL	\$ 92.00
LARRY TROMBETTA	\$ 264.00
LAURA WEED	\$ 2,255.00
LDR PRODUCTIONS	\$ 3,289.14
LEANNE M. KELLER	\$ 50.00
LEFEBVRE INSURANCE	\$ 2,453.00
LEGO EDUCATION, INC.	\$ 1,024.45
LENZO LAVIN	\$ 500.00
LESLIE R. SCHUSTER	\$ 1,786.78
LHS ASSOCIATES INC	\$ 1,735.50
LIBRARYTRAC LLC	\$ 220.00
LIGHTSPEED TECHNOLOGIES INC	\$ 120.00
LINDA BETTONEY	\$ 535.74
LINDA BICKFORD	\$ 28.77
LISA BRACE	\$ 197.77
LIVE HAPPY, LLC	\$ 184.30
LORI HANF	\$ 2,458.65

LORI JEWETT	\$ 128.35
LORIENNE M VALOVANIE	\$ 228.57
LORIMOER FRANCOEUR	\$ 146.00
LOUIS C. MANIAS	\$ 88.00
LOUISE K JAGUSCH	\$ 286.90
LOWES	\$ 3,995.00
LYVIE BEYRENT	\$ 2,246.34
M SAUNDERS INC PRODUCE	\$ 23,272.55
M. E. O'BRIEN & SONS, INC.	\$ 566.09
MACGILL	\$ 1,049.66
MACMILLAN	\$ 1,753.52
MAINE OXY ACETYLENE SUPPLY CO.	\$ 550.00
MARENEM INC	\$ 148.50
MARGARET CYBART	\$ 239.63
MARGARET JENKINS	\$ 1,871.97
MARILEE NIHAN	\$ 88.00
MARK CRISMAN	\$ 576.00
MARK GREGORAKOS	\$ 82.00
MARK HEMMERLEIN	\$ 88.00
MARK LAVALLE	\$ 68.00
MARK REDMAN	\$ 68.00
MARSHALL MEMO LLC	\$ 160.00
MARY ANNA LUSTGRAAF	\$ 20.00
MARY BETH GODBOUT	\$ 18.05
MARY BURKE	\$ 110.00
MARY BUTLER CHAPTER DAR	\$ 46.00
MARY JENOT	\$ 603.31
MASON ROBERGE	\$ 136.00
MASSACHUSETTS READING ASSOCIATION	\$ 2,160.00
MATHCOUNTS REGISTRATION	\$ 300.00
MATHEMATICS AND PROBLEM SOLVING, LLC	\$ 73.60
MATT BOWNES	\$ 88.00
MATT DEMKO	\$ 900.00
MATTHEW HOWE	\$ 48.72
MAURICE D. BILODEAU	\$ 82.00
MCAULIFFE-SHEPARD DISCOVERY CENTER	\$ 756.00
MCINTIRE BUSINESS PRODUCT, INC.	\$ 798.35
MCKESSON MEDICAL-SURGICAL INC	\$ 2,115.19
MCMASTER-CARR	\$ 1,157.52
MEDCO SCHOOL FIRST AID	\$ 1,557.08
MEGHAN ROTHERMEL	\$ 405.41
MELANIE FRANKS	\$ 2,652.45
MELANIE MARZOLA	\$ 102.00
MELISSA CALDON	\$ 54.52
MELISSA OTIS	\$ 3,647.34
MICHAEL ANDRISKI	\$ 619.00
MICHAEL C. TOTH	\$ 102.00
MICHAEL D. WALCHAK	\$ 312.00
MICHAEL GRONDIN	\$ 176.00
MICHAEL J. APFELBERG	\$ 102.00
MICHAEL J. KREBS	\$ 136.00
MICHAEL NEVELN	\$ 239.00

MICHAEL PERCY	\$	88.00
MICHAEL ROBBS	\$	37.12
MICHAEL ZULAUF	\$	120.00
MICHELLE BERNARD	\$	408.98
MICHELLE STOW	\$	75.58
MIKE ANDREWS	\$	461.04
MIKE LIVERNOIS	\$	90.00
MILTON CAT	\$	860.00
MIRIAM YORK	\$	900.00
MITCHELL MASTROMATTEO	\$	102.00
MONSIDO, INC.	\$	5,580.00
MOORE MEDICAL CORP	\$	297.09
MPULSE MAINT.SOFTWARE	\$	2,847.05
MSB	\$	6,435.00
MSB CONSULTING GROUP, LLC	\$	2,961.05
MULLEAVEY, KEN	\$	530.39
MUSICIAN'S FRIEND	\$	1,201.04
MYSTERY SCIENCE INC.	\$	1,748.00
N.H. RETIREMENT SYSTEM T	\$	78.36
NANCY ALLEN	\$	4,380.00
NASCO	\$	5,071.34
NATALIE WYATT	\$	50.27
NATE NICHOLS	\$	88.00
NATHAN PARADIS	\$	102.00
NATIONAL ASSOCIATION OF MUSIC EDUCATION	\$	493.00
NATIONAL ASSOCIATION OF SECONDARY SCHOOL PRINCIPAL	\$	595.00
NATIONAL COUNCIL OF TEACHERS OF MATH	\$	50.00
NATIONAL EMERGENCY NUMBER ASSOC.	\$	255.00
NATIONAL GEOGRAPHY BEE	\$	120.00
NATIONAL PEN COMPANY, LLC	\$	185.00
NATIONAL STUDENT CLEARINGHOUSE	\$	425.00
NCTE	\$	75.00
NEACAC	\$	25.00
NEASC	\$	4,965.00
NES EMBROIDERY INC.	\$	313.90
NEW HAMPSHIRE ASSOCIATION OF EDUCATIONAL OFFICE PR	\$	250.00
NEW HAMPSHIRE ATHLETIC DIRECTORS ASSOC.	\$	544.00
NEW HAMPSHIRE BASKETBALL COACHES ORGANIZATION	\$	265.00
NEW HAMPSHIRE CTO COUNCIL	\$	75.00
NEW HAMPSHIRE HISTORICAL SOCIETY	\$	384.00
NEW HAMPSHIRE STATE LIBRARY	\$	1,575.00
NEW HAMPSHIRE TECHINCAL INSTITUTE	\$	220.00
NEW HAMPSHIRE TRACK AND FIELD COACHES ASSOCIATION	\$	60.00
NEW HAMPSHIRE VOLLEYBALL COACHS ASSOCIATION	\$	35.00
NEW READERS PRESS	\$	42.25
NH ASSOC FOR PRINCIPALS	\$	810.00
NH ELECTRIC MOTORS	\$	865.29
NH EXCELLENCE IN EDUCATION AWARDS	\$	540.00
NH FIELD HOCKEY COACHES ASSOCIATION	\$	50.00
NH LEGO LEAGUE	\$	1,000.00
NH SCHOOL COUNSELOR ASSOCIATION	\$	500.00
NH SCHOOL LIBRARY MEDIA ASSOCIATION	\$	260.00

NHAHPERD	\$	130.00
NHASBO	\$	350.00
NHASCD	\$	1,370.00
NHASEA	\$	2,020.00
NHASP STATE MEMBERSHIP	\$	3,330.00
NHIAA	\$	6,063.00
NHSAA	\$	8,985.00
NHSBA	\$	5,543.67
NHSCA	\$	45.00
NHSTE	\$	3,506.56
NHTOD SERVICES, LLC	\$	652.28
NICHOLAS ROBERT ARROYO	\$	66.00
NINA GAVRYLYUK	\$	135.00
NNECERAPPA	\$	50.00
NO LIMITS MOTORSPORTS	\$	1,262.40
NOREEN DEFORGE	\$	40.60
NORMAN L. SAMAHA	\$	88.00
NORTH EAST SCALE COMPANY, INC.	\$	135.00
NORTHEAST DELTA DENTAL IN	\$	295,457.14
NORTHEAST MAILING SYSTEMS, LLC	\$	338.02
NORTHEAST RECORD RETENTION NORTH, LLC	\$	1,851.00
NORTHEAST SECURITY AGENCY	\$	45,169.00
NORTHERN NURSERIES	\$	2,040.80
NORTHWEST ENERGY EFFICIENCY COUNCIL	\$	130.00
NORTHWEST EVALUATION ASSOCIATION	\$	9,800.00
NURTISLICE, INC.	\$	576.36
NUTRI-LINK TECHNOLOGIES, INC.	\$	795.00
OMNI HOTELS AND RESORTS	\$	739.00
ORIENTAL TRADING CO INC	\$	3,810.03
PAHL EMMETT SHARROW JR.	\$	234.00
PARKER EDUCATION	\$	56,145.21
PATRICA MADORE	\$	162.82
PATRICIA H MURE	\$	234.00
PATTY HINDS	\$	163.08
PAUL A. GOUETTE	\$	404.59
PAUL BOURGELAIS	\$	260.00
PAUL D. RAYMOND JR.	\$	88.00
PAUL DELGADO	\$	68.00
PAUL LANDRY	\$	264.00
PAUL S. LACKEY	\$	88.00
PAUL WARNICK	\$	89.73
PEARL BARNARD	\$	433.29
PEARSON ASSESSMENTS	\$	1,163.38
PEARSON EDUCATION	\$	11,505.46
PEDIATRIC PHY THERAPY INC	\$	79,546.20
PEMI-BAKER REGIONAL SCHOOL DISTRICT	\$	25.00
PEOPLE'S UNITED BANK	\$	1,104,929.75
PERMA-BOUND, INC	\$	1,203.15
PETER B. HALEY	\$	176.00
PETER BOWLER	\$	125.00
PETER BURKHART	\$	204.00
PETER SAWYER	\$	1,959.94

PFG NORTHCENTER	\$ 74,195.10
PHEASANT RIDGE GOLF CLUB	\$ 576.00
PHILIP MOLLICA	\$ 350.00
PHILLIP J. SANGUEDOLCE	\$ 136.00
PHONAK	\$ 3,581.96
PICHES SKI SHOP	\$ 18,264.25
PIONEER MANUFACTURING INC	\$ 129.00
PITNEY BOWES	\$ 8,370.20
PITSCO, INC	\$ 85.80
PLODZIK & SANDERSON	\$ 15,812.00
PLYMOUTH STATE COLLEGE	\$ 100.00
PORTLAND POTTERY	\$ 3,908.49
POSITIVE PREASURE PUMP REPAIR	\$ 551.30
POWERSCHOOL	\$ 2,160.41
PRECISION FITNESS EQUIPMENT	\$ 750.00
PRESCOTT FARM AUDOBON CENTER	\$ 448.00
PRESCOTT'S FLORIST & GARD	\$ 460.00
PRESTON DAVIS	\$ 196.00
PRIMEX 3	\$ 77,486.63
PRODUCTION ADVANTAGE	\$ 209.38
PRO-ED, INC.	\$ 343.20
PROJECT LEAD THE WAY, INC.	\$ 750.00
PSYCHOLOGICAL ASSESSMENT RESOURCES	\$ 129.80
QUILL CORPORATION	\$ 6,761.77
R. ANTHONY DIEHL	\$ 68.00
RACHEL AUGER	\$ 35.99
RAINBOW RESOURCES CENTER, INC.	\$ 369.68
RAYMOND SCOTT CRAIGIE	\$ 270.00
READING READING BOOKS LLC	\$ 239.40
REAL OT SOLUTIONS, INC.	\$ 14.85
REALITYWORKS, INC.	\$ 1,100.00
REALLY GOOD STUFF	\$ 1,251.70
REBECCA BEDARD	\$ 1,945.96
REBECCA SHIBLEY	\$ 118.78
REBECCA WATSON	\$ 454.61
REBECCA ZAKORCHEMNY	\$ 170.00
REBEKAH MOGEE	\$ 3,050.00
RED HOT SPORTS PROMOTIONS	\$ 3,283.40
RENAISSANCE LEARNING	\$ 3,750.00
RESORT ENTERPRISES ADP POLAR CAVES	\$ 580.00
REV ROBOTICS LLC	\$ 648.47
RICHARD ACQUILANO	\$ 1,046.32
RICHARD ANTHONY	\$ 810.00
RICHARD BROWNLEY	\$ 88.00
RICHARD C. CASALE	\$ 200.00
RICHARD DRISCOLL	\$ 98.00
RICHARD HIGGINS	\$ 82.00
RICHARD TRACY	\$ 176.00
RIO GRANDE	\$ 1,312.10
RITA GEORGES	\$ 146.00
ROBERT A. GOUETTE / BOB'S LOCK AND KEY	\$ 35.65
ROBERT BARBARISI	\$ 156.00

ROBERT DEBENEDETTO	\$ 82.00
ROBERT HODSDON	\$ 204.00
ROBERT MAHAN	\$ 102.00
ROBERT MEYERS	\$ 57.52
ROBERT P. MONGAN	\$ 68.00
ROBERT SALOME	\$ 264.00
ROBERT STADNICKI	\$ 88.00
ROBIN DAY	\$ 204.00
ROLAND GAMELIN	\$ 332.00
ROLAND J. BOURQUE	\$ 88.00
ROSLYN ROY	\$ 316.96
ROWELL'S SEWER & DRAIN, LLC	\$ 19,489.45
RPF ASSOCIATES INC	\$ 1,810.00
RUSSELL PERRIN	\$ 88.00
SAFETY GLASSES USA, INC	\$ 48.47
SALMON PRESS	\$ 845.15
SAMUEL SAWYER	\$ 1,080.00
SANEL AUTO PARTS	\$ 1,744.95
SARAH A. DEUELL	\$ 50.00
SARAH HENGSTENBERG	\$ 747.69
SAULNIER, ANN	\$ 955.48
SCHOLASTIC INC	\$ 2,781.01
SCHOLASTIC-THE TEACHER STORE	\$ 109.00
SCHOOL DATEBOOKS, INC.	\$ 551.80
SCHOOL HEALTH CORPORATION	\$ 2,853.80
SCHOOL LIBRARY JOURNAL	\$ 247.97
SCHOOL MART	\$ 1,370.86
SCHOOL NURSE SUPPLY, INC.	\$ 1,223.26
SCHOOL SPECIALTY MARKETPLACE	\$ 1,609.24
SCHOOL SPECIALTY, INC.	\$ 140.02
SCOTT A. HAZZARD	\$ 102.00
SCOTT B. MOORE	\$ 98.00
SCOTT DAVIS	\$ 150.00
SCOTT HUTCHISON	\$ 30.00
SCOTT MILLER	\$ 282.00
SDB SPECIALTY NETWORKING	\$ 9,852.90
SEACOAST SCIENCE CENTER	\$ 284.00
SEAN EDWARDS	\$ 88.00
SERESC	\$ 839.21
SHANE SIRLES	\$ 88.00
SHARE CORP.	\$ 940.09
SHARON OSBURN	\$ 45.00
SHARON WALLACE	\$ 99.45
SHAWN D. OSBURN	\$ 392.50
SHAWN DESJARDINS	\$ 68.00
SHAWN MURPHY	\$ 349.00
SHEFFIELD POTTERY, INC.	\$ 659.00
SHERWIN-WILLIAMS	\$ 2,418.11
SIDWAY, ROBERT	\$ 580.00
SKINNER, ROBERT	\$ 130.00
SMILE MAKERS	\$ 85.95
SOCIAL STUDIES SCHOOL SER	\$ 996.72

SOLARWINDS, INC.	\$ 426.00
SOULE LESLIE KIDDER, SAYWARD & LOUGHMAN, P.L.L.C.	\$ 20,499.50
SOUTH PAW	\$ 39.25
SPERAZZO, ANTHONY	\$ 3,865.90
SQUAM LAKES NATURAL SCIENCE CNTR	\$ 984.00
STACY SORRELL	\$ 50.00
STADIUM SYSTEM, INC.	\$ 4,377.02
STANLEY ELEVATOR CO. INC.	\$ 4,694.92
STATE OF N H-CRIMINAL REC	\$ 5,575.75
STATE OF NEW HAMPSHIRE	\$ 1,250.00
STEPHANIE JOHNSON	\$ 186.00
STEPHANIE MASTERS	\$ 939.48
STEPHEN CATALANO PHD	\$ 90,290.00
STEPHEN PUGH	\$ 102.00
STEPHEN ROSSETTI	\$ 898.00
STEPHEN TUCKER	\$ 2,005.83
STERICYCLE	\$ 165.90
STEVE O'RIORDAN	\$ 24.50
STEVE SPANGLER SCIENCE	\$ 60.97
STEVEN METZ	\$ 176.00
STEVEN R. BURROWS	\$ 88.00
SULLIVAN, ALLISON	\$ 666.06
SUMMA HUMMA ENTERPRISES, LLC	\$ 40,165.03
SUPER DUPER PUBLICATIONS	\$ 407.66
SUPERIOR FENCE CO.	\$ 8,665.00
SUSAN C. SOELCH	\$ 5,512.50
SUSAN PEARSON	\$ 68.28
SUZANNE LALIBERTE	\$ 15.00
SWANK MOTION PICTURES, INC	\$ 3,484.00
TAYLOR RENTAL	\$ 790.29
TC READING AND WRITING PROJECT	\$ 3,400.00
TEACHER SYNERGY INC.	\$ 84.92
TEACHERS DISCOVERY	\$ 897.52
TEACHING STRATEGIES, INC.	\$ 142.45
TECHNOLOGY EDUCATION CONCEPTS, INC.	\$ 8,396.40
TERRY HANNIGAN	\$ 174.00
THE COOL SCHOOL FOLDER COMPANY	\$ 865.00
THE DAILY SUN	\$ 10,792.25
THE EDUCATION COOPERATIVE	\$ 1,150.00
THE OMNI GROUP	\$ 146.00
THE VILLAGE STORE	\$ 361.82
THINK SOCIAL PUBLISHING, INC.	\$ 265.42
THOMAS A. WAINWRIGHT	\$ 180.00
THOMAS E. SAWYER	\$ 100.00
THOMAS FISCHER	\$ 248.00
THOMAS J HANRIGHT	\$ 156.00
THOMAS J. BIRMINGHAM	\$ 88.00
THOMAS ZAPORA	\$ 102.00
TIM KEEFE	\$ 88.00
TIME FOR KIDS	\$ 891.00
TIMOTHY BARTLETT	\$ 66.12
TIMOTHY GOGGIN	\$ 418.18

TIMOTHY GOOSSENS	\$ 600.00
TOM'S TOPS N' TRIM	\$ 80.00
TOUCHMATH ACQUISITION, LLC	\$ 639.00
TOWN OF GILFORD	\$ 6,207.50
TREASURER STATE OF N H -L	\$ 100.00
TREASURER, SNH - DOT	\$ 1,775.95
TREASURER, STATE OF N H	\$ 75.00
TREASURER, STATE OF N.H. SURPLUS DIST.	\$ 1,890.00
TREASURER, STATE OF NEW HAMPSHIRE	\$ 479.32
TRI COUNTY POWER EQUIPMENT, INC.	\$ 175.20
TRIARCO ARTS AND CRAFTS LLC	\$ 1,077.91
TRICOR DIRECT INC.	\$ 182.59
TYLER BUSINESS FORMS	\$ 2,564.73
TYLER TECHNOLOGIES, INC	\$ 18,162.37
TYLERGRAPHICS INC	\$ 3,310.00
TYLOR A. PIECUCH	\$ 136.00
ULINE, INC.	\$ 5,989.91
UNH PROFESSIONAL DEV & TRAINING	\$ 845.00
UNION LEADER CORP.	\$ 3,715.49
UNITED PARCEL SERVICE	\$ 20.57
UNITED SOCCER COACHES ASSOCIATION	\$ 125.00
UNIVERSAL CONCEPTS, INC.	\$ 1,087.00
UNIVERSITY OF NEW HAMPSHIRE	\$ 20.00
US BANK NATIONAL ASSOCIATION/EQUIPMENT FINANCE	\$ 31,002.17
US GAMES	\$ 120.94
USI EDUCATION & GOVERNMENT	\$ 982.66
VAL CHASE	\$ 305.16
VALERIE MULKHEY	\$ 630.86
VANGUARD INDUSTRIES EAST, INC.	\$ 261.69
VANGUARD MANUFACTURING	\$ 1,887.44
VARSITY ATHLETIC APPAREL, INC	\$ 1,132.50
VERIZON WIRELESS	\$ 2,469.37
VERNIER SOFTWARE	\$ 1,884.82
VEX ROBOTICS, INC	\$ 244.12
VILLAGE NURSERY SCHOOL	\$ 13,075.00
VIRGIL BOSSOM	\$ 100.00
VISUAL VICTORY TRAINING LLC	\$ 1,426.50
VOCABULARY SPELLING CITY.COM	\$ 904.90
VSA Arts of New Hampshire-WRITE NOW	\$ 45.00
WALTER B. HAUSER	\$ 102.00
WASTE MANAGEMENT INC OF N	\$ 26,617.12
WAYNE R. HUSBAND	\$ 82.00
WB MASON	\$ 62,064.78
WENGER CORPORATION	\$ 1,800.00
WILLIAM A AUBIN	\$ 102.00
WILLIAM ANDRUS	\$ 176.00
WILLIAM BALL	\$ 130.00
WILLIAM BOOTH	\$ 68.00
WILLIAM J. BELAIR	\$ 618.00
WILLIAM P. DAVIS EXCAVATION, LLC	\$ 21,900.00
WILLIAM ROITER	\$ 68.00
WILLIAM RONAN JR.	\$ 75.00

WILLIAM SMALLWOOD	\$	102.00
WILLIAMS COMMUNICATION SERVICES, INC	\$	2,742.50
WILSON LANGUAGE TRAINING CORPORATION	\$	366.57
WINGSPEED ADVENTURES LLC	\$	534.71
WINNISQUAM PRINTING, INC	\$	2,026.37
WINNISQUAM REGIONAL SCH D	\$	4,038.34
WMA EQUIPMENT REPAIR SERVICES, LLC	\$	1,514.75
WONDER WORKSHOP, INC	\$	500.00
WOODWIND & BRASSWIND	\$	269.95
WORTHINGTON	\$	2,216.14
WPS	\$	822.80
WRITE NOW--VSA ARTS OF NH	\$	45.00
WYMAN ECKHARDT	\$	2,867.35
XELLO	\$	3,200.00
ZACHARY STEPHENSON	\$	68.00
ZANER BLOSER INC.	\$	915.16
ZEARN, INC.	\$	900.00
ZSPACE, INC.	\$	22,644.00

