

ANNUAL REPORT

TOWN OF GILFORD
NEW HAMPSHIRE



FOR THE YEAR ENDING DECEMBER 31, 2022

Annual Report

Town of Gilford New Hampshire



For the year ending December 31, 2022

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DEDICATION

The Gilford Board of Selectmen is pleased to dedicate the 2022 Annual Report to Lee Anthony Duncan in recognition of his retirement from the Conservation Commission after 30 years of distinguished service and volunteerism.

Lee was born in Newton, Massachusetts in 1941, where he grew up and graduated from high school. One of his earliest childhood memories is standing up in a convertible during a parade celebrating the end of World War II and thinking everyone had come out in honor of his birthday.



He then attended Boston College for a couple of years before deciding to enlist in the Army in 1963. He served his country in the special forces as a Green Beret while stationed in Okinawa and Vietnam. Lee still attends his unit reunions whenever possible, but laments the fact that his group of colleagues is growing smaller all the time.

After his discharge from the Army, Lee moved to the family vacation home in Gilford in 1968 where he soon thereafter met his future bride Maureen, from Revere, MA, who was also staying at her family vacation home in Gilford. They have been happily married living in Gilford since 1969 and they have a daughter who is a school teacher and two grandchildren.

Lee's post-Army career began as a Controller for Trapper Brown Corporation and ended as a Vice-President for Metz Electronics and Metz Communications. At some point in 1992, Lee let his friend John Goodhue talk him into joining the Conservation Commission where he ended up as Vice-Chair until his recent retirement in 2022. On December 20, 2022, the Conservation Commission presented Lee with an engraved captain's chair in appreciation of his service.

Some of his other volunteer duties included serving on the Board for the Youth Services Court Diversion Program, being a proud member of the Lake Winnepesaukee Association and a long-term member of the Glendale Yacht Club.

These days Lee still spends his time boating and skiing when he can, but his favorite pastime is watching his grandchildren at their sporting events. It is people like Lee Duncan who make the Gilford community a special place. Thank you Lee!

**TOWN OFFICIALS
2022**

OFFICERS ELECTED BY BALLOT AT TOWN MEETING

BOARD OF FIRE ENGINEERS (Three Year Terms)

William R. Akerley, Chair

Term Expires 2024

John "Jack" Lyman

Term Expires 2025

Ronald B. Skinner

Term Expires 2023

BOARD OF SELECTMEN (Three Year Terms)

J. Kevin Hayes, Chair

Term Expires 2023

Dale Channing Eddy, Vice-Chair

Term Expires 2024

Gus Benavides, Clerk

Term Expires 2025

BUDGET COMMITTEE (Three Year Terms)

David Tyler, Chair

Term Expires 2023

Gaye Fedorchack, Vice-Chair

Term Expires 2025

Dorothy Piquado

Term Expires 2025

Johan Andersen

Term Expires 2023

Johnna-Dee Davis

Term Expires 2025

Angelo Farruggia

Term Expires 2024

Steven Hepburn

Term Expires 2023

Amber LaTorre

Term Expires 2024

Kristin Snow (resigned)

Term Expires 2024

Valerie Chase (appointed)

Term Expires 2023

Gus Benavides, Selectman Representative

Term Expires 2023

Kyle Sanborn, School Board Representative

Term Expires 2023

CEMETERY TRUSTEES (Three Year Terms)

Everett Peter Allen, Chair

Term Expires 2025

Rae Mello Andrews, Vice-Chair

Term Expires 2024

Kristin Snow (resigned)

Term Expires 2023

Valerie Chase (appointed)

Term Expires 2023

LIBRARY TRUSTEES (Three Year Terms)

Elizabeth Tidd, Chair

Term Expires 2023

Peter Ellis

Term Expires 2024

Diane Tinkham

Term Expires 2024

Michael Marshall

Term Expires 2025

Alexis R. Jackson

Term Expires 2025

MODERATOR (Two Year Term)

Sandra T. McGonagle

Term Expires 2024

SUPERVISORS OF THE CHECKLIST (Six Year Terms)

Mary E. Villaume, Chair

Term Expires 2024

Irene B. Lachance

Term Expires 2028

Miriam A. York

Term Expires 2026

TOWN CLERK-TAX COLLECTOR (Three Year Term)

Danielle LaFond

Term Expires 2023

TREASURER (Three Year Term)

Kimberly Zyla Salanitro

Term Expires 2023

TRUSTEES OF TRUST FUNDS (Three Year Terms)

Peter "Rick" Moses

Term Expires 2023

Alexandra Breed

Term Expires 2024

William Chris Ray

Term Expires 2025

OTHER APPOINTED TOWN OFFICIALS**CAPITAL IMPROVEMENTS PLANNING COMMITTEE**

Lawrence Routhier, Chair

Giselle Lambert, Vice-Chair

Richard A. Grenier

J. Kevin Hayes, Selectmen Representative

Wayne Hall, Planning Board Representative

David Tyler, Budget Committee Representative

Jeanin Onos, School Board Representative

CONSERVATION COMMISSION

Carole Hall, Chair

Term Expires 2023

Lawrence Routhier, Vice-Chair

Term Expires 2023

Douglas Hill

Term Expires 2025

Thomas Drouin

Term Expires 2023

Lee Duncan (resigned)

Term Expires 2025

Robert Brown

Term Expires 2025

Al "James" Rollins (Alternate)

Term Expires 2025

HISTORIC DISTRICT – HERITAGE COMMISSION

Richard Sonia, Chair	Term Expires 2023
Troy Schrupp, Secretary	Term Expires 2023
Lynne DeVivo	Term Expires 2024
J. Kevin Hayes, Selectmen Representative	Term Expires 2023
Emily Drake, Planning Board Representative	Term Expires 2023

INSPECTORS OF ELECTIONS (All Terms Expired 11/2022)

Reva Tankle
Travis Cole
Priscilla Bean
Diane Tinkham
Maureen Nix
Ken Sterner
Andi Stephan
Kim Slattery
Jim Dirubbo

KIMBALL WILDLIFE FOREST COMMITTEE

Sandra T. McGonagle, Chair	Term Expires 2024
Rebecca Watson	Term Expires 2024
Alexandra Breed	Term Expires 2023
Patricia Bennett, Secretary	Term Expires 2025
Daniel J. Tinkham	Term Expires 2024
Gail Tebbetts	Term Expires 2024
Karl Gould (Technical Advisor)	
Rebecca DiGirolomo, Belknap County Cooperative Extension (Technical Advisor)	
Tim Nolan, Town Forester (Technical Advisor)	
Scott J. Dunn, Town Administrator (Technical Advisor)	

LAKES BUSINESS PARK BOARD OF DIRECTORS

Anthony Ferruolo	Term Expires 2024
Greg Goddard	Term Expires 2023
J. Kevin Hayes, Selectmen Representative	Term Expires 2023

OLD HOME DAY COMMITTEE

Michelle Blake
Pete and Christine Bowler
Valerie Chase
Donna and Roy Cuddahy
Ardy Eaton
Kristin Jarvi
Sue King
Amber LaTorre
Diane and Jerry Maher
Kathie Merriam
Bill and Diane Muller
Helen Murphy
Ronda Reimers
Ethie Ritson
Ann Saulnier
Karen and Bruce Thurston
Amanda Wentzel
Herb Greene, Parks & Recreation Director (Technical Advisor)

PLANNING BOARD

Wayne Hall, Chair	Term Expires 2023
Carolyn Scattergood, Vice-Chair	Term Expires 2024
Jack Landow	Term Expires 2023
Isaac Howe	Term Expires 2024
William Johnson	Term Expires 2025
Emily Drake	Term Expires 2024
Dale Channing Eddy, Selectmen Representative	Term Expires 2023
Richard Notkin (Alternate)	Term Expires 2023
Gaye Fedorchack (Alternate)	Term Expires 2023

PUBLIC WORKS BUILDING NEEDS COMMITTEE

Richard A. Grenier, Chair	Term Expires 2023
Jack Kelley	Term Expires 2023
Doug Lambert	Term Expires 2023
Brian Lafferty	Term Expires 2023
J. Scott Davis	Term Expires 2023
Meghan Theriault	Term Expires 2023
Dale Channing Eddy, Selectmen Representative	Term Expires 2023

RECREATION COMMISSION

Richard Nelson, Chair	Term Expires 2024
Thomas Francoeur, Vice-Chair	Term Expires 2025
Miriam York, Secretary	Term Expires 2025
David Smith	Term Expires 2023
James Glover	Term Expires 2024
Lisa Mans-Buckley (Alternate)	Term Expires 2023
Everett Peter Allen (Alternate)	Term Expires 2023
Tracey Blandford (Alternate)	Term Expires 2023

ZONING BOARD OF ADJUSTMENT

William Knightly, Chair	Term Expires 2023
J. Scott Davis, Vice-Chair	Term Expires 2024
Andrew Howe	Term Expires 2023
Lawrence Routhier	Term Expires 2024
Adrianne Antonopoulos	Term Expires 2024
J. Kevin Hayes, Selectmen Representative (Alternate)	Term Expires 2023
Richard A. Grenier (Alternate)	Term Expires 2024

GUNSTOCK ACRES VILLAGE WATER DISTRICT OFFICIALS**COMMISSIONERS**

Joseph Garaci	Term Expires 2024
Howard Epstein	Term Expires 2025
Kurt Houston	Term Expires 2023

CLERK

Richard Haidul	Term Expires 2023
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TREASURER

Todd Watson	Term Expires 2023
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MODERATOR

Joseph Garaci	Term Expires 2024
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APPOINTED TOWN OFFICERS

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

REPORT OF THE BOARD OF SELECTMEN

The Board of Selectmen is pleased to submit this report to the taxpayers of Gilford reflecting on 2022.

While we still experienced some issues with Covid, we believe that the most difficult Covid days are behind us. Granted, the virus, in some variant, is still with us. We have continued live, in-person meetings but maintain the ability to meet remotely if necessary. At Town Campus, the staff continues to practice healthy habits and mask when they feel necessary. Services are running at a normal pace, thanks to our dedicated employees.

Our income stream (taxes and grants) remains steady, and we have been able to maintain a stable tax rate again in 2022. We should note that Gilford is fortunate because property in certain sectors continues to hold or increase in value and new construction and remodeling has been strong, adding to our overall assessed value. Our goal in developing the budget and warrant articles is to be frugally responsible to the taxpayers while avoiding spikes in the municipal tax rate. We received Federal Grants from Covid (ARPA funds) and have authorized most of their expenditure. It will be interesting to see what (if any) unfunded mandates the NH Legislature authorizes in their next biennial budget. Our membership in the NH Municipal Association keeps us apprised of legislative action, and our Town Administrator is constantly advocating for the Town's benefit at NHMA and at the Legislature as needed.

Some of the major accomplishments in 2022 included \$1.7 million for reconstruction and improvements on Town roads, startup of a Styrofoam recycling operation at the Recycling Center, reconstruction of the expansion joints and substructure at the Governor's Island Bridge, reconstruction of a boat launch ramp at Glendale, and we have contracted to reconstruct the stone abutments at the Tannery Hill Road Bridge (winter of 22-23). At Town Hall, we installed four independent PFOA treatment systems at our drinking water supply points, promoted Kristian Kelley to Police Chief, made in-house promotions of Police Captain and Sergeants, and hired 4 new police officers to fill out the ranks and 2 dispatchers. We also have our Building Inspector working diligently to catch up on various code enforcement issues while enforcing the state and local building codes. The Fire Department continued to provide exceptional emergency service coverage and was able to reconstruct portions of the fire station that had weather and insulation issues. We reached agreements on new contracts with our DPW employees (AFSCME) and our rank-and-file police officers (Teamsters). Our library usage (398 new cards in 2022) continues to grow, thanks in part to the dedicated staff that kept going through Covid and now offers many new programs for adult and youth participation as well as often used meeting space. Our Recreation Department is back to its pre-Covid schedule, and due to overwhelming staffing needs, we created a new full-time recreation program assistant. We are blessed to have great, friendly personnel to provide face-to-face customer services in the Town Clerk-Tax Collector and Welfare Offices and the same can be said about our behind-the-scenes people in Finance and Assessing.

One of the Town's biggest challenges this past year has been the recruitment and retention of our personnel like almost every other public sector employer. It's a new world when we have to adjust wages just to compete with the pay offered for entry level positions in retail stores and fast food outlets. Nonetheless, we have been very fortunate to bring aboard the following new hires: Jenny Hancock, Jenn Mooney, Dan Delaney, Liam Riley, Alex Szarka, Cassandra Weeks, Marilyn Welcome, Edmond Tyler, Adam Batstone, Hunter Briggeman, Jennifer Carrier, Anthony Gentile, and Connor Johnson. And we are extremely proud to note that 15 of our employees have worked for the Town for over 20 years: John Ayer, Terry Clairmont, Bruce Hewitt, Marsha McGinley, Dominic DeCarli, Scott Mooney, Katherine Dormody, Eric Bredbury, Karen Craver, Kim Horan, Christopher Jacques, Kris Kelley, Corey O'Connor, Tessa Stevens, and Douglas Wall.

In order to deal with this employee compensation issue, the Selectmen, in conjunction with the Budget Committee, have proposed minimum pay adjustments in the FY23 budget of \$2.00 per hour for all administrative staff, \$2.50 for firefighters, \$3.00 for police and DPW front-line workers, and most of the supervisory positions have been budgeted for a \$50.00 weekly salary increase. Although these proposals have resulted in an increase of 12.5% of total pay and benefits from the previous year, the good news is we have sharpened our pencils with regards to other spending projects in order to develop an overall budget that projects a municipal tax rate increase of ten cents (or 2.5% from \$4.14 to \$4.24).

What else is coming in FY 2023 (assuming the budget and warrant articles pass)? Continued improvement to our road infrastructure, a new concession and bathroom building at the Town Beach, development of plans for a new public works facility, reopening of the Tannery Hill Road Bridge, continued improvements at the Recycling Center and continued upkeep and improvements to the Town Hall campus. We have budgeted for a Town wide reassessment to equalize our property values. There is still housing development interest as the Planning Board has seen projects on Gilford Avenue and off Cherry Valley Road. Finally, after 20 years of "marketing", it is highly likely that the last lots in the Lakes Business Park along Hounsell Avenue will be sold in 2023.

It has been a privilege to do "the People's Business" as Selectmen in 2022. Most of all, it is our Town employees, from custodians to clerks, public safety workers and customer service personnel to our Department Heads that keep Gilford operating smoothly in good weather and bad. They make our work easy.

Respectfully submitted,

The Gilford Board of Selectmen:
Kevin Hayes, Chairman
Dale Channing Eddy, Vice-Chairman
Gus Benavides, Clerk

REPORT OF THE TOWN ASSESSING AGENT

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 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 Assessing Office. 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. They measure their findings against State ASB (Assessing Standards Board) requirements. The most recent certification year for Gilford was 2019. As part of this process we performed a full revaluation and updated all exemptions and credits. After the revaluation the median ratio of assessed values when compared to market value was 97%. The appraisal department monitors sales on a continuous basis. Over the last three years we saw a continued increase in sale prices. As a result we performed a Town wide update in both 2020 and 2021. We did not perform an update in 2022. Our next expected update is in 2023.

2022 Real Estate Market:

The increased sale prices witnessed since 2017 continued into the 2022 calendar year for most sectors of real estate in the Town. Selling prices of Waterfront properties, Condominiums and Boat slips saw the largest increases on average; up until 2022. The sale prices are starting to level off.

Statistics (Average Selling Prices of Improved Properties)*:

Category	2017	2018	2019	2020	2021	2022
Islands	\$356,200	\$579,800	\$484,500	\$568,300	\$993,100	\$706,800
Single Family	\$260,000	\$289,500	\$337,200	\$377,500	\$493,700	\$556,700
Mainland WF	\$1,078,600	\$1,266,200	\$1,286,700	\$1,422,200	\$1,282,000	\$2,650,000
Gov. Isle WF	\$1,578,800	\$2,008,000	\$2,447,500	\$2,742,600	\$4,348,750	\$4,100,000
Condo-w/WF	\$362,400	\$360,100	\$307,400	\$382,300	\$529,700	\$552,700
Condo-non-WF	\$167,000	\$153,400	N/A	\$152,300	\$253,900	\$297,700
Boat Slips	\$60,000	\$61,600	\$77,300	\$87,000	\$109,200	\$164,500

* 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.

2022 Assessment Changes:

The 2022 value changes were a result of changes made to the individual property record cards. We performed filed inspections for the following reasons: Cycle inspection process, permits, abatements, map changes & owner requests.

In keeping in compliance with RSA 75:8 we will be performing a revaluation in 2023. We anticipate bringing the Assessed values up to market value Town Wide.