Gilford School District
2019 Employee Wages and Benefits

Job Title	Department	Salary	Other Earnings*	Payroll Taxes & Benefits**
Superintendent	District	\$123,067		\$52,487
Assistant Superintendent	District	\$118,906		\$43,382
Director of Curriculum	District	\$89,693		\$39,872
Director of Technology	District	\$106,160		\$36,795
Director of Student Services	District	\$110,807		\$37,984
Athletic Director	District	\$78,221		\$46,566
Administrative Assistant	District	\$53,491		\$39,526
Business/Personnel Manager	District	\$65,180	\$5,378	\$36,993
Secretary II - Special Education	District	\$49,011		\$22,573
Network Administrator	District	\$56,558		\$40,311
Supervisor of Buildings & Grounds	District	\$84,041	\$43,817	\$49,346
District Maintenance	District	\$57,017	\$4,465	\$39,203
Secretary II - Buildings & Grounds	District	\$42,439	\$2,717	\$29,859
Principal	Elementary School	\$104,199		\$53,086
Guidance	Elementary School	\$54,007		\$22,262
Nurse	Elementary School	\$52,200	\$1,387	\$36,173
Teacher	Elementary School	\$62,421	\$215	\$32,785
Teacher	Elementary School	\$42,273	\$3,335	\$20,103
Teacher	Elementary School	\$55,364	\$1,505	\$36,354
Teacher	Elementary School	\$39,906	\$4,765	\$14,264
Teacher	Elementary School	\$55,549	\$13,180	\$40,084
Teacher	Elementary School	\$51,999	\$8,962	\$23,659
Teacher	Elementary School	\$66,045	\$322	\$34,205
Teacher	Elementary School	\$34,648	\$3,969	\$12,903
Teacher	Elementary School	\$56,773	\$1,184	\$37,233
Teacher	Elementary School	\$53,978	\$429	\$30,540
Teacher	Elementary School	\$53,978	\$3,784	\$36,725
Teacher	Elementary School	\$47,006	\$485	\$20,572
Teacher	Elementary School	\$54,169		\$35,677
Teacher	Elementary School	\$62,848	\$2,812	\$24,562
Teacher	Elementary School	\$59,520	\$536	\$37,786
Teacher	Elementary School	\$65,060	\$4,044	\$19,746
Teacher	Elementary School	\$49,823	\$3,251	\$35,516
Teacher	Elementary School	\$74,244	\$215	\$35,140
Teacher	Elementary School	\$72,127	\$215	\$26,855
Teacher	Elementary School	\$65,060	\$7,058	\$20,669
Teacher	Elementary School	\$72,127	\$2,664	\$41,695
Teacher	Elementary School	\$47,126	\$6,591	\$36,256
Teacher	Elementary School	\$63,482	\$2,934	\$39,554
Teacher	Elementary School	\$76,986	\$322	\$28,163
Teacher	Elementary School	\$47,052	\$2,475	\$21,083
Teacher	Elementary School	\$32,228	\$215	\$30,397
Teacher	Elementary School	\$67,831	\$772	\$39,518
Teacher	Elementary School	\$59,073	\$4,672	\$38,860
Teacher	Elementary School	\$55,549	\$5,252	\$38,102
Teacher	Elementary School	\$47,052	\$751	\$34,810
Teacher	Elementary School	\$72,894	\$965	\$41,308
Teacher	Elementary School	\$74,272	\$9,739	\$37,930
Teacher	Elementary School	\$74,272	\$2,695	\$42,250
Librarian	Elementary School	\$57,916	\$1,802	\$31,892
Principal	High School	\$105,337	\$1,295	\$51,714
Assistant Principal	High School	\$85,938		\$37,866
Guidance	High School	\$74,497	\$1,125	\$41,944
Guidance	High School	\$56,880	\$3,144	\$19,339

Gilford School District
2019 Employee Wages and Benefits

Job Title	Department	Salary	Other Earnings*	Payroll Taxes & Benefits**
Guidance Director	High School	\$81,371		\$43,388
Guidance	High School	\$75,444	\$1,144	\$42,161
Librarian	High School	\$80,585	\$29,055	\$44,496
Nurse	High School	\$75,011	\$2,845	\$28,573
Speech Pathologist	High School	\$77,250	\$3,055	\$22,411
Teacher	High School	\$76,380	\$644	\$28,673
Teacher	High School	\$55,364	\$429	\$36,692
Teacher	High School	\$57,821		\$37,377
Teacher	High School	\$61,865	\$2,616	\$24,935
Teacher	High School	\$48,306	\$644	\$34,638
Teacher	High School	\$59,520	\$3,823	\$24,638
Teacher	High School	\$61,865	\$2,654	\$38,914
Teacher	High School	\$51,207	\$3,394	\$36,536
Teacher	High School	\$66,445	\$3,440	\$20,118
Teacher	High School	\$67,831	\$8,465	\$23,474
Teacher	High School	\$50,815	\$4,829	\$30,310
Teacher	High School	\$76,220	\$3,873	\$37,023
Teacher	High School	\$52,593	\$1,958	\$36,332
Teacher	High School	\$67,608	\$2,473	\$40,493
Teacher	High School	\$77,150	\$900	\$28,339
Teacher	High School	\$3,862	\$2,500	\$487
Teacher	High School	\$67,449	\$2,272	\$39,270
Teacher	High School	\$52,593	\$1,550	\$30,458
Teacher	High School	\$76,421	\$19,820	\$41,124
Teacher	High School	\$74,361	\$3,852	\$36,593
Teacher	High School	\$51,999	\$3,258	\$36,691
Teacher	High School	\$66,045	\$2,700	\$26,548
Teacher	High School	\$59,296	\$5,465	\$39,118
Teacher	High School	\$66,445	\$1,020	\$25,705
Teacher	High School	\$75,137	\$255	\$27,733
Teacher	High School	\$72,128	\$4,902	\$42,374
Teacher	High School	\$27,652	\$429	\$28,950
Teacher	High School	\$75,825	\$14,432	\$39,125
Teacher	High School	\$49,988	\$1,644	\$29,830
Teacher	High School	\$70,086	\$1,115	\$40,786
Teacher	High School	\$53,978	\$3,807	\$31,389
Teacher	High School	\$43,840		\$33,281
Teacher	High School	\$83,702	\$894	\$30,031
Teacher	High School	\$69,891		\$30,985
Teacher	High School	\$59,100	\$4,210	\$38,754
Teacher	High School	\$55,291	\$3,919	\$31,859
Teacher	High School	\$67,952	\$3,444	\$40,823
Teacher	High School	\$62,066	\$2,768	\$39,152
Teacher	High School	\$53,978	\$4,773	\$37,580
Teacher	High School	\$74,497	\$4,165	\$36,600
Teacher	High School	\$62,290	\$3,144	\$18,959
Teacher	High School	\$76,220	\$2,329	\$36,698
Principal	Middle School	\$105,274		\$42,278
Assistant Principal	Middle School	\$82,392	\$1,137	\$33,401
Guidance	Middle School	\$66,395	\$4,900	\$40,790
Guidance	Middle School	\$51,969		\$35,745
Nurse	Middle School	\$48,419	\$215	\$35,017
Psychologist	Middle School	\$75,000		\$27,594
Teacher	Middle School	\$61,865		\$38,251
Teacher	Middle School	\$78,145	\$5,163	\$39,445
Teacher	Middle School	\$64,168	\$8,100	\$26,836

Gilford School District
2019 Employee Wages and Benefits

Job Title	Department	Salary	Other Earnings*	Payroll Taxes & Benefits**
Teacher	Middle School	\$69,685	\$5,549	\$22,611
Teacher	Middle School	\$54,107	\$515	\$36,549
Teacher	Middle School	\$73,817		\$35,544
Teacher	Middle School	\$68,867	\$5,229	\$41,443
Teacher	Middle School	\$58,841	\$7,710	\$25,437
Teacher	Middle School	\$74,497	\$4,046	\$35,992
Teacher	Middle School	\$75,228	\$9,007	\$44,073
Teacher	Middle School	\$66,045	\$536	\$25,482
Teacher	Middle School	\$73,574	\$2,500	\$22,826
Teacher	Middle School	\$63,675	\$4,459	\$39,447
Teacher	Middle School	\$43,456	\$6,850	\$21,095
Teacher	Middle School	\$60,904	\$1,858	\$38,628
Teacher	Middle School	\$61,865	\$429	\$38,516
Teacher	Middle School	\$68,497	\$5,075	\$41,373
Teacher	Middle School	\$53,755	\$4,344	\$31,453
Teacher	Middle School	\$51,207	\$400	\$35,588
Teacher	Middle School	\$63,675	\$2,500	\$39,496
Teacher	Middle School	\$64,873	\$4,400	\$24,726
Teacher	Middle School	\$44,282	\$2,028	\$20,299
Teacher	Middle School	\$59,520	\$6,968	\$25,425
Teacher	Middle School	\$47,052	\$5,120	\$31,461
Teacher	Middle School	\$51,739	\$429	\$35,915
Teacher	Middle School	\$64,360		\$38,888
Teacher	Middle School	\$74,366	\$18,699	\$41,866
Teacher	Middle School	\$73,628	\$4,465	\$42,424
Teacher	Middle School	\$60,904		\$38,173
Custodian	Elementary School	\$43,784	\$95	\$30,271
Custodian	Elementary School	\$31,567	\$46	\$26,935
Custodian	Elementary School	\$43,405	\$2,017	\$28,076
Elementary Aide	Elementary School	\$14,122	\$150	\$28,746
Elementary Aide	Elementary School	\$11,913		\$2,267
Elementary Aide	Elementary School	\$13,249	\$263	\$28,651
Grade 2 Asst.	Elementary School	\$18,694	\$3,464	\$27,808
Grounds/Custodian	Elementary School	\$34,778	\$4,190	\$35,205
LNA	Elementary School	\$19,749		\$24,162
Nurse	Elementary School	\$41,699	\$744	\$38,943
Secretary I	Elementary School	\$32,923		\$27,942
Secretary II	Elementary School	\$38,314		\$33,330
Spec Ed Aide	Elementary School	\$26,532	\$1,015	\$25,770
Spec Ed Aide	Elementary School	\$26,242		\$16,382
Spec Ed Aide	Elementary School	\$21,294	\$1,510	\$31,049
Spec Ed Aide	Elementary School	\$14,001		\$15,894
Spec Ed Aide	Elementary School	\$23,389		\$31,359
Spec Ed Aide	Elementary School	\$23,783	\$270	\$24,869
Spec Ed Aide	Elementary School	\$18,001	\$1,269	\$30,130
Spec Ed Aide	Elementary School	\$15,737		\$29,162
Spec Ed Aide	Elementary School	\$2,380	\$938	\$26,566
Spec Ed Aide	Elementary School	\$15,796	\$1,470	\$31,255
Spec Ed Aide	Elementary School	\$14,634	\$4,037	\$29,640
Spec Ed Aide	Elementary School	\$22,308	\$1,914	\$29,426
Speech Ass't Aide	Elementary School	\$37,740	\$1,229	\$28,758
Speech Ass't Aide	Elementary School	\$14,441	\$7,576	\$3,499
Title 1 Assistant	Elementary School	\$20,933	\$540	\$23,840
Title 1 Assistant	Elementary School	\$24,877		\$29,280
Title 1 Assistant	Elementary School	\$31,845		\$33,209
Title 1 Assistant	Elementary School	\$33,150	\$420	\$33,723

Gilford School District
2019 Employee Wages and Benefits

Job Title	Department	Salary	Other Earnings*	Payroll Taxes & Benefits**
Custodian	High School	\$43,467	\$1,255	\$20,643
Custodian	High School	\$39,520	\$1,860	\$29,446
Custodian	High School	\$33,925	\$67	\$34,193
Grounds/Custodian	High School	\$41,120	\$2,583	\$36,500
Head Custodian	High School	\$41,910	\$4,666	\$37,094
HS Principal Secy	High School	\$51,501	\$700	\$32,946
Library/Tech Aide	High School	\$22,077	\$1,400	\$15,492
Maintenance	High School	\$48,984	\$3,297	\$30,780
Secretary	High School	\$21,772		\$15,532
Secretary I	High School	\$7,473	\$18,159	\$32,258
Secretary II Guidance	High School	\$51,098		\$32,023
Secretary II	High School	\$41,916		\$29,746
Spec Ed Aide	High School	\$22,165	\$500	\$24,478
Spec Ed Aide	High School	\$22,112	\$3,309	\$24,937
Spec Ed Aide	High School	\$15,329	\$1,926	\$29,409
Spec Ed Aide	High School	\$17,236	\$5,350	\$30,668
Spec Ed Aide	High School	\$6,193		\$12,396
Spec Ed Aide	High School	\$21,821		\$15,212
Spec Ed Aide	High School	\$18,692	\$75	\$14,327
Spec Ed Aide	High School	\$17,981		\$13,406
Spec Ed Aide	High School	\$15,313	\$408	\$29,117
Spec Ed Aide	High School	\$13,936	\$1,268	\$13,878
Spec Ed Aide	High School	\$23,303		\$14,855
Spec Ed Aide	High School	\$14,979	\$420	\$29,044
Spec Ed Aide	High School	\$14,448	\$7,990	\$30,335
Spec Ed Aide	High School	\$23,286	\$1,384	\$24,948
Spec Ed Aide	High School	\$17,490	\$743	\$23,245
Study Hall Monitor	High School	\$6,955		\$1,324
Ass't Teach/Library	Middle School	\$28,311		\$25,863
Custodian	Middle School	\$16,599		\$2,634
Custodian	Middle School	\$3,756		\$287
Custodian	Middle School	\$6,644	\$222	\$12,763
Custodian	Middle School	\$30,389	\$1,296	\$16,987
Custodian	Middle School	\$34,029	\$1,356	\$17,687
Nurse	Middle School	\$43,169	\$5,345	\$40,591
Secretary I	Middle School	\$25,842		\$26,043
Secretary II	Middle School	\$42,192	\$5,399	\$21,706
Spec Ed Aide	Middle School	\$27,696	\$2,346	\$26,256
Spec Ed Aide	Middle School	\$26,732	\$3,090	\$33,172
Spec Ed Aide	Middle School	\$26,320	\$2,324	\$32,675
Spec Ed Aide	Middle School	\$27,708	\$17,414	\$20,016
Spec Ed Aide	Middle School	\$23,278	\$765	\$24,829
Spec Ed Aide	Middle School	\$4,075	\$1,988	\$27,138
Spec Ed Aide	Middle School	\$17,792	\$855	\$23,265
Spec Ed Aide	Middle School	\$11,675		\$2,166
Spec Ed Aide	Middle School	\$27,174		\$32,395
Teacher Aide	Middle School	\$17,065	\$2,259	\$23,356
Assistant	Food Service	\$3,185		\$675
Assistant	Food Service	\$7,089		\$838
Assistant	Food Service	\$7,939		\$9,250
Assistant	Food Service	\$5,268		\$308
Assistant	Food Service	\$11,723		\$10,961
Assistant	Food Service	\$6,493		\$792
Assistant	Food Service	\$16,559		\$20,893
Assistant	Food Service	\$7,504		\$962
Assistant	Food Service	\$20,335	\$9,832	\$30,516

Gilford School District
2019 Employee Wages and Benefits

Job Title	Department	Salary	Other Earnings*	Payroll Taxes & Benefits**
Kitchen Manager	Food Service	\$20,194	\$4,098	\$23,880
Substitute	District	\$375		\$29
Substitute	District	\$263		\$20
Substitute	District	\$450		\$34
Substitute	District	\$863		\$66
Substitute	District	\$450		\$34
Substitute	District	\$52		\$4
Substitute	District	\$225		\$17
Substitute	District	\$2,625		\$201
Substitute	District	\$38		\$3
Substitute	District	\$3,563		\$273
Substitute	District	\$3,893		\$466
Substitute	District	\$375		\$29
Substitute	District	\$600		\$46
Substitute	District	\$150		\$11
Substitute	District	\$150		\$11
Substitute	District	\$7,013		\$537
Substitute	District	\$1,388		\$106
Substitute	District	\$150		\$11
Substitute	District	\$675		\$52
Substitute	District	\$38		\$3
Substitute	District	\$75		\$6
Substitute	District	\$225		\$17
Substitute	District	\$1,395		\$107
Substitute	District	\$450		\$34
Substitute	District	\$75		\$6
Substitute	District	\$1,200		\$92
Substitute	District	\$555		\$42
Substitute	District	\$3,263		\$250
Substitute	District	\$38		\$3
Substitute	District	\$2,175		\$166
Substitute	District	\$2,213		\$169
Substitute	District	\$3,038		\$232
Substitute	District	\$881		\$147
Substitute	District	\$188		\$14
Substitute	District	\$938		\$72
Substitute	District	\$75		\$6
Substitute	District	\$4,313		\$330
Substitute	District	\$375		\$29
Substitute	District	\$1,463		\$112
Substitute	District	\$5,390		\$412
Substitute	District	\$150		\$11
Substitute	District	\$665	\$7,400	\$617
Substitute	District	\$713		\$55
Substitute	District	\$488		\$37
Substitute	District	\$675		\$52
Substitute	District	\$300		\$23
Substitute	District	\$10,818		\$828
Substitute	District	\$2,574		\$197
Substitute	District	\$3,754		\$287
Substitute	District	\$150		\$11
Substitute	District	\$107		\$8
Substitute	District	\$7,556		\$578
Substitute	District	\$1,327		\$102
Substitute	District	\$3,263		\$250
Substitute	District	\$7,913		\$605

Gilford School District
2019 Employee Wages and Benefits

Job Title	Department	Salary	Other Earnings*	Payroll Taxes & Benefits**
Substitute	District	\$4,650		\$356
Substitute	District	\$188		\$14
Substitute	District	\$1,956		\$150
Substitute	District	\$154		\$12
Substitute	District	\$1,425		\$109
Substitute	District	\$675		\$52
Substitute	District	\$900		\$69
Coach	District	\$1,800		\$138
Coach	District	\$2,250		\$172
Coach	District	\$1,725		\$132
Coach	District	\$4,100		\$314
Coach	District	\$2,150		\$164
Coach	District	\$3,650		\$279
Coach	District	\$3,650		\$279
Coach	District	\$3,800		\$291
Coach	District	\$1,600		\$122
Coach	District	\$2,950		\$226
Coach	District	\$7,625		\$583
Coach	District	\$2,750		\$210
Coach	District	\$4,800		\$367
Coach	District	\$1,625		\$124
Coach	District	\$1,625		\$125
Coach	District	\$1,625		\$124
Coach	District	\$2,850		\$218
Coach	District	\$3,650		\$279
Coach	District	\$2,850		\$218
Coach	District	\$3,550		\$272
Coach	District	\$7,200		\$551
Coach	District	\$3,800		\$291
Coach	District	\$1,625		\$124
Coach	District	\$3,550		\$271
School Board	District	\$1,000		\$77
School Board	District	\$1,125		\$86
School Board	District	\$1,375		\$105
School Board	District	\$1,000		\$77
School Board	District	\$1,000		\$77
Summer Custodian	District	\$7,917		\$606
Summer School	District	\$3,264		\$250
Summer School	District	\$560		\$43
Summer School	District	\$3,153		\$241
Summer School	District	\$1,972		\$151
Summer School	District	\$1,778		\$136
Summer School	District	\$1,963		\$150
Summer School	District	\$1,928		\$148
Summer School	District	\$1,914		\$146
Summer School	District	\$3,311		\$253
Treasurer	District	\$1,600		\$122

*Includes coaching, Team Leader, Co-curricular stipends, summer programs, after school programs, overtime, curriculum days, additional guidance, nurse days and crowd control managers.

**Includes NH Retirement, FICA, worker's compensation, unemployment compensation, long term disability, medical and dental insurance.

TOWN OF GILFORD 2020 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 2020 Annual Town Meeting, to be held in the Gilford High School Auditorium, 88 Alvah Wilson Road, in said Town of Gilford, on Thursday, February 6, 2020, 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 2020 Annual Town Meeting, to be held in the Gilford Youth Center, 19 Potter Hill Road, in said Town of Gilford, on Tuesday, March 10, 2020, 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 Moderator for a two year term;
- One Supervisor of the Checklist for a six 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 Fire Engineer for a three year term.

ARTICLE 2 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?

Amend the Table of Contents, the heading for Article 6, and Sections 6.14, 6.18, and 7.5.6.10 of the Gilford Zoning Ordinance by deleting references to the Family Apartment land use (which was replaced by the Accessory Apartment land use). The Family Apartment land use is no longer permitted by the Gilford Zoning Ordinance and by NH RSA 674:72, VIII, (most references were removed from the Gilford Zoning Ordinance in 2017). (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: 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 Table 2, Dimensional Regulations, in Article 5 of the Gilford Zoning Ordinance, by changing the minimum Front Setback requirement in the Island Residential (IR) Zone from 40 feet to 50 feet to match the required minimum setback from Lake Winnepesaukee as set forth in Section 5.2.1(a) of the Gilford Zoning Ordinance and in NH RSA 483-B:9,II(b). (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 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 \$14,263,580? Should this article be defeated, the default budget shall be \$13,645,456, 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 to 0)

(Recommended by the Budget Committee 11 to 0)

ARTICLE 5: 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 increases in the benefit package of \$700 for the estimated costs necessary to fund the new collective bargaining agreement in each of the next three fiscal years over the costs attributable to benefits that would have been due under the current agreement at the current staffing level; and furthermore, vote to raise and appropriate the sum of seven hundred dollars, (\$700), for the current fiscal year?

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 11 to 0)

ARTICLE 6: Shall the Town vote to raise and appropriate the sum of sixty four thousand dollars, (\$64,000), for phase 2 (out of 3) of the Police Department radio system upgrade project? 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 project is completed or by December 31, 2021, whichever is sooner.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 11 to 0)

ARTICLE 7: Shall the Town vote to authorize the Board of Selectmen to enter into a five year lease purchase agreement in the amount of two hundred fifty thousand dollars, (\$250,000), for Fire Department air tanks and breathing apparatus, contingent upon such an agreement having a non-appropriation clause in accordance with the provisions of RSA 33:7-e; and to raise and appropriate the sum of fifty-one thousand five hundred dollars, (\$51,500), to be used as the first year's payment for that purpose? 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, 2021, whichever is sooner.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 11 to 0)

ARTICLE 8: Shall the Town vote to raise and appropriate the sum of two hundred seventy-five thousand dollars, (\$275,000), to purchase and equip a new ambulance? This sum to come from the Ambulance Services Revolving Fund and no amount to be raised from 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, 2021, whichever is sooner.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 11 to 0)

ARTICLE 9: Shall the Town vote to raise and appropriate the sum of seventy-five thousand dollars, (\$75,000), to purchase a used roadside mower? 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, 2021, whichever is sooner.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 11 to 0)

ARTICLE 10: Shall the Town vote to raise and appropriate the sum of one hundred twenty-five thousand dollars, (\$125,000), to purchase a heavy duty 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, 2021, whichever is sooner.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 11 to 0)

ARTICLE 11: Shall the Town vote to authorize the Board of Selectmen to enter into a five year lease purchase agreement in the amount of one hundred eighty thousand dollars, (\$180,000), for a DPW back-hoe, contingent upon such an agreement having a non-appropriation clause in accordance with the provisions of RSA 33:7-e; and to raise and appropriate the sum of forty thousand dollars, (\$40,000), to be used as the first year's payment for that purpose? 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, 2021, whichever is sooner.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 11 to 0)

ARTICLE 12: 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 to 0)

(Recommended by the Budget Committee 11 to 0)

ARTICLE 13: Shall the Town vote to raise and appropriate the sum of ten thousand three hundred eighty-seven dollars, (\$10,387), to be added to the Technology Capital Reserve Fund previously established in 2018? This sum to come from surplus fund balance using FY2019 cable television franchise technology grants that were deposited into the general fund and no amount to be raised from taxation.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 11 to 0)

ARTICLE 14: 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 to 0)

(Recommended by the Budget Committee 11 to 0)

ARTICLE 15: Shall the Town vote to establish a Public Works Building Capital Reserve Fund under the provisions of RSA 35:1 for the evaluation, design and construction of a new Public Works building; and to raise and appropriate the sum of fifty thousand dollars, (\$50,000), 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 3 to 0)

(Recommended by the Budget Committee 11 to 0)

ARTICLE 16: 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 to 0)

(Recommended by the Budget Committee 11 to 0)

ARTICLE 17: Shall the Town vote to raise and appropriate the sum of fifty thousand dollars, (\$50,000), 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.
(Recommended by the Board of Selectmen 3 to 0)
(Recommended by the Budget Committee 11 to 0)

ARTICLE 18: Shall the Town vote to raise and appropriate the sum of ten thousand dollars, (\$10,000), 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 FY2019 Glendale Permit revenues that were deposited into the general fund and no amount to be raised from taxation.
(Recommended by the Board of Selectmen 3 to 0)
(Recommended by the Budget Committee 11 to 0)

ARTICLE 19: 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 to 0)
(Recommended by the Budget Committee 11 to 0)

ARTICLE 20: 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 to 0)
(Recommended by the Budget Committee 11 to 0)

ARTICLE 21: 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 to 0)
(Recommended by the Budget Committee 11 to 0)

ARTICLE 22: Shall the Town vote to raise and appropriate the sum of six thousand five hundred dollars, (\$6,500), to comply with a New Hampshire Department of Environmental Services request to perform a focused site investigation to evaluate the source of PFOA and PFOS compounds in the potential contamination of groundwater at the municipal complex?
(Not recommended by the Board of Selectmen 3 to 0)
(Not recommended by the Budget Committee 11 to 0)

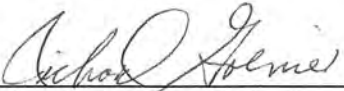
ARTICLE 23: Shall the Town vote to raise and appropriate the sum of ten thousand dollars, (\$10,000), (level funding request), to support the operation of the Laconia Area Center of Community Action Program? The Laconia Area Center staff provides low income, elderly and disabled residents of Gilford assistance with basic needs such as fuel assistance, electric assistance, meals on wheels, home weatherization, security deposits for housing, and maintains a food pantry accessible every day during business hours. In 2019 residents of Gilford received services through the programs of Community Action Program, Belknap-Merrimack Counties, Inc., and the Laconia Area Center. (Submitted by petition)
(Not recommended by the Board of Selectmen 3 to 0)
(Recommended by the Budget Committee 6 to 5)

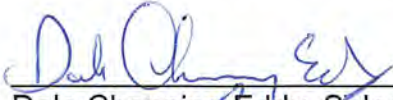
ARTICLE 24: Shall the Town vote to raise and appropriate the sum of twenty-three thousand five hundred dollars, (\$23,500), to support the operations of Central New Hampshire VNA & Hospice, a local agency that provides visiting nurse services, hospice care, and pediatric care to residents of the Town of Gilford, NH? This past year residents of Gilford received over 3,837 home visits from Central New Hampshire VNA & Hospice and approximately forty-two thousand dollars in uncompensated care. 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)
(Not recommended by the Board of Selectmen 3 to 0)
(Recommended by the Budget Committee 7 to 3)

ARTICLE 25: Shall the Town vote to raise and appropriate the sum of twenty-one thousand dollars, (\$21,000), in support of the Lakes Region Mental Health Center (LRMHC) for the delivery of emergency mental health services? These services include access to Master's level clinicians and psychiatrists by individuals, police, fire, schools, hospitals and others, 24 hours per day, 7 days per week. 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 4,081 children, families, adults and elders in fiscal year 2019, 247 of whom were Gilford residents. LRMHC provided emergency services to 61 Gilford residents in fiscal year 2019. LRMHC provided \$63,239 in charitable care to Gilford residents; a 41% increase over 2018. (Submitted by petition)
(Not recommended by the Board of Selectmen 3 to 0)
(Recommended by the Budget Committee 8 to 4)

ARTICLE 26: 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 for free and confidential intervention, support and advocacy for those whose lives have been affected by domestic, sexual and stalking violence? Services include access to crisis line, emergency shelter, information and referral, staff and advocates for individuals, schools, police, courts, hospitals and others, 24 hours a day, 7 days a week. You don't have to be in crisis to call a crisis center. There are no fees for service. (Submitted by petition)
(Not recommended by the Board of Selectmen 3 to 0)
(Recommended by the Budget Committee 8 to 4)

GIVEN UNDER OUR HANDS ON THE 22 DAY OF JANUARY, 2020, BY THE
GILFORD BOARD OF SELECTMEN. ATTEST:


Richard Grenier, Selectman


Dale Channing Eddy, Selectman


Gus Benavides, Selectman

UNDER SEAL OF THE TOWN, A TRUE COPY. ATTEST:


Danielle LaFond, Town Clerk – Tax Collector

Town of Gilford
FY2020 Budget Preparation Worksheet

Account # Account Name	FY2018 BUDGET	FY2018 ACTUAL	FY2019 BUDGET	FY2019 ACTUAL	FY2020 REQUEST	FY2020 BOS RCMD	FY2020 \$ CHANGE	FY2020 % CHANGE	FY2020 BC RCMD	FY2020 BC/BOS DIFF	FY2020 DEFAULT	FY2020 \$ CHNG
BUDGET SUMMARY												
ELECTED OFFICIALS	14,533		15,017	14,745	15,340	15,340	323	2.15%	15,340	0	15,017	0
ADMINISTRATION	270,446	276,206	287,263	285,690	293,826	291,648	4,385	1.53%	291,648	0	287,263	0
BOARDS & COMMITTEES	2,406	2,008	2,455	940	2,700	2,700	245	9.97%	2,700	0	2,455	0
TOWN CLERK/TAX COLLECTOR	393,831	369,463	367,473	383,282	419,080	419,863	52,390	14.26%	419,863	0	367,473	0
ELECTIONS & REGISTRATIONS	25,334	15,461	12,894	8,166	23,764	23,364	10,470	81.20%	23,364	0	12,894	0
FINANCE, APPRAISAL, & TECH.	649,153	594,934	677,764	654,882	662,639	643,107	-34,657	-5.11%	643,107	0	652,764	-25,000
LEGAL SERVICES	54,000	24,965	49,000	23,624	49,000	49,000	0	0.00%	49,000	0	49,000	0
PLANNING & LAND USE	327,340	309,626	328,426	308,110	329,425	328,638	212	0.06%	328,638	0	328,426	0
BUILDINGS & GROUNDS	340,838	365,835	394,481	348,058	413,852	397,604	3,123	0.79%	397,604	0	394,481	0
CARE OF CEMETERIES	49,955	29,734	53,022	24,463	40,725	40,725	-12,297	-23.19%	40,725	0	53,022	0
INSURANCE & BENEFITS	291,466	297,193	317,000	320,421	347,200	335,889	18,889	5.96%	335,889	0	317,000	0
POLICE	2,834,263	2,795,482	2,962,670	2,651,912	2,971,179	2,956,057	-6,613	-0.22%	2,956,057	0	2,962,670	0
FIRE-RESCUE	2,058,541	2,038,990	1,990,304	1,997,611	2,164,325	2,160,423	170,119	8.55%	2,160,423	0	2,018,324	28,020
EMERGENCY MANAGEMENT	3,170	3,178	3,170	3,159	3,207	3,207	37	1.17%	3,207	0	3,170	0
OTHER FIRE-RESCUE	132,381	130,196	133,729	130,887	138,475	138,208	4,479	3.35%	138,208	0	133,729	0
PUBLIC WORKS	3,722,931	3,492,324	4,068,678	3,953,607	4,889,592	4,348,754	280,076	6.88%	4,348,754	0	3,977,710	-90,968
HEALTH ADMINISTRATION	3,203	3,216	3,675	3,236	3,354	3,454	-221	-6.02%	3,454	0	3,675	0
WELFARE ADMINISTRATION	49,919	38,352	49,259	16,206	49,297	47,601	-1,658	-3.37%	47,601	0	49,259	0
PARKS & RECREATION	249,539	237,888	267,680	262,231	277,702	272,366	4,686	1.75%	272,366	0	267,680	0
LIBRARY	529,442	521,897	554,012	535,961	576,500	576,082	22,070	3.98%	576,082	0	551,062	-2,950
OTHER CULTURE	125	118	875	928	885	385	-490	-56.00%	385	0	875	0
CONSERVATION COMMISSION	29,750	29,518	27,500	24,979	31,225	31,225	3,725	13.55%	31,225	0	27,500	0
OTHER GOVERNMENTS	19,000	20,366	20,000	26,772	22,000	27,000	7,000	35.00%	27,000	0	20,000	0
DEBT PRINCIPAL & INTEREST	309,400	301,076	288,117	288,116	285,822	285,822	-2,295	-0.80%	285,822	0	285,822	-2,295
SEWER	751,139	703,667	800,706	771,681	967,766	865,117	64,411	8.04%	865,117	0	864,185	63,479
TOTAL OPERATING BUDGET	13,112,107	12,615,756	13,675,170	13,039,666	14,978,880	14,263,580	588,410	4.30%	14,263,580	0	13,645,456	-29,714
SPECIAL WARRANT ARTICLES	1,737,030	1,732,521	1,076,911	1,074,607	1,194,247	967,487	-109,424	-10.16%	1,024,647	57,160		
TOTAL GROSS BUDGET	14,849,137	14,348,277	14,752,081	14,114,273	16,173,127	15,231,067	478,986	3.25%	15,288,227	57,160		
LESS REVENUES	-6,185,817	-5,032,949	-5,842,751	-5,834,953	-5,732,523	-5,785,279	-57,472	-0.98%				
TOTAL NET BUDGET	8,663,320	9,315,328	8,909,330	8,279,320	10,440,605	9,445,788	536,458	6.02%				
NHRA GROSS APPROPRIATIONS	14,849,137	14,849,136	14,752,081	14,752,081	16,173,127	15,231,067	478,986	3.25%				
NHRA REVENUES	-6,185,817	-6,144,823	-5,842,751	-5,736,397	-5,732,523	-5,785,279	-48,882	0.85%				
ADD OVERLAY	100,000	100,000	100,000	223,991	200,000	100,000	-123,991	-55.36%				
ADD WAR SERVICE CREDITS	294,000	254,250	254,250	244,750	248,250	244,750	0	0.00%				
TOTAL MUNICIPAL TAX COMMITMENT	9,057,220	9,058,563	9,263,580	9,484,425	10,888,855	9,790,538	306,113	3.23%				
ASSESSED VALUATION	1,789,608,760	1,772,623,412	1,808,075,880	2,032,075,540	2,072,717,051	2,082,877,429	50,801,888	2.50%				
MUNICIPAL TAX RATE	5.06	5.11	5.12	4.66	5.25	4.70	0.04	0.87%				

Town of Gilford
FY2020 Budget Preparation Worksheet

Account #	Account Name	FY2018 BUDGET	FY2018 ACTUAL	FY2019 BUDGET	FY2019 ACTUAL	FY2020 REQUEST	FY2020 BOS RCMD	FY2020 \$ CHANGE	FY2020 % CHANGE	FY2020 BC RCMD	FY2020 BC/BOS DIFF	FY2020 DEFAULT	DEFAULT FY19 \$ CHNG
SELECTED OFFICIALS													
01-4131-111	ELO - Stipend, Selectmen	7,500	7,500	7,500	7,500	7,500	7,500	0	0.00%	7,500	0	7,500	0
01-4131-112	ELO - Stipend, Checklist Supervisors	1,800	1,800	2,250	1,613	2,250	2,250	0	0.00%	2,250	0	2,250	0
01-4131-113	ELO - Stipend, Treasurer & Deputy	3,600	3,600	3,600	3,600	3,600	3,600	0	0.00%	3,600	0	3,600	0
01-4131-114	ELO - Stipend, Moderator & Deputy	600	600	600	750	900	900	300	50.00%	900	0	600	0
01-4131-121	ELO - Social Security	837	818	865	1,039	884	884	19	2.14%	884	0	865	0
01-4131-122	ELO - Medicare	196	191	202	243	207	207	5	2.29%	207	0	202	0
		14,533	14,060	15,017	14,745	15,340	15,340	323	2.15%	15,340	0	15,017	0
ADMINISTRATION													
01-4132-101	ADM - Full Time Wages	157,726	157,786	161,410	161,359	165,729	165,729	4,319	2.68%	165,729	0	161,410	0
01-4132-102	ADM - Part Time Wages	0	0	0	0	0	0	0	0	0	0	0	0
01-4132-103	ADM - Overtime	792	875	813	949	840	838	25	3.03%	838	0	813	0
01-4132-107	ADM - Accrual Payout	1,228	2,002	1,253	3,267	1,290	1,287	34	2.71%	1,287	0	1,253	0
01-4132-109	ADM - Merit Wages	1,878	1,848	1,539	2,109	1,976	1,581	42	2.74%	1,581	0	1,539	0
01-4132-121	ADM - Social Security	10,021	10,172	10,231	10,505	10,530	10,505	274	2.68%	10,505	0	10,231	0
01-4132-122	ADM - Medicare	2,344	2,379	2,393	2,463	2,463	2,457	64	2.67%	2,457	0	2,393	0
01-4132-125	ADM - Retirement	17,516	25,609	26,154	26,073	27,735	27,674	1,520	5.81%	27,674	0	26,154	0
01-4132-131	ADM - Health Insurance	33,400	33,340	35,833	35,833	34,680	34,680	-1,153	-3.22%	34,680	0	35,833	0
01-4132-132	ADM - Dental Insurance	2,126	2,486	2,563	2,740	2,211	2,211	-352	-13.73%	2,211	0	2,563	0
01-4132-133	ADM - Life & Disability Insurance	1,174	926	1,199	1,063	970	967	-232	-19.32%	967	0	1,199	0
01-4132-216	ADM - Contracted Services	5,000	4,082	5,275	2,978	4,975	4,975	-300	-5.69%	4,975	0	5,275	0
01-4132-231	ADM - Printing	4,524	4,524	4,800	4,537	4,800	4,800	0	0.00%	4,800	0	4,800	0
01-4132-232	ADM - Publishing Notices	1,100	593	1,000	1,516	1,100	1,100	100	10.00%	1,100	0	1,000	0
01-4132-233	ADM - Postage	500	465	500	378	500	500	0	0.00%	500	0	500	0
01-4132-235	ADM - Recruitment	1,000	50	1,000	1,138	1,000	500	-500	-50.00%	500	0	1,000	0
01-4132-241	ADM - Professional Development	600	798	600	1,490	800	800	200	33.33%	800	0	600	0
01-4132-242	ADM - Meetings & Dues	200	190	200	160	200	200	0	0.00%	200	0	200	0
01-4132-244	ADM - Meals & Travel Expenses	2,400	2,166	3,000	2,874	3,000	2,500	-500	-16.67%	2,500	0	3,000	0
01-4132-245	ADM - Volunteer & Employee Recognition	600	147	500	391	500	500	0	0.00%	500	0	500	0
01-4132-251	ADM - NH Municipal Association	9,305	9,305	9,436	9,436	10,380	9,696	260	2.76%	9,696	0	9,436	0
01-4132-312	ADM - Books & Publications	100	100	100	0	100	100	0	0.00%	100	0	100	0
01-4132-321	ADM - General Supplies	11,000	10,197	11,000	8,200	11,000	11,000	0	0.00%	11,000	0	11,000	0
01-4132-354	ADM - Service Fees	200	382	350	223	350	350	0	0.00%	350	0	350	0
01-4132-461	ADM - General Equipment Expenses	4,100	3,960	4,100	3,882	4,440	4,440	340	8.29%	4,440	0	4,100	0
01-4132-511	ADM - Telephone	1,612	1,773	1,713	1,809	1,957	1,957	244	14.24%	1,957	0	1,713	0
01-4132-531	ADM - New Office Equipment	1	150	300	324	300	300	0	0.00%	300	0	300	0
01-4132-559	ADM - Special Projects	1	0	1	0	1	1	0	0.00%	1	0	1	0
		270,448	276,206	287,263	285,690	293,826	291,648	4,385	1.53%	291,648	0	287,263	0

Town of Gilford
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Account #	Account Name	FY2018 BUDGET	FY2018 ACTUAL	FY2019 BUDGET	FY2019 ACTUAL	FY2020 REQUEST	FY2020 BOS RCMND	FY2020 \$ CHANGE	FY2020 % CHANGE	FY2020 BC RCMND	FY2020 BC/BOS DIFF	FY2020 DEFAULT	DEFAULT FY19 \$ CHNG
BOARDS & COMMITTEES													
01-4134-106	B&C - Wages - Secretary	1,392	1,138	1,434	532	1,641	1,641	207	14.44%	1,641	0	1,434	0
01-4134-121	B&C - Social Security	86	71	89	33	102	102	13	14.32%	102	0	89	0
01-4134-122	B&C - Medicare	20	17	21	8	24	24	3	13.31%	24	0	21	0
01-4134-125	B&C - Retirement	158	130	161	61	183	183	22	13.85%	183	0	161	0
01-4134-205	B&C - Historic District Committee	50	0	50	0	50	50	0	0.00%	50	0	50	0
01-4134-206	B&C - Budget Committee	650	654	650	307	650	650	0	0.00%	650	0	650	0
01-4134-207	B&C - Joint Loss Management Committee	50	0	50	0	50	50	0	0.00%	50	0	50	0
		2,406	2,008	2,455	940	2,700	2,700	245	9.97%	2,700	0	2,455	0
TOWN CLERK/TAX COLLECTOR													
01-4141-100	TC - Town Clerk - Tax Collector	66,867	66,867	68,204	69,284	69,909	69,568	1,364	2.00%	69,568	0	68,204	0
01-4141-101	TC - Full Time Wages	120,370	110,043	80,080	96,914	113,194	113,194	33,114	41.35%	113,194	0	80,080	0
01-4141-102	TC - Part Time Wages	36,077	35,602	71,074	58,703	51,683	51,683	-19,391	-27.28%	51,683	0	71,074	0
01-4141-103	TC - Overtime	1,606	1,801	1,526	904	1,681	1,677	151	9.87%	1,677	0	1,526	0
01-4141-107	TC - Accrual Payout	946	3,450	618	1,534	881	879	261	42.28%	879	0	618	0
01-4141-109	TC - Merit Wages	3,177	2,827	800	1,186	2,380	1,904	1,044	121.37%	1,904	0	800	0
01-4141-121	TC - Social Security	14,201	13,062	13,786	13,406	14,863	14,812	1,026	7.44%	14,812	0	13,786	0
01-4141-122	TC - Medicare	3,321	3,055	3,224	3,135	3,476	3,464	240	7.45%	3,464	0	3,224	0
01-4141-125	TC - Retirement	23,227	22,389	18,359	19,612	22,105	22,028	3,669	19.99%	22,028	0	18,359	0
01-4141-131	TC - Health Insurance	66,509	63,550	56,418	69,165	82,165	82,165	25,747	45.64%	82,165	0	56,418	0
01-4141-132	TC - Dental Insurance	4,637	4,556	4,217	5,406	6,700	6,700	2,483	58.87%	6,700	0	4,217	0
01-4141-133	TC - Life & Disability Insurance	1,393	1,474	1,089	1,294	1,064	1,060	-29	-2.66%	1,060	0	1,089	0
01-4141-216	TC - Contracted Services	3,000	3,020	2,600	2,057	3,800	3,800	1,200	46.15%	3,800	0	2,600	0
01-4141-224	TC - Software Expenses	7,300	6,519	7,300	2,548	6,900	6,900	-400	-5.48%	6,900	0	7,300	0
01-4141-226	TC - Records Preservation	4,000	3,963	4,000	3,994	4,800	4,800	800	20.00%	4,800	0	4,000	0
01-4141-231	TC - Printing	8,200	6,709	8,200	12,880	9,000	9,000	800	9.76%	9,000	0	8,200	0
01-4141-232	TC - Publishing Notices	200	176	200	47	200	200	0	0.00%	200	0	200	0
01-4141-233	TC - Postage	16,300	10,457	14,500	12,354	15,000	15,000	500	3.45%	15,000	0	14,500	0
01-4141-236	TC - Recording Fees	1,200	806	1,000	768	1,000	1,000	0	0.00%	1,000	0	1,000	0
01-4141-241	TC - Professional Development	200	125	200	250	200	200	0	0.00%	200	0	200	0
01-4141-242	TC - Meetings & Dues	2,100	1,580	2,100	2,292	2,100	2,100	0	0.00%	2,100	0	2,100	0
01-4141-244	TC - Meals & Travel Expenses	1,100	879	1,100	1,138	1,100	1,100	0	0.00%	1,100	0	1,100	0
01-4141-312	TC - Books & Publications	100	19	100	0	75	75	-25	-25.00%	75	0	100	0
01-4141-321	TC - General Supplies	1,000	872	1,000	1,253	1,000	1,000	0	0.00%	1,000	0	1,000	0
01-4141-461	TC - General Equipment Expenses	4,000	3,903	4,000	2,180	4,200	4,200	200	5.00%	4,200	0	4,000	0
01-4141-511	TC - Telephone	1,200	875	1,117	876	1,005	1,005	-112	-10.03%	1,005	0	1,117	0
01-4141-531	TC - New Office Equipment	600	886	600	102	600	350	-250	-41.67%	350	0	600	0
01-4441-559	TC - Special Projects	1,000	0	1	0	0	0	-1	-100.00%	0	0	1	0
		393,831	369,465	367,473	383,282	419,080	419,863	52,390	14.26%	419,863	0	367,473	0