The following chart shows the changes in total valuation by category at year-end 2022 (taken from the MS1 report submitted to the State)*:

Category	2022	2021	\$Change	%Change
Current Use/Conservation Lands	\$750,530	\$719,700	\$30,830	4.3%
Residential Land	\$869,831,240	\$869,051,820	\$779,420	.09%
Commercial Land	\$71,913,900	\$71,336,000	\$577,900	.81%
Total Lands	\$942,497,740	\$941,110,590	\$1,387,150	.15%
Residential Buildings	\$1,444,522,400	\$1,428,545,400	\$15,977,000	1.12%
Manf Housing	\$33,448,900	\$33,294,400	\$154,500	.46%
Commercial Buildings	\$163,502,100	\$162,123,600	\$1,378,500	.85%
Total Buildings	\$1,641,473,400	\$1,623,963,400	\$17,510,000	1.08%
Public Utilities**	\$20,207,640	\$20,964,040	-\$756,400	-3.61%
Elderly Exemptions:	\$1,964,400	\$2,024,700	-\$60,300	2.98%
Blind Exemptions	\$ 30,000	\$45,000	-\$15,000	-33.33%
Net Exemptions:	\$1,994,400	\$2,069,700	-\$75,300	3.64%
Net Valuation	\$2,601,781,920	\$2,583,564,870	\$18,217,050	.71%

*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 between 10/01/2021 and 09/30/2022. For example, a property that sells for \$200,000 but is assessed for \$190,000 has a ratio of 95% (190,000 divided by 200,000). The NH Department of Revenue Administration calculates a variety of statistical data for the ratio year, including the median ratio.

In 2021, the ratio was 93.8% after the revaluation. For 2022 the median ratio is 73.6%, meaning that our 2022 assessments are reflecting 73.6% 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 within this range annually.

2022 Tax Rate Changes:

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

Tax Rates:	2022	2021	\$Change	%Change
Town	\$4.14	\$4.05	+0 .05	+3%
County	\$.98	\$0.83	+0 .15	+18%
Local School	\$6.04	\$5.89	+0.15	+2.6%
State School	\$1.09	\$1.51	(\$0.42)	-27.8%
Totals	\$12.25	\$12.28	(\$0.03)	-0.2%

Cycled Inspections:

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

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

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

The question has arisen as to why the Town continually performs town wide assessment updates, and not just when the 5-year certification year arrives (our next certification is due in 2024). Beyond the requirements of RSA 75:8 referenced above, performing more frequent updates adjusts taxes more incrementally (and more equitably) as the market moves as opposed to all at one time.

Exemptions and Tax Credit Information:

The State administers a program of tax relief entitled LOW & MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF. This program is administered by the State DRA however we will have forms in the appraisal office to apply. We expect to have the forms available in April (the State delivers the forms to us). The filing date is May 1st through June 30th of 2023 for the 2022 tax year.

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

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

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

Respectfully Submitted,

Marybeth Walker, CNHA
Town Assessing Agent

**TOWN OF GILFORD
CAPITAL IMPROVEMENT PLAN
2023-2028**

Approved by the C.I.P. Committee on September 19, 2022
Accepted by the Board of Selectmen on September 28, 2022

	2023 REQUEST	2023 RECMND	2024 REQUEST	2024 RECMND	2025 REQUEST	2025 RECMND	2026 REQUEST	2026 RECMND	2027 REQUEST	2027 RECMND	2028 REQUEST	2028 RECMND	TOTAL REQUEST	TOTAL RECMND
DEBT/LEASE PAYMENTS														
POLICE STATION (BOND PAYMENTS)	87,340	87,340	84,536	84,536	81,730	81,730	85,025	85,025	83,165	83,165	85,705	85,705	507,500	507,500
SEWER PUMP STATIONS (LOAN PAYMENTS)	30,301	30,301	29,902	29,902	29,504	29,504	29,105	29,105	28,706	28,706	28,308	28,308	175,826	175,826
SOLID WASTE CENTER (BOND PAYMENTS)	107,451	107,451	107,451	107,451	107,451	107,451	107,451	107,451	106,866	106,866	0	0	536,670	536,670
FIRE BOAT (LEASE PAYMENTS)	52,342	52,342	4,361	4,361	0	0	0	0	0	0	0	0	56,693	56,693
FIRE COMMAND VEHICLE (LEASE PAYMENTS)	11,210	11,210	11,210	11,210	11,210	11,210	0	0	0	0	0	0	33,630	33,630
BREATHING APPARATUS (LEASE PAYMENTS)	37,127	37,127	32,897	32,897	32,897	32,897	32,897	32,897	0	0	0	0	111,380	111,380
BACKHOE (LEASE PAYMENTS)	32,600	32,600	32,600	32,600	32,600	32,600	0	0	0	0	0	0	65,200	65,200
JET-VAC (LEASE PAYMENTS)	32,897	32,897	32,897	32,897	32,897	32,897	0	0	0	0	0	0	131,588	131,588
DPW BLDG (BOND PAYMENTS) (EST.)	0	0	0	0	0	0	0	0	0	0	0	0	400,000	400,000
TOWN BEACH BATHHOUSE (BOND PAYMENTS) (EST.)	0	0	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	275,000	275,000
SUBTOTAL	391,268	391,268	395,023	395,023	354,918	354,918	309,478	309,478	473,737	548,737	369,013	444,013	2,238,487	2,443,487
GENERAL GOVT														
TECHNOLOGY CRF (FROM SFB)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	300,000	300,000
FINANCE SOFTWARE (FROM CRF)	150,000	150,000	30,000	30,000	31,000	32,000	32,000	31,000	32,000	32,000	34,000	33,000	310,000	278,000
SUBTOTAL	200,000	200,000	80,000	80,000	81,000	82,000	82,000	81,000	82,000	82,000	84,000	83,000	610,000	576,000
PARKS & RECREATION														
RECREATION FACILITIES MAINT CRF (FROM SFB)	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	150,000	150,000
PICKLE BALL COURTS/ICE RINK IMPV. (FROM RRP/SFB)	0	0	0	0	100,000	100,000	0	0	0	0	0	0	100,000	100,000
TOWN BEACH BATHHOUSE (TO BE BONDED)	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0	1,000,000	1,000,000
SUBTOTAL	1,025,000	1,025,000	25,000	25,000	125,000	125,000	25,000	25,000	25,000	25,000	25,000	25,000	1,230,000	1,230,000
PUBLIC WORKS														
BUILDING MAINT CRF (FROM SFB)	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	150,000	150,000
GLENDALE CRF (FROM SFB)	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	120,000	120,000
SIDEWALK CRF (FROM SFB)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	60,000	60,000
HIGHWAY EQUIPMENT CRF (FROM SFB)	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	600,000	600,000
BRIDGE CRF (FROM SFB)	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000	1,800,000
SEWER MAINT CRF (FROM SEWER FUND)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	60,000	60,000
DPW BUILDING CRF (FROM SFB)	100,000	100,000	100,000	100,000	0	0	0	0	0	0	0	0	200,000	200,000
DPW BUILDING DESIGN (FROM CRF)	100,000	100,000	250,000	250,000	0	0	0	0	0	0	0	0	350,000	350,000
DPW BLDG CONSTRUCTION (TO BE BONDED)	0	0	0	0	0	0	3,500,000	5,000,000	0	0	0	0	3,500,000	5,000,000
GLENDALE PAVING (FROM CRF)	0	0	0	0	0	0	100,000	100,000	0	0	0	0	100,000	100,000
SUMMIT AVE BRIDGE REPAIRS (FROM CRF)	0	0	0	0	250,000	250,000	0	0	1,250,000	1,250,000	0	0	1,500,000	1,500,000
PICKUP TRUCK W/PLow (FROM SFB)	0	0	0	0	0	0	0	0	0	0	0	0	100,000	100,000
LD DUMP TRUCK W/PLow (19.5K) (FROM SFB)	156,000	156,000	172,000	172,000	0	0	0	0	0	0	100,000	100,000	537,000	537,000
HD DUMP TRUCK W/PLow (34K) (FROM SFB)	0	0	0	0	288,000	288,000	281,000	281,000	295,000	295,000	209,000	209,000	844,000	844,000
SKID STEER (FROM SFB)	75,000	75,000	0	0	0	0	0	0	0	0	0	0	75,000	75,000
EXCAVATOR (FROM CRF)	0	0	270,000	270,000	0	0	0	0	0	0	0	0	270,000	270,000
LOADER (FROM CRF)	0	0	0	0	0	0	245,000	245,000	0	0	0	0	245,000	245,000
SUBTOTAL	896,000	896,000	1,257,000	1,257,000	963,000	963,000	4,591,000	6,091,000	2,010,000	2,010,000	774,000	774,000	10,511,000	12,011,000
FIRE-RESCUE														
AMBULANCE (FROM ARF)	0	0	0	0	0	0	346,000	346,000	0	0	0	0	346,000	346,000
FIRE STATION IMPROVEMENTS (FROM SFB/GRANT)	200,000	125,000	0	0	0	0	0	0	0	0	0	0	200,000	125,000
FIRE EQUIPMENT CRF (FROM SFB)	100,000	150,000	125,000	150,000	100,000	225,000	100,000	225,000	150,000	225,000	150,000	225,000	725,000	1,200,000
ENGINE 2 RESCUE COMBO (FROM CRF)	800,000	800,000	0	0	0	0	0	0	0	0	0	0	800,000	800,000
ENGINE 1 (FROM CRF)	0	0	0	0	0	0	0	0	0	0	904,965	904,965	904,965	904,965
UTILITY VEHICLE (LEASE PAYMENTS)	0	0	0	0	0	0	103,750	23,000	0	23,000	0	23,000	103,750	69,000
COMMAND VEHICLE (LEASE PAYMENTS)	0	0	0	0	0	0	0	0	0	0	0	0	91,250	40,000
SUBTOTAL	1,100,000	1,075,000	125,000	150,000	100,000	225,000	549,750	594,000	241,250	268,000	1,054,965	1,172,565	3,170,565	3,484,565
ANNUAL TOTAL - MUNICIPAL (GROSS)	3,612,268	3,437,288	1,882,073	2,027,073	1,643,918	1,769,918	5,557,226	7,100,478	2,832,987	2,933,737	2,306,578	2,498,578	17,835,052	19,767,052
LESS ESTIMATED REVENUES (NON-TAX \$\$)	3,251,301	3,076,301	1,516,902	1,661,902	1,318,504	1,444,504	5,276,855	6,820,105	2,237,956	2,390,706	1,756,873	1,830,873	15,358,391	17,224,391
ANNUAL TOTAL - MUNICIPAL (NET) (FROM TAX \$\$)	360,967	360,987	365,171	365,171	325,414	325,414	280,373	280,373	595,031	543,031	549,705	667,705	2,476,661	2,542,661
SCHOOL DISTRICT														
DEBT PAYMENTS	175,286	175,286	169,861	169,861	163,759	163,759	156,982	156,982	152,230	152,230	144,554	144,554	982,674	982,674
GHS ROOF REPLACEMENT	0	0	450,000	450,000	0	0	0	0	0	0	0	0	450,000	450,000
GMS/GHS PAVEMENT	0	0	0	0	750,000	750,000	0	0	0	0	0	0	750,000	750,000
GMS/GHS ROOFTOP AC UNITS	0	0	0	0	0	0	550,000	550,000	550,000	550,000	550,000	550,000	1,650,000	1,650,000
GHS LOCKER ROOM RENOVATIONS	0	0	870,000	870,000	0	0	0	0	0	0	0	0	870,000	870,000
GHS ROOF REPLACEMENT	450,000	450,000	0	0	0	0	0	0	0	0	0	0	450,000	450,000
ANNUAL TOTAL - SCHOOL	625,286	625,286	1,489,861	1,489,861	913,759	913,759	706,982	706,982	702,230	702,230	694,554	694,554	5,132,674	5,132,674

2022 Report of the Cemetery Trustees

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

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

The Trustees strive to see that Pine Grove and McCoy Cemeteries are maintained to be well-kept and manicured. Through the end of 2022, there have been 26 (7 full burials and 19 cremation burials). During 2022, there were 25 burials in Pine Grove Cemetery and one burial in McCoy Cemetery. Lots have not been sold at McCoy Cemetery since the Town took over. Since 2011 at Pine Grove Cemetery, 138 full size plots and 21 smaller plots in the cremation section have been sold. During 2022, 10 full size plots and zero cremation plots were sold.

Through our electronic spreadsheets and maps, information is provided on every lot, plot, and burial. In Pine Grove Cemetery, there are 3267 full-sized plots laid out. Of these, 353 full size plots are available for sale and 2990 were previously deeded or sold. Each can accept one full casket burial or up to four cremation vaults. In the cremation section of the cemetery, there are 336 plots laid out; 276 plots are available for sale and 60 have been sold.

During 2022, the Trustees conducted a walk-through of all of the cemeteries. All burial services are attended by one or more Trustees. The Trustees, prior to Memorial Day, installed more than 350 flags in the cemeteries to show respect to these individuals for their service. We continue to place bronze memorial flag holders on veterans' graves in Pine Grove, McCoy, and the historic cemeteries.

The Trustees wish to thank Jake Young, Aaron Alpert of Dragonfly Maintenance, and Belknap Landscape Company for the services with the care and maintenance of the cemeteries. The Trustees are grateful for volunteer Bill Maclean's help maintaining Gilford's historic cemeteries. In addition to cleaning the historic headstones, Bill maintains the grounds of these cemeteries. If you are interested in volunteering and would like to "adopt" a cemetery, please contact the Trustees. The Trustees would also like to recognize and thank Kristin Snow for her service as a Trustee. She continues to serve as a volunteer, maintaining the electronic spreadsheets and maps for Pine Grove and McCoy Cemeteries.

The Trustees contracted with Belknap Landscaping to plant a new tree buffer at the northern border of Pine Grove Cemetery. The new trees have been planted and are doing well.



FindaGrave.com is an internet site that allows users to search for information on birth, death and burial information with headstone photos, biographies, and connections to relatives. All known burials in town-maintained cemeteries in Gilford have been entered in the site. In 2022, lot numbers and GPS locations were added to the site for all headstones and markers. Visitors can use the FindAGrave website or mobile app to easily locate a burial location.

The Trustees wish to thank all the family members, friends, and relatives of those buried in the Gilford Cemeteries who help keep them looking beautiful. The Trustees appreciate those who leave flowers, straighten flags, visit, and watch over other plots. Cemeteries are outdoor museums with art, memories, history, and genealogy. They are a place of mourning, reflection, and a place of community.

Respectfully Submitted by:

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

**REPORT OF EXECUTIVE COUNCILOR
FOR
STATE OF NEW HAMPSHIRE
DISTRICT ONE**

The year of 2022 brought forward a strong economy and a transition back to normalcy from the previous COVID-19 years. State government, as in the private sector, has noticed a strong demand for workforce, housing, and childcare. Additionally, there have been strong trends in the state with the growth of Airbnb to support a growing travel and tourism industry. Furthermore, the state has witnessed a growing homelessness population.

During and after the pandemic, the state of New Hampshire received millions of dollars from the federal government in the form of CARES Act and ARPA funding. In response to this, the State of New Hampshire Governor's Office for Emergency Relief and Recovery (GOFERR) was created to distribute funds under various programs: Local Restaurant Infrastructure Investment Program; County Emergency Equipment Program; NH Emergency Rental Assistance Program; Local Fiscal Recovery Fund Program; County Nursing Home Infrastructure Program; and the NH Homeowners Assistance Fund.

Other initiatives included federal and state funding for broadband in underserved or not served areas of the state. The initial award of \$50 million went to NH Electric Cooperative to build out broadband in the rural areas of NH. A second round will be awarded in 2023. The Governor's Office put forward a \$20 million initiative to create grants for community center projects around the state which will be administered through the Community Development Finance Authority. The Department of Environmental Services received over \$200 million in ARPA funding to support water and sewage projects around the state in the form of grants and low interest loans.

Additionally, the GOFERR team put forward a \$100 million InvestNH Capital Grant Program to assist in gap funding for workforce and affordable housing projects and to assist local municipalities with local grants to support zoning and planning board technical assistance. Through the efforts of GOFERR and federal funding, the state was able to purchase the Hampstead Hospital as a children's inpatient psychiatric facility, a critical need in our state. Lastly, through GOFERR, the state was able to negotiate a contract with Easterseals NH for \$23 million to build a veteran's campus in Franklin to support veterans with mental health, substance misuse treatment and respite beds for short term stays.

Between January to December 2022, the Executive Council conducted 10 separate public hearings concerning the nominations of five Circuit Court judges, one Superior Court judge and four state Commissioners. The Council approved a new Banking Commissioner; new Commissioner of Transportation; new Acting Commissioner of Health and Human Services; and a previous Commissioner of Agriculture. The Council approved the confirmation of a new Director of Motor Vehicle for the Department of Safety; new Director of the Division of Aeronautics under the Department of Transportation; new Director of Homeland Security and Emergency Management under the Department of Safety; and new Director of the Child Advocate Office. Three other state Commissioners were reappointed and confirmed at the Departments of Labor, Environmental Services and Natural and Cultural Resources.

The total contract items approved were approximately 2,669 to include late items during 23 meetings. Of the 322 confirmations to serve on board and commissions, 62 were from District One. On September 7th, the District One on the road meeting was held on top of Mount Washington inside the Sherman Adams building.

The Governor's Advisory Commission on Intermodal Transportation (GACIT) had completed its work in 2021, and the NH Legislature and Governor approved of its findings in 2022. GACIT directed \$242 million in additional new federal funds for bridges (\$22 million total/\$45 million per year) and electric vehicles charging (\$17 million) as part of the IIJA. Fifteen percent (\$6.75 million annually) of the bridge funds will be allocated to the municipal bridge program, and the remainder, to existing bridge projects to free up funds that have greater spending flexibility. Contact William Watson at NHDOT for any additional details at (603)-271-3344.

As stated in the past, I have made economic development my top priority along with mental health and drug prevention, treatment, and recovery programs. In 2022, the state sold the Route 25 Rest Stop to the Town of Rumney, it continues to work on the transfer of 7 acres to the City Lebanon at Westboro Yard for recreational purposes, it acquired \$55 million of federal funding to upgrade the state's fish hatcheries, and as always, the state continues work on retention and recruitment of old and new businesses.

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

My office is open to receive state constitutions, council maps, etc. I periodically email my weekly schedule and Wrap Up Newsletter. If you would like to be included on this list, contact me at joseph.d.kenney@nh.gov. I also have an internship program for college students. My office number is (603) 271-3632. As a reminder, due to redistricting my District has taken me out of Sullivan County and most of Grafton County and pushed me to northern Strafford County. Nonetheless, I am always available to old friends. Please stay in touch.

Serving you,

Executive Councilor
Joe Kenney
District 1



REPORT OF THE FIRE CHIEF

The men and women of Gilford Fire-Rescue serve you with pride and honor. They truly enjoy interacting with the public and providing professional emergency services. Without your support, that would not be possible. We are grateful for their service, during these demanding times.

Annual emergency incident responses increased again in 2022. We responded to 2,039 incidents. This record number of incidents represents a 5.4% increase in call volume, and, a 58.6% increase in emergency call volume since 2008. Medical Aid incidents accounted for 68% of our total incidents. The department also conducted 932 fire and life safety inspections. Additionally, firefighters and EMTs conducted smoke detector checks, child safety seat inspections, and conducted/participated in a tremendous amount of training.

Training continues to be a priority for the men and women of Gilford Fire-Rescue. In 2022, the members of the department participated in over 2,288 hours of training in an effort to be ready for any emergency they may encounter.

We continue to take COVID precautions and make every attempt to keep our employees healthy from a variety of flu and respiratory viruses.

Gilford Fire-Rescue and the Division of Forests & Lands continues to work together to protect homes and our forests from damaging wildland fires. The statewide system of 16 fire lookout towers, including Mt Belknap in Gilford, continues to operate on high fire danger days. Our fire lookouts are credited with keeping many fires small due to their quick and accurate spotting capabilities. The NH Civil Air Patrol supplements the towers' fire detection efforts when the fire danger is especially high. Although we did have an extended dry period during the beginning of the summer, no major wildland fires occurred in Gilford in 2022.

In 2022, we completed station improvement projects, including: replacement of vinyl siding, exterior doors, and new flooring in the office and living spaces. We also improved our air conditioning system; change all of our lighting to LED fixtures and bulbs; and, upgraded our station generator.

The Department plans to replace Engine 2 and Rescue 1 with a new Rescue Pumper in 2023. We have requested proposals in an attempt to identify a static price point in a volatile market. Fire Apparatus Capital Reserve funds will be used to make this purchase. Once again, we have requested continued funding of the Fire Equipment Capital Reserve Account and the Water Supply Capital Reserve.

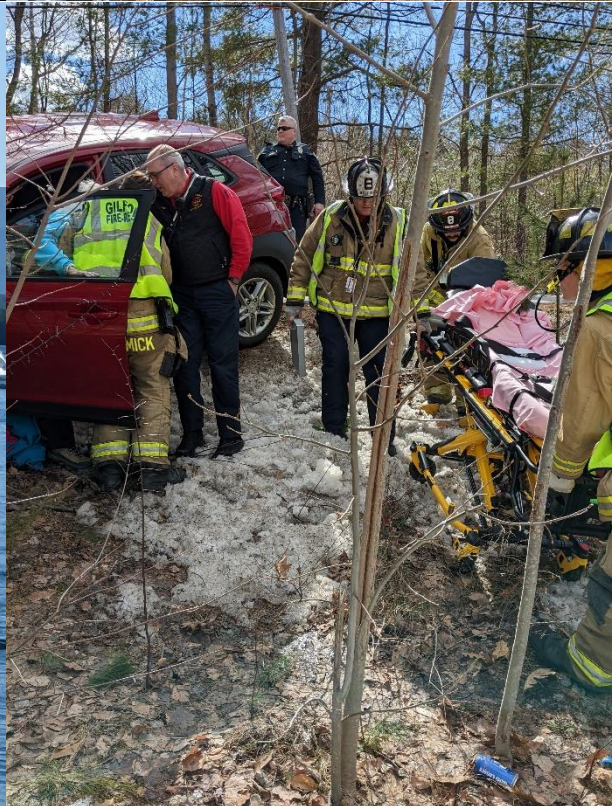
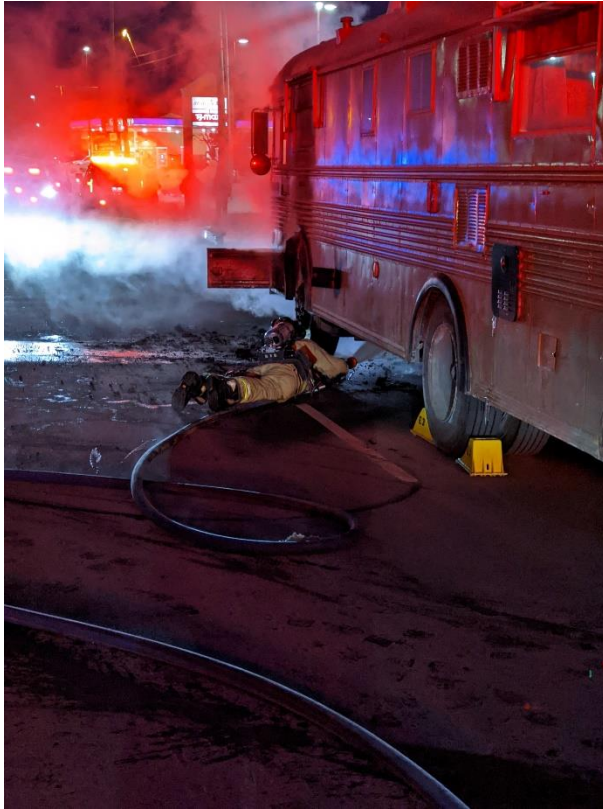
This is a very demanding field to work in, at every level. We expect a tremendous amount of time and effort from our employees so that they may deliver the very highest level of service as reflected in our slogan: ***Community, Safety, Professional Service.*** It continues to be our pleasure to serve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

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

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

Respectfully submitted,

Stephen M. Carrier, Fire Chief



Gilford Fire-Rescue

Website: www.gilfordnh.org

ANNUAL REPORT 2022



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



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2022 Annual Report

Executive Summary

The information contained within this report summarizes the activities of the Gilford Fire-Rescue during calendar year 2022.

It was a very, very busy year for your Fire-Rescue department. The department handled a record 2,039 incidents; breaking 2,000 for the first time, ever. The two December storms contributed to it being our busiest month, ever. Fire prevention efforts increased similarly, with 468 permits issued and 932 inspections conducted. The Department continues to generate significant revenue from permit application fees and ambulance transports, and takes advantage of State-managed grants. Training remains a high priority to our members. Probation and shift training, EMS training, pumping, boat operations, and use of the Fire Training Facility occur almost daily. Station upgrades have been made, including flooring, siding, a new generator, and upgrades to our air conditioning system. We continue to monitor the COVID 19 pandemic by following CDC and State guidance; and, by adhering to safe practices.

The Department maintains a roster of 33 personnel. Eighteen are full time employees; 15 are call firefighters and/or emergency medical technicians (EMTs); and, the Department has one civilian employee: our full time Executive Secretary. The Board of Fire Engineers is comprised of 3 elected members and oversees the administration of the Department. Unfortunately, recently-retired Engineer Don Spear passed away. Don served us well for 12 years. We are grateful and appreciative for the time he dedicated to the Town and the support he provided to the Department.

We have had a number of personnel changes. Ryan McQuade left full time employment for a job in a neighboring community. Nathan Landry and Tyler Emond were hired as new full time firefighters in 2022. Nichole Soucy is a new Call Firefighter. We are extremely fortunate that they have chosen to become a part of our fire and EMS family during these unique and challenging times; and, that their families support the time and effort necessary to do this special work.

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

Gilford Fire-Rescue

SLOGAN:

Community, Safety, Professional Service

VISION STATEMENT:

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

MISSION STATEMENT:

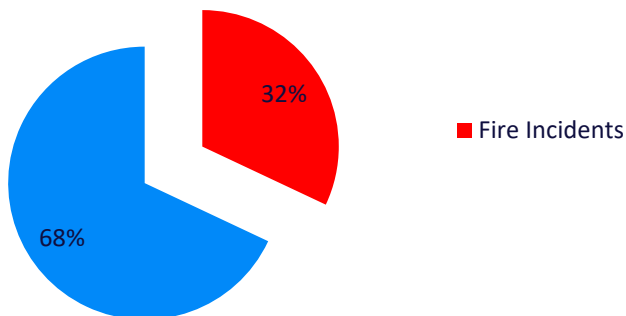
Our mission is to protect life, property, and the environment in our town through an all-hazards approach to fire protection, emergency medical services, community risk reduction, and education.

EMERGENCY SERVICES

INCIDENTS

- 2,039 Emergency Incident Responses
 - 5.4% Increase from 2021
 - Busiest year, ever!
- Fires and EMS
 - Slight increases
- Hazards
 - Significant increase of 51%
- Service Calls
 - Slight decrease

2022 Emergency Incidents



FIRES	
Structure	32
Chimney	5
Brush	80
Vehicle	5
Fire Alarms	235
Other	83
SUB TOTAL	440
MEDICAL	
Medical Aid	1081
MVA	68
Rescue	24
Other	214
SUB TOTAL	1387
HAZARDS	
Wires	72
Haz Mat	43
CO	18
Misc.	21
SUB TOTAL	154
SERVICE	
Water	16
Misc	42
SUB TOTAL	58
2020 Total	
	2039

EMS Incidents

Non-Transport Disposition	2022	2021
Public Assist	12	9
Evaluation Only	283	172
Evaluation w/ Care Provided	122	81
Signal 22 w/ Resuscitation Attempts	3	4
Signal 22 w/ No Resuscitation Attempts	8	9
Total Non-Transports	428	275

Transport Disposition	2022	2021
ALS Transport	412	466
BLS Transport	412	231
Interfacility Emergent Transfer	2	1
Total Transports	826	698

Paramedic Intercept	4	1
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Transport Destination	2022	2021
Laconia Hospital	804	677
Concord Hospital	17	19
Franklin Hospital	1	1
Dartmouth-Hitchcock Medical Center	1	0
Catholic Medical Center	0	1
DHART Landing Zone	3	0

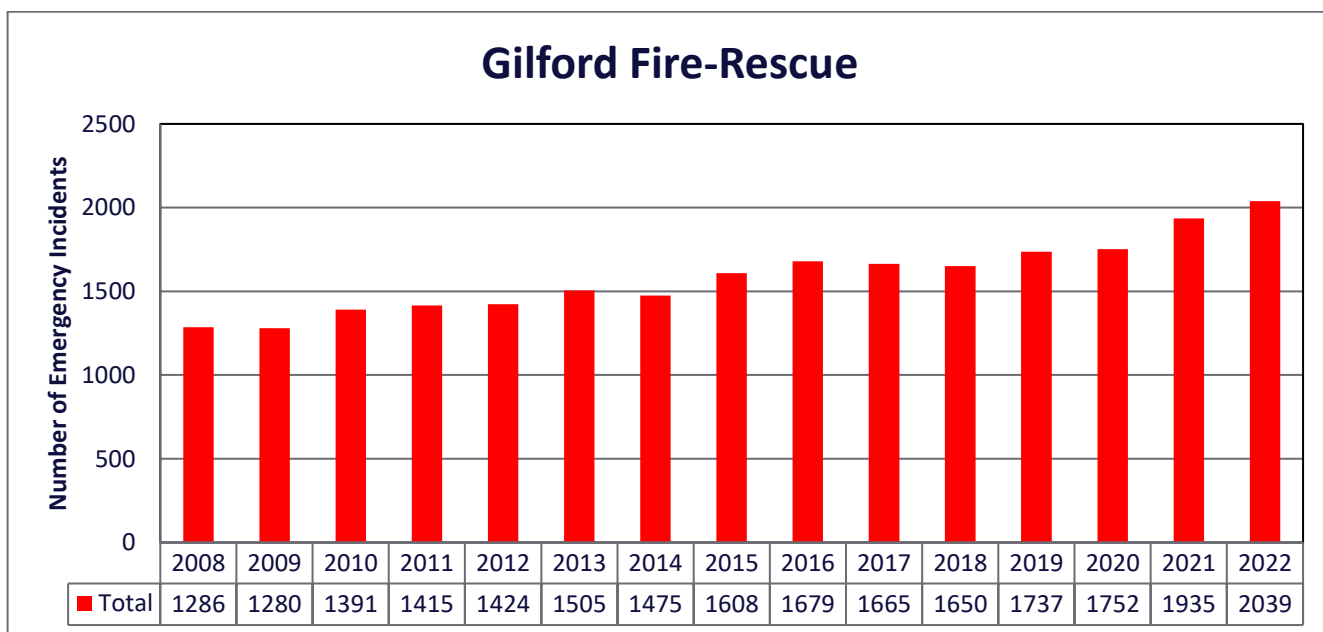
EMS Incidents, cont.

- 1387 total EMS incidents in 2022.
 - 1254 patient contacts. Includes special details and standbys.
 - 60% of incidents resulted in a patient transport.
 - 40% of incidents resulted in patients not being transported.

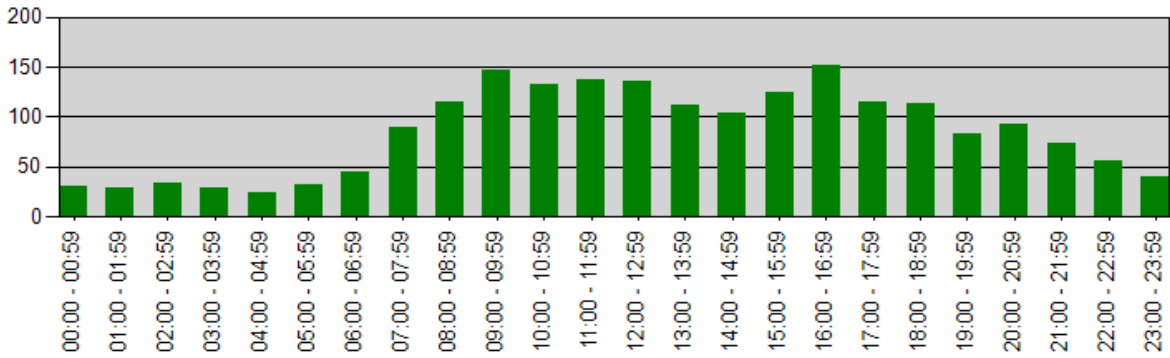


Notable Incident Volume Statistics

- Call volume has increased 23.6% over the past 5 years.
- Additionally, call volume has increased 58.6% since 2008.
- Monthly record high incident numbers in July and December (243 and 265).
- Most Building Fires – December - 5.
- Most Brush Fires – July – 12.
- Most Fire Alarms Activations – December - 40.
- Most Medical Aid – January – 125.
- Most Motor Vehicle Accidents – December – 12.
- Most Overall Medical Incidents – July – 171.
- Most Hazardous Conditions – December - 52.
- Most Service Calls – December - 14.
- Least number of Fire Incidents – April - 21.
- Least number of Medical Incidents – November - 89.



Incidents By Hour

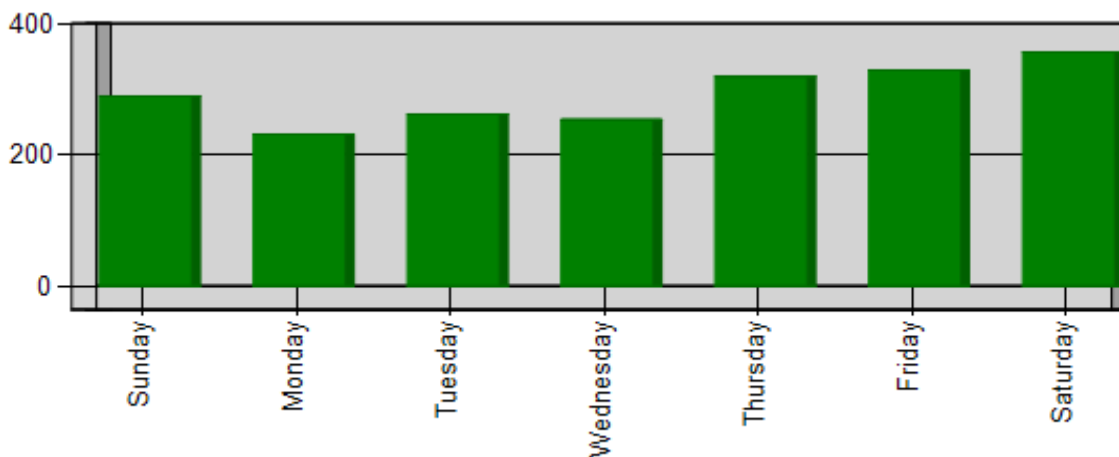


Hour	# of CALLS
00:00 - 00:59	30
01:00 - 01:59	28
02:00 - 02:59	34
03:00 - 03:59	28
04:00 - 04:59	23
05:00 - 05:59	32
06:00 - 06:59	44
07:00 - 07:59	90
08:00 - 08:59	115
09:00 - 09:59	147
10:00 - 10:59	133
11:00 - 11:59	138
12:00 - 12:59	136
13:00 - 13:59	112
14:00 - 14:59	103
15:00 - 15:59	125
16:00 - 16:59	151
17:00 - 17:59	115
18:00 - 18:59	113
19:00 - 19:59	83
20:00 - 20:59	92
21:00 - 21:59	73
22:00 - 22:59	55
23:00 - 23:59	39

Incidents By Hour, cont.