Town of Gilford
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Account #	Account Name	FY2018 BUDGET	FY2018 ACTUAL	FY2019 BUDGET	FY2019 ACTUAL	FY2020 REQUEST	FY2020 BOS RCMND	FY2020 \$ CHANGE	FY2020 % CHANGE	FY2020 BC RCMND	FY2020 BC/BOS DIF	FY2020 DEFAULT	FY19 \$ CHNG
ELECTIONS & REGISTRATIONS													
01-4143-102	ELC - Part Time Wages	5,740		4,004	1,891	7,693	7,693	3,689	92.13%	7,693	0	4,004	0
01-4143-103	ELC - Overtime	2,083	218	1,057		2,190	2,190	1,133	107.18%	2,190	0	1,057	0
01-4143-121	ELC - Social Security	485			117	613	613	299	95.14%	613	0	314	0
01-4143-122	ELC - Medicare	113		73	27	143	143	70	96.30%	143	0	73	0
01-4143-125	ELC - Retirement	238	59	120	0	245	245	125	103.85%	245	0	120	0
01-4143-222	ELC - Contracted Services	450	0	450	0	500	500	50	11.11%	500	0	450	0
01-4143-231	ELC - Printing	12,900	8,089	5,200	5,033	8,500	8,500	3,300	63.46%	8,500	0	5,200	0
01-4143-232	ELC - Publishing Notices	1,350	838	750	479	900	900	150	20.00%	900	0	750	0
01-4143-233	ELC - Postage	225	176	176	107	600	600	475	380.00%	600	0	125	0
01-4143-241	ELC - Professional Development	50	0	50	120	180	180	130	260.00%	180	0	50	0
01-4143-244	ELC - Meals & Travel Expenses	1,200	1,087	500	391	2,000	1,600	1,100	220.00%	1,600	0	500	0
01-4143-321	ELC - General Supplies	500	360	250	1	200	200	-50	-20.00%	200	0	250	0
01-4143-531	ELC - New Equipment	0	0	0	0	0	0	-1	-100.00%	0	0	1	0
		25,334	15,461	12,894	8,166	23,764	23,364	10,470	81.20%	23,364	0	12,894	0
FINANCE, APPRAISAL, & TECHNOLOGY													
01-4150-101	F&A - Full Time Wages	178,186	177,516	182,100	181,733	187,135	187,135	5,035	2.77%	187,135	0	182,100	0
01-4150-102	F&A - Part Time Wages	55,114	50,547	56,672	44,721	49,919	49,919	-6,753	-11.92%	49,919	0	56,672	0
01-4150-103	F&A - Overtime	751	771	768	1,540	749	747	-21	-2.79%	747	0	768	0
01-4150-107	F&A - Accrual Payout	1,391	1,004	1,418	908	1,461	1,457	39	2.74%	1,457	0	1,418	0
01-4150-109	F&A - Merit Wages	3,409	3,247	2,793	3,770	3,101	2,481	-312	-11.17%	2,481	0	2,793	0
01-4150-121	F&A - Social Security	14,809	14,577	15,113	14,601	15,027	14,988	-125	-0.83%	14,988	0	15,113	0
01-4150-122	F&A - Medicare	3,463	3,409	3,534	3,415	3,514	3,505	-29	-0.81%	3,505	0	3,534	0
01-4150-125	F&A - Retirement	19,734	18,412	19,979	18,782	20,343	20,289	310	1.55%	20,289	0	19,979	0
01-4150-131	F&A - Health Insurance	41,468	40,485	34,300	34,527	35,917	35,917	1,609	4.69%	35,917	0	34,300	0
01-4150-132	F&A - Dental Insurance	4,075	3,974	3,426	3,421	3,516	3,516	90	2.62%	3,516	0	3,426	0
01-4150-133	F&A - Life & Disability Insurance	1,330	1,285	1,347	1,347	1,095	1,095	-252	-18.71%	1,095	0	1,347	0
01-4150-214	F&A - Audit	21,000	19,500	21,000	21,700	22,250	22,250	1,250	5.95%	22,250	0	21,000	0
01-4150-216	F&A - Appraisal Services	125,000	91,487	159,000	150,324	125,000	125,000	-34,000	-21.38%	125,000	0	159,000	0
01-4150-218	F&A - Mapping & GIS Expenses	8,000	8,000	8,200	8,100	8,200	8,200	0	0.00%	8,200	0	8,200	0
01-4150-224	F&A - Software Expenses	15,380	15,010	15,858	16,088	16,100	17,300	1,442	9.09%	17,300	0	15,858	0
01-4150-231	F&A - Printing	750	563	750	1,318	750	750	0	0.00%	750	0	750	0
01-4150-233	F&A - Postage	3,000	2,278	3,000	4,377	3,000	3,000	0	0.00%	3,000	0	3,000	0
01-4150-241	F&A - Professional Development	2,000	892	2,000	1,547	2,000	2,000	0	0.00%	2,000	0	2,000	0
01-4150-242	F&A - Meetings & Dues	400	290	365	290	365	365	0	0.00%	365	0	365	0
01-4150-244	F&A - Meals & Travel Expenses	400	689	400	553	500	500	100	25.00%	500	0	400	0
01-4150-312	F&A - Books & Publications	300	0	0	0	0	0	0	*	0	0	0	0
01-4150-321	F&A - General Supplies	300	454	300	1,222	400	400	100	33.33%	400	0	300	0
01-4150-354	F&A - Service Fees	400	168	300	100	300	300	0	0.00%	300	0	300	0
01-4150-355	F&A - Recording Fees	100	78	100	79	100	100	0	0.00%	100	0	100	0
01-4150-511	F&A - Telephone	1,204	875	967	876	1,005	1,005	38	3.93%	1,005	0	967	0

Town of Gifford
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Account #	Account Name	FY2018 BUDGET	FY2018 ACTUAL	FY2019 BUDGET	FY2019 ACTUAL	FY2020 REQUEST	FY2020 BOS RCMD	FY2020 \$ CHANGE	FY2020 % CHANGE	FY2020 BC RCMD	FY2020 BC/BOS DIFF	FY2020 DEFAULT	DEFAULT FY19 \$ CHNG
01-4150-531	F&A - New Office Equipment	300	0	300	230	0	0	-300	-100.00%	0	0	300	0
01-4151-211	TCH - Technical Services	57,096	57,535	61,056	61,752	62,952	62,952	1,896	3.11%	62,952	0	61,056	0
01-4151-224	TCH - Software Expenses	23,693	23,064	23,460	18,808	23,916	23,916	456	1.94%	23,916	0	23,460	0
01-4151-226	TCH - IT Security Expenses	0	0	11,250	12,075	18,120	18,120	6,870	61.07%	18,120	0	11,250	0
01-4151-324	TCH - Computer Supplies	10,000	9,351	9,500	9,568	9,500	9,500	0	0.00%	9,500	0	9,500	0
01-4151-454	TCH - Computer Equipment	14,100	12,441	13,500	14,452	13,500	13,500	0	0.00%	13,500	0	13,500	0
01-4151-559	TCH - Special Projects	42,000	37,030	25,000	22,659	32,900	12,900	-12,100	-48.40%	12,900	0	0	-25,000
		649,153	594,934	677,764	654,882	662,639	643,107	-34,657	-5.11%	643,107	0	652,764	-25,000
LEGAL													
01-4153-213	LGL - Legal Services	54,000	24,965	49,000	23,624	49,000	49,000	0	0.00%	49,000	0	49,000	0
	PLANNING & LAND USE												
01-4191-101	PLU - Full Time Wages	199,883	194,033	196,446	197,917	207,920	207,920	11,474	5.84%	207,920	0	196,446	0
01-4191-102	PLU - Part Time Wages	5,850	0	7,800	0	4,680	4,680	-3,120	-40.00%	4,680	0	7,800	0
01-4191-103	PLU - Overtime	1,172	167	1,178	162	1,105	1,101	-77	-6.58%	1,101	0	1,178	0
01-4191-107	PLU - Accrual Payout	1,517	0	1,532	0	1,493	1,489	-43	-2.82%	1,489	0	1,532	0
01-4191-109	PLU - Merit Wages	3,119	2,547	2,683	3,410	2,823	2,258	-425	-15.84%	2,258	0	2,683	0
01-4191-121	PLU - Social Security	12,753	12,364	12,998	12,779	13,517	13,482	484	3.72%	13,482	0	12,998	0
01-4191-122	PLU - Medicare	2,983	2,892	3,040	2,989	3,161	3,153	113	3.72%	3,153	0	3,040	0
01-4191-125	PLU - Retirement	19,705	22,390	24,414	22,708	25,409	25,343	929	3.80%	25,343	0	24,414	0
01-4191-131	PLU - Health Insurance	44,357	43,782	40,239	31,338	34,278	34,278	-5,961	-14.81%	34,278	0	40,239	0
01-4191-132	PLU - Dental Insurance	4,172	4,170	4,217	3,740	3,777	3,777	-440	-10.44%	3,777	0	4,217	0
01-4191-133	PLU - Life & Disability Insurance	1,451	1,304	1,465	1,403	1,218	1,214	-251	-17.10%	1,214	0	1,465	0
01-4191-211	PLU - Technical Services	1	150	0	0	1	1	1	*	1	0	0	0
01-4191-219	PLU - Master Plan Update	0	0	0	0	0	0	0	*	0	0	0	0
01-4191-224	PLU - Software Expenses	2,734	2,523	2,789	2,650	2,782	2,782	-7	-0.25%	2,782	0	2,789	0
01-4191-233	PLU - Postage	2,000	1,618	2,000	1,661	2,000	2,000	0	0.00%	2,000	0	2,000	0
01-4191-241	PLU - Professional Development	1,425	921	3,300	3,769	1,760	1,760	-1,540	-46.67%	1,760	0	3,300	0
01-4191-242	PLU - Meetings & Dues	1,495	829	1,415	1,131	1,195	1,195	-220	-15.55%	1,195	0	1,415	0
01-4191-244	PLU - Meals & Travel Expenses	200	380	200	369	300	300	100	50.00%	300	0	200	0
01-4191-252	PLU - Lakes Region Planning Commission	8,963	8,963	9,325	9,325	9,691	9,691	366	3.92%	9,691	0	9,325	0
01-4191-312	PLU - Books & Publications	3,115	758	3,115	3,641	1,500	1,500	-1,615	-51.85%	1,500	0	3,115	0
01-4191-321	PLU - General Supplies	250	373	250	761	250	250	0	0.00%	250	0	250	0
01-4191-331	PLU - Uniforms/Clothing Allowance	300	312	300	126	600	500	200	66.67%	500	0	300	0
01-4191-355	PLU - Registry of Deeds	250	278	250	457	300	300	50	20.00%	300	0	250	0
01-4191-414	PLU - Vehicle Fuels	747	659	660	717	660	660	0	0.00%	660	0	660	0
01-4191-421	PLU - Vehicle Maintenance Expenses	500	0	500	153	500	500	0	0.00%	500	0	500	0
01-4191-461	PLU - General Equipment Expenses	6,960	6,693	6,960	5,651	7,115	7,115	155	2.23%	7,115	0	6,960	0
01-4191-463	PLU - Communications	50	0	1	0	1	1	0	0.00%	1	0	1	0
01-4191-511	PLU - Telephone	1,388	1,250	1,348	1,254	1,390	1,390	42	3.12%	1,390	0	1,348	0
01-4191-531	PLU - Office Maintenance	0	270	1	0	0	0	-1	-100.00%	0	0	1	0
01-4191-559	PLU - Special Projects	0	0	0	0	0	0	0	*	0	0	0	0
		327,340	309,626	328,426	308,110	329,425	328,638	212	0.06%	328,638	0	328,426	0

Town of Gifford
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Account #	Account Name	FY2018 BUDGET	FY2018 ACTUAL	FY2019 BUDGET	FY2019 ACTUAL	FY2020 REQUEST	FY2020 BOS RCMD	FY2020 BOS RCMD	FY2020 \$ CHANGE	FY2020 % CHANGE	FY2020 BC RCMD	FY2020 BC/BOS DIFF	FY2020 DEFAULT	DEFAULT FY19 \$ CHNG
BUILDINGS & GROUNDS														
01-4194-101	B&G - Full Time Wages	79,135	79,025	81,333	78,745	90,213	90,213	90,213	8,880	10.92%	90,213	0	81,333	0
01-4194-102	B&G - Part Time Wages	39,636	36,793	33,150	34,124	35,198	35,198	35,198	2,048	6.18%	35,198	0	33,150	0
01-4194-103	B&G - Overtime	14,736	14,394	11,637	5,707	12,717	12,717	12,717	1,080	9.28%	12,717	0	11,637	0
01-4194-104	B&G - Seasonal Wages	0	2,688	8,000	5,241	8,320	8,320	8,320	320	4.00%	8,320	0	8,000	0
01-4194-107	B&G - Accrual Payout	617	501	632	5,805	700	699	699	67	10.63%	699	0	632	0
01-4194-109	B&G - Merit Wages	1,550	1,156	1,251	308	1,331	1,065	1,065	-186	-14.90%	1,065	0	1,251	0
01-4194-121	B&G - Social Security	9,143	8,143	8,433	8,076	9,208	9,189	9,189	756	8.97%	9,189	0	8,433	0
01-4194-122	B&G - Medicare	2,138	1,904	1,972	1,889	2,154	2,149	2,149	177	9.00%	2,149	0	1,972	0
01-4194-125	B&G - Retirement	10,876	10,749	10,655	9,544	10,250	10,231	10,231	-424	-3.98%	10,231	0	10,655	0
01-4194-131	B&G - Health Insurance	23,709	23,485	22,872	15,612	11,972	11,972	11,972	-10,900	-47.65%	11,972	0	22,872	0
01-4194-132	B&G - Dental Insurance	1,375	1,366	1,370	1,322	2,151	2,151	2,151	781	56.98%	2,151	0	1,370	0
01-4194-133	B&G - Life & Disability Insurance	590	699	605	643	527	526	526	-79	-13.14%	526	0	605	0
01-4194-216	B&G - Contracted Services	32,822	17,350	36,019	24,750	63,939	56,939	56,939	20,920	58.08%	56,939	0	36,019	0
01-4194-241	B&G - Professional Development	50	144	200	65	0	200	200	0	0.00%	200	0	200	0
01-4194-321	B&G - General Supplies	18,000	17,614	20,600	17,763	22,500	22,500	22,500	1,900	9.22%	22,500	0	20,600	0
01-4194-331	B&G - Uniforms	2,000	1,464	2,000	1,468	2,000	2,000	2,000	0	0.00%	2,000	0	2,000	0
01-4194-421	B&G - Vehicle Maintenance Expenses	1,000	534	1,000	745	1,000	1,000	1,000	0	0.00%	1,000	0	1,000	0
01-4194-451	B&G - Tools & Equipment	2,541	1,803	4,200	3,739	2,860	2,100	2,100	-2,100	-50.00%	2,100	0	4,200	0
01-4194-511	B&G - Telephone	520	520	520	450	520	520	520	0	0.00%	520	0	520	0
01-4194-512	B&G - Town Hall/PPD Electricity	31,000	43,752	45,900	38,465	45,000	45,000	45,000	-900	-1.96%	45,000	0	45,900	0
01-4194-513	B&G - Town Hall/PPD Heating Fuel	7,600	10,832	11,300	6,446	9,500	9,500	9,500	-1,800	-15.93%	9,500	0	11,300	0
01-4194-514	B&G - Municipal Well Expenses	3,312	2,237	4,650	2,888	4,650	4,650	4,650	0	0.00%	4,650	0	4,650	0
01-4194-515	B&G - Rubbish Disposal	13,735	12,850	0	0	0	0	0	0	0	0	0	0	0
01-4194-531	B&G - Town Hall Maintenance Expenses	6,428	39,421	9,380	10,424	10,604	8,604	8,604	-776	-8.27%	8,604	0	9,380	0
01-4194-532	B&G - Other Buildings Expenses	4,603	25	2,415	529	1,416	1,416	1,416	-999	-41.37%	1,416	0	2,415	0
01-4194-533	B&G - Police Station Maintenance Expenses	2,500	10,617	5,360	7,970	10,350	6,000	6,000	640	11.94%	6,000	0	5,360	0
01-4194-534	B&G - Rowe House Expenses	3,800	4,871	4,072	5,198	4,250	4,250	4,250	178	4.37%	4,250	0	4,072	0
01-4194-535	B&G - Grounds Maintenance Expenses	16,400	11,617	20,100	19,070	17,100	17,100	17,100	-3,000	-14.93%	17,100	0	20,100	0
01-4194-539	B&G - Glendale Expenses	4,626	2,886	17,960	15,359	21,600	19,600	19,600	1,640	9.13%	19,600	0	17,960	0
01-4194-559	B&G - Special Projects	1	0	20,500	19,418	5,400	5,400	5,400	-15,100	-73.66%	5,400	0	20,500	0
01-4902-734	B&G - Vehicle Lease Payments	6,395	6,395	6,395	6,395	6,395	6,395	6,395	0	0.00%	6,395	0	6,395	0
		340,838	365,835	394,481	348,058	413,852	397,604	397,604	3,123	0.79%	397,604	0	394,481	0
CARE OF CEMETERIES														
01-4195-103	CEM - Overtime	500	0	413	0	105	105	105	-308	-74.58%	105	0	413	0
01-4195-104	CEM - Seasonal Wages	26,000	7,359	28,600	4,740	18,850	18,850	18,850	-9,750	-34.09%	18,850	0	28,600	0
01-4195-121	CEM - Social Security	1,643	293	1,799	294	1,175	1,175	1,175	-624	-34.67%	1,175	0	1,799	0
01-4195-122	CEM - Medicare	384	68	420	69	275	275	275	-145	-34.56%	275	0	420	0
01-4195-242	CEM - Trustee Expenses	290	230	290	210	320	320	320	30	10.34%	320	0	290	0
01-4195-321	CEM - General Expenses	600	1,987	1,250	1,537	1,500	1,500	1,500	250	20.00%	1,500	0	1,250	0
01-4195-451	CEM - Equipment Expenses	1,788	2,099	1,500	0	1,000	1,000	1,000	-500	-33.33%	1,000	0	1,500	0
01-4195-535	CEM - Grounds Maintenance Expenses	18,750	17,699	18,750	17,613	17,500	17,500	17,500	-1,250	-6.67%	17,500	0	18,750	0
		49,955	29,734	53,022	24,463	40,725	40,725	40,725	-12,297	-23.19%	40,725	0	53,022	0

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Account #	Account Name	FY2018 BUDGET	FY2018 ACTUAL	FY2019 BUDGET	FY2019 ACTUAL	FY2020 REQUEST	FY2020 BOS RCMD	FY2020 \$ CHANGE	FY2020 % CHANGE	FY2020 BC RCMD	FY2020 BC/BOS DIFF	FY2020 DEFAULT	FY2020 \$ CHNG
INSURANCE & BENEFITS													
01-4196-123	INS - Unemployment Compensation	11,512	11,512	11,512	11,512	12,663	8,940	-2,572	-22.34%	8,940	0	11,512	0
01-4196-124	INS - Workers Compensation	114,126	114,126	125,539	125,539	138,093	138,093	12,554	10.00%	138,093	0	125,539	0
01-4196-131	INS - Health Ins. Contingency	2,500	3,205	3,000	591	3,000	3,000	0	0.00%	3,000	0	3,000	0
01-4196-137	INS - Health & Wellness Reimbursements	12,000	16,211	12,000	17,831	12,000	12,000	0	0.00%	12,000	0	12,000	0
01-4196-561	INS - Property & Liability	151,328	151,328	164,948	164,948	181,443	173,855	8,907	5.40%	173,855	0	164,948	0
01-4196-562	INS - Insurance Deductible	0	810	1	0	1	1	0	0.00%	1	1	1	0
		291,466	297,193	317,000	320,421	347,200	335,889	18,889	5.96%	335,889	0	317,000	0
POLICE													
01-4210-101	PD - Full Time Wages	1,418,672	1,344,795	1,463,481	1,263,827	1,471,550	1,471,550	8,069	0.55%	1,471,550	0	1,463,481	0
01-4210-102	PD - Part Time Wages	28,000	18,346	30,000	24,660	32,000	32,000	2,000	6.67%	32,000	0	30,000	0
01-4210-103	PD - Overtime	102,780	140,835	128,762	173,433	128,833	128,462	-300	-0.23%	128,462	0	128,762	0
01-4210-105	PD - Holiday Pay	47,889	46,587	53,374	42,274	47,778	47,778	-5,596	-10.48%	47,778	0	53,374	0
01-4210-107	PD - Accrual Payout	10,487	35,413	11,402	13,387	11,496	11,461	59	0.51%	11,461	0	11,402	0
01-4210-109	PD - Merit Wages	21,663	26,294	18,714	23,895	22,910	18,328	-386	-2.06%	18,328	0	18,714	0
01-4210-121	PD - Social Security	23,768	19,973	24,326	21,573	24,972	24,897	571	2.35%	24,897	0	24,326	0
01-4210-122	PD - Medicare	22,793	22,929	24,733	21,739	24,861	24,789	56	0.23%	24,789	0	24,733	0
01-4210-125	PD - Retirement	406,416	406,268	437,250	373,829	430,784	429,524	-1,726	-1.77%	429,524	0	437,250	0
01-4210-131	PD - Health Insurance	404,220	401,434	420,041	358,771	438,403	438,403	18,362	4.37%	438,403	0	420,041	0
01-4210-132	PD - Dental Insurance	30,161	24,906	20,610	16,751	18,590	18,590	-2,020	-9.80%	18,590	0	20,610	0
01-4210-133	PD - Life & Disability Insurance	10,379	10,560	11,301	9,803	8,915	8,888	-2,413	-21.35%	8,888	0	11,301	0
01-4210-224	PD - Computer Expenses	32,417	29,733	24,300	13,978	21,600	21,600	-2,700	-11.11%	21,600	0	24,300	0
01-4210-228	PD - Animal Control	22,500	14,033	15,000	13,989	22,600	15,000	0	0.00%	15,000	0	15,000	0
01-4210-233	PD - Postage	1,200	956	1,200	672	1,100	1,100	-100	-8.33%	1,100	0	1,200	0
01-4210-241	PD - Professional Development	18,000	20,872	18,000	17,271	18,100	18,100	100	0.56%	18,100	0	18,000	0
01-4210-242	PD - Meetings & Dues	1,100	1,139	1,100	1,219	1,200	1,200	100	9.09%	1,200	0	1,100	0
01-4210-312	PD - Books & Publications	2,100	2,328	2,600	2,424	2,600	2,600	0	0.00%	2,600	0	2,600	0
01-4210-321	PD - General Supplies	9,000	7,553	9,000	9,332	9,000	9,600	600	6.67%	9,600	0	9,000	0
01-4210-325	PD - Testing & Supplies	700	961	700	466	700	700	0	0.00%	700	0	700	0
01-4210-331	PD - Uniforms & Clothing Allowance	12,300	11,080	12,300	12,138	12,300	12,300	0	0.00%	12,300	0	12,300	0
01-4210-414	PD - Vehicle Fuels	28,700	22,591	22,000	22,693	22,000	22,000	0	0.00%	22,000	0	22,000	0
01-4210-416	PD - Oil/Tires	5,000	4,302	5,000	3,898	5,000	5,000	0	0.00%	5,000	0	5,000	0
01-4210-421	PD - Vehicle Maintenance Expenses	8,500	9,291	8,500	9,235	8,500	8,500	0	0.00%	8,500	0	8,500	0
01-4210-451	PD - Equipment & Supplies	9,100	11,544	11,500	10,811	12,100	12,100	600	5.22%	12,100	0	11,500	0
01-4210-463	PD - Communications Equipment Expenses	25,850	22,768	26,500	26,144	24,725	24,725	-1,775	-6.70%	24,725	0	26,500	0
01-4210-468	PD - K-9 Expenses	2,000	3,735	2,500	3,017	3,000	3,000	500	20.00%	3,000	0	2,500	0
01-4210-511	PD - Telephone	7,136	9,764	7,741	10,122	10,000	10,300	2,559	33.06%	10,300	0	7,741	0
01-4210-512	PD - Electricity	525	0	525	0	0	0	-525	-100.00%	0	0	525	0
01-4210-559	PD - Special Projects	1	7	25,000	26,534	0	0	-25,000	-100.00%	0	0	25,000	0
01-4210-625	PD - Body Armor	4,000	5,805	4,000	4,000	4,000	4,000	0	0.00%	4,000	0	4,000	0
01-4902-725	PD - Tasers & Body Cameras	22,706	24,930	26,310	25,550	26,525	26,525	315	1.20%	26,525	0	26,310	0
01-4902-735	CAP - Police Vehicle Expenses	94,200	93,751	95,000	94,478	103,037	103,037	8,037	8.46%	103,037	0	95,000	0
		2,834,263	2,795,482	2,962,670	2,651,912	2,971,179	2,956,057	-6,613	-0.22%	2,956,057	0	2,962,670	0