- Busiest from 7 am to 8 pm.
- Busiest hour – 4 pm to 5 pm – 151 incidents.
- Slowest from 10 pm to 7 am.
- Slowest hour – 4 am to 5 am – 23 incidents.

Incidents By Day of Week



DAY OF THE WEEK	# INCIDENTS
Sunday	289
Monday	231
Tuesday	262
Wednesday	253
Thursday	319
Friday	329
Saturday	356
TOTAL	2039

Incidents By Day of Week, Cont.

- End of weeks continue to be our busiest days of the week for incidents.
 - Saturday was the busiest – 356; followed by Friday and Thursday.
- Mondays were the slowest days – 231.

Incidents By Zone

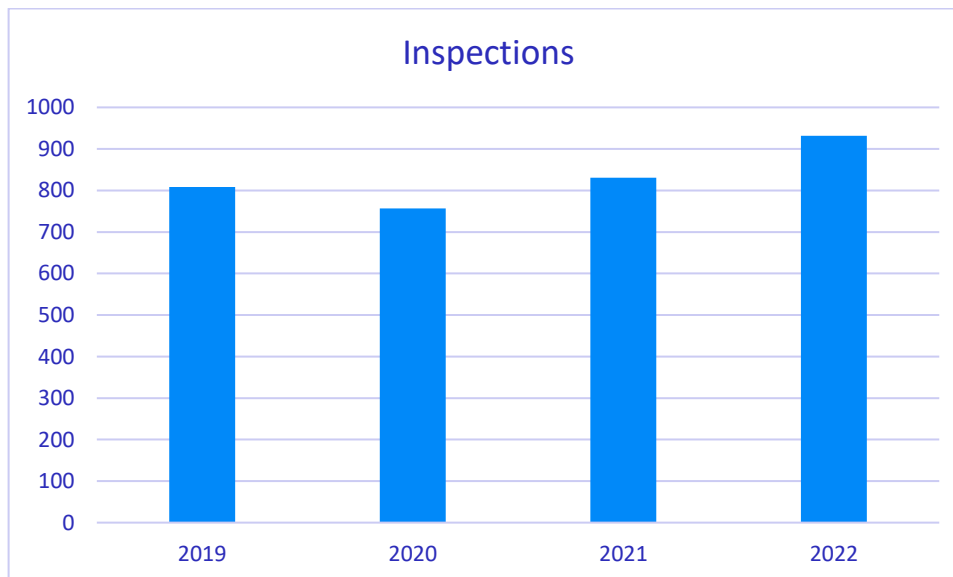
ZONE	# INCIDENTS
801 - Village Area	453
802 - Gunstock Acres	238
803 - Glendale	81
804 - Airport to Weirs Rd	522
805 - Governors IS to Weirs Rd	91
806 - W of By-Pass	199
807 - S of Gilford Ave - Liberty Hill/Swain Rd	94
808 - Gilford Glen	20
809 - Cherry Valley Rd S/E to Alton T/L	39
810 - Scenic Dr/Lakeshore Rd/Ellacoya	107
811 - Lake Winnepesaukee	26
OUT - Response out of Gilford	169

TOTAL: 2039

- 827 Incidents occurred along the Route 11 (Lakeshore Road) corridor.
 - This area includes roads and occupancies along, or off of Rt 11 and north to the Laconia, Weirs line.
 - 41% of incidents in Gilford occur in those zones.
 - 51% of incidents (1043) in Gilford occur in the greater Village, Rt 11A corridor area.
 - 8% are responses out of Gilford.

Life Safety Inspections

- 468 Fire Prevention Permits filed.
- 932 inspections conducted (Commercial, Residential, Appliances, Occupancy, Assembly, Fuel Oil, LP Gas, Smoke Detectors, Residential Sprinklers, etc.) in 2022.
 - 438 LP Gas, 182 Commercial Safety, 64 Oil, 64 Residential Safety.
- 10.7% increase over 2021 totals. A 23.1% increase since 2020.



Mutual Aid Responses

TOWN	GIVEN
Alton	23
Belmont	2
Gilmanton	4
Laconia	110
Meredith	8
Sanbornton	1
Tilton-Northfield	6
Moultonborough	4
Franklin	1
Barnstead	4
Wolfeboro	1
TOTAL	164
Mutual Aid Received	78

- Mutual Aid Given – Decrease of 12.3% from 2021.
- Mutual Aid Received – Increase of 12.8% from 2021.

GILFORD FIRE-RESCUE ROSTER – 2022

Board of Fire Engineers

**Engineer William Akerley, Chair
Engineer Jack Lyman
Engineer Ronald Skinner**

Department Personnel

**Chief Stephen Carrier, AEMT
Deputy Chief Bradley Ober, EMT**

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



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

Executive Secretary Charlene Boulanger

Community. Safety. and Professional Service

REPORT OF THE KIMBALL WILDLIFE FOREST COMMITTEE

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

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

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

In 2022, the Kimball Wildlife Forest Committee focused on trail improvements that will enhance hiking opportunities on Lockes Hill Trails. In 2022, the Board of Selectmen approved a recommendation from the Committee for trail work on sections of the Lakeview Trail by Town 4 Trail Services, LLC to prevent further erosion. Trail work is expected to be completed in 2023. The trail guide is being redesigned to provide greater understanding of the history of Kimball Wildlife Forest and educational opportunities for the hiking community. Demonstration signs on the trail are also being updated to more accurately describe the habitats on the trails.

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 Rebeca DiGirolomo, County Forester with the UNH Cooperative Extension, for her advice and support, as well as to the Belknap Range Trail Tenders (BRATT), especially Karl Gould, for his assistance in trail management.

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 527-4752 to schedule educational hikes.

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

Respectfully submitted,

Sandra T. McGonagle, Chair
Patricia Bennett, Secretary
Rebecca DiGirolomo, Belknap County Cooperative Extension
Rebecca Watson
Alexandra Breed
Dan Tinkham
Karl Gould
Gail Tebbetts



Lakes Region Planning Commission

103 Main Street, Suite 3

Meredith, NH 03253

603-279-8171 | www.lakesrpc.org

FY22 Annual Report

Town of Gilford

The Lakes Region Planning Commission (LRPC) is a voluntary association of 30 communities in Belknap, Carroll, Grafton, and Merrimack counties within a 9 region state-designated planning area established under RSA 36:45. The LRPC plans at the local, regional, and statewide levels and is an essential conduit for federal funding. The LRPC employs a highly trained, professional staff to provide a wide variety cost-saving local services such as presented below, and coordinates transportation, land use, economic development, and environmental planning at the regional level. A twelve-member Executive Board, together with Commissioners, governs the LRPC. Operations are overseen by an Executive Director.

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

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

The following are highlights of our FY22 activities. For our full FY22 Annual Report, please visit the *About LRPC* page on our website at www.lakesrpc.org.

Highlighted Local and Regional Planning Services Provided for FY22

American Rescue Act Funding (ARPA)	<ul style="list-style-type: none"> • Coordinated with NH Municipal Association and member communities on local and state ARPA Grant distribution and assisted the Town of Gilford in obtaining an ARPA award in the amount of \$757,220.
Economic Development and Housing	<ul style="list-style-type: none"> • We do not have any record of Gilford receiving these types of services in FY22, but we anticipate providing outreach to the Town on the newly updated Regional Housing Needs Assessment in FY23.
General & Technical Land Use Planning Assistance	<ul style="list-style-type: none"> • As a member of the LRPC, Town Officials are encouraged to contact the LRPC regarding our services or any other regional planning related issues.
GIS Mapping	<ul style="list-style-type: none"> • The LRPC is a great resource for community maps. Give us a call if your town needs an updated zoning, town roads, or community facility map for instance.
Grant Administration	<ul style="list-style-type: none"> • The LRPC provides a wide variety of grant writing and administration assistance to towns as needed.
Household Hazardous Waste (HHW) Collection	<ul style="list-style-type: none"> • This year's 36th Annual Household Hazardous Waste (HHW) Collections Days in the Summer of 2022 resulted in nearly 27 tons of household hazardous waste being collected. • Gilford Household Participation: 180 • <i>Please go to our website (lrpc.org) if you missed this year's collection for alternative disposal options. The next annual collections are scheduled for July 29 and August 5, 2023.</i> • <i>Thank you to the Town of Gilford and the Gilford Public Works Garage for serving as one of our 8 regional collection sites. In appreciation of same, an award of recognition was presented to the Town at LRPC's Annual Meeting in June which was accepted by John Ayer and Meghan Theriault on its behalf.</i>
Intergovernmental Review Process (IRP)	<p>The LRPC provides the USDA with comments and offers of support regarding proposed Federal financial assistance for programs and activities concerning its municipalities. The LRPC reviewed and supported the following projects in the Town of Gilford:</p> <ul style="list-style-type: none"> • Applicant: NH DES Winnepesaukee River Basin Program Project: Supervisory Control and Data Acquisition (SCADA) System and Cybersecurity Updates to the Ellacoya, Gilford, and Glendale Pump Stations. • Applicant: NH DES Winnepesaukee River Basin Program Project: Pump Station Generator Replacement Equipment at Ellacoya, Gilford, and Glendale Pump Stations.
Master Plan, Site Plan, and Zoning Updates	<ul style="list-style-type: none"> • The LRPC maintains a professional land use planner position to assist towns with technical land use issues which require a knowledge of land use law, NH RSA's, state, and local regulations on a short-term or longer basis.
Newsletters, Articles, and Website	<ul style="list-style-type: none"> • The LRPC helps coordinate information from many different sources and is a great resource for keeping towns up to date on planning issues and resources.
Planning and Land Use Regulation Books	<ul style="list-style-type: none"> • Coordinated the purchase and delivery of 378 copies of the annual <i>NH Planning and Land Use Regulation</i> books as part of a regional bulk purchase at a savings of \$89.00 for each book and \$81.50 for each book with e-book. Gilford purchased 24 books. Total saved: \$2,136.00

Solid Waste Management	<ul style="list-style-type: none"> • Site visit at the Gilford Transfer Station to learn about recycling markets/operations in Gilford. • Provided USDA grant information to Gilford Department of Public Works regarding Styrofoam recycling pilot project. • Outreach to 145 residents conducted at the Gilford Recycling Center as a precursor to the Household Hazardous Waste event. • The LRPC provides a wide range of services to solid waste operators throughout the region including information, training, signage, roundtable events, regional purchase opportunities, and much more.
Transportation Planning	<ul style="list-style-type: none"> • Addressed questions regarding traffic counts (AADT levels and methods) from Gilford Town Administrator and Department of Public Works Director. • Conducted traffic counts at ten locations within Gilford as requested by the NH Department of Transportation. • Requested that the Town fill vacancies in the Transportation Advisory Committee (TAC). • Researched history of Route 11 bypass planning study background with NHDOT and Citizen Advisory Committee in Gilford. Followed up on a long-held regional transportation priority by advancing the Route 11 Citizen Advisory Committee meetings designed to address bottlenecks on Route 11. • Corresponded with Gilford Department of Public Works Director regarding low-volume roads and traffic data. • Reviewed DOT notes from Starbucks scoping meeting concerning US 3/NH 11.

Commission Meetings

- Convened 5 regular Commission Meetings with guest speakers covering topics including:
 - Wake Boats
 - Updates on Solid Waste Legislation and Recycling Markets
 - Bike/Ped Plan Update and Survey Results
 - Lakes Region Transportation Program Updates
 - Opportunities for Sidewalks & Street Lighting
 - Lakes Region Housing Needs Assessment & Local Housing Best Practices
 - 36th Annual HHW Collection Days (Summer 2022)
 - Lakes Region Transportation Program

Regional Services & Activities of Benefit to Multiple Communities

- 2022 Household Hazardous Waste Collection **BY THE NUMBERS:**
36 years of regional collections | 24 participating communities | 8 collection sites | 4 HHW Coordinator meetings | 65 workers & volunteers contributing more than 350 hours | 1,697 households | 17,696 feet or 3.3 miles of fluorescent tubing | 937 compact fluorescent lightbulbs (CFLs) | 53,515 pounds or nearly 27 tons of household hazardous waste safely removed and disposed of from our region.
- Bulk ordered and distributed 378 *NH Planning and Land Use Regulation* books for a group discount of \$89 per book and \$81.50 per book with e-book. TOTAL SPENT by 29 Member Communities = \$4,320 | TOTAL SAVED by 29 Members = \$33,180.
- Reviewed 4 Developments of Regional Impact for the Planning or Zoning Boards in Effingham, Laconia, Moultonborough, and Northfield pursuant to RSA 36:54.
- Reviewed 12 Intergovernmental Review Process (IRP) notices from the state planning office as public notification to regional planning commissions of all projects in the region intended to receive federal financial support.
- Housing: Contracted with BEA to address the RSA requirement that regional planning commissions complete a housing needs assessment every 5 years which resulted in:
 - The LRPC has been working on the development of a Regional Housing Needs Assessment (RHNA) which is scheduled to culminate in December 2022. This project seeks to document the current housing needs in the Lakes Region to identify availability, affordability, and provide a gap analysis. The project will also fill the needs of RSA 36 as well as provide current, regional, and local data on housing needs for communities to determine compliance with the Workforce Housing Statute (RSA 674:58-61). Through research, data, modeling, and input, the LRPC hopes to develop a toolkit of strategies which communities should be able to utilize by Spring 2023 to assist in the development of a plan to meet their “fair share” of the housing needs.
 - Reviewed and analyzed over 80 data sets on regional and statewide housing conditions.
 - Received public input from hundreds of individuals and businesses through a series of surveys.
 - Scheduled delivery of a completed assessment in December 2022 to the full Commission for adoption consideration.

Solid Waste Management Accomplishments

- Held over 6 round table discussions with solid waste operators on a variety of topics.
- Educated area youth on composting and solid waste management techniques at Plymouth State University Earth Day event.
- Helped reduce critical waste stream from Winnepesaukee islands by supporting composting and other waste stream reduction efforts at several camps in Tuftonboro and Wolfeboro.
- Conducted dozens of transfer station site visits to share and collect information on regional best practices and solid waste management.
- Piloted a new battery disposal collection effort saving municipalities hundreds of dollars.
- Researched a new and improved veteran-owned nonprofit which recycles clothing and works with statewide groups to distribute some clothing locally.

- Since May 2022, successfully reached over 300 Lakes Region residents through on-going promotions for the 2022 HHW collection event and ultimately removed over 2,000 pounds of hazardous waste preventing negative effects on human health.
- Researched all relevant Lakes Region Home Depot's and Lowes's that contain free drop off locations for universal waste including rechargeable batteries, CFL light bulbs, and plastic bags.

Environmental Planning

- In order to support the region's superior water quality, the Lakes Region Planning Commission focuses on not only the water, but the land and air quality of the region.
- Pemigewasset River Local Advisory Committee (PRLAC). Provided organizational support including planning and preparation for 8 meetings, distribution of meeting materials, and maintenance of membership list. We successfully applied for corridor management plan update funding and expect a complete update will be available by the end of June 2023.

Total Communities Served: 9

Economic Development

- **Comprehensive Economic Development Strategy (CEDS).** Update drafted and posted on LRPC website.
- **Community Development Block Grants (CDBG).** Aided Belknap, Carroll, and Grafton counties in supplying CDBG Microenterprise and special COVID assistance to economic development corporations serving the region.
- **Northern Border Regional Commission (NBRC) Grant Administration.** Provided grant writing and grant administration assistance to several successful NBRC grantees as the designated local development district for our region, including successfully de-obligated a \$1 million NBRC grant award to the former state school property in Laconia given recent changes in State law on disposing of State surplus property.
- Developed new population projections for our counties and towns working with other regional planning commissioners and state agencies.

Transportation

- **LRPC Transportation Advisory Committee (TAC).** Provided administrative support for meetings, submitted press releases to local newspapers, and facilitated communications. The TAC met 8 times involving city/town appointed representatives to drive community participation and local involvement in regional transportation planning and project development. Topics and guest speakers included:
 - Bicycle/Pedestrian Plan with guest speaker Nick Sanders (NH DOT)
 - State Clean Diesel Grant Program and Ten-Year Plan Updates with guest speaker Ricky Dicillo (NH DES)
 - SADES Drainage Dashboard and NH Acquisition Of Infrastructure Funding
 - Bipartisan Infrastructure Bill on Transportation Funding Opportunities with guest speaker Leigh Levine (FHWA)
 - NH Ditch Maintenance Policy and Road Safety Audit Application with guest speaker Samantha Fifield (NH DOT District 3)
 - Regional Bicycle/Pedestrian Plan and Ten-Year Plan Update:
 - Bicycle/Pedestrian Plan Updates and Ten-Year Plan & Grant Opportunities
 - NH153 Annual Reporting and Ten-Year Plan Update with guest speaker Representative Mark McConkey
- **Bicycle and Pedestrian Planning.** Led public involvement, data collection, and project identification process in coordination with NH DOT on state-wide Bicycle and Pedestrian Plan. Began updating plan with a community survey reaching over 500 residents and identified opportunities for new bike lanes pedestrian access with regional connections.
- **Regional Transportation Plan.** Developed new corridor-based analysis approach to regional transportation plan update.
- **Ten Year Plan (TYP) Funding and Project Prioritization (TYP 2023 – 2032):**
 - Laconia – Elm Street sidewalk and path
 - Laconia – Weirs Boulevard bridge replacement
 - Meredith – NH Route 25 intersection improvements at Laker Lane, True Road, Quarry Road, and Patrician Shores
 - Plymouth – NH Route 25 Tenney Mountain Highway intersection improvements at Smith Bridge Road
- **LRPC Streetscaping Project – Technical Assistance:**
 - provided information on streetscaping concepts
 - offered sidewalk assessments and mapping
 - met with Town Officials to discuss potential projects
 - provided information on potential funding sources
- **Data Collection & Analysis.** Completed 160 municipal traffic counts and submitted to NH DOT. This year's counts included twice as many detailed, classification counts compared with past years in order to meet new FHWA requirements. We also conducted several Laconia Motorcycle Week counts, municipally requested counts, bicycle/pedestrian counts, and turning movement counts.

The LRPC is a participation-based organization where Commissioners have the final say on the annual budget and can determine what services the organization provides. • Gilford's representatives to the LRPC during FY22 were:

Commissioner: **John Ayer** (perpetual)

Alternate: Vacant

Executive Board: **John Ayer**, Chair

Transportation Advisory Committee (TAC): **Meghan Theriault** (11/20/23)

Alternates: **Sheldon Morgan** (11/15/21)
Roger Weeks (11/20/23)

Respectfully submitted,
Jeffrey R. Hayes
Executive Director

REPORT OF THE LIBRARY DIRECTOR

As we begin 2023, let us look back at the 2022 highlights we had here at the Gilford Public Library. The year was one of seamless transition as we continued to move our services completely back to in-person. We were happy to see more patrons in the building and engaging with the library and its services.

We value this engagement as it shows how we can impact and make a difference in enriching our community. We bring together people, books, accurate information, needed resources and services along with a sense of belonging. Our services, traditional and electronic, offer something for everyone, despite our small staff. It is only with the help and support from our partners and the nearly 40 volunteers that we see on a weekly basis that we are able to offer such enhanced services.

The Trustees, in addition to the Friends of the Library, provided us guidance and support over the last year. The Trustees began the work to update our library policies and created several new policies to guide staff. These policies are now posted and can be found on the library's website. The Friends donated over \$12,000 in funding enabling us to run the majority of our library programs including all events associated with Summer Reading Programs. They also paid for equipment & equipment maintenance, the annual reading challenge and the museum pass program.

Our library garage received some much needed TLC this year in the form of a new roof as well as some mold remediation within. Other building improvements included new meeting room chairs, several new tables, and a new corner for our youngest patrons with Koala wallpaper and a Learn & Play rug.

We have a great team with a commitment to customer service. In 2022, we warmly welcomed Patty Myers as our Older Adult Services Coordinator and Linda Bettoney as our Children's Librarian Assistant. Both are Gilford residents and retired teachers that work part time for the library. But they weren't the only new faces around the library, we welcomed over 300 new library card holders for a total of 6136. All of us here are anticipating another great year at the Gilford Public Library.

Katherine Dormody, Library Director

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

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



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

	Titles 2021	Titles 2022	Circ 2021	Circ 2022
Adult Fiction	14,356	14,547	19,530	18,957
Adult Non-Fiction	13,235	12,907	6,253	6,999
DVDs	7,435	7,421	21,090	11,082
Audiobooks	2,206	2,233	1,995	1,817
Teen/Middle Reader	2,758	2,522	2,526	2,287
Children's	20,081	19,889	35,530	35,427
Other	1,788	2,074	5,501	5,294



New faces on the Friends board



Volunteer luncheon

New Materials Added

Type	2021	2022
Adult Fiction	987	1,027
Adult Non-Fiction	559	491
DVDs	174	347
Audiobooks	97	68
Teen/Middle Reader	146	182
Children's	1,117	1,109

Circulations per Capita: Amounts to 11 borrows per person in Gilford. NH average 4.1 per capita.

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

Top Circulating Titles of 2022

Adult Fiction	<i>Wish You Were Here</i> by Jodi Picoult
Adult Non-Fiction	<i>James Patterson</i> by James Patterson
DVDs	<i>Yellowstone</i> Seasons 1-4
Audiobook	<i>The Lincoln Highway</i> by Amor Towles
Teen/Middle Reader	<i>To All the Boys I've Loved Before</i> by Jenny Han
Children's	<i>What is a Princess</i> by Jennifer Weinberg
Museum Passes	Squam Lakes Science Center
Magazines	<i>People Weekly</i>
E-Book	<i>People We Met on Vacation</i> by Emily Henry
E-Audiobook	<i>The Last Thing He Told Me</i> by Laura Dave
E-Magazine	<i>Good Housekeeping</i>



We were able to collaborate with the schools to provide book talks getting kids excited about reading.



Active Library Cards

Card Type	2021	2022
Adults	4,316	4,297
Children	1,133	1,137
Home Delivery	14	11
Libraries	261	261
Non-Resident	308	305
Non-Resident Work in Gilford	121	125
Total	6,161	6,136
New Cards	356	399
Renewals	864	894

Technology and Online Resources

	2021	2022
Technology Reference	353	1,424
E-Magazines	438	418
E-Audiobooks	7,272	8,370
E-Books	6,390	6,689
E-Videos	2,388	1,634
Youtube	1,399	342
Facebook Followers, 1300K	115 (new)	234 (new)
Instagram Followers	669	736
Online Databases (Sessions)	1,451	1197
Website Visits	31294	31508
In-Library Computer Usage	4,328	3,451
Wifi Connections	4,542	6,174
Text Messages Sent/Received	2,939	3,633
3D Prints	29	30

Technology: Our tech offerings continue to be a cornerstone of our daily operations, whether that be providing technical assistance or providing the tools and space necessary to facilitate your daily needs. One of the new additions to our offerings are the Nintendo Switch games available for rental, located at the beginning of the DVD section. They've seen modest use so far and we hope to see them circulate even more as time goes on and more people become aware of their presence.

Services

	2021	2022
Community Meeting Room	1,043	2069
Interlibrary Loan-Borrowed	1,293	1,092
Interlibrary Loan-Loaned	1,504	1,798
Notary	36	44
Passport Acceptance	67	141
Museum Passes	144	174
Hiking Maps Sold	155	115

Services: One of the major increases this year has been our passport services that we provide, helping those in the community get squared away with their applications for their ticket to the world at large. Our building also sees a lot of traffic simply as a meeting place and social hub for the people of Gilford.

Events, Programs, Volunteers, and Visitors



We topped off the year with the annual Candlelight Stroll, bringing the holiday spirit with many engaging activities.



	2021	2022
Adult Program Participants	3,774	6,659
Teen Program Participants	1,137	1,072
Youth Program Participants	1,893	4,062
General (Family) Participants	1,129	1,426
Passive Program Participants	1,976	3,858
Volunteers	55	44

Volunteer Hours	2,542	2,499
Visitors to the Library	61,377	77,447

Thanks to grant funding we were able to expand our program offerings for older adults. Several new groups began meeting at the library in 2022 including a Paint Group. In addition to their artistic pursuits, they held an auction and raised over \$2000 that they sent to the World Central Kitchen for the Ukraine Campaign.

NON-APPROPRIATED FUNDS REPORT				
Category	Balance 12/31/21	Receipts	Expenses	Balance 12/31/22
Children's Fund	72.74	2550.00	1746.12	876.62
Copier	2344.47	2149.02	1303.92	3189.57
Fines	26702.59	2518.26	1703.06	27517.79
Gifts	4827.88	9638.04	6353.18	8112.74
Grants	2098.16	18429.00	15050.32	5476.84
Interest	75.83	6.03	0.00	81.86
Misc./Fees	11588.32	6728.27	3605.71	14710.88
Remick Trust	249.41	0.00	0.00	249.41
Smith Trust	147.90	0.00	0.00	147.90
Town-Reimbursed	1322.49	12391.18	12494.84	1218.83
Maps	1036.01	284.66	0.00	1320.67
Meeting Room	1174.78	400.00	136.87	1437.91
Totals	51640.58	55094.46	42394.02	64341.02
Independence Account	61135.77	0.00	7790.16	53,345.61

REPORT OF THE OLD HOME DAY COMMITTEE

Saturday, August 27, 2022 - "A Night at the Movies!" marked our 102nd Gilford Old Home Day and the weather could not have been better! The Old Home Day Committee was thrilled when Larry Routhier graciously accepted our invitation to serve as Parade Grand Marshal. Larry moved to Gilford in 1987 and a decade later began his long line of volunteerism within the Community. Since that time, Larry has served as a member of the ZBA, on the Board of Selectmen, the Budget Committee, the Conservation Commission, the Bicentennial Committee and the Police Station Building Committee. He has also served as the Assistant Town Moderator. In addition to his roles for the "Town of Gilford", he has also served the community as an active member of the Gilford Rotary, the Winnepesaukee Yacht Club, assisted with the WLNH Children's Auction, and the Francoeur-Babcock Memorial Basketball Tournament. The day itself was dedicated to John Goodhue III. Prior to his passing in 2021, John served the Gilford Community in many ways, including as a volunteer firefighter, a member of the Recreation Commission, an active member of the Gilford Rotary and most notable as a long-time member of the Conservation Commission. John had also served as the Chair of the Old Home Day Committee in the late 70's and early 80's, helping shape the event as we know it today and we couldn't think of a more deserving individual to whom we could dedicate this year's event.

The day kicked off with a large group of runners for the 45th 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 37th 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, antique and classic vehicles! I'd like to offer a special thanks to the GHS Class of 2023 for walking the parade route as our "Bucket Brigade", to help raise funds for our 2023 celebration.

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



with his own unique brand of humor leading up to the Opening Ceremony with the singing of the National Anthem. Vertical Entertainment was also on hand providing rock wall climbing and bungee jumps, while The Wicked Witches of the Lakes Region provided an entertaining dance demonstration. 104.9 "The Hawk" and 101.5 "UnRock & Relax" were on site as well, broadcasting 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 creative relay races for the older kids as well as the kids vs parents tug-of-war! As the afternoon progressed, Bonnie Deutch led an interactive Line-Dancing Demonstration for youth and adults alike.



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 22nd Annual Kids' Fun Run Race went off without a hitch!



The band "Buckleberry Ferry" provided musical entertainment early in the evening followed by the Community Band's traditional performance as people flocked back to the Village Field. As their performance ended, the crowd turned their attention to the skies over the Village Field as they exploded with fireworks including one of our largest finales ever. 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. As I do every year, 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 yet another Gilford Old Home Day. This past year they even helped put on two extra events; the Town Wide Yard Sale and the Gilford Community Dinner to help raise additional money to cover the rising costs associated with Old Home Day. Our community is extremely fortunate to have such a dedicated and enthusiastic group. Our event would not be possible without their continued assistance and guidance.

Our plans are already underway for the 2023 celebration, scheduled for Saturday, August 26, 2023. 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 26th!

Respectfully submitted,

Herb Greene
Gilford Old Home Day Committee

REPORT OF THE PARKS AND RECREATION DIRECTOR

2022 was an exciting year in the Gilford Parks and Recreation Department. In early May, we welcomed aboard Jenny Hancock as our full-time Recreation Specialist. Jenny assists with the planning and implementation of programs year round as well as serves in the capacity of Beach Manager through the summer. She has been a great addition to our department and we are very fortunate to have her! Additionally, 2022 saw our department trend towards normal operations for the first time since the start of the COVID-19 pandemic. Many of our programs returned throughout the year, most with few or no restrictions. We're optimistic that this will continue moving forward.

As is our goal every year, we strive to maintain our Parks and Recreation facilities and make improvements and repairs where necessary. Some of these improvements that took place at the Town Beach over the past year include the construction and installation of two new lifeguard towers, the replacement of all the floats to the swim raft, plumbing and electrical repairs in the Beach Building, installation of a new ramp to access the deck in front of the Concession Stand and replenishment of engineered wood fiber under the swings. Many facility improvements were also made at the Village Field. These included new composite decking on the bandstand, replenishment of engineered wood fiber for all swings and playground structures, repairs to the lights at the tennis courts, removal of one broken slide, construction of new dugouts for the Varsity Baseball Field and the beginning of repairs to the infield of the Varsity Baseball Field. A big thanks goes out to the Gilford School District and Gilford Youth Baseball for assisting with funding the projects on the Varsity Baseball Field as well as to Varsity Baseball Coach, Mike Giovanditto for coordinating the work and soliciting donations to help keep the costs down!

This past winter saw a very busy season at the Arthur A. Tilton Ice Rink. After a delayed start to the season due to inconsistent temperatures in late December and early January, we finally opened for the season on January 7th. We had good ice through the remainder of January, but some inconsistent temperatures in February forced the rink to close for a few days here or there before we ultimately closed for the season on March 7th. In total, the rink was open for a total of 49 days this past season, 16 days less than the season prior.

This past summer saw a return towards normal beach operations. Although we were still short of being fully staffed, we were able to hire enough lifeguards so that we could once again have guards in towers watching the water, albeit with a shortened daily schedule and slightly smaller guarded swim area. To the delight of many beach goers, we were also able to put the swim raft back in the water and even offer a limited number of swim lessons! We once again had a tremendously busy season at the beach, with over 12,400 cars entering the beach during the hours the gate was staffed. The lifeguard staff did a great job through the season making five water



rescues and also performing one swim assist. Through the season, we employed a total of 14 seasonal employees which also included Gatekeepers and Maintenance. We also welcomed back Daniel Barnhart of "The Plate Lunch", who returned for his fifth season running his concession stand at the Town Beach.

Following two years where we were very limited due to the pandemic and staffing levels, our programming really picked up in 2022. In addition to having many of our normal programs return, we also added a number of new program offerings. These new programs included Youth Learn to Skate Lessons, Beach Yoga, Adult Pickleball, Fit2Ski Adult Conditioning Program and Adult Chair Yoga.

We were also able to offer a number of special events throughout the year, which included the 2nd Annual Bunny Hop Story Walk that we co-sponsored with the Library, the Breakfast with the Easter Bunny Program that we co-sponsored with the Gilford Youth Center, our Annual Halloween Happening event and our Santa Land Program that we co-sponsor with the Gilford Youth Center, which saw our biggest attendance ever! We also held Gilford Old Home Day in August, with great weather, good attendance and a wonderful event overall!

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

In closing, 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.