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Account #	Account Name	FY2018 BUDGET	FY2018 ACTUAL	FY2019 BUDGET	FY2019 ACTUAL	FY2020 REQUEST	FY2020 BOS RCMD	FY2020 \$ CHANGE	FY2020 % CHANGE	FY2020 BC RCMD	FY2020 BC/BOS DIFF	FY2020 DEFAULT	FY19 \$ CHNG
FIRE-RESCUE													
01-4220-101	FD - Full Time Wages	861,055	846,607	886,950	891,923	957,923	957,923	70,973	8.00%	957,923	0	886,950	0
01-4220-102	FD - Part Time Wages	28,211	28,354	28,920	29,083	29,503	29,503	583	2.01%	29,503	0	28,920	0
01-4220-103	FD - Overtime	120,793	96,007	120,408	104,086	124,637	124,290	3,882	3.22%	124,290	0	120,408	0
01-4220-104	FD - Call Wages	20,000	15,408	20,000	14,347	20,000	20,000	0	0.00%	20,000	0	20,000	0
01-4220-105	FD - Holiday Pay	30,225	30,813	30,417	33,511	34,871	34,871	4,454	14.64%	34,871	0	30,417	0
01-4220-107	FD - Accrual Payroll	6,631	7,368	6,829	5,574	7,377	7,375	546	8.00%	7,375	0	6,829	0
01-4220-109	FD - Merit Wages	12,267	9,792	9,161	9,610	12,153	9,722	561	6.13%	9,722	0	9,161	0
01-4220-121	FD - Social Security	3,003	2,286	3,045	2,101	3,084	3,081	36	1.19%	3,081	0	3,045	0
01-4220-122	FD - Medicare	15,649	14,801	15,989	15,459	17,204	17,164	1,175	7.35%	17,164	0	15,989	0
01-4220-125	FD - Retirement	332,256	318,519	330,115	324,927	345,756	344,929	14,814	4.49%	344,929	0	330,115	0
01-4220-131	FD - Health Insurance	237,153	225,245	217,038	228,918	260,051	260,051	43,013	19.82%	260,051	0	217,038	0
01-4220-132	FD - Dental Insurance	17,766	16,731	16,791	16,746	17,736	17,736	945	5.63%	17,736	0	16,791	0
01-4220-133	FD - Life & Disability Insurance	11,553	12,146	13,977	12,424	12,088	12,074	-1,903	-13.61%	12,074	0	13,977	0
01-4220-221	FD - Physicals & Medical Expenses	2,500	4,029	2,500	5,767	2,500	2,500	0	0.00%	2,500	0	2,500	0
01-4220-224	FD - Software Expenses	5,500	7,091	7,000	6,526	7,000	7,000	0	0.00%	7,000	0	7,000	0
01-4220-233	FD - Postage	100	65	100	112	100	100	0	0.00%	100	0	100	0
01-4220-241	FD - Professional Development	14,000	12,662	14,000	16,779	14,000	14,000	0	0.00%	14,000	0	14,000	0
01-4220-242	FD - Meetings & Dues	1,000	1,206	1,100	982	1,100	1,100	0	0.00%	1,100	0	1,100	0
01-4220-244	FD - Meals & Travel Expenses	750	281	750	167	750	750	0	0.00%	750	0	750	0
01-4220-321	FD - General Supplies	2,500	1,332	2,000	2,263	2,000	2,000	0	0.00%	2,000	0	2,000	0
01-4220-323	FD - Educational Supplies	750	1,288	500	230	500	500	0	0.00%	500	0	500	0
01-4220-331	FD - Uniforms & Clothing Allowance	8,000	5,567	8,000	5,142	8,000	8,000	0	0.00%	8,000	0	8,000	0
01-4220-332	FD - Protective Clothing	15,000	13,785	15,000	5,655	15,000	15,000	0	0.00%	15,000	0	15,000	0
01-4220-414	FD - Vehicle Fuels	20,175	16,394	17,750	20,748	20,950	20,950	3,200	18.03%	20,950	0	17,750	0
01-4220-421	FD - Vehicle Maintenance Expenses	23,000	15,704	20,000	9,227	20,000	20,000	0	0.00%	20,000	0	20,000	0
01-4220-451	FD - New Equipment	10,000	21,952	10,000	12,454	10,000	10,000	0	0.00%	10,000	0	10,000	0
01-4220-455	FD - Communications Equipment Expenses	10,000	41,587	10,000	37,753	10,000	10,000	0	0.00%	10,000	0	10,000	0
01-4220-461	FD - General Equipment Expenses	10,000	29,628	10,000	10,318	10,000	10,000	0	0.00%	10,000	0	10,000	0
01-4220-511	FD - Telephone	5,048	3,862	3,830	3,379	4,000	3,760	-70	-1.83%	3,760	0	3,830	0
01-4220-512	FD - Electricity	10,800	10,667	11,900	8,924	11,000	11,000	-900	-7.56%	11,000	0	11,900	0
01-4220-513	FD - Heating Fuels	7,109	9,014	8,209	9,706	9,000	9,000	791	9.64%	9,000	0	8,209	0
01-4220-531	FD - Building Maintenance Expenses	11,000	21,856	11,000	22,117	11,000	11,000	0	0.00%	11,000	0	11,000	0
01-4220-532	FD - Training Center Expenses	0	0	0	42	0	0	0	*	0	0	0	0
01-4220-534	FD - Hydrant Install & Maint.	250	0	250	65	250	250	0	0.00%	250	0	250	0
01-4902-559	FD - Special Projects	1	0	1	1,769	0	0	-1	-100.00%	0	0	1	0
01-4220-599	FD - Grants	1	4,731	1	0	0	0	-1	-100.00%	0	0	1	0
01-4902-736	FD - Vehicle Lease Payments	21,514	21,574	21,515	21,514	0	0	-21,515	-100.00%	0	0	0	-21,515
01-4902-835	FD - Fire Boat Lease Payments	65,000	65,000	1	0	52,342	52,342	52,341	5234100.00%	52,342	0	52,342	52,341
01-4903-741	FD - Apparatus Lease Payments	117,981	103,639	115,257	107,264	112,451	112,451	-2,806	-2.43%	112,451	0	112,451	-2,806
		2,058,541	2,038,990	1,990,304	1,997,611	2,164,325	2,160,423	170,119	8.55%	2,160,423	0	2,018,324	28,020

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Account #	Account Name	FY2018 BUDGET	FY2018 ACTUAL	FY2019 BUDGET	FY2019 ACTUAL	FY2020 REQUEST	FY2020 BOS RCMD	FY2020 \$ CHANGE	FY2020 % CHANGE	FY2020 BC RCMD	FY2020 BC/BOS DIFF	FY2020 DEFAULT	FY19 \$ CHNG
FORESTRY													
01-4229-102	FOR - Wages	500	0	500	0	500	500	0	0.00%	500	0	500	0
01-4229-121	FOR - Social Security	31	0	31	0	31	31	0	0.00%	31	0	31	0
01-4229-122	FOR - Medicare	8	0	8	0	8	8	0	0.00%	8	0	8	0
01-4229-125	FOR - Retirement	153	0	153	0	150	150	-3	-1.67%	150	0	153	0
01-4229-421	FOR - Vehicle Maintenance Expenses	1,000	0	1,000	0	1,000	1,000	0	0.00%	1,000	0	1,000	0
01-4229-451	FOR - New Equipment	1,000	510	1,000	0	1,000	1,000	0	0.00%	1,000	0	1,000	0
01-4229-452	FOR - Equipment Maintenance Expenses	1	0	1	0	0	0	-1	-100.00%	0	0	1	0
		2,693	510	2,693	0	2,689	2,689	-4	-0.13%	2,689	0	2,693	0
EMERGENCY MANAGEMENT													
01-4291-106	EMD - Stipends	2,400	2,399	2,400	2,400	2,400	2,400	0	0.00%	2,400	0	2,400	0
01-4291-121	EMD - Social Security	0	0	0	0	0	0	0	0.00%	0	0	0	0
01-4291-122	EMD - Medicare	36	35	36	34	36	36	0	0.00%	36	0	36	0
01-4291-125	EMD - Retirement	733	744	733	725	770	770	37	5.07%	770	0	733	0
01-4291-451	EMD - New Equipment	1	0	1	0	1	1	0	0.00%	1	0	1	0
		3,170	3,178	3,170	3,159	3,207	3,207	37	1.17%	3,207	0	3,170	0
FIRE PROTECTION													
01-4299-514	FP - Laconia Water, Hydrants	44,254	44,254	44,254	44,104	44,254	44,254	0	0.00%	44,254	0	44,254	0
01-4299-216	FP - LR Mutual Fire Aid Dues	85,434	85,432	86,782	86,782	91,532	91,265	4,483	5.17%	91,265	0	86,782	0
		129,688	129,686	131,036	130,887	135,786	135,519	4,483	3.42%	135,519	0	131,036	0
DPW - ADMINISTRATION													
01-4311-101	PWA - Full Time Wages	106,167	106,606	178,952	118,850	187,069	155,363	-23,589	-13.18%	155,363	0	178,952	0
01-4311-102	PWA - Part Time Wages	0	0	0	16,712	0	0	0	0.00%	0	0	0	0
01-4311-103	PWA - Overtime	387	151	403	196	443	442	39	9.59%	442	0	403	0
01-4311-107	PWA - Accrual Payout	821	0	842	28,945	917	916	74	8.80%	916	0	842	0
01-4311-109	PWA - Merit Wages	568	360	473	374	1,033	721	248	52.43%	721	0	473	0
01-4311-121	PWA - Social Security	6,692	6,549	11,202	10,252	11,747	9,761	-1,441	-12.86%	9,761	0	11,202	0
01-4311-122	PWA - Medicare	1,565	1,532	2,620	2,397	2,747	2,283	-337	-12.87%	2,283	0	2,620	0
01-4311-125	PWA - Retirement	13,899	13,879	23,416	14,758	24,329	20,114	-3,302	-14.10%	20,114	0	23,416	0
01-4311-131	PWA - Health Insurance	27,808	26,369	48,794	28,463	33,523	42,232	-6,562	-13.45%	42,232	0	48,794	0
01-4311-132	PWA - Dental Insurance	2,039	2,038	3,710	2,367	3,826	3,141	-569	-15.34%	3,141	0	3,710	0
01-4311-133	PWA - Life & Disability Insurance	786	733	1,316	812	1,085	901	-415	-31.55%	901	0	1,316	0
01-4311-232	PWA - Publishing Notices	1,500	2,242	1,500	5,288	2,000	2,000	500	33.33%	2,000	0	1,500	0
01-4311-233	PWA - Postage	250	183	300	350	350	350	50	16.67%	350	0	300	0
01-4311-241	PWA - Professional Development	500	465	1,200	689	1,000	1,000	-200	-16.67%	1,000	0	1,200	0
01-4311-242	PWA - Meetings & Dues	675	129	675	145	600	600	-75	-11.11%	600	0	675	0
01-4311-312	PWA - Books & Publications	200	80	500	0	400	400	-100	-20.00%	400	0	500	0
01-4311-321	PWA - General Supplies	500	416	600	187	600	500	-100	-16.67%	500	0	600	0
01-4311-331	PWA - Uniforms	200	117	500	107	500	500	0	0.00%	500	0	500	0
01-4311-451	PWA - New Equipment	250	366	400	874	400	300	-100	-25.00%	300	0	400	0
01-4311-461	PWA - General Equipment Expenses	2,100	2,071	2,100	2,367	2,000	3,300	1,200	57.14%	3,300	0	2,100	0
01-4311-511	PWA - Telephone	1,928	2,630	2,996	2,197	2,996	2,865	-131	-4.37%	2,865	0	2,996	0

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Account #	Account Name	FY2018 BUDGET	FY2018 ACTUAL	FY2019 BUDGET	FY2019 ACTUAL	FY2020 REQUEST	FY2020 BOS RCMDND	FY2020 \$ CHANGE	FY2020 % CHANGE	FY2020 BC RCMDND	FY2020 BC/BOS DIFF	FY2020 DEFAULT	DEFAULT FY19 \$ CHNG
01-4311-512	PWA - Electricity	13,414	11,793	13,900	10,436	13,900	13,900	0	0.00%	13,900	0	13,900	0
01-4311-513	PWA - Heating Fuels	3,892	2,739	4,665	3,352	4,665	4,665	0	0.00%	4,665	0	4,665	0
01-4311-531	PWA - Building Maintenance Expenses	2,500	6,888	4,795	1,508	2,795	2,795	-2,000	-41.71%	2,795	0	4,795	0
01-4902-559	PWA - Special Projects	1	0	10,150	5,850	9,500	0	-10,150	-100.00%	0	0	0	-10,150
		188,642	190,334	316,009	257,477	308,425	269,048	-46,961	-14.86%	269,048	0	305,859	-10,150
DPW - HIGHWAY													
01-4312-101	HWY - Full Time Wages	423,094	371,658	414,351	404,785	443,527	443,527	29,176	7.04%	443,527	0	414,351	0
01-4312-102	HWY - Part Time Wages	8,000	8,112	8,000	0	8,320	8,320	320	4.00%	8,320	0	8,000	0
01-4312-103	HWY - Overtime	73,134	70,854	71,626	71,884	76,807	76,642	5,016	7.00%	76,642	0	71,626	0
01-4312-107	HWY - Accrual Payout	3,284	848	3,216	2,091	3,449	3,441	225	7.01%	3,441	0	3,216	0
01-4312-109	HWY - Merit Wages	3,823	3,684	3,762	3,702	4,831	3,865	103	2.73%	3,865	0	3,762	0
01-4312-121	HWY - Social Security	31,704	27,387	31,059	29,332	33,291	33,220	2,161	6.96%	33,220	0	31,059	0
01-4312-122	HWY - Medicare	7,416	6,405	7,264	6,860	7,786	7,770	506	6.97%	7,770	0	7,264	0
01-4312-125	HWY - Retirement	57,280	50,276	55,582	54,133	59,046	58,919	3,337	6.00%	58,919	0	55,582	0
01-4312-131	HWY - Health Insurance	204,188	148,326	148,946	137,952	150,942	150,942	1,996	1.34%	150,942	0	148,946	0
01-4312-132	HWY - Dental Insurance	13,512	10,704	10,991	10,381	10,888	10,888	-103	-0.94%	10,888	0	10,991	0
01-4312-133	HWY - Life & Disability Insurance	3,147	3,019	3,076	3,319	2,592	2,587	-489	-15.91%	2,587	0	3,076	0
01-4312-221	HWY - Medical & Drug testing	1,600	4,173	1,600	3,492	3,600	3,600	2,000	125.00%	3,600	0	1,600	0
01-4312-241	HWY - Professional Development	300	454	1,320	35	1,320	1,000	-320	-24.24%	1,000	0	1,320	0
01-4312-244	HWY - Meals & Travel Expenses	200	148	250	251	250	250	0	0.00%	250	0	250	0
01-4312-331	HWY - Uniforms	10,000	8,457	10,000	6,135	12,200	10,000	0	0.00%	10,000	0	10,000	0
01-4312-451	HWY - New Equipment	5,000	11,725	25,000	25,215	5,000	5,000	-20,000	-80.00%	5,000	0	25,000	0
01-4312-452	HWY - Traffic Control	35,000	17,442	35,500	27,784	40,000	35,000	-500	-1.41%	35,000	0	35,500	0
01-4312-465	HWY - Equipment Rental	24,000	19,375	24,600	13,706	25,600	18,000	-6,600	-26.83%	18,000	0	24,600	0
01-4312-538	HWY - Tree Services	10,000	7,820	12,000	11,023	12,000	12,000	0	0.00%	12,000	0	12,000	0
01-4312-541	HWY - Road Sealing	40,000	0	5,000	0	5,000	5,000	0	0.00%	0	5,000	5,000	0
01-4312-542	HWY - Asphalt	0	0	0	0	0	0	0	0	0	0	0	0
01-4312-543	HWY - Gravel	39,000	8,037	39,000	16,369	40,153	40,000	1,000	2.56%	40,000	0	39,000	0
01-4312-544	HWY - Ice Control	161,000	196,573	168,200	194,107	184,000	184,000	15,800	9.39%	184,000	0	168,200	0
01-4312-545	HWY - Pot-hole Repair	12,000	7,294	12,500	9,138	13,200	13,200	1,050	8.64%	13,200	0	12,500	0
01-4312-546	HWY - Dust Control	1	0	250	0	250	250	0	0.00%	250	0	250	0
01-4312-547	HWY - Culverts	20,000	13,066	20,104	18,602	20,000	20,000	-104	-0.52%	20,000	0	20,104	0
01-4312-551	HWY - Road Improvements	1,000,000	965,167	1,300,000	1,327,410	2,000,000	1,750,000	450,000	34.62%	1,755,000	-5,000	1,300,000	0
01-4312-559	HWY - Special Projects	0	0	0	0	22,000	22,000	22,000	*	22,000	0	0	0
01-4902-737	HWY - Vehicle Lease Payments	17,581	0	6,145	6,145	0	0	-6,145	-100.00%	0	0	0	-6,145
01-4902-837	HWY - Equipment Lease Payments	109,066	108,066	62,773	62,774	0	0	-62,773	-100.00%	0	0	0	-62,773
		2,313,330	2,069,070	2,481,765	2,446,623	3,186,052	2,919,420	437,655	17.63%	2,919,420	0	2,412,847	-68,918
BRIDGES													
01-4313-546	BRG - Bridges & Guardrails	0	0	0	0	0	0	0	*	0	0	0	0
STREET LIGHTING													
01-4316-512	STL - Street Lighting	29,000	64,388	18,600	20,166	16,810	16,810	-1,790	-9.62%	16,810	0	18,600	0

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Account #	Account Name	FY2018 BUDGET	FY2018 ACTUAL	FY2019 BUDGET	FY2019 ACTUAL	FY2020 REQUEST	FY2020 BOS RCMD	FY2020 BOS RCMD	FY2020 % CHANGE	FY2020 BC RCMD	FY2020 BC/BOS DIF	FY2020 DEFAULT	DEFAULT FY19 \$ CHNG
DPW - VEHICLE MAINTENANCE													
01-4319-101	VEH - Full Time Wages	150,610	152,770	154,873	157,960	164,449	164,449	164,449	9,576	164,449	0	154,873	0
01-4319-102	VEH - Part Time Wages	8,000	0	8,000	0	8,320	8,320	8,320	320	8,320	0	8,000	0
01-4319-103	VEH - Overtime	26,131	22,927	26,803	19,515	28,458	28,458	28,458	1,655	28,458	0	26,803	0
01-4319-107	VEH - Accrual Payout	1,173	546	1,204	0	1,281	1,278	1,278	74	1,278	0	1,204	0
01-4319-109	VEH - Merit Wages	1,928	0	1,587	1,268	2,094	1,675	1,675	88	1,675	0	1,587	0
01-4319-121	VEH - Social Security	11,647	10,482	11,933	10,508	12,690	12,660	12,660	727	12,660	0	11,933	0
01-4319-122	VEH - Medicare	2,724	2,452	2,791	2,457	2,968	2,961	2,961	170	2,961	0	2,791	0
01-4319-125	VEH - Retirement	20,466	19,977	20,797	20,094	21,933	21,878	21,878	1,081	21,878	0	20,797	0
01-4319-131	VEH - Health Insurance	61,054	61,262	56,418	60,399	59,064	59,064	59,064	2,646	59,064	0	56,418	0
01-4319-132	VEH - Dental Insurance	4,185	4,122	4,142	4,142	4,270	4,270	4,270	128	4,270	0	4,142	0
01-4319-133	VEH - Life & Disability Insurance	1,122	1,347	1,151	1,272	963	960	960	-191	960	0	1,151	0
01-4319-216	VEH - Contracted Services	17,000	16,827	17,000	1,208	17,000	17,000	17,000	0	17,000	0	17,000	0
01-4319-241	VEH - Professional Development	450	812	815	2,691	1,200	1,200	1,200	385	1,200	0	815	0
01-4319-325	VEH - Welding & Fabrication Supplies	9,000	8,163	9,600	9,504	9,600	9,000	9,000	-600	9,000	0	9,600	0
01-4319-331	VEH - Uniforms	3,900	2,967	3,900	2,863	3,900	3,000	3,000	-900	3,000	0	3,900	0
01-4319-411	VEH - Mechanical Parts	38,000	27,321	34,900	39,439	39,900	37,500	37,500	2,400	37,500	0	34,900	0
01-4319-412	VEH - Replacement Parts	12,000	10,248	9,000	8,245	12,600	10,500	10,500	1,500	10,500	0	9,000	0
01-4319-414	VEH - Vehicle Fuels	79,485	66,764	82,300	73,369	83,800	83,800	83,800	1,500	83,800	0	82,300	0
01-4319-415	VEH - Oil, Fluid, & Grease	14,500	14,416	14,500	13,314	14,500	14,500	14,500	0	14,500	0	14,500	0
01-4319-416	VEH - Tires	11,570	10,463	12,090	11,506	12,298	12,298	12,298	208	12,298	0	12,090	0
01-4319-424	VEH - Vehicle Maintenance Expenses	12,300	12,081	12,300	11,787	12,300	12,300	12,300	0	12,300	0	12,300	0
01-4319-452	VEH - Tools & Shop Supplies	7,350	7,158	7,950	7,826	7,950	7,950	7,950	0	7,950	0	7,950	0
01-4319-455	VEH - Communications Equipment Expenses	4,850	3,578	4,850	2,896	4,850	4,850	4,850	0	4,850	0	4,850	0
01-4319-462	VEH - Winter Equipment Expenses	17,170	16,486	17,886	16,728	17,842	17,842	17,842	-44	17,842	0	17,886	0
01-4319-559	VEH - Special Projects	27,752	24,274	11,900	11,647	64,400	64,400	64,400	52,500	64,400	0	0	-11,900
		544,367	497,441	528,690	490,639	607,653	602,115	602,115	73,425	602,115	0	516,790	-11,900
DPW - SOLID WASTE													
01-4324-101	SW - Full Time Wages	68,860	75,059	88,282	75,353	99,996	99,996	99,996	11,714	99,996	0	88,282	0
01-4324-102	SW - Part Time Wages	0	0	12,480	1,561	48,750	48,750	48,750	36,270	48,750	0	12,480	0
01-4324-103	SW - Overtime	1,750	2,186	2,290	8,986	2,466	2,578	2,578	288	2,578	0	2,290	0
01-4324-104	SW - Holiday Pay	0	0	2,050	0	2,208	2,309	2,309	259	2,309	0	2,050	0
01-4324-107	SW - Accrual Payout	534	284	683	556	736	770	770	87	770	0	683	0
01-4324-109	SW - Merit Wages	608	578	572	855	769	59	59	-513	59	0	572	0
01-4324-121	SW - Social Security	4,450	4,635	6,594	5,092	8,461	9,577	9,577	2,983	9,577	0	6,594	0
01-4324-122	SW - Medicare	1,042	1,084	1,543	1,191	1,979	2,240	2,240	697	2,240	0	1,543	0
01-4324-125	SW - Retirement	8,164	9,334	10,585	9,603	11,018	11,520	11,520	935	11,520	0	10,585	0
01-4324-131	SW - Health Insurance	34,014	34,973	41,170	32,037	37,514	37,514	37,514	-3,656	37,514	0	41,170	0
01-4324-132	SW - Dental Insurance	2,682	2,764	3,249	2,271	2,595	2,595	2,595	-654	2,595	0	3,249	0
01-4324-133	SW - Life & Disability Insurance	512	661	669	665	566	592	592	-77	592	0	669	0
01-4324-241	SW - Professional Development	350	924	1,200	1,072	1,000	1,000	1,000	-200	1,000	0	1,200	0
01-4324-321	SW - General Supplies	1,050	212	1,000	292	1,500	2,000	2,000	1,000	2,000	0	1,000	0
01-4324-325	SW - Transfer Station Coupons	20,000	10,000	10,000	5,000	0	0	0	-10,000	0	0	10,000	0
01-4324-331	SW - Uniforms	1,700	518	2,100	1,397	2,000	2,000	2,000	-100	2,000	0	2,100	0