Respectfully submitted,

Herb Greene, Parks and Recreation Director

Parks and Recreation Commission:

Rick Nelson, Chair
 Dave Smith
 Jim Glover
 Tracey Blandford, Alternate

Miriam York
 Thom Francoeur
 Lisa Mans-Buckley, Alternate
 Peter Allen, Alternate

Youth Programs

Program	Season	2020 #s	2021 #s	2022 #s	Notes
Youth Basketball	Winter	108	---	90	
Gunstock Ski/Snowboard	Winter	116	70	97	Lessons were full
Bolduc Park X-Country Skiing	Winter	8	12	8	
Youth Ice Skating Lessons	Winter	---	---	8	New Program
Jr. Picasso Art Program	Winter	---	---	17	Co-sponsored with GYC
Bolduc Park Golf	Spring	---	---	6	
Horsemanship Camps	Spring/Sum.	20	19	22	Both Sessions Full
Granite State Track	Summer	---	---	---	Did not run due Staffing
Swim Lessons	Summer	---	---	66	Limited Classes Offered
Arts and Crafts	Summer	15	25	44	
Tennis Lessons	Summer	32	60	60	Program Full/Sponsored by Advantage Kids
Tennis Match Play	Summer	---	---	9	New Program
Wicked Cool For Kids Camp	Summer	8	14	20	Camp was full
Shooters Gold Basketball Camp	Summer	42	47	48	Both Sessions were Full
Challenger Soccer Camp	Summer	66	59	61	
Babysitting Course	Summer	---	14	---	Canceled due to lack of Instructor
Minds in Motion Workshop	Summer	---	11	10	
Seacoast United Soccer Camp	Summer	---	28	43	
Youth Soccer	Fall	118	164	157	
Preschool Soccer	Fall	---	---	4	
Preschool Elves Workshop	Winter	---	---	10	Co-Sponsored with GYC



Adult Programs

Program	Season	2020 #s	2021 #s	2022 #s	Notes
Adult Snowshoeing	Winter	15	26	17	Limited to two hikes due to snow conditions
Adult Curling	Winter	15	24	11	Only ran two weeks due to poor ice conditions
Senior Walking	Fall, Winter, Spring	14	26	22	
Co-ed Adult Volleyball	Fall, Winter Spring	44	42	55	
Adult Hiking (Spring Session)	Spring	---	33	27	
Bolduc Park Golf Lessons	Spring	---	---	16	May Session was full
Adult Tennis Lessons	Summer	5	7	---	Did not offer in 2022
Beach Yoga	Summer	---	---	22	New Program
Adult Hiking (Fall Session)	Fall	34	21	21	
Adult Pickleball	Fall	---	---	33	New Program
Fit2Ski Conditioning	Fall/Winter	---	---	16	New Program
Chair Yoga	Fall/Winter	---	---	5	New Program
Senior Moment-um Program	Year Round	96	136	199	



Community Programs and Special Events

Program	Season	2020 #s	2021 #s	2022 #s	Notes
Celtics Bus Trip	Winter	---	---	20	Co-Sponsored with Moultonborough P&R
Family Full Moon Snowshoe Hike	Winter	---	25	14	
February Vac Fun Day	Winter	30	---	---	Canceled due to COVID-19
Cardboard Box Sled Derby	Winter	13	28	13	
Francoeur/Babcock Memorial Basketball Tournament	Spring	12 Basketball Teams and Fans	---	---	Canceled due to COVID-19
Nailed It! Cake Decorating Contest	Winter	---	12	---	Did not offer in 2022
St. Patrick's Day Virtual Contests	Spring	---	27	---	Did not offer in 2022
April Vac. Fun Day	Spring	---	---	19	
Bunny Hop Story Walk	Spring	---	129	79	Co-Sponsored w/Library
Breakfast with the Easter Bunny	Spring	---	---	130+	Co-Sponsored with GYC
Easter Art Contest	Spring	14	---	---	Did not run in 2022
Town Wide Yard Sale	Summer	---	20	18	Plus 110 maps sold
Red Sox Trips	Summer	---	---	46	
Community Dinner	Summer	---	---	78	New Program
Water Carnival	Summer	---	---	70	
Community Band Concert Series	Summer	45+	60+	75+	
Halloween Happening	Fall	--	160+	160+	Canceled due to COVID-19
Halloween Virtual Contests	Fall	96	---	---	Did not run in 2022
Halloween Drive Thru	Fall	70+	---	---	Did not run in 2022
Santa Land	Winter	---	150+	350+	Co-Sponsored with GYC
Holiday Home Decorating Contest Submissions	Winter	20	15	16	Co-Sponsored with Gilford District PTA
Holiday Home Decorating Contest Voting Participants	Winter	214	166	271	Co-Sponsored with Gilford District PTA



REPORT OF THE PLANNING AND LAND USE DIRECTOR

Development and construction continued to be strong through 2022 despite rising construction and real estate prices, supply chain delays, construction worker shortages, and rising interest rates. With some extra effort, staff and boards managed to keep on top of the workload. Noteworthy development in the town included completion of a ClearChoiceMD medical office at Gilford Airport Commons, and a Michaels store at Lake Shore Marketplace. The Planning Board reviewed a revised site plan for development of a Starbucks and Citizen's Bank which will likely begin construction in 2023. The Planning Board also drafted a short-term rental ordinance that will be voted on at the 2023 Town Meeting. The Board of Adjustment was again challenged with long agendas to review 28 applications during the year, many of which required multiple meetings. As the year came to a close, it appeared that some development may have plateaued, but only time will tell.

The following tables illustrate the work performed during 2022 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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Building Permits	230	236	322	311	293
Plumb./Elec. Permits	265	225	258	363	361
Sign Permits	11	9	15	11	19
Demolition Permits	17	21	29	33	36
Certificates of Occupancy	45	35	37	42	33
TOTAL PERMITS:	568	526	661	760	742

Of the **293** building permits issued, **22** were commercial building permits and **44** were for single-family homes. Of the **44** single-family homes, **10** were knock-down/rebuild homes, and **34** were actual "new construction".

2. Declared Value of All Construction

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
TOTAL VALUE:	\$20,569,940	\$30,637,187	\$36,773,607	\$41,290,560

3. Department Revenues

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Permit Fees	\$79,672	\$57,357	\$68,774	\$77,987	\$82,685
Plan. Board & ZBA Fees	\$6,007	\$11,899	\$8,059	\$18,414	\$13,814
Vendor Permit Fees	\$0	\$0	\$50	\$0	\$75
Glendale Barge Permits	\$750	\$1,450	\$550	\$500	\$2,050
Large Tent Permits	\$0	\$0	\$200	\$640	\$760
TOTAL REVENUES:	\$86,429	\$70,706	\$77,633	\$97,541	\$99,384

4. Code Enforcement Activity

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Inspections	893	987	1,091	899	924
Zoning Enforcement	315	364	423	465	349
TOTAL INSPECTIONS:	1,208	1,351	1,514	1,364	1,273

5. Miscellaneous Activity

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Lot Unmergers	0	3	5	5	0
Tenancy Approvals	10	8	10	8	5
TOTAL REVIEWS:	10	11	15	13	5

II. PLANNING BOARD**Membership**

Chair	Wayne Hall	<u>Term Expires</u>	4/23
Vice-Chair	Carolyn Scattergood		4/24
Secretary	(vacant)		
Selectmen Rep.	Dale Channing Eddy		
Regular Members	William Johnson		4/25
	Jack Landow		4/23
	Isaac Howe		4/24
	Emily Drake		4/24
Alternate Members	Gaye Fedorchak		4/23
	Rick Notkin		4/24

Board Action

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Site Plan Reviews	14	10	9	17	13
Subdivision Reviews	5	11	8	12	18
TOTAL CASES:	19	21	17	29	31

III. BOARD OF ADJUSTMENT**Membership**

Chair	William Knightly	<u>Term Expires</u>	4/23
Vice-Chair	Larry Routhier		4/24
Regular Members	Andrew Howe		4/23
	Scott Davis		4/24
	Adrianna		4/24
	Antonopoulos		4/24
Alternate Members	Richard Grenier		4/24
	Kevin Hayes (Selectmen ex-officio alt.)		

Board Action

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Special Exceptions	1	1	2	5	0

Variances	1	5	3	16	24
Appeal Admin. Decision	1	0	0	2	0
Rehearings	2	0	0	2	0
Equitable Waiver	1	0	0	1	0
Withdrawn	0	0	0	0	4
TOTAL CASES:	6	6	5	26	28

IV. HISTORIC DISTRICT AND HERITAGE COMMISSION

<u>Membership</u>		<u>Term Expires</u>				
Chair	Richard Sonia	4/23				
Vice-Chair	(vacant)					
Secretary	Troy Schrupp	4/23				
Selectmen Rep.	Kevin Hayes					
Planning Board Rep.	Emily Drake					
Regular Members	Lynne DeVivo	4/24				
Alternate Members	(none)					
<u>Commission Action</u>		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Cases Reviewed		6	6	7	3	6

V. CONSERVATION COMMISSION

<u>Membership</u>		<u>Term Expires</u>				
Chair	Carole Hall	4/23				
Vice-Chair	Larry Routhier	4/23				
Regular Members	Douglas Hill	4/25				
	Tom Drouin	4/23				
	Robert Brown	4/24				
Alternate Members	James “Al” Rollins	4/24				
<u>Commission Action</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	
Cases Reviewed	57	43	41	41	42	

In 2022 Conservation Commission Vice-Chairman Lee Duncan stepped down from the commission after having served on it for 30 years – most of that time as its vice-chair. Over the years Lee has been instrumental in protecting wetlands, lakefront, and riverine areas throughout Gilford; preserving conservation lands; and assisting with administrative duties of the commission. His wit and wisdom will be missed in the Planning and Land Use Department and on the commission. The Conservation Commission worked with Weldon Bosworth and Al Rollins to add and improve trails, provide signage, and, with the help of the Department of Public Works, provide parking on the recently purchased John and Eileen Weeks conservation parcel.

In March the Department of Planning and Land Use welcomed a new Building Inspector/Code Enforcement Officer – George H. Lane, III. George has extensive experience having worked as a building inspector in Malden and Everett, Massachusetts, and as the Building Commissioner in Everett. He has also worked as a contractor for many years so he knows his way around a job site. George is a great addition to the department. In August we lost our Deputy Code Enforcement Officer, Norman Skantze, when he moved out of the area. We miss his skills in DPLU. Our long-time Technical Assistant, Sandra Hart, continues her invaluable service in the department.

Respectfully submitted,

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



Conservation Commissioner Al Rollins standing beside the new kiosk at the parking area on the John & Eileen Weeks conservation parcel on Belknap Mountain Road.

REPORT OF THE POLICE CHIEF

As your newly appointed Chief of Police (May 2022), I am truly honored for the opportunity to continue to serve you in my new capacity. I began my career with this agency as a Patrol Officer over 24 years ago. Gilford is a wonderful community and the men and women of the Gilford Police Department are committed to bringing you the highest level of police services.

Personnel

2022 was a busy year and brought a lot of positive change to the Gilford Police Department. Lieutenant Dustin Parent was promoted to the rank of Captain. Sergeant Adam VanSteensburg was promoted to the rank of Lieutenant, K9 Officer Curtis Mailloux and Patrolman First Class Douglas Wall were promoted to the rank of Sergeant. The department also hired five new employees to fill vacancies - four police officers and one dispatcher. Officer Hunter Briggeman, Officer Connor Johnson, Officer Anthony Gentile, Officer Adam Batstone, and Communications Specialist Jennifer Carrier all joined the GPD family.

Detective Sergeant Christopher Jacques announced his retirement in January of 2023 after 22+ years of service to the Town of Gilford. His contributions and dedication to the department are going to be missed.

Our Volunteers in Police Services Program (VIPS) continues to be a huge success. Our VIPS are generally retired community members who donate their time as volunteers working in various civilian capacities at the police department. Their dedication to the Town of Gilford and the Police Department are greatly appreciated.

Community

Our annual community programs were as successful as ever and members of the department enjoyed seeing the residents and visitors alike at our sponsored events, e.g., National Night Out and the Officer Kainen Flynn Memorial Fishing Derby. We also enjoyed participating in the annual town events, like Old Home Day, Halloween and the Candlelight Stroll. Community is such a big part of what we do in law enforcement and we enjoy every opportunity to connect with the public.

Training

Training is integral to the safety of our citizens and officers alike. We are fortunate to have a robust training program, offering our officers the very best in law enforcement training. Some department hosted training highlights for 2022 were the FBI-LEEDA trilogy leadership training, a three part accident reconstruction class and a critical incident tabletop exercise for the Bank of New Hampshire Pavilion. We also continued to utilize an online training program called PoliceOne to supplement in person trainings that are relevant to trends and issues facing officers/dispatchers each year. With the continued incidents of violence in our schools nationwide we chose to focus our annual use of force training around the tragic incident in Uvalde Texas. Officers were presented with practical scenarios where they needed to make use of force decisions under stress. Our highly trained department instructors utilize real actors and simunition rounds to simulate as close to real situations as possible.

Equipment

2022 brought the implementation of Dragon Dictation Software so that officers can more quickly complete reports giving them more time to be out on the road. We also acquired an Automated Fingerprint Index System (AFIS) that digitally scans fingerprints, reducing the amount of time needed to take fingerprints automatically sending them into the state database. Gilford PD continues to lead the way with regard to technology based training as the first agency in the state to implement Axon Virtual Reality (VR) simulator training to its officers. VR training gives officers' scenario based training exercises on use of force, de-escalation techniques, and mental illness training.

Grant Funding

The Gilford Police Department continued its effort in acquiring state and federal grant funding for new equipment and safety initiatives. The department received \$424,494.60 in grant funds this year. Some highlights of that funding were an Armored Rescue Vehicle (ARV) Search and Rescue equipment and an Electronic Sign Board.

Law Enforcement is a challenging profession and our success depends on the support of the community we serve. We are committed to stand by the department mission and vision through **Community, Integrity and Professionalism**, so that we continue to serve you at the highest level. Please don't hesitate to reach out to me if you have a question, concern, or just want to introduce yourself.

Respectfully,

Kristian J. Kelley
Chief of Police



Gilford Police Department Activity Report December 31, 2022



Call Type	2021	2022
Telephone Calls Received	11711	7350
Telephone Calls Made	4862	3210
Calls For Service	17031	15963
Sex Offenses	22	21
Robbery	0	0
Aggravated Assault	2	1
Burglary	9	8
Larceny	75	118
Auto Theft	8	1
Simple Assault	85	51
Criminal Mischief	67	58
Drug Offenses	50	31
Driving While Intoxicated	49	59
Intoxication	150	205
Parking Tickets	95	120
Accidents	240	294
Traffic Stops	3604	2882
Total Arrests	564	753

REPORT OF THE PUBLIC WORKS DIRECTOR

The Gilford Public Works Department had another full year of activities and work in 2022. As usual we had several successful community events and also welcomed a Gilford High School student to participate in a civil engineer internship at DPW which was a fun and rewarding experience. DPW administrated and executed over \$1.8M in road projects this year including a combination of paving, SAM sealing, reclamation and significant drainage work on 37 roads.



The much needed Governors Island Bridge expansion joints were replaced late fall and repair work on the concrete bridge abutments was started. Tannery Bridge was removed off of the failing west abutment for safety reasons. Over the winter the abutment will be dismantled and rebuilt with proper wingwalls and drainage to reduce future erosion and scouring. The bridge will be moved back into place this spring once construction is completed so that residents and visitors alike can start enjoying the beauty of the bridge again.

More exciting changes occurred at the Gilford Solid Waste Center (GSWC) in 2022 including the addition of a new swap shop shed and a foam densifier made possible thru a \$50,000 grant from the Food Packaging Institute. DPW will not only collect from Gilford residents, but will offer acceptance of foam from other community collection events. This is a joint project with New England Rotary Clubs and we are excited to see how much it grows over the next year.



Many other municipalities who are in the planning stages of a new solid waste center continue to visit our facility to see the layout and services we offer our residents. Over

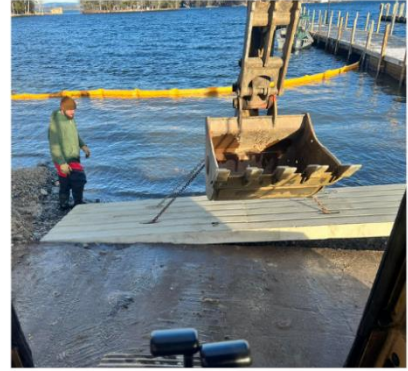
the summer we had one tour with close to 50 employees in the solid waste industry from NHDES, local municipalities and staff at Northeast Resource Recovery Association who organized the bus tour. We are happy to report that Gilford residents recycled 265 tons bringing in just over \$35,000 in revenue which helped to offset operating costs at the GSWC. Please remember that recycling is mandatory and does not take much effort once you get into a rhythm and print our helpful recycling brochures. As always for more info on “Recycling Right”, please visit www.gilfordnh.org/recycleright or call us!

The Highway crew started out this spring with tons of annual maintenance work such as ditching roads, cleaning of catch basins, sweeping and mowing. We repaired the beach parking lot by hauling in and placing 42 loads of reclaim and built a new access road and parking area off Belknap Mountain Road for the Conservation Commission. Over the summer our crew located and repaired a broken water line in the Police Station parking lot. We worked with the NH Department of Corrections to complete cleanup work around the tennis courts. We built a new mulch berm at the bottom of the sledding hill and a new turn around at the Varney Right Pump Station.



Our crews received several trainings this year in winter maintenance and safety, vaccon training and culvert maintainer classes. In the fall we sprayed invasive knotweed locations around town for the 2nd year in a row and spent several weeks cleaning up leaves in ditchlines to reduce clogging. Unfortunately the late December heavy rain event still caused significant damage and washouts all over town due to frozen snowbanks and culverts clogging. Crews have been actively working on repairs since before Christmas and will continue to complete all cleanup work in between winter weather events. There were countless tree that fell during the storm which will require major cleanup efforts by DPW crews.

The small but dedicated Building and Grounds crew remained short staffed through most of 2022 and worked hard to keep up with all normal cleaning duties, voting setups and breakdowns, spring grounds cleanup, summer flowers and upkeep of th Glendale comfort station, winter walkway maintenance and holiday decorations in addition to several projects this year.



This year's improvements and contracted projects included installation of new composite decking at the Bandstand, opening up the Town's Clerk's office wall for better service, increased storage for the Town Hall maintenance, new epoxy floor in the Police Station, new carpet and paint in DPLU, Library garage mold remediation, new life guard chairs at the Town Beach, refinishing of 3 Library built-in benches. At the end of the year, Marine Solutions and Lake Life Services completed several dock repairs and the removal and installation of a new jet ski ramp.

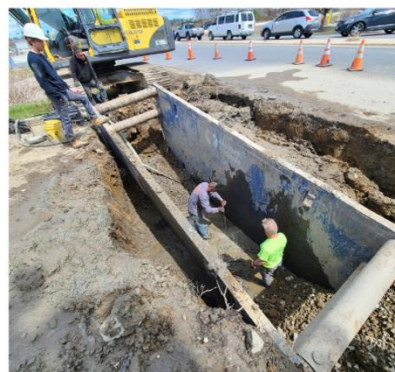
The Fleet Maintenance Division spent the spring through fall off-season not only performing 333 preventative maintenance and repairs orders on Town vehicles and equipment but, also preparing winter equipment for the 2022-2023 snow season. All sanders are now successfully outfitted with pre-wet systems which allow de-icing at lower temperatures and aids in the reduction of overall salt usage. Stainless steel oil pans and coolant tubes were installed on all of the Mack dump trucks since the factory installed ones were only providing a maximum two year service life. This will aid in less downtime of the equipment as well as repetitive costly repairs.



Police vehicles were swapped over to all-season tires rather than switching from snow tires to summer tires. This should reduce tire costs and time spent swapping them over every season. The new vactor trailer arrived in February and all staff received training in early spring. This piece of equipment is used to clean catch basins and flush out culvert pipes to reduce blockages and backups. The Sewer Department received a F-250 Utility truck and a 14ft. tilt deck trailer was put into service to replace the 40 year old equipment trailer. A high top Transit Van for the Building & Grounds Department is still in the process of being built and awaiting delivery. Special thanks to the fleet maintenance staff for

stepping up each winter to plow when the highway division is short staffed and help train our new drivers on their routes.

The Sewer Department has been busy this year with permitting and site inspections of several new businesses in town such as Clear Choice, Michaels, Starbucks, and Rt. 11 Storage. Over 700 dig safe requests and 200 work orders were completed this year. This spring, a pile of broken meters and readers were disassembled for scrap metal and brought \$2,200 in revenue. In June, a new sewer service truck was put into service.



During the annual sewer line camera inspections, a failure was found at the intersection of Bedford Ave and Gilford Ave, requiring a 9-foot deep point-repair. Also a sewer was found backing-up in manholes during the Liscomb Circle reclamation project. Bellemore Services was contacted to clean and jet between the three manholes and clear the lines. Updates to both the Sewer Use Ordinance (SUO) and the Capacity, Management Operations and Maintenance Plan (CMOM) were completed in 2022 as well.

The late December rain/snow storm just before Christmas caused several issues at the pump stations. A total of 102 pump alarm calls were received due to no power and cold temperatures in the stations over Christmas Eve and Day. After losing power at the pump stations, the generators turned on which automatically opened the vents. With vents open during the winter, the stations interior temp dropped to approx. 11 degrees so, our sewer technician Kevin Carlisle was jumping between pump stations keeping space heaters and generators running as needed until the power was restored.

All of this great work would not be possible without the hard work and dedication of the DPW staff throughout the year. We have an amazing crew at the Public Works Department and I am proud to lead this team with my administrative staff! Welcome to our new 2022 team members; Alex Szarka, Cordell Summers, Marilyn Welcome, Liam Riley and Cassandra Weeks

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

Handwritten signature of Meghan Theriault, P.E.

REPORT OF THE TOWN CLERK – TAX COLLECTOR

Well, that was a quick year! We ended 2022 on a healthy and positive note in the Town Clerk-Tax Collector's Office. We did see an increase in taxpayers/residents coming into the office over last year. Covid has definitely dictated how we took care of our residents for the past few years. EB2GOV, which is our online payment service saw quite a bit of activity for those who are still weary of coming into the office. We are here for you no matter how or when!

In 2022, we had 3 elections starting with the Town Election in March, the State Primary in September and finishing up with the State General Election in November. With each election, we saw a high number of voters/residents that offered to volunteer. We had greeters, people to hand out pens and of course our Ballot Clerks. We did split shifts for the Ballot Clerks, which allowed for 5-6 hour shifts, instead of the usual 10-12 hours that they generally give us. We did have some Ballot Clerk's work the full day, which we know is a long one, but very much appreciated. Without them, the elections would not have run as smoothly as they did. I would like to thank our Moderator, Sandra McGonagle and Assistant Moderator, Larry Routhier for running each election so efficiently.

As always, I would like to shine the spotlight on the employees in the Town Clerk-Tax Collector's Office. We had some staffing changes this past year and with that, Jennifer Mooney returned after being gone for 3 years. The staff works hard to make sure that everyone is treated as they would like to be treated and to make sure that when you leave our office, it does not feel like you were just put through the ringer. I believe in "do unto others" and so does my staff! A big thank you to them and thank you to the wonderful taxpayers/residents who make our job that much easier.

Town Clerk revenues and Tax Collector revenues are reported within a separate report in this annual report; revenues continued to be steady in 2022. Vital records are also reported separately within this annual report.

As we look to next year, I would like to thank the taxpayer/residents of Gilford for making my job pleasant. I enjoy talking with you all and being in the office for 17 years, getting to know some of you on a personal level. I could not imagine having any other career. Thank you for having the trust in me to take care of our taxpayer/residents. As I stated last year, I look forward to many years with the Town of Gilford as your Town Clerk-Tax Collector!!

Sincerely,

Danielle LaFond

Danielle LaFond, Town Clerk-Tax Collector

TOWN OF GILFORD
Transaction Report
Covering 01/01/2022 to 12/31/2022

TCode	Description	Qty	Debit	Credit
ADJUST	State Adjustments	32.00	\$0.00	\$171.36
AFEE	AGENT FEE	13,200.00	\$0.00	\$32,999.00
AQUA	AQUA-THERM PERMIT	224.00	\$0.00	\$127.00
BADCK	\$25.00 BAD CHECK FEE	5.00	\$0.00	\$2,246.86
BEACH	BEACH ADMIN COMM	533.00	\$0.00	\$2,665.00
BOAT	BOAT TAX TOWN	20.00	\$0.00	\$6,587.92
BOATA	Boat Agent Fee	1,146.00	\$0.00	\$5,730.00
BOATC	Boat Town Clerk Fee	1,003.00	\$0.00	\$1,003.00
BOATL	Boat Local Fee	1,032.00	\$0.00	\$37,051.98
CERT	Certified Copy	250.00	\$0.00	\$3,750.00
CHKLST	VOTER CHECKLIST	2.00	\$0.00	\$405.50
COPY	COPIES	19.00	\$0.00	\$442.50
CPASS	Commercial Boat Launc	3.00	\$0.00	\$3,000.00
DECAL	Decal Plate Fee	5.00	\$0.00	\$75.00
DOG	DOG LICENSE	161.00	\$0.00	\$1,046.50
DOG1	DOG GROUP 5+	6.00	\$0.00	\$117.00
DOGA	DOG ALTERED	1,370.00	\$0.00	\$5,480.00
DOGD	DOG DUPLICATE TAG	7.00	\$0.00	\$0.00
DOGL	Dog Late Town	196.00	\$0.00	\$196.00
DOGS	DOG SENIOR	324.00	\$0.00	\$486.00
DOGST	DOG STATE FEES	1,531.00	\$0.00	\$3,062.00
DOGU	DOG STATE TAG	1,861.00	\$0.00	\$930.50
FINES	PARKING & CIVIL FORF	185.00	\$0.00	\$59,074.83
LAGRI	Local Agri Plates	12.00	\$0.00	\$60.00
LAUTO	LOCAL AUTO RATES	12,657.00	\$0.00	\$2,301,719.10
LCON	Local Coneq Fees	83.00	\$0.00	\$3,383.32
LSROD	LOCAL STREET ROD	3.00	\$0.00	\$150.00
LSUV	Local SUV Fees	2.00	\$0.00	\$10.00
LTRAC	LOCAL TRACTOR FEES	53.00	\$0.00	\$260.00
MARR	MARRIAGE LICENSE	42.00	\$0.00	\$2,100.00
MISC	MISCELLANEOUS	9.00	\$0.00	\$34.00
OVR/UN	TC ADJUSTMENTS	2.00	\$0.00	(\$98.00)
PBEACH	Plate Only Beach Pass	1.00	\$0.00	\$250.00
POSTAG	POSTAGE REIMBURSE	1.00	\$0.00	\$0.58
PPASS	GLENDALE PARK ONLY	3.00	\$0.00	\$75.00
REPLA	Replacement Plates	173.00	\$0.00	\$692.00
RETCK	Clerk Ret Ck Paid	,019,923.00	\$0.00	(\$1,476.80)

TOWN OF GILFORD
Transaction Report
Covering 01/01/2022 to 12/31/2022

TCode	Description	Qty	Debit	Credit
SAGRI	State Agri Plates	10.00	\$0.00	\$36.00
SAMOTO	State Antique Moto	6.00	\$0.00	\$15.00
SANT	State Antique Plates	158.00	\$0.00	\$937.50
SAUTO	State Auto Fees	8,845.00	\$0.00	\$464,641.53
SBOAT	Boat State Fee	1,151.00	\$0.00	\$59,171.00
SCON	State Conv Fee	677.00	\$0.00	\$20,310.00
SCONEQ	State Fee	69.00	\$0.00	\$1,571.00
SFARM	State Farm Fee	2.00	\$0.00	\$59.20
SFARMF	Farm Monthly Fee	2.00	\$0.00	\$48.00
SMCTRA	Motorcycle Training	818.00	\$0.00	\$818.00
SMOPE	State Moped Fee	21.00	\$0.00	\$63.00
SMOTO	State Motorcycle Fee	793.00	\$0.00	\$11,648.71
SPARKS	State Park Plate Fee	82.00	\$0.00	\$6,970.00
SPLATE	State Plate Fee	1,131.00	\$0.00	\$9,048.00
SPLTE1	State Plate ONLY 1	538.00	\$0.00	\$2,152.00
STFEE	State Transfer Fee	742.00	\$0.00	\$7,420.00
STICK	Stickers	60.00	\$0.00	\$60.00
STITLE	State Title Fee	1,037.00	\$0.00	\$25,925.00
STRAC	State Tractor	52.00	\$0.00	\$95.40
STRAI	State Trailer Fees	2,327.00	\$0.00	\$55,110.65
SVFEE	State Vanity Plate	1,942.00	\$0.00	\$71,573.92
TCFEE	TOWN CLERK FEE	12,955.00	\$0.00	\$25,910.00
TFEE	TOWN TITLE FEE	2,272.00	\$0.00	\$4,544.00
TITLE	TITLE FEE	3.00	\$0.00	\$6.00
TPASS	TRAILER PARKING PASS	1.00	\$0.00	\$25.00
TRFR	TOWN TRANSFER FEE	752.00	\$0.00	\$3,760.00
UCC	UCC	4.00	\$0.00	\$3,345.00
VIT2	VITAL 2ND COPY	121.00	\$0.00	\$1,210.00
VITL	VITAL 1ST COPY	214.00	\$0.00	\$3,210.00
Grand Totals		<u>92,864.00</u>	<u>\$0.00</u>	<u>\$3,253,491.06</u>

Respectfully submitted,



Danielle LaFond

Town Clerk-Tax Collector

UNAUDITED REPORT TO BE AUDITED 2023

TAX COLLECTOR'S WORKSHEET --- MS-61

Year: 2022	Starting Date: 1/01/2022	Starting Module: TX	
	Ending Date: 12/31/2022	Ending Module: UB	

Uncollected Taxes Beginning

	Report Year	----- Prior Levy Years -----		
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</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	-182,486.80	-1,091.98	-1,887.95
Sewer	0.00	46,903.06	0.00	0.00
Tax	0.00	1,802,954.93	1,165.00	0.00
Water	0.00	26,639.92	0.00	0.00
Yield	0.00	100.16	0.00	0.00

Committed This Year

Betterment	0.00	0.00
Current Use	78,800.00	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	944,835.93	0.00
Tax	31,779,655.51	0.00
Water	302,960.00	0.00
Yield	5,319.19	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	158.57	419.64	0.00	0.00
Tax	4,489.59	19,540.30	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	9,617.75	39,043.10	199.48	-3.09

TAX COLLECTOR'S WORKSHEET --- MS-61

Year: 2022	Starting Date: 1/01/2022	Starting Module: TX	
	Ending Date: 12/31/2022	Ending Module: UB	

<u>Total Debits</u>	33,125,836.54	1,753,114.31	272.50	-1,891.04
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Remitted To Treasurer

Betterment	0.00	0.00	0.00	0.00
Current Use	71,840.00	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	895,937.59	45,984.40	0.00	0.00
Tax	30,355,537.07	1,636,119.34	1,163.02	-239.95
Water	279,586.05	25,691.11	-880.00	-1,080.00
Yield	5,128.41	100.16	0.00	0.00
Interest, Costs & Penalties	9,617.75	39,043.10	199.48	-3.09

Abatelements Made

Betterment	0.00	0.00	0.00	0.00
Current Use	0.00	0.00	0.00	0.00
Deed	0.00	0.00	0.00	0.00
Excavation	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Prepayment	0.00	0.00	0.00	0.00
Sewer	11,156.51	403.20	0.00	0.00
Tax	993.70	5,773.00	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: 2022

Starting Date: 1/01/2022
Ending Date: 12/31/2022

Starting Module: TX
Ending Module: UB

Uncollected Taxes End of Year

Betterment	0.00	0.00	0.00	0.00
Current Use	6,960.00	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	38,571.19	0.00	0.00	0.00
Tax	1,632,425.00	0.00	0.00	0.00
Water	26,496.20	0.00	0.00	0.00
Yield	190.78	0.00	0.00	0.00
Credit Balances	-208,603.71	0.00	-210.00	-568.00

<u>Total Credits</u>	33,125,836.54	1,753,114.31	272.50	-1,891.04
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Liens

Unredeemed Liens Balance - Beginning	0.00	0.00	140,556.85	59,684.18
Credit Balances	0.00	0.00	0.00	0.00
Liens Executed During Fiscal Year	0.00	251,199.61	0.00	0.00
Overpayment Refunds	0.00	0.00	0.00	0.00
Interest and Costs Collected	0.00	4,692.30	14,285.59	13,893.68
Total Debits	0.00	255,891.91	154,842.44	73,577.86
Lien Redemptions	0.00	140,595.24	59,017.27	51,410.61
Interest and Costs Collected	0.00	4,692.30	14,285.59	13,893.68
Abatements of Unredeemed Liens	0.00	504.42	501.40	492.56
Liens Deeded to Municipality	0.00	0.00	2,553.30	4,881.59
Unredeemed Liens Balance	0.00	110,099.95	78,484.88	2,899.42
Credit Balances	0.00	0.00	0.00	0.00
Total Credits	0.00	255,891.91	154,842.44	73,577.86

Respectfully submitted,



Danielle LaFond
Town Clerk-Tax Collector

UNAUDITED REOPRT TO BE AUDITED IN 2023

Covering 01/01/2022 to 12/31/2022
for clerk All

GL Account	Description	Debit	Credit
01-1010-010-14	CASH	\$3,253,491.06	
01-1150-011-55	Return Check Receivable		(\$1,476.80)
01-3210-072-00	UCC		\$3,345.00
01-3220-061-00	MOTOR VEHICLE REGISTRATION		\$2,309,342.42
01-3220-061-02	STATE ACH ACCOUNT		\$742,362.27
01-3220-061-26	TITLES		\$4,550.00
01-3220-062-00	BOAT TAX TOWN		\$43,639.90
01-3290-065-00	DOG LICENSE FEES		\$11,318.00
01-3290-066-00	MARRIAGE LICENSES		\$2,100.00
01-3290-067-00	VITAL RECORDS		\$4,420.00
01-3290-075-00	GUEST PASSES & TRAILER PARKING		\$3,100.00
01-3401-912-51	COPIES/POSTAGE		\$443.08
01-3401-912-52	CHECKLISTS		\$405.50
01-3401-912-58	Bad Check Fee		\$2,246.86
01-3401-912-61	AGENT/MAIL-IN FEE		\$38,729.00
01-3401-912-62	TOWN CLERK MV FEE		\$26,913.00
01-3401-912-88	TC ADJ. OVER/UNDER ACCT		(\$98.00)
01-3401-912-89	MISCELLANEOUS		\$161.00
01-3401-918-63	BEACH ADMISSIONS		\$2,915.00
01-3504-915-57	FINES (Parking & Civil Forfeiture)		\$59,074.83
Grand Totals		<u>\$5,831.00</u>	<u>\$3,253,491.06</u>
			<u>Proof</u>
			<u><u>\$0.00</u></u>