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01-4324-363	SW - Hazardous Waste Day	8,100	8,686	9,000	8,943	9,000	9,000	9,000	0	0.00%	0	0	9,000	0
01-4324-421	SW - Vehicle Maintenance Expenses	0	0	0	0	12,500	12,500	12,500	12,500	12,500	12,500	0	0	0
01-4324-451	SW - New Equipment	3,606	749	1	277	8,200	7,000	7,000	6,999	699900.00%	7,000	0	1	0
01-4324-511	SW - Telephone	894	1,041	1,540	1,005	894	1,312	1,312	-228	-14.81%	1,312	0	1,540	0
01-4324-512	SW - Electricity	1,450	2,003	4,170	1,213	3,000	4,000	4,000	-170	-4.08%	4,000	0	4,170	0
01-4324-515	SW - Tipping Fees & Transportation	465,776	486,665	471,936	483,960	479,000	234,050	234,050	-237,886	-50.41%	234,050	0	471,936	0
01-4324-518	SW - Recycling Expenses	16,450	18,545	50,000	86,021	30,000	50,000	50,000	0	0.00%	50,000	0	50,000	0
01-4324-532	SW - Recycling Center Improvements	5,600	10,188	2,500	11,353	6,500	0	0	-2,500	-100.00%	0	0	2,500	0
		647,592	671,090	723,614	738,702	770,652	541,361	541,361	-182,253	-25.19%	541,361	0	723,614	0
	SEWER													
02-4326-101	SEW - Full Time Wages	43,264	43,094	44,554	45,368	47,965	47,965	47,965	3,411	7.66%	47,965	0	44,554	0
02-4326-102	SEW - Part Time Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
02-4326-103	SEW - Overtime	1,702	6,024	1,556	4,963	1,696	1,692	1,692	136	8.77%	1,692	0	1,556	0
02-4326-107	SEW - Accrual Payout	341	142	350	0	378	376	376	26	7.53%	376	0	350	0
02-4326-109	SEW - Merit Wages	1,082	1,290	891	1,331	1,199	959	959	68	7.67%	959	0	891	0
02-4326-121	SEW - Social Security	2,877	2,963	2,936	3,033	3,178	3,162	3,162	226	7.68%	3,162	0	2,936	0
02-4326-122	SEW - Medicare	673	693	687	709	743	740	740	53	7.69%	740	0	687	0
02-4326-125	SEW - Retirement	5,278	5,736	5,338	5,823	5,723	5,696	5,696	358	6.70%	5,696	0	5,338	0
02-4326-131	SEW - Health Insurance	15,747	15,334	15,248	15,248	15,963	15,963	15,963	715	4.69%	15,963	0	15,248	0
02-4326-132	SEW - Dental Insurance	921	904	893	893	920	920	920	27	3.08%	920	0	893	0
02-4326-133	SEW - Life & Disability Ins.	327	387	334	388	284	283	283	-51	-15.31%	283	0	334	0
02-4326-212	SEW - Engineering Services	5,000	12,240	5,000	0	20,000	5,000	5,000	0	0.00%	5,000	0	5,000	0
02-4326-215	SEW - WRBP Admin. Charges	93,000	70,691	95,788	67,841	105,366	64,390	64,390	-31,398	-32.78%	64,390	0	64,390	-31,398
02-4326-224	SEW - Software Lic./Support	4,717	5,850	4,717	3,900	4,717	4,717	4,717	0	0.00%	4,717	0	4,717	0
02-4326-231	SEW - Printing	2,810	704	2,810	1,435	2,810	2,810	2,810	0	0.00%	2,810	0	2,810	0
02-4326-232	SEW - Publishing Notices	1	78	100	93	0	0	0	-100	-100.00%	0	0	100	0
02-4326-233	SEW - Postage	3,072	2,021	3,072	2,010	3,072	3,744	3,744	672	21.89%	3,744	0	3,072	0
02-4326-241	SEW - Professional Development	600	1,060	1,100	126	1,100	1,100	1,100	0	0.00%	1,100	0	1,100	0
02-4326-242	SEW - Memberships & Dues	700	0	1	0	700	1	1	0	0.00%	1	0	1	0
02-4326-321	SEW - General Supplies	1,500	2,098	1,500	443	1,500	1,500	1,500	0	0.00%	1,500	0	1,500	0
02-4326-331	SEW - Uniforms	646	719	646	390	646	646	646	0	0.00%	646	0	646	0
02-4326-421	SEW - Vehicle Maintenance	500	0	500	485	1,000	1,000	1,000	500	100.00%	1,000	0	500	0
02-4326-451	SEW - New Equipment	1,695	1,577	2,100	4,221	0	1	1	-2,099	-99.95%	1	0	2,100	0
02-4326-456	SEW - Meter Replacement	14,000	12,728	14,000	8,183	15,000	15,000	15,000	1,000	7.14%	15,000	0	14,000	0
02-4326-461	SEW - Equipment Expenses	1,000	221	1,000	967	1,000	1,000	1,000	0	0.00%	1,000	0	1,000	0
02-4326-466	SEW - Meter Maintenance	8,974	3,467	8,974	7,372	9,076	9,076	9,076	102	1.14%	9,076	0	8,974	0
02-4326-511	SEW - Telephone	2,041	1,999	2,155	2,062	2,041	2,204	2,204	49	2.27%	2,204	0	2,155	0
02-4326-512	SEW - Electricity	5,460	6,960	8,560	7,308	7,665	7,665	7,665	-895	-10.46%	7,665	0	8,560	0
02-4326-528	SEW - WRBP- State Operating Exp.	340,000	347,988	350,200	347,543	385,220	388,411	388,411	38,211	10.91%	388,411	0	388,411	38,211
02-4326-531	SEW - Town Operating & Maint.	20,820	14,037	21,942	9,106	21,275	21,275	21,275	-667	-3.04%	21,275	0	21,942	0
02-4326-532	SEW - Facility Maint., Contracted Svcs	21,400	18,703	27,600	24,853	30,000	25,000	25,000	-2,600	-9.42%	25,000	0	27,600	0
02-4326-561	SEW - Property/Liability	1,000	0	1,000	0	1,000	1,000	1,000	0	0.00%	1,000	0	1,000	0
02-4326-621	SEW - Meter System Upgrade	15,400	15,400	15,400	14,655	15,400	15,400	15,400	0	0.00%	15,400	0	15,400	0
02-4326-858	SEW - WRBP- State Capital Charges	124,000	97,969	127,720	159,536	229,630	184,923	184,923	57,203	44.79%	184,923	0	184,923	57,203

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02-4902-738	SEW - Vehicle Lease Payments	10,591	10,591	0	0	0	0	0	0	0	0	0	0
02-4902-799	SEW - Debt/Bond Payments	0	0	32,034	31,398	31,497	31,497	-537	-1.68%	31,497	0	31,497	-537
		751,139	703,667	800,706	771,681	967,766	865,117	64,411	8.04%	865,117	0	864,185	63,479
HEALTH ADMINISTRATION													
01-4411-106	HLT - Stipend	2,400	2,400	2,400	2,400	2,400	2,400	0	0.00%	2,400	0	2,400	0
01-4411-121	HLT - Social Security	149	149	149	149	149	149	0	-0.13%	149	0	149	0
01-4411-122	HLT - Medicare	35	34	35	34	35	35	0	-0.57%	35	0	35	0
01-4411-125	HLT - Retirement	319	747	791	725	770	770	-21	-2.63%	770	0	791	0
01-4411-242	HLT - Meetings & Dues	300	35	300	77	0	100	-200	-66.67%	100	0	300	0
		3,203	3,216	3,675	3,226	3,454	3,454	-221	-6.02%	3,454	0	3,675	0
WELFARE ADMINISTRATION													
01-4442-106	WLF - Stipend	9,000	8,000	9,000	9,000	10,800	9,225	225	2.50%	9,225	0	9,000	0
01-4442-121	WLF - Social Security	558	496	558	605	670	572	14	2.50%	572	0	558	0
01-4442-122	WLF - Medicare	131	116	131	141	157	134	3	2.11%	134	0	131	0
01-4442-221	WLF - Medical Services	1,000	0	1,000	0	1,000	1,000	0	0.00%	1,000	0	1,000	0
01-4442-229	WLF - Other Services	2,200	2,558	2,500	25	2,500	2,500	0	0.00%	2,500	0	2,500	0
01-4442-242	WLF - Meetings & Dues	50	45	50	145	150	150	100	200.00%	150	0	50	0
01-4442-247	WLF - Food	500	0	500	0	500	500	0	0.00%	500	0	500	0
01-4442-357	WLF - Housing	20,500	18,374	21,000	3,362	20,000	20,000	-1,000	-4.76%	20,000	0	21,000	0
01-4442-511	WLF - Telephone	480	427	520	520	520	520	0	0.00%	520	0	520	0
01-4442-512	WLF - Electricity	7,500	4,655	7,000	1,663	7,000	7,000	0	0.00%	7,000	0	7,000	0
01-4442-513	WLF - Heating Fuels	8,000	3,681	7,000	744	6,000	6,000	-1,000	-14.29%	6,000	0	7,000	0
		49,916	38,352	49,259	16,206	49,297	47,601	-1,658	-3.37%	47,601	0	49,259	0
PARKS & RECREATION													
01-4521-101	P&R - Full Time Wages	56,216	56,099	57,344	57,190	58,777	58,777	1,433	2.50%	58,777	0	57,344	0
01-4521-102	P&R - Part Time Wages	26,940	28,840	27,611	31,859	32,539	32,539	4,928	17.85%	32,539	0	27,611	0
01-4521-103	P&R - Overtime	805	542	875	353	911	911	36	4.09%	911	0	875	0
01-4521-104	P&R - Seasonal Wages	80,466	69,795	87,480	81,601	91,077	91,077	3,597	4.11%	91,077	0	87,480	0
01-4521-107	P&R - Accrual Payout	439	3,185	446	1,103	459	457	11	2.54%	457	0	446	0
01-4521-109	P&R - Merit Wages	920	795	752	980	980	784	32	4.27%	784	0	752	0
01-4521-121	P&R - Social Security	10,279	9,885	10,820	10,741	11,455	11,443	623	5.75%	11,443	0	10,820	0
01-4521-122	P&R - Medicare	2,405	2,312	2,531	2,512	2,680	2,677	146	5.77%	2,677	0	2,531	0
01-4521-125	P&R - Retirement	7,687	7,609	7,758	7,719	7,913	7,891	133	1.71%	7,891	0	7,758	0
01-4521-131	P&R - Health Insurance	7,918	7,710	7,624	7,624	7,982	7,982	358	4.69%	7,982	0	7,624	0
01-4521-132	P&R - Dental Insurance	465	464	470	467	476	476	6	1.20%	476	0	470	0
01-4521-133	P&R - Life & Disability Insurance	420	460	427	448	345	344	-83	-19.50%	344	0	427	0
01-4521-232	P&R - Publishing Notices	850	344	750	1,086	750	750	0	0.00%	750	0	750	0
01-4521-237	P&R - Programs & Instructors	1,875	1,544	1,800	1,605	1,700	1,700	-1,799	-99.94%	1,700	0	1,800	0
01-4521-241	P&R - Professional Development	2,145	2,057	4,805	3,456	5,015	1,615	-3,190	-66.39%	1,615	0	4,805	0
01-4521-242	P&R - Meetings & Dues	280	275	285	275	285	285	0	0.00%	285	0	285	0
01-4521-244	P&R - Meals & Travel Expenses	1,850	1,378	1,750	1,591	1,700	1,700	-50	-2.86%	1,700	0	1,750	0
01-4521-321	P&R - General Supplies	3,160	2,597	3,170	3,011	3,175	3,175	5	0.16%	3,175	0	3,170	0

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01-4521-331	P&R - Uniforms & Clothing Allowance	1,600	1,341	1,660	1,416	1,660	1,660	0	0.00%	1,660	0	1,660	0
01-4521-361	P&R - Old Home Day	11,000	11,000	16,000	16,000	11,000	11,000	-5,000	-31.25%	11,000	0	16,000	0
01-4521-366	P&R - Community Band	500	500	500	500	500	500	0	0.00%	500	0	500	0
01-4521-414	P&R - Vehicle Fuels	672	635	660	571	748	748	88	13.33%	748	0	660	0
01-4521-421	P&R - Vehicle Maintenance Expenses	500	579	200	0	200	200	0	0.00%	200	0	200	0
01-4521-451	P&R - New Equipment	1,700	2,256	1,875	1,528	3,950	3,950	2,075	110.67%	3,950	0	1,875	0
01-4521-461	P&R - General Equipment Expenses	700	850	700	680	700	700	0	0.00%	700	0	700	0
01-4521-511	P&R - Telephone	1,383	1,129	1,308	1,260	1,339	1,339	31	2.37%	1,339	0	1,308	0
01-4521-512	P&R - Electricity	4,700	4,300	4,160	4,130	4,500	4,500	340	8.17%	4,500	0	4,160	0
01-4521-514	P&R - Water	325	456	325	234	400	400	75	23.08%	400	0	325	0
01-4521-531	P&R - Concession Stand	650	703	650	441	650	650	0	0.00%	650	0	650	0
01-4521-532	P&R - Facility Maintenance	11,485	9,962	13,575	14,288	13,995	13,995	420	3.09%	13,995	0	13,575	0
01-4521-559	P&R - Special Projects	1	0	1	0	0	0	-1	-100.00%	0	0	1	0
01-4902-736	P&R - Pick-up Truck	1	0	0	0	0	0	0	*	0	0	0	0
		240,340	229,602	258,312	254,668	267,860	262,524	4,312	1.63%	262,524	0	258,312	0
ICE RINK													
01-4526-104	RNK - Seasonal/Cat Wages	2,530	2,077	2,585	2,598	2,640	2,640	55	2.13%	2,640	0	2,585	0
01-4526-121	RNK - Social Security	157	129	160	149	164	164	4	2.30%	164	0	160	0
01-4526-122	RNK - Medicare	37	30	38	35	38	38	0	0.74%	38	0	38	0
01-4526-232	RNK - Publishing Notices	100	0	100	0	100	100	0	0.00%	100	0	100	0
01-4526-237	RNK - Programs	100	0	100	0	100	100	0	0.00%	100	0	100	0
01-4526-321	RNK - General Supplies	125	98	125	100	125	125	0	0.00%	125	0	125	0
01-4526-453	RNK - New Equipment	180	210	180	367	180	180	0	0.00%	180	0	180	0
01-4526-511	RNK - Telephone	455	555	480	490	500	500	20	4.17%	500	0	480	0
01-4526-512	RNK - Electricity	2,835	3,459	3,100	2,695	3,400	3,400	300	9.68%	3,400	0	3,100	0
01-4526-513	RNK - Heating Fuels	980	603	800	528	600	600	-200	-25.00%	600	0	800	0
01-4526-532	RNK - Facility Maintenance	1,700	1,124	1,700	801	1,995	1,995	295	17.35%	1,995	0	1,700	0
		9,199	8,286	9,368	7,563	9,842	9,842	474	5.06%	9,842	0	9,368	0
LIBRARY													
01-4550-101	LIB - Full Time Wages	211,786	214,358	223,887	222,934	232,745	232,745	8,858	3.96%	232,745	0	223,887	0
01-4550-102	LIB - Part Time Wages	68,381	57,178	73,195	59,822	72,618	72,618	-577	-0.79%	72,618	0	73,195	0
01-4550-107	LIB - Accrual Payout	1,807	6,465	1,739	4,416	1,815	1,810	71	4.09%	1,810	0	1,739	0
01-4550-109	LIB - Merit Wages	3,287	2,561	2,729	3,462	3,756	3,005	276	10.10%	3,005	0	2,729	0
01-4550-121	LIB - Social Security	17,676	17,673	18,696	17,738	19,278	19,231	535	2.86%	19,231	0	18,696	0
01-4550-122	LIB - Medicare	4,134	4,133	4,372	4,149	4,509	4,498	126	2.87%	4,498	0	4,372	0
01-4550-125	LIB - Retirement	26,136	26,757	27,285	27,108	28,210	28,135	850	3.12%	28,135	0	27,285	0
01-4550-131	LIB - Health Insurance	49,363	49,649	47,269	51,542	58,468	58,468	11,199	23.69%	58,468	0	47,269	0
01-4550-132	LIB - Dental Insurance	4,625	4,557	4,692	3,813	3,622	3,622	-1,070	-22.81%	3,622	0	4,692	0
01-4550-133	LIB - Life & Disability Ins.	1,577	1,676	1,663	1,741	1,364	1,360	-303	-18.19%	1,360	0	1,663	0
01-4550-224	LIB - Software Lic. / Support	4,500	4,196	4,500	4,448	4,500	4,500	0	0.00%	4,500	0	4,500	0
01-4550-233	LIB - Postage	900	518	990	692	990	990	0	0.00%	990	0	990	0
01-4550-237	LIB - Programs	1,800	1,875	1,800	2,169	1,800	1,800	0	0.00%	1,800	0	1,800	0
01-4550-242	LIB - Meetings & Dues	850	689	850	781	850	850	0	0.00%	850	0	850	0

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01-4550-243	LIB - Professional Development	1,000	430	1,000	810	1,000	1,000	0	0.00%	1,000	0	1,000	0
01-4550-244	LIB - Meals & Travel Expenses	850	709	850	1,371	850	850	0	0.00%	850	0	850	0
01-4550-312	LIB - Books & Publications	21,000	21,661	22,000	23,346	22,000	22,000	0	0.00%	22,000	0	22,000	0
01-4550-313	LIB - Audio Visual Materials	7,500	7,792	7,500	7,304	7,500	7,500	0	0.00%	7,500	0	7,500	0
01-4550-314	LIB - Electronic Media Materials	8,520		10,000	10,225	10,500	11,100	1,100	11.00%	11,100	0	10,000	0
01-4550-315	LIB - Professional Materials	900	1,127	900	984	900	900	0	0.00%	900	0	900	0
01-4550-316	LIB - Childrens Books	8,450	8,542	8,450	8,716	8,450	8,450	0	0.00%	8,450	0	8,450	0
01-4550-317	LIB - Childrens Audio/Visual	2,200	2,305	2,200	2,381	2,200	2,200	0	0.00%	2,200	0	2,200	0
01-4550-322	LIB - Department Supplies	4,200	4,425	4,200	4,001	4,200	4,200	0	0.00%	4,200	0	4,200	0
01-4550-452	LIB - New Equipment	4,640	3,692	3,300	3,249	3,775	3,775	475	14.39%	3,775	0	3,300	0
01-4550-454	LIB - Computer Equipment	8,000	8,155	8,000	7,628	8,000	8,000	0	0.00%	8,000	0	8,000	0
01-4550-511	LIB - Telephone	3,850	3,309	3,850	3,392	3,850	3,850	0	0.00%	3,850	0	3,850	0
01-4550-512	LIB - Electricity	13,650	12,293	13,600	11,535	13,600	13,600	0	0.00%	13,600	0	13,600	0
01-4550-513	LIB - Heating & Air Conditioning	10,500	10,219	10,500	10,671	11,500	11,500	1,000	9.52%	11,500	0	10,500	0
01-4550-514	LIB - Water	600	316	600	534	600	600	0	0.00%	600	0	600	0
01-4550-516	LIB - Custodial Supplies	800	1,138	800	385	800	800	0	0.00%	800	0	800	0
01-4550-531	LIB - Building Maintenance	32,860	31,584	39,645	31,945	39,750	39,625	-20	-0.05%	39,625	0	39,645	0
01-4902-559	LIB - Special Projects	3,100	3,050	2,950	2,665	2,500	2,500	-450	-15.25%	2,500	0	0	-2,950
		529,442	521,897	554,012	535,961	576,500	576,082	22,070	3.98%	576,082	0	551,062	-2,950
OTHER CULTURE													
01-4583-362	OC - Memorial Day	125	118	125	130	135	135	10	8.00%	135	0	125	0
01-4583-364	OC - Candlelight Stroll	0	0	750	798	750	250	-500	-66.67%	250	0	750	0
		125	118	875	928	885	385	-490	-56.00%	385	0	875	0
CONSERVATION COMMISSION													
01-4611-211	CNS - Professional Services	6,750	10,212	4,500	3,616	6,000	6,000	1,500	33.33%	6,000	0	4,500	0
01-4611-232	CNS - Publishing Notices	200	0	200	68	200	200	0	0.00%	200	0	200	0
01-4611-242	CNS - Memberships/Dues	500	645	500	500	725	725	225	45.00%	725	0	500	0
01-4611-244	CNS - Meetings/Travel Exp.	300	161	300	150	300	300	0	0.00%	300	0	300	0
01-4611-521	CNS - Groundwater Protection	2,000	2,000	2,000	2,000	2,000	2,000	0	0.00%	2,000	0	2,000	0
01-4611-524	CNS - Invasive Species Management	20,000	16,500	20,000	18,645	22,000	22,000	2,000	10.00%	22,000	0	20,000	0
		29,750	29,518	27,500	24,979	31,225	31,225	3,725	13.55%	31,225	0	27,500	0
DEBT PRINCIPAL & INTEREST													
01-4711-351	DBT - Principal	222,680	217,150	209,771	209,785	215,974	215,974	6,203	2.96%	215,974	0	215,974	6,203
01-4721-352	DBT - Interest	86,719	83,927	78,345	78,331	69,847	69,847	-8,498	-10.85%	69,847	0	69,847	-8,498
01-4723-352	DBT - TAN Interest	1	0	1	0	1	1	0	0.00%	1	0	1	0
		309,400	301,076	288,117	288,116	285,822	285,822	-2,295	-0.80%	285,822	0	285,822	-2,295
OTHER GOVERNMENTS													
01-4659-376	ED - LBP-II Tax Sharing, Laconia	19,000	20,366	20,000	26,772	22,000	27,000	7,000	35.00%	27,000	0	20,000	0

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SPECIAL WARRANT ARTICLES													
01-4415-261	HWS - CNH VNA & Hospice	23,500	0	0	0	23,500	0	0	0	23,500	23,500		
01-4415-262	HWS - Child & Family Services	0	0	0	0	0	0	0	0	0	0		
01-4415-263	HWS - Community Action Program	9,000	0	0	0	10,000	0	0	0	10,000	10,000		
01-4415-264	HWS - Lakes Region Mental Health Center	21,000	21,000	21,000	21,000	21,000	0	-21,000	-100.00%	21,000	21,000		
01-4415-265	HWS - New Beginnings	2,630	2,630	2,630	2,630	2,660	0	-2,630	-100.00%	2,660	2,660		
XX-XXXX-XXX	HWS - American Red Cross	0	0	0	0	500	0	0	0	0	0		
XX-XXXX-XXX	HWS - CASA	0	0	0	0	0	0	0	0	0	0		
01-4902-825	CAP - Police Radio System Improvements	0	0	125,000	125,000	64,000	64,000	-61,000	-48.80%	64,000	0		
01-4902-826	CAP - Fire Radio System Improvements	0	0	0	0	0	0	0	0	0	0		
XX-XXXX-XXX	AFSCME Collective Bargaining Agreement	0	0	0	0	700	700	700	0	700	0		
XX-XXXX-XXX	Teamsters Collective Bargaining Agreement	0	0	0	0	0	0	0	0	0	0		
01-4902-834	CAP - Parks & Recreation 4x4	30,000	25,491	0	0	0	0	0	0	0	0		
01-4902-835	CAP - Fire Equipment	0	0	85,000	82,696	64,100	51,500	-33,500	-39.41%	51,500	0		
01-4902-836	CAP - EMS Ambulance	0	0	0	0	275,000	275,000	275,000	0	275,000	0		
01-4902-837	CAP - DPW Equipment/Vehicles	250,000	250,000	0	0	240,000	240,000	240,000	0	240,000	0		
01-4903-861	CAP - Police Station Improvements	0	0	0	0	0	0	0	0	0	0		
01-4903-866	CAP - Fire Station Renovations	0	0	80,250	80,250	0	0	-80,250	-100.00%	0	0		
01-4903-860	CAP - Town Hall Improvements	0	0	0	0	0	0	0	0	0	0		
01-4903-867	CAP - Recycling Facility Improvements	0	0	400,000	400,000	0	0	-400,000	-100.00%	0	0		
01-4903-868	CAP - Old Lakeshore Road Bridge	1,100,000	1,100,000	0	0	0	0	0	0	0	0		
01-4915-401	CRF - K9 Fund	2,900	2,900	2,900	2,900	2,900	2,900	0	0.00%	2,900	0		
01-4915-411	CRF - Sidewalk Fund	50,000	50,000	50,000	50,000	50,000	0	-50,000	-100.00%	0	0		
01-4915-454	CRF - Technology Fund	10,000	10,000	12,131	12,131	10,387	10,387	-1,744	-14.38%	10,387	0		
01-4915-531	CRF - Building Repair Fund	20,000	20,000	20,000	20,000	20,000	20,000	0	0.00%	20,000	0		
01-4915-532	CRF - DPW Building Fund	0	0	0	0	50,000	50,000	50,000	0	50,000	0		
01-4915-534	CRF - Fire Water Supply Fund	20,000	20,000	50,000	50,000	25,000	25,000	-25,000	-50.00%	25,000	0		
01-4915-535	CRF - Town Building Water Supply Study	0	0	0	0	6,500	0	0	0	0	0		
01-4915-737	CRF - DPW Sand Cover Fund	0	0	0	0	0	0	0	0	0	0		
01-4915-761	CRF - Recreation Facilities Fund	20,000	20,000	50,000	50,000	60,000	50,000	0	0.00%	50,000	0		
01-4915-781	CRF - Glendale Facilities Fund	10,000	10,000	10,000	10,000	10,000	10,000	0	0.00%	10,000	0		
01-4915-836	CRF - Fire Equipment Fund	100,000	100,000	100,000	100,000	100,000	100,000	0	0.00%	100,000	0		
01-4915-837	CRF - Highway Equipment Fund	0	0	0	0	50,000	0	0	0	0	0		
01-4915-817	CRF - Bridge Replacement Fund	0	0	0	0	0	0	0	0	0	0		
01-4916-872	TRF - LBP-II Trust Fund	58,000	58,000	58,000	58,000	58,000	58,000	0	0.00%	58,000	0		
01-4916-877	SEW - Pump Station Improvements	0	0	0	0	0	0	0	0	0	0		
02-4916-878	SEW - Maintenance CRF	10,000	10,000	10,000	10,000	50,000	10,000	0	0.00%	10,000	0		
		1,737,030	1,732,521	1,076,911	1,074,607	1,194,247	967,487	-109,424	-10.16%	1,024,647	57,160		

Town of Gifford
FY2020 Budget Preparation Worksheet

1/27/2020

Account #	Account Name	FY2018 BUDGET	FY2018 ACTUAL	FY2019 BUDGET	FY2019 ACTUAL	FY2020 REQUEST	FY2020 BOS RCMD	FY2020 \$ CHANGE	FY2020 % CHANGE	FY2020 BC RCMD	FY2020 BC/BOS DIFF	FY2020 DEFAULT	DEFAULT FY19 \$ CHNG
REVENUES													
01-3185-050	Timber Taxes	16,000	7,775	10,000	17,183	10,000	12,000	2,000	20.00%				
01-3186-050	Payment in Lieu of Taxes	32,000	33,317	33,800	32,846	34,000	34,000	200	0.59%				
01-3187-050	Excavation Taxes	0	53	0	188	0	0	0	*				
01-3190-050	Interest & Cost, Property Tax	72,000	68,052	70,000	66,272	70,000	70,000	0	0.00%				
01-3190-051	Interest & Cost, Tax Lien	96,000	76,450	80,000	73,632	75,000	80,000	0	0.00%				
01-3190-056	Interest & Cost, GAVWD	3,400	3,255	3,400	3,197	3,200	3,400	0	0.00%				
01-3190-058	Interest & Cost, Betterment	0	104	0	0	0	0	0	*				
01-3210-071	Cable TV Franchise Fee	90,000	91,019	90,000	97,324	97,000	97,000	7,000	7.78%				
01-3210-072	UCC Filing Fees	2,600	3,945	2,600	2,760	2,000	2,700	100	3.85%				
01-3210-074	Other Permit Fees	0	50	0	25	0	0	0	*				
01-3220-061	Motor Vehicle Fees	1,760,000	1,897,989	1,950,000	2,029,430	2,000,000	2,000,000	50,000	2.56%				
01-3220-062	Boat Registration Fees	52,000	40,074	40,000	41,993	40,000	40,000	0	0.00%				
01-3230-060	Construction Permits	60,000	79,975	85,000	56,739	55,000	60,000	-25,000	-29.41%				
01-3290-065	Dog Licenses	6,700	7,299	7,300	7,317	6,700	7,200	-100	-1.37%				
01-3290-066	Marriage Licenses	500	265	500	500	500	500	0	0.00%				
01-3290-067	Vital Records	1,400	2,238	2,500	2,095	2,000	2,000	-500	-20.00%				
01-3290-075	Glendale Facility Permits	17,150	17,575	17,500	19,500	17,000	19,000	1,500	8.57%				
01-3290-079	Wetland Permits	0	0	0	0	0	0	0	*				
01-3352-090	NH Meals & Rooms Distribution	369,051	368,622	368,622	368,206	368,622	368,622	0	0.00%				
01-3353-090	NH Highway Block Grant	347,038	227,677	227,806	231,104	233,048	233,048	5,242	2.30%				
01-3354-090	NH Water Pollution Grant	0	0	0	0	0	0	0	*				
01-3356-090	NH State Forest Distribution	593	571	571	592	600	592	21	3.68%				
01-3359-090	Other Grant Funds	880,000	0	0	85,928	0	0	0	*				
01-3401-911	Administration	100	83	100	850	100	100	0	0.00%				
01-3401-912	Town Clerk - Tax Collector	48,000	61,265	62,000	62,194	50,000	58,000	-4,000	-6.45%				
01-3401-913	Finance & Appraisal	3,000	2,885	3,000	2,687	3,000	3,000	0	0.00%				
01-3401-914	Planning & Land Use	15,000	8,373	20,000	13,063	15,000	13,000	-7,000	-35.00%				
01-3401-915	Police Department	16,000	7,758	17,000	5,884	20,000	8,000	-9,000	-52.94%				
01-3401-916	Fire - Rescue	225,000	197,668	250,000	236,270	250,000	250,000	0	0.00%				
01-3401-917	Public Works	4,500	3,900	4,500	4,380	4,000	4,500	0	0.00%				
01-3401-918	Park & Recreation	9,000	9,881	10,000	11,261	10,000	10,000	0	0.00%				
01-3404-917	Solid Waste	250,000	198,953	240,000	267,712	150,000	99,500	-140,500	-58.54%				
01-3500-055	Betterment Assessments	0	0	0	0	0	0	0	*				
01-3501-081	Sale of Tax Deeded Property	25,000	37,967	40,000	93,326	5,000	10,000	-30,000	-75.00%				
01-3501-082	Sale of Town Property	0	0	20,000	45,657	25,000	25,000	5,000	25.00%				
06-3501-080	Cemetery Fees	10,000	13,550	10,000	1,722	1,000	1,000	-9,000	-90.00%				
01-3502-052	Interest on Deposits	25,000	141,140	135,000	166,337	125,000	150,000	15,000	11.11%				
01-3503-921	Rowe House Utilities	3,000	2,446	3,000	3,034	2,600	3,000	0	0.00%				
01-3504-915	Court Fines	30,000	41,629	45,000	55,069	25,000	45,000	0	0.00%				
01-3505-923	Welfare Repayments	5,700	10,113	10,000	6,327	5,000	7,000	-3,000	-30.00%				
01-3506-061	Insurance Refunds	6,700	0	50,665	71,643	50,000	63,000	12,335	24.35%				
01-3506-089	Miscellaneous Revenue	4,500	75,534	5,000	29,560	5,000	30,000	25,000	500.00%				
01-3913-021	Transfer from Capital Cost Fund	0	0	0	0	0	0	0	*				

Town of Gifford
FY2020 Budget Preparation Worksheet

1/27/2020

Account #	Account Name	FY2018 BUDGET	FY2018 ACTUAL	FY2019 BUDGET	FY2019 ACTUAL	FY2020 REQUEST	FY2020 BOS RCMND	FY2020 \$ CHANGE	FY2020 % CHANGE	FY2020 BC RCMND	FY2020 BC/BOS DIFF	FY2020 DEFAULT	DEFAULT FY19 \$ CHNG
01-3913-022	Transfer from LBP-II Project Fund	0	0	0	0	0	0	0	*	*			
01-3912-023	Transfer from Ambulance Revolving Fund	0	0	0	0	275,000	275,000	275,000	*	*			
01-3912-024	Transfer from Recreation Revolving Fund	30,000	25,491	0	0	0	0	0	*	*			
01-3915-016	Transfer from Ambulance CRF	0	0	0	0	0	0	0	*	*			
01-3915-017	Transfer from Highway Equipment CRF	50,000	0	0	0	0	0	0	*	*			
01-3915-018	Transfer from Fire Equipment CRF	0	0	0	0	0	0	0	*	*			
01-3915-019	Transfer from Bridge Replacement CRF	220,000	0	0	0	0	0	0	*	*			
01-3915-020	Transfer from Sewer Fund	10,000	0	10,000	10,000	50,000	10,000	0	0.00%	0			
01-3934-825	Bond/Lease Proceeds	0	0	0	0	0	0	0	*	*			
02-3403-050	SEW - Usage Fees	713,639	602,921	773,906	591,020	941,766	838,117	64,211	8.30%				
02-3403-051	SEW - Interest & Cost	3,700	12,294	10,000	19,135	12,000	13,000	3,000	30.00%				
02-3403-065	SEW - Hookup Fees	17,000	10,800	10,000	14,657	10,000	10,000	0	0.00%				
02-3403-084	SEW - Meter Sales/Repairs	6,800	4,248	6,800	3,953	4,000	4,000	-2,800	-41.18%				
02-3403-089	SEW - Other Revenue	0	0	0	0	0	0	0	*	*			
XX-XXXX-XXX	Voted from Surplus	440,000	430,000	982,381	982,381	679,387	587,387	-394,994	-40.21%				
XX-XXXX-XXX	Transferred from Surplus	207,746	207,746	134,800	0	0	237,613	102,813	76.27%				
TOTAL REVENUES		6,185,817	5,032,949	5,842,751	5,834,953	5,732,523	5,785,279	-57,472	-0.98%				



Proposed Budget

Gilford

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

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: JANUARY 27, 2020

BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
THOMAS CHASE	BUDGET COMMITTEE	Thomas Chase
KRISTINA SNOW	Budget Committee	Kristina Snow
Michael Dore	Budget Committee	Michael Dore
Dorothy Piquado	Budget Committee	Dorothy Piquado
RICHARD GREVIER	SELECTION	Richard Grevier
Sean Murphy	Budget Committee Chair Sean Murphy	Sean Murphy
Gretchen Gordini	School Board Budget Committee Rep	Gretchen Gordini
Tobias Andersen	Budget Committee	Tobias Andersen
SUSAN C. GREENE	Budget Committee member	Susan C. Greene
JACK BELLING	HAVERD Budget Rep	Jack Belling
David Murphy	Bud Comm	David Murphy
Joseph Wefring	Budget Committee	Joseph Wefring

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

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MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	04	\$301,246	\$304,735	\$309,689	\$0	\$309,689	\$0
4140-4149	Election, Registration, and Vital Statistics	04	\$289,570	\$380,367	\$443,227	\$0	\$443,227	\$0
4150-4151	Financial Administration	04	\$635,835	\$677,764	\$643,107	\$0	\$643,107	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	04	\$23,256	\$49,000	\$49,000	\$0	\$49,000	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	04	\$307,491	\$328,426	\$328,638	\$0	\$328,638	\$0
4194	General Government Buildings	04	\$324,354	\$394,481	\$397,604	\$0	\$397,604	\$0
4195	Cemeteries	04	\$19,463	\$53,022	\$40,725	\$0	\$40,725	\$0
4196	Insurance	04	\$319,438	\$317,000	\$335,889	\$0	\$335,889	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$2,220,653	\$2,504,795	\$2,547,879	\$0	\$2,547,879	\$0
Public Safety								
4210-4214	Police	04	\$2,521,113	\$2,962,670	\$2,956,057	\$0	\$2,956,057	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	04	\$1,862,933	\$1,992,997	\$2,160,423	\$0	\$2,160,423	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	04	\$3,159	\$3,170	\$3,207	\$0	\$3,207	\$0
4299	Other (Including Communications)	04	\$130,887	\$131,036	\$138,208	\$0	\$138,208	\$0
Public Safety Subtotal			\$4,518,092	\$5,089,873	\$5,257,895	\$0	\$5,257,895	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Highways and Streets								
4311	Administration	04	\$256,373	\$316,009	\$269,048	\$0	\$269,048	\$0
4312	Highways and Streets	04	\$2,367,942	\$2,481,765	\$2,919,420	\$0	\$2,919,420	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	04	\$18,466	\$18,600	\$16,810	\$0	\$16,810	\$0
4319	Other	04	\$479,430	\$528,690	\$602,115	\$0	\$602,115	\$0
Highways and Streets Subtotal			\$3,122,211	\$3,345,064	\$3,807,393	\$0	\$3,807,393	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	04	\$751,462	\$723,614	\$541,361	\$0	\$541,361	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$751,462	\$723,614	\$541,361	\$0	\$541,361	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Health								
4411	Administration	04	\$3,236	\$3,675	\$3,454	\$0	\$3,454	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$23,630	\$23,630	\$0	\$0	\$0	\$0
	Health Subtotal		\$26,866	\$27,305	\$3,454	\$0	\$3,454	\$0
Welfare								
4441-4442	Administration and Direct Assistance	04	\$16,996	\$49,259	\$47,601	\$0	\$47,601	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$16,996	\$49,259	\$47,601	\$0	\$47,601	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	04	\$264,137	\$267,680	\$272,366	\$0	\$272,366	\$0
4550-4559	Library	04	\$535,585	\$554,012	\$576,082	\$0	\$576,082	\$0
4583	Patriotic Purposes	04	\$928	\$875	\$385	\$0	\$385	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$800,650	\$822,567	\$848,833	\$0	\$848,833	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	04	\$24,979	\$27,500	\$31,225	\$0	\$31,225	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development	04	\$26,772	\$20,000	\$27,000	\$0	\$27,000	\$0
	Conservation and Development Subtotal		\$51,751	\$47,500	\$58,225	\$0	\$58,225	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	04	\$209,785	\$209,771	\$215,974	\$0	\$215,974	\$0
4721	Long Term Bonds and Notes - Interest	04	\$78,331	\$78,345	\$69,847	\$0	\$69,847	\$0
4723	Tax Anticipation Notes - Interest	04	\$0	\$1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$288,116	\$288,117	\$285,822	\$0	\$285,822	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$621,280	\$210,000	\$0	\$0	\$0	\$0
4903	Buildings		\$549,845	\$480,250	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$1,171,125	\$690,250	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	04	\$740,283	\$800,706	\$865,117	\$0	\$865,117	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$740,283	\$800,706	\$865,117	\$0	\$865,117	\$0
Total Operating Budget Appropriations				\$14,263,580	\$0	\$0	\$14,263,580	\$0



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Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	23	\$0	\$10,000	\$10,000	\$0
		<i>Purpose: Laconia Area Center of Community Action</i>				
4415-4419	Health Agencies, Hospitals, and Other	24	\$0	\$23,500	\$23,500	\$0
		<i>Purpose: Genesis Behavioral Health</i>				
4415-4419	Health Agencies, Hospitals, and Other	25	\$0	\$21,000	\$21,000	\$0
		<i>Purpose: Support Lakes Region Mental Health Center</i>				
4415-4419	Health Agencies, Hospitals, and Other	26	\$0	\$2,660	\$2,660	\$0
		<i>Purpose: Support New Beginning Without Violence & Abuse</i>				
4902	Machinery, Vehicles, and Equipment	06	\$64,000	\$0	\$64,000	\$0
		<i>Purpose: Police Department Radio System</i>				
4902	Machinery, Vehicles, and Equipment	07	\$51,500	\$0	\$51,500	\$0
		<i>Purpose: Purchase Fire Air Tanks & Breathing Apparatus</i>				
4902	Machinery, Vehicles, and Equipment	08	\$275,000	\$0	\$275,000	\$0
		<i>Purpose: Purchase Ambulance</i>				
4902	Machinery, Vehicles, and Equipment	09	\$75,000	\$0	\$75,000	\$0
		<i>Purpose: Purchase Roadside Mower</i>				
4902	Machinery, Vehicles, and Equipment	10	\$125,000	\$0	\$125,000	\$0
		<i>Purpose: Purchase Heavy Duty Pick-up with plow and accessor</i>				
4902	Machinery, Vehicles, and Equipment	11	\$40,000	\$0	\$40,000	\$0
		<i>Purpose: Purchase Back-hoe</i>				
4915	To Capital Reserve Fund	12	\$2,900	\$0	\$2,900	\$0
		<i>Purpose: Police Dog and Training CRF</i>				
4915	To Capital Reserve Fund	13	\$10,387	\$0	\$10,387	\$0
		<i>Purpose: Technology CRF</i>				
4915	To Capital Reserve Fund	14	\$20,000	\$0	\$0	\$20,000
		<i>Purpose: Building Repair CRF</i>				



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Special Warrant Articles

4915	To Capital Reserve Fund	15		\$50,000	\$0	\$50,000	\$0
<i>Purpose: Public Works Building establish CRF</i>							
4915	To Capital Reserve Fund	16		\$25,000	\$0	\$25,000	\$0
<i>Purpose: Fire Water Supply Maintenance CRF</i>							
4915	To Capital Reserve Fund	17		\$50,000	\$0	\$50,000	\$0
<i>Purpose: Recreation Facilities CRF</i>							
4915	To Capital Reserve Fund	18		\$10,000	\$0	\$10,000	\$0
<i>Purpose: Glendale Facilities CRF</i>							
4915	To Capital Reserve Fund	19		\$100,000	\$0	\$100,000	\$0
<i>Purpose: Fire Equipment CRF</i>							
4915	To Capital Reserve Fund	21		\$10,000	\$0	\$10,000	\$0
<i>Purpose: Sewer Maintenance CRF</i>							
4916	To Expendable Trusts/Fiduciary Funds	20		\$58,000	\$0	\$0	\$58,000
<i>Purpose: Lakes Business Park Capital ETF</i>							
Total Proposed Special Articles				\$966,787	\$57,160	\$945,947	\$78,000



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2020 (Recommended) (Not Recommended)
4194	General Government Buildings	22	\$0	\$6,500	\$0	\$6,500
<i>Purpose: NH-DES PFOA Compliance</i>						
4210-4214	Police	05	\$700	\$0	\$700	\$0
<i>Purpose: Collective Bargaining Agreement</i>						
Total Proposed Individual Articles			\$700	\$6,500	\$700	\$6,500



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	04	\$0	\$12,000	\$12,000
3186	Payment in Lieu of Taxes	04	\$0	\$34,000	\$34,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	04	\$0	\$153,400	\$153,400
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$0	\$199,400	\$199,400
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	04	\$0	\$99,700	\$99,700
3220	Motor Vehicle Permit Fees	04	\$0	\$2,040,000	\$2,040,000
3230	Building Permits	04	\$0	\$60,000	\$60,000
3290	Other Licenses, Permits, and Fees	04	\$0	\$28,700	\$28,700
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$0	\$2,228,400	\$2,228,400
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	04	\$0	\$368,622	\$368,622
3353	Highway Block Grant	04	\$0	\$233,048	\$233,048
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	04	\$0	\$592	\$592
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$0	\$602,262	\$602,262



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
Charges for Services					
3401-3406	Income from Departments	04	\$0	\$446,100	\$446,100
3409	Other Charges		\$0	\$0	\$0
	Charges for Services Subtotal		\$0	\$446,100	\$446,100
Miscellaneous Revenues					
3501	Sale of Municipal Property	04	\$0	\$36,000	\$36,000
3502	Interest on Investments	04	\$0	\$150,000	\$150,000
3503-3509	Other	04	\$0	\$148,000	\$148,000
	Miscellaneous Revenues Subtotal		\$0	\$334,000	\$334,000
Interfund Operating Transfers In					
3912	From Special Revenue Funds	08	\$0	\$275,000	\$275,000
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	04, 21	\$0	\$875,117	\$875,117
3914W	From Enterprise Funds: Water (Offset)		\$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		\$0	\$1,150,117	\$1,150,117
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	09, 16, 06, 17, 18, 13, 14, 20, 10, 15, 19	\$0	\$587,387	\$587,387
9999	Fund Balance to Reduce Taxes	04	\$0	\$237,613	\$237,613
	Other Financing Sources Subtotal		\$0	\$825,000	\$805,000
	Total Estimated Revenues and Credits		\$0	\$5,785,279	\$5,765,279



Budget Summary

Item	Selectmen's Period ending 12/31/2020 (Recommended)	Budget Committee's Period ending 12/31/2020 (Recommended)
Operating Budget Appropriations	\$14,263,580	\$14,263,580
Special Warrant Articles	\$966,787	\$945,947
Individual Warrant Articles	\$700	\$700
Total Appropriations	\$15,231,067	\$15,210,227
Less Amount of Estimated Revenues & Credits	\$5,785,279	\$5,765,279
Estimated Amount of Taxes to be Raised	\$9,445,788	\$9,444,948



Supplemental Schedule

1. Total Recommended by Budget Committee	\$15,210,227
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$215,974
3. Interest: Long-Term Bonds & Notes	\$69,847
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$285,821
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$14,924,406
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$1,492,441
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$700
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	
	\$16,702,668



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Default Budget of the Municipality

Gilford



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

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 27, 2020

GOVERNING BODY 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
 RICHARD GRENIER Fur Beranitz	Selectman SELECTMAN Selectman	 Richard Grenier

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/>



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$304,735	\$0	\$0	\$304,735
4140-4149	Election, Registration, and Vital Statistics	\$380,367	\$0	\$0	\$380,367
4150-4151	Financial Administration	\$677,764	(\$25,000)	\$0	\$652,764
4152	Revaluation of Property	\$0	\$0	\$0	\$0
4153	Legal Expense	\$49,000	\$0	\$0	\$49,000
4155-4159	Personnel Administration	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	\$328,426	\$0	\$0	\$328,426
4194	General Government Buildings	\$394,481	\$0	\$0	\$394,481
4195	Cemeteries	\$53,022	\$0	\$0	\$53,022
4196	Insurance	\$317,000	\$0	\$0	\$317,000
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$0	\$0	\$0	\$0
General Government Subtotal		\$2,504,795	(\$25,000)	\$0	\$2,479,795
Public Safety					
4210-4214	Police	\$2,962,670	\$0	\$0	\$2,962,670
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$1,992,997	\$28,020	\$0	\$2,021,017
4240-4249	Building Inspection	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	\$3,170	\$0	\$0	\$3,170
4299	Other (Including Communications)	\$131,036	\$0	\$0	\$131,036
Public Safety Subtotal		\$5,089,873	\$28,020	\$0	\$5,117,893
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$316,009	\$0	(\$10,150)	\$305,859
4312	Highways and Streets	\$2,481,765	(\$68,918)	\$0	\$2,412,847
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$18,600	\$0	\$0	\$18,600
4319	Other	\$528,690	\$0	(\$11,900)	\$516,790
Highways and Streets Subtotal		\$3,345,064	(\$68,918)	(\$22,050)	\$3,254,096



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$723,614	\$0	\$0	\$723,614
4324	Solid Waste Disposal	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$723,614	\$0	\$0	\$723,614
Water Distribution and Treatment					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0
Electric					
4351-4352	Administration and 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	Administration	\$3,675	\$0	\$0	\$3,675
4414	Pest Control	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$0	\$0	\$0
Health Subtotal		\$3,675	\$0	\$0	\$3,675
Welfare					
4441-4442	Administration and Direct Assistance	\$49,259	\$0	\$0	\$49,259
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$49,259	\$0	\$0	\$49,259
Culture and Recreation					
4520-4529	Parks and Recreation	\$267,680	\$0	\$0	\$267,680
4550-4559	Library	\$554,012	\$0	(\$2,950)	\$551,062
4583	Patriotic Purposes	\$875	\$0	\$0	\$875
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$822,567	\$0	(\$2,950)	\$819,617



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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$27,500	\$0	\$0	\$27,500
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$20,000	\$0	\$0	\$20,000
Conservation and Development Subtotal		\$47,500	\$0	\$0	\$47,500
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$209,771	(\$8,498)	\$0	\$201,273
4721	Long Term Bonds and Notes - Interest	\$78,345	\$6,203	\$0	\$84,548
4723	Tax Anticipation Notes - Interest	\$1	\$0	\$0	\$1
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$288,117	(\$2,295)	\$0	\$285,822
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
Operating Transfers Out					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$800,706	\$63,479	\$0	\$864,185
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$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		\$800,706	\$63,479	\$0	\$864,185
Total Operating Budget Appropriations		\$13,675,170	(\$4,714)	(\$25,000)	\$13,645,456



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4311	One time costs
4150-4151	CHANGE IN CONTRACT
4220-4229	Net Change in lease payments
4312	Net change in lease payments
4550-4559	One time costs
4721	Net change in Lease/Bond payments
4711	Net change in Lease/Bond payments
4319	One time costs
4914S	Net change in WRBP costs

**GILFORD SCHOOL DISTRICT WARRANT
STATE OF NEW HAMPSHIRE**

To the Inhabitants of the School District of Gilford in the County of Belknap, State of New Hampshire, qualified to vote on District affairs:

First Session of Annual Meeting (Deliberative):

You are hereby notified to meet at the Gilford High School, 88 Alvah Wilson Road, Gilford, New Hampshire on Tuesday, February 4, 2020 at 7:00 p.m. This session shall consist of explanation, discussion, and debate of warrant article number II - IX. Warrant articles may be amended subject to the following limitations. (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended and (c) no warrant article shall be amended to eliminate the subject matter of the article.

Second Session of Annual Meeting (Voting):

Voting on warrant articles number I – IX will be conducted by official ballot to be held in conjunction with town meeting voted to be held on **Tuesday, the 10th day of March, 2020, at the Town election polls, Gilford Youth Center, 19 Potter Hill Road, Gilford, New Hampshire.** Polls will be open from 7:00 a.m. to 7:00 p.m.

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

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 \$26,440,987? Should this article be defeated, the default budget shall be \$25,576,745, 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 is required)

Recommended by the School Board 5-0

Recommended by the Budget Committee 10-0

ARTICLE III Multi-Year Agreement

Shall the School District 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 levels paid over those in the prior fiscal year:

Year	Estimated Increases
2020-2021	\$279,447
2021-2022	\$256,034
2022-2023	\$278,896

And further to raise and appropriate the sum of \$279,447 for the 2020-2021 fiscal year, such sum representing the additional costs attributed to the increase in salary and benefits required by the new agreement over those that would be paid at the current staff levels? (Majority vote required)

Recommended by School Board 5-0

Recommended by Budget Committee 10-1

Article IV Authorization for Special Meeting on Cost Items

Shall the school district, if {WARRANT ARTICLE #3} is defeated, authorize the governing body to call one special meeting, at its option, to address {WARRANT ARTICLE #3} cost items only? (Majority vote is required)

Recommended by School Board 5-0

Recommended by Budget Committee 11-1

Article V School Buildings and Maintenance Capital Reserve Fund

Shall the school district vote to raise and appropriate the sum of up to One Hundred Fifty Thousand Dollars {\$150,000} 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?

(The next intended project is the renovation of the 1974 Gilford High School locker room project for the cost of \$870,000 in 2022-2023. The current balance is \$302,860) (Majority vote is required)

Recommended by School Board 5-0

Recommended by Budget Committee 10-0

Article VI School Buildings Roof Maintenance Capital Reserve Fund

Shall the school district vote to raise and appropriate the sum of up to Sixty Two Thousand Five Hundred Dollars {\$62,500} 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 available (surplus) available for transfer on July 1 of this year?

(The next intended project is the Gilford Elementary and High School roofing projects for the cost of \$800,000 in 2023-2024 and 2024-2025. The current balance is \$189,873) (Majority vote required)

Recommended by School Board 5-0

Recommended by Budget Committee 10-0

Article VII School Buildings Technology Infrastructure Capital

Shall the school district vote to raise and appropriate the sum of up to Thirty Thousand Dollars {\$30,000) 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?

(The next intended project is the Gilford School District wireless infrastructure project for the cost of \$182,000 in 2021-2022. The current balance is \$91,175) (Majority vote is required)

Recommended by School Board 5-0

Recommended by Budget Committee 10-0

Article VIII Authorized Regional Enrollment Plan Agreement

Shall the School District amend and update the existing Authorized Regional Enrollment Plan Agreement with the Gilmanton School District to comply with current education laws, to include a more precise formula for calculating per student tuition and capital costs, as well as to make other necessary improvements, and further shall it renew the amended Agreement for a term of twelve (12) years, three and a half (3 ½) months to allow for the continued education of Gilmanton's high school students at Gilford High School until June 20, 2035 in accordance with the proposed Plan Agreement on file with the School District Clerk?
(Majority vote required)

Recommended by School Board 5-0

Article IX Citizen Petition – Gilford High and Middle School Artificial Turf Field

To see if the School District will vote to raise and appropriate the sum of Sixty Two Thousand Eight Hundred and Eighty Three Dollars (\$62,883) to hire an engineer and architect to develop conceptual plans, engineering plans, and cost estimates for the construction of a multi-sport, artificial turf field and associated supporting buildings and structures at the current Gilford High and Middle School athletic complex in order to determine project viability and accurate project cost. (Majority vote required)

Not Recommended by School Board 4-1

Not Recommended by Budget Committee 11-0

Given under our hands and seals this 21st day of January, 2020


CHRIS MCDONOUGH, CHAIRPERSON

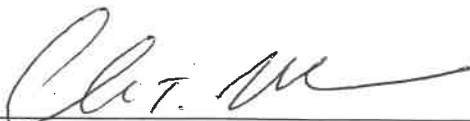

GRETCHEN GANDINI, VICE-CHAIRPERSON


JEANIN ONOS, CLERK


KAREN THURSTON



RAE MELLO-ANDREWS

A true copy of Warrant: Attest:


CHRIS MCDONOUGH, CHAIRPERSON


GRETCHEN GANDINI, VICE-CHAIRPERSON


JEANIN ONOS, CLERK


KAREN THURSTON


RAE MELLO-ANDREWS



2020
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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, 2020 to June 30, 2021

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 24, 2020

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
THOMAS CHASE	BUDGET COMMITTEE	<i>Thomas Chase</i>
Kristin Snow	Budget Committee	<i>Kristin Snow</i>
Michael Deane	Budget Committee	<i>Michael Deane</i>
Dorothy Fiquedo	" "	<i>Dorothy Fiquedo</i>
RICHARD GRENIER	SELECTMAN	<i>Richard Grenier</i>
Sean Murphy	Budget Committee Chairman	<i>Sean Murphy</i>
Geetian Gandini	School Board Budget Committee Rep.	<i>Geetian Gandini</i>
John Anderson	Budget Committee	<i>John Anderson</i>
SUSAN C. GREENE	Budget Committee member	<i>Susan C. Greene</i>
Jessie Kelley	Gilford District Rep	<i>Jessie Kelley</i>
David Murphy	Bud Comm	<i>David Murphy</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
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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	Expenditures for period ending 6/30/2019	Appropriations as Approved by DRA for period ending 6/30/2020	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
Instruction								
1100-1199	Regular Programs	02	\$6,313,049	\$6,773,204	\$6,447,407	\$0	\$6,447,407	\$0
1200-1299	Special Programs	02	\$2,717,559	\$2,948,849	\$2,894,375	\$0	\$2,894,375	\$0
1300-1399	Vocational Programs	02	\$184,539	\$250,000	\$250,000	\$0	\$250,000	\$0
1400-1499	Other Programs	02	\$488,027	\$539,433	\$551,599	\$0	\$551,599	\$0
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
Instruction Subtotal			\$9,713,174	\$10,511,486	\$10,143,381	\$0	\$10,143,381	\$0
Support Services								
2000-2199	Student Support Services	02	\$762,697	\$851,702	\$854,414	\$0	\$854,414	\$0
2200-2299	Instructional Staff Services	02	\$786,587	\$868,192	\$973,374	\$0	\$973,374	\$0
Support Services Subtotal			\$1,559,284	\$1,719,894	\$1,827,788	\$0	\$1,827,788	\$0
General Administration								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$88,251	\$91,700	\$93,700	\$0	\$93,700	\$0
General Administration Subtotal			\$88,251	\$91,700	\$93,700	\$0	\$93,700	\$0



New Hampshire
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations as Approved by DRA for period ending 6/30/2020	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	02	\$176,558	\$181,652	\$186,462	\$0	\$186,462	\$0
2400-2499	School Administration Service	02	\$1,066,272	\$1,128,311	\$1,137,728	\$0	\$1,137,728	\$0
2500-2599	Business	02	\$317,615	\$366,618	\$389,977	\$0	\$389,977	\$0
2600-2699	Plant Operations and Maintenance	02	\$2,292,010	\$2,213,635	\$2,500,914	\$0	\$2,500,914	\$0
2700-2799	Student Transportation	02	\$754,071	\$830,689	\$799,915	\$0	\$799,915	\$0
2800-2999	Support Service, Central and Other	02	\$6,559,273	\$7,152,822	\$6,921,959	\$0	\$6,921,959	\$0
	Executive Administration Subtotal		\$11,165,799	\$11,873,727	\$11,936,955	\$0	\$11,936,955	\$0
Non-Instructional Services								
3100	Food Service Operations	02	\$430,538	\$669,390	\$664,826	\$0	\$664,826	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal		\$430,538	\$669,390	\$664,826	\$0	\$664,826	\$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	02	\$985,000	\$985,000	\$985,000	\$0	\$985,000	\$0
5120	Debt Service - Interest	02	\$217,826	\$215,221	\$165,944	\$0	\$165,944	\$0
	Other Outlays Subtotal		\$1,202,826	\$1,200,221	\$1,150,944	\$0	\$1,150,944	\$0



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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations as Approved by DRA for period ending 6/30/2020	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service	02	\$0	\$163,426	\$161,125	\$0	\$161,125	\$0
5222-5229	To Other Special Revenue	02	\$537,154	\$465,627	\$462,268	\$0	\$462,268	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$537,154	\$629,053	\$623,393	\$0	\$623,393	\$0
Total Operating Budget Appropriations					\$26,440,987	\$0	\$26,440,987	\$0



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Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (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
4300	Architectural/Engineering	09	\$0	\$62,883	\$0	\$62,883
Purpose: Citizen Petition - Gifford High and Middle School						
5251	To Capital Reserve Fund	05	\$150,000	\$0	\$150,000	\$0
Purpose: School Buildings and Maintenance Capital Reserve F						
5251	To Capital Reserve Fund	06	\$62,500	\$0	\$62,500	\$0
Purpose: School Buildings Roof Maintenance Capital Reserve						
5251	To Capital Reserve Fund	07	\$30,000	\$0	\$30,000	\$0
Purpose: School Buildings Technology Infrastructure Capital						
Total Proposed Special Articles			\$242,500	\$62,883	\$242,500	\$62,883



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Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
0000-0000	Collective Bargaining	03	\$279,447	\$0	\$279,447	\$0
Purpose: Multi-Year Agreement						
Total Proposed Individual Articles			\$279,447	\$0	\$279,447	\$0



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2020	School Board's Estimated Revenues for period ending 6/30/2021	Budget Committee's Estimated Revenues for period ending 6/30/2021
Local Sources					
1300-1349	Tuition	02	\$3,176,953	\$2,970,026	\$2,970,026
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	02	\$48,500	\$48,500	\$48,500
1600-1699	Food Service Sales	02	\$507,690	\$342,001	\$342,001
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02	\$159,982	\$181,982	\$181,982
Local Sources Subtotal			\$3,893,125	\$3,542,509	\$3,542,509
State Sources					
3210	School Building Aid	02	\$314,594	\$314,594	\$314,594
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	02	\$46,716	\$46,716	\$46,716
3240-3249	Vocational Aid	02	\$10,480	\$10,480	\$10,480
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	02	\$6,700	\$6,700	\$6,700
3270	Driver Education		\$0	\$0	\$0
3280-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$378,490	\$378,490	\$378,490



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2020	School Board's Estimated Revenues for period ending 6/30/2021	Budget Committee's Estimated Revenues for period ending 6/30/2021
Federal Sources					
4100-4539	Federal Program Grants	02	\$221,411	\$248,235	\$248,235
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$155,000	\$155,000	\$155,000
4570	Disabilities Programs	02	\$244,216	\$214,033	\$214,033
4580	Medicaid Distribution	02	\$20,000	\$10,000	\$10,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$640,627	\$627,268	\$627,268
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources	02	\$0	\$161,125	\$161,125
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	07, 06, 05	\$0	\$242,500	\$242,500
9999	Fund Balance to Reduce Taxes	02	\$0	\$416,570	\$416,570
Other Financing Sources Subtotal			\$0	\$820,195	\$820,195
Total Estimated Revenues and Credits			\$4,912,242	\$5,368,462	\$5,368,462



New Hampshire
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Budget Summary

Item	School Board Period ending 6/30/2021 (Recommended)	Budget Committee Period ending 6/30/2021 (Recommended)
Operating Budget Appropriations	\$26,440,987	\$26,440,987
Special Warrant Articles	\$242,500	\$242,500
Individual Warrant Articles	\$279,447	\$279,447
Total Appropriations	\$26,962,934	\$26,962,934
Less Amount of Estimated Revenues & Credits	\$5,368,462	\$5,368,462
Less Amount of State Education Tax/Grant	\$4,622,008	\$4,622,008
Estimated Amount of Taxes to be Raised	\$16,972,464	\$16,972,464



Supplemental Schedule

1. Total Recommended by Budget Committee	\$26,962,934
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$985,000
3. Interest: Long-Term Bonds & Notes	\$165,944
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$1,150,944
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$25,811,990
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$2,581,199
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$29,544,133



Default Budget of the School District

Gilford Local School

For the period beginning July 1, 2020 and ending June 30, 2021

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 24, 2020

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
Chris McDonough	Chair	
Gretchen Bandini	Vice Chair	
Jeanne Onos	Secretary	
Karen S. Thurston	Board Member	
Rae Mello Andrews	Board 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/>



New Hampshire
Department of
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MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$6,773,204	(\$377,992)	\$0	\$6,395,212
1200-1299	Special Programs	\$2,948,849	(\$75,650)	\$0	\$2,873,199
1300-1399	Vocational Programs	\$250,000	\$0	\$0	\$250,000
1400-1499	Other Programs	\$539,433	(\$737)	\$0	\$538,696
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		\$10,511,486	(\$454,379)	\$0	\$10,057,107
Support Services					
2000-2199	Student Support Services	\$851,702	(\$1,952)	\$0	\$849,750
2200-2299	Instructional Staff Services	\$868,192	(\$7,013)	\$0	\$861,179
Support Services Subtotal		\$1,719,894	(\$8,965)	\$0	\$1,710,929
General Administration					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$91,700	\$0	\$0	\$91,700
General Administration Subtotal		\$91,700	\$0	\$0	\$91,700
Executive Administration					
2320 (310)	SAU Management Services	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	\$181,652	\$0	\$0	\$181,652
2400-2499	School Administration Service	\$1,128,311	(\$12,849)	\$0	\$1,115,462
2500-2599	Business	\$366,618	(\$1,323)	\$0	\$365,295
2600-2699	Plant Operations and Maintenance	\$2,213,635	(\$2,485)	(\$217,503)	\$1,993,647
2700-2799	Student Transportation	\$830,689	\$0	\$0	\$830,689
2800-2999	Support Service, Central and Other	\$7,152,822	(\$350,975)	\$0	\$6,801,847
Executive Administration Subtotal		\$11,873,727	(\$367,632)	(\$217,503)	\$11,288,592
Non-Instructional Services					
3100	Food Service Operations	\$669,390	(\$9,190)	\$0	\$660,200
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal		\$669,390	(\$9,190)	\$0	\$660,200



New Hampshire
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**2020
MS-DSB**

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
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
Other Outlays					
5110	Debt Service - Principal	\$985,000	\$0	\$0	\$985,000
5120	Debt Service - Interest	\$215,221	(\$49,277)	\$0	\$165,944
Other Outlays Subtotal		\$1,200,221	(\$49,277)	\$0	\$1,150,944
Fund Transfers					
5220-5221	To Food Service	\$163,426	(\$8,421)	\$0	\$155,005
5222-5229	To Other Special Revenue	\$465,627	(\$3,359)	\$0	\$462,268
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$242,500	\$0	(\$242,500)	\$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		\$871,553	(\$11,780)	(\$242,500)	\$617,273
Total Operating Budget Appropriations		\$26,937,971	(\$901,223)	(\$460,003)	\$25,576,745



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2500-2599	Reduction in professional development dues.
5110	Reflects a contractual reduction in the bond interest payment.
3100	Director and staff health/dental increases not included.Reduction in retirement.
2200-2299	Reduction in professional development resulting from the reduction of one staffing position. Reduction in salary as a result in turnover of a librarian position.
1400-1499	Reflects a reduction in coaching salary due to turnover.
2600-2699	Reduction as a result of one time capital project expenditures at GMHS, GMS and in a District-Wide account. Reduction in custodial salary resulting from turnover.
1100-1199	Reduction of teaching positions at GHS. Reductions in salary as a result of staff turnover at GMS and GES. Reduction of a curriculum director position. Removal of new equipment.
2400-2499	Reduction in salary as a result of secretarial staff turnover. Also includes the transfer of a secretarial position.
1200-1299	Reflects transfer of a teacher from GMS to GES. Reduction of support staff salary from turnover. Addition of an aide at GHS. Increase in Handicapped services.
2000-2199	Reduction as a result of a salary savings in hiring a new behavior specialist.
2800-2999	Health/Dental increases for admin/support staff not included. Reduction in FICA and retirement resulting from reduction of staff positions. Early retirement contractual increase. W/C increase.
5251	Reduction of a one-time payment to capital reserve funds.
5220-5221	Reflects the reduction of non contractual salary.
5222-5229	Reflects a decrease in the commitment from NH Department of Education.

TOWN OF GILFORD TELEPHONE DIRECTORY

EMERGENCY FIRE DEPARTMENT	911
EMERGENCY POLICE DEPARTMENT	911
MEDICAL AID	911
Appraisal Department	527-4704
Building Inspector	527-4727
Conservation Commission	527-4727
Department of Planning & Land Use	527-4727
Finance Department	527-4702
Fire Station (Business Number)	527-4758
Health Officer	527-4758
Highway Department	527-4787
Historic District Commission	527-4727
Landfill/Recycling Center	293-0220
Library	524-6042
Parks and Recreation Department	527-4722
Parks and Recreation Program Announcement Line	527-4723
Planning Board Office	527-4727
Police Department (Business Number)	527-4737
Public Works Department	527-4778
Selectmen's Office	527-4700
Sewer Division	527-4778
Town Administrator	527-4700
Town Clerk-Tax Collector	527-4713
Welfare (add for 2019 per SD on 05/08/19)	527-4796
Zoning Board of Adjustment	527-4727
SAU # 73 Office	527-9215
Gilford Elementary School	524-1661
Gilford Middle School	527-2460
Gilford High School	524-7135