Respectfully submitted,



Danielle LaFond
Town Clerk-Tax Collector

UNAUDITED REPORT TO BE AUDITED 2023

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

RESIDENT BIRTH REPORT

01/01/2022 - 12/31/2022

-- GILFORD--

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
KUNES, EMILIA JANE	01/04/2022	CONCORD, NH	KUNES, TIMOTHY RICHARD	KUNES, CATHERINE CRAWFORD
HAYWARD, SLOANE ELIZABETH	01/24/2022	LEBANON, NH	HAYWARD, KRISTOFFER MICHAEL	DEVIVO, KENDRA LYN
WEBSTER, LUCIA BLAIS	01/24/2022	LEBANON, NH	WEBSTER, NATHAN ADAM	WEBSTER, HEATHER ANNE HARTSHORNE
HARPELL, MARGOT BRENE	02/09/2022	CONCORD, NH	HARPELL, DONALD CARL	HARPELL, ALYCIA EVELYN
MCCASLIN, SAWYER RHYS	02/26/2022	CONCORD, NH	MCCASLIN, MATTHEW SPENCE	MCCASLIN, MADDISEN CORINNE
ELLIOTT, OWEN JACOB RYAN	03/03/2022	CONCORD, NH	ELLIOTT, PATRICK RYAN THOMAS	SULLIVAN, SAMANTHA BROOKE
BISHOP, HENRY LEE	03/07/2022	DOVER, NH	BISHOP, JORDAN SCOTT	BISHOP, SARAH MORGAN AYER
BARON, JACK CHADWICK	03/21/2022	CONCORD, NH	BARON, CHADWICK ROGER	BARON, MICHELLE ANN
KEEFE, CONOR RICHARD	03/23/2022	MANCHESTER, NH	KEEFE, BRYANT CONOR	KEEFE, KATRINA ROSE
GIOVAGNOLI, BRADY PAUL	05/09/2022	PLYMOUTH, NH	GIOVAGNOLI, ANDREW THOMAS	GIOVAGNOLI, HEATHER MARGARET
CAREY-HATCH, ZEALAND TY	05/31/2022	CONCORD, NH	CAREY-HATCH, OWEN EDWARD	CAREY-HATCH, TAYLOR RENEE
JOHNSTONE, FAYE LYRIC	06/10/2022	LEBANON, NH		BEANE, MEGAN MARIE
POLISH, KELTON ROBERT	06/28/2022	CONCORD, NH	POLISH, GREGORY ROBERT	POLISH, MORGAN CARELLA
GIUFFRIDA, EDEN JOY	07/16/2022	CONCORD, NH	GIUFFRIDA, MATTHEW JOHN	GOODINE, CHELSEY ROSE
SWETTER, LINCOLN FRANKLIN	07/28/2022	CONCORD, NH	SWETTER, BRENT JAMES	SWETTER, SAMANTHA KALYN
WOOD, CHRISTIAN MATTHEW	08/18/2022	CONCORD, NH	WOOD, MATTHEW DAVID	WOOD, JADE LIN
WOOD, THEODORE LAWRENCE	08/18/2022	CONCORD, NH	WOOD, MATTHEW DAVID	WOOD, JADE LIN
MIGNANELLI, SCARLETT KATHLEEN	09/22/2022	CONCORD, NH	MIGNANELLI, KYLE ROBERT	LUND, STEPHANIE GWEN
WOOLRICH, ATTICUS KANE	10/05/2022	CONCORD, NH	WOOLRICH, BRIAN MICHAEL	BARINGER, KASEY ANNEMARIE
FARQUHARSON, OAKLEY ARTHUR	10/26/2022	CONCORD, NH	FARQUHARSON III, DONALD LEE	FARQUHARSON, JESSIE NICOLE
ALDRIDGE, ARWEN AMY	10/28/2022	LEBANON, NH	ALDRIDGE, SCOTT ARTHUR JOHN	ALDRIDGE, MAUDE
ALDRIDGE, MAELLE EMMA	10/28/2022	LEBANON, NH	ALDRIDGE, SCOTT ARTHUR JOHN	ALDRIDGE, MAUDE
PELLETIER, HARRISON GRAHAM	11/03/2022	CONCORD, NH	PELLETIER, DANIEL BARON	PELLETIER, ALEXANDRA PAIGE
MARSH, EMERSYN ROSE	11/04/2022	CONCORD, NH	MARSH, JACOB LEON	MARSH, JULIE ANNE
BEVIS, EMMITT BRYCE	12/03/2022	CONCORD, NH	BEVIS, JASON BECK	BEVIS, CARISSA LYN
SHANLEY, EVANGELINE MAE	12/09/2022	CONCORD, NH	SHANLEY, ERIC TIMOTHY	SHANLEY, JENNIFER LAUREN

Total number of records 26

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



RESIDENT DEATH REPORT

01/01/2022 - 12/31/2022

--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
TARRANT, CAROL A	01/10/2022	GILFORD	TARRANT, EDWARD	WILSON, VIRGINIA	N
DELILLO, PETER G	01/12/2022	GILFORD	DELILLO, ANTHONY	GRANDE, JEANETT	N
SHERMAN, ROBERT JOSEPH	01/16/2022	FRANKLIN	SHERMAN, PAUL	MULLANEY, MARY	N
CUMMINGS, APRIL LEE	01/16/2022	FRANKLIN	ROBERTS, GEORGE	UNKNOWN, UNKNOWN	N
MURPHY, MARY E	01/17/2022	DERRY	BAXTER, ORA	QUEENAN, ELIZABETH	N
FOSTER, STUART WESLEY	01/18/2022	GILFORD	FOSTER, ROBERT	KIMBALL, DOROTHY	Y
PILBIN, LESLIE GEORGE	01/19/2022	BEDFORD	PILBIN, WILLIE	UNKNOWN, LILLIAN	N
WILLETT, LEE RAYMOND	01/27/2022	LACONIA	WILLETT, RAMSAY	GOULET, MARCELLA	N
STRAUCH, SHIRLEY ANN	01/29/2022	GILFORD	STOUT, HAROLD	ZIEG, IVA	N
FIELDS, NANCY A	02/04/2022	GILFORD	MORSE, ELISHA	IVANY, VIOLET	N
CLARK, FRED B	02/19/2022	GILFORD	CLARK, STILLMAN	FRARY, LUCILLE	Y
SHURBERT JR, FREDERICK MITCHELL	02/22/2022	LACONIA	SHURBERT SR, FREDERICK	COUTERMARSH, ELIZABETH	N
STOCKWELL, SHIRLEY JEAN	03/15/2022	MEREDITH	JASPER, FREDERICK	SQUIRES, DOROTHY	N
SPINK, DONALD A	03/19/2022	LACONIA	SPINK, WILLIAM	ALLWAY, MARGARET	Y
JOHNSON, NANCY ANN	03/29/2022	GILFORD	VENTURA, SIMON	PIPITONE, NANCY	N
SCONDRAS, GREGORY CHARLES	04/10/2022	CONCORD	SCONDRAS, CHARLES	SPEROUNIS, STELLA	Y
DEVEBER, DAVID L	04/10/2022	MEREDITH	DEVEBER, LAWRENCE	ENGLAND, EULALIA	Y
FINNEGAN, FRANCIS LEO	04/19/2022	LACONIA	FINNEGAN, FRANCIS	BALDWIN, MARY	Y

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



RESIDENT DEATH REPORT

01/01/2022 - 12/31/2022

--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
RIES, KENNETH NELSON	04/20/2022	WOLFEBORO	RIES, WILLIAM	GRITZKE, EMMA	Y
NIKOLAIS, JACQUELINE W	04/28/2022	LACONIA	LOWE, CHARLES	GOODELL, HELEN	N
CLEMENT, LUCILLE JACQUELINE	05/04/2022	CONCORD	CHAPDELAINE, BRUNO	JUNEAU, YVONNE	N
EVERETT, ALLEN TURNER	05/05/2022	CONCORD	EVERETT, LEONARD	TURNER, MARY	N
LABRIQUE, BEVERLY	05/08/2022	WOLFEBORO	YOUNG, OTIS	DURANT, VERNIE	Y
BROWN, CAROLYN H	05/25/2022	CONCORD	HUMPHREY, OTIS	PRATT, ELEANOR	N
SEPE, JOHN P	05/27/2022	LACONIA	SEPE, PAUL	ARCHAMBAULT, PAULINE	N
DION, REBECCA RENEE	05/30/2022	CONCORD	DION, ROBERT	WATSON, DEBORAH	N
POIRE, MICHAEL A	05/31/2022	GILFORD	POIRE, LEON	LEROUX, RITA	N
BACON, NATALIE JEAN	06/07/2022	CONCORD	WALKER, EARL	DAME, MARGUERITE	N
CANNULI, DOMINIC DAVID	06/11/2022	GILFORD	CANNULI, DOMINIC	BEAUCHAMP, MARY	Y
GAGNE, ROGER OWEN	06/14/2022	CONCORD	GAGNE, NAPOLEON	RICHARD, MARGUERITE	Y
BERNARD, BRENDA LOUISE	06/19/2022	MEREDITH	ANDERSON, ROSSWELL	FENNELLY, CATHERINE	N
VAILLANCOURT, RICHARD H	06/26/2022	GILFORD	VAILLANCOURT, GEORGE	GALLANT, ETHEL	N
CORKIN, CARY JAMES	08/08/2022	LACONIA	CORKIN, ALVAN	HARRIS, HARRIET	N
BICKFORD, MARY ANN	08/08/2022	LACONIA	JOHNSON, CHARLES	ROCKWELL, INEZ	N
NOYES, SUSAN ELIZABETH	08/10/2022	CONCORD	HALLEEN, CLARENCE	OLSON, HILDUR	N
JOHNSON, CAROLE HUNT	08/13/2022	GILFORD	HUNT, STANLEY	EARLINE HARVEY, NATALIE	N

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



RESIDENT DEATH REPORT

01/01/2022 - 12/31/2022

--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
BEAN, DEBORAH L	08/18/2022	GILFORD	WHEELER, WILLIAM	RICKER, CAROL	N
WILKINSON JR, HUGH	08/19/2022	BEDFORD	WILKINSON SR, HUGH	FINEGAN, MARIE	N
LEWIS, CLAIRE	09/12/2022	LACONIA	MARQUIS, ARTHUR	LACASSE, ALICE	N
SPEAR, DONALD ARTHUR	09/25/2022	CONCORD	SPEAR JR, HENRY	CRANDALL, MARGARET	Y
MARCHAND JR, STEVEN DANIEL	09/28/2022	LACONIA	MARCHAND SR, STEVEN	MORAN, DAWN	N
HARRIS, VERONICA	10/03/2022	GILFORD	LOVAS, JAMES	DYBALSKI, CLARA	N
SMITH, LOIS SJOSTROM	10/09/2022	CONCORD	SJOSTROM, LOREN	WHITEHEAD, BERNICE	N
GORSE, KATHLEEN ANNE	10/29/2022	FRANKLIN	SCHAUDER, WILLIAM	GOGEDY, MARIE	N
ENGELHARDT, RUTH M	11/04/2022	CONCORD	MOSSNER, HAROLD	MAUER, LYDIA	N
MATERA, SYLVIA J	11/06/2022	LACONIA	DELANEY, CLIFTON	BROUGH, ALICE	Y
PEABODY, LINDA MAY	11/10/2022	CONCORD	PEABODY SR, CLINTON	ROBINSON, MILDRED	N
FOX III, CHESTER LYMAN	11/18/2022	GILFORD	FOX II, CHESTER	SCOTT, DOROTHY	N
BALINT, JASON PAUL	11/22/2022	LACONIA	BALINT, THOMAS	LEGASSIE, CYNTHIA	N
MULGREW, KATHERINE F	11/25/2022	GILFORD	HAUSER, DANIEL	MAGUIRE, CATHERINE	N
BEAN, HARRY A	11/28/2022	GILFORD	BEAN, HARRY	DALTON, ETHEL	Y
NEDEAU JR, AMEDEE	11/29/2022	GILFORD	NEDEAU SR, AMEDEE	MARTIN, BEATRICE	Y
CONLON, PAUL JOSEPH	11/30/2022	LACONIA	CONLON, FRANK	ORAM, JOAN	Y
NEWTON, RICHARD R	12/06/2022	GILFORD	NEWTON, REGINALD	ROY, ALICE	Y



RESIDENT DEATH REPORT

01/01/2022 - 12/31/2022

--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
CAREY, DONALD E	12/19/2022	GILFORD	CAREY, EDWARD	SEAVAR, FAITH	N
GRANT, ALANE LOUISE	12/30/2022	LEBANON	PARSONS JR, LEON	CARLETON, MARILYN	N
DUNPHY, MAUREEN ANN	12/31/2022	LACONIA	ONETO, FRANCIS	TOBIN, GLADYS	N
Total number of records 57					

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

RESIDENT MARRIAGE REPORT

01/01/2022 - 12/31/2022

-- GILFORD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
ALDRIDGE, SAMUEL D GILFORD, NH	DAIGNEAU, NICOLE E GILFORD, NH	GILFORD	GILFORD	01/25/2022
HASTINGS, DEBRA J GILFORD, NH	WERNIG JR, FREDERICK J GILFORD, NH	GILFORD	GILFORD	02/12/2022
DILLON, ROBERT W GILFORD, NH	ISRAELIAN, ZHENIQUE M GILFORD, NH	GILFORD	GILFORD	02/14/2022
WALDRON, JAMES R GILFORD, NH	CHAUNDY, JENNIFER S SOLOMONS, MD	WOLFEBORO	NEW CASTLE	02/22/2022
KAHN, MICHAEL A GILFORD, NH	DEMINT, MARIA E GILFORD, NH	GILFORD	ALTON	02/22/2022
GILMARTIN, PATRICK E GILFORD, NH	PROPRI, JARED T GILFORD, NH	GILFORD	GILFORD	02/22/2022
CARRIER, STEPHEN M GILFORD, NH	ROSENE, JENNIFER A GILFORD, NH	GILFORD	GILFORD	05/21/2022
PEARE, NICOLE A GILFORD, NH	VEAZEY, BRIAN J GILFORD, NH	GILFORD	BERLIN	08/20/2022
CARTER, BRANDON K GILFORD, NH	CIRIELLO, STEPHANIE J GILFORD, NH	GILFORD	DANBURY	09/03/2022
CAMERON, ROBERT F EAST WAKEFIELD, NH	GOODHUE, DIANA G GILFORD, NH	WAKEFIELD	EAST WAKEFIELD	09/10/2022
COOK, ALEXIS B GILFORD, NH	LUND, EDWARD M GILFORD, NH	GILFORD	GILFORD	09/24/2022

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2022 - 12/31/2022

-- GILFORD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
KIRKLAND, DELROY A GILFORD, NH	GOSHA, ALLISON M GILFORD, NH	GILFORD	GILFORD	10/07/2022
STRAUTMAN, TAYLOR R GILFORD, NH	POSSEL, JARRETT W GILFORD, NH	GILFORD	ALTON	10/25/2022
TOMPKINS, GARY R GILFORD, NH	CHILDS, ALBERTA H GILFORD, NH	GILFORD	GILFORD	12/01/2022

Total number of records 14

REPORT OF THE WELFARE DIRECTOR

During the year 2022, the Gilford Welfare Office provided \$3,376 of assistance to local households. Assistance is available for basic survival needs such as housing, utilities and fuel; however, the majority of funding in 2022 was for helping families with housing. This is a decrease of about \$7554 or 69% from the year 2021.

The decrease in assistance is most likely due to the availability of funds for housing and utilities provided by the government through the New Hampshire Emergency Rental Assistance Program (ERAP), which is managed by the Belknap County Community Action Program (CAP). This program has been instrumental in keeping many in their homes or providing shelter in alternative housing, primarily hotels. Funding for this program is projected to end between April 1 and June 1 of this year.

The greatest challenge of 2022 for the residents of Gilford, as well as most of New Hampshire was housing. The Welfare office has worked with residents to keep them in their homes in order to avoid homelessness and the struggle of finding new housing. The current housing crisis has made it extremely difficult for individuals and families alike to acquire housing and there are long waits for housing programs through the entire region. In addition, there is a need for more shelters to house the homeless who may be in transition or in need of temporary shelter

The Gilford Welfare Director works closely with other agencies to ensure that residents have their basic needs met. These include St. Vincent de Paul, Catholic Charities, Salvation Army, Veteran's groups, Belknap County Community Action and local churches. The Welfare Office makes referrals to Carey House, Belknap House, Isaiah Café 61, New Beginnings and local food pantries.

People in need can always contact Enhanced 211 for referrals.

For any questions or for a neighbor who might need assistance, please contact the Welfare Office at 603-527-4796. 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



Town of Gilford, New Hampshire
Deliberative Session "First Session" Minutes
February 10, 2022

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

Ms. McGonagle introduced the Board of Selectmen, Chan Eddy, Gus Benavides, (Kevin Hayes was not able to attend), Town Administrator, Scott Dunn and Budget Committee Chair, Sean Murphy. Scott Dunn introduced Department Managers, John Ayer, Director of Dept. of Planning and Land Use; Fire Chief, Steve Carrier; Finance Director, Holly Burbank; Park & Recreation Director, Herb Green; Librarian, Katherine Dormody; Director of Public Works, Meghan Theriault and Town Clerk – Tax Collector, Danielle LaFond. Ms. McGonagle introduced and thanked the Budget Committee members for their hard work, as well as the Department Managers, Town Administrator and the Selectmen. Ms. McGonagle introduced Danielle LaFond, Town Clerk as the recorder of the meeting and Larry Routhier, Assistant Moderator, and official timer of the meeting. Ms. McGonagle also introduced Supervisor's of the Checklist/Greeters, Mary Villaume and Miriam York in attendance this evening.

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

the discussion had terminated that the Article would be placed on the official ballot for the March 08th, 2022 Town Election.

There were approximately 19 people in attendance, not including Department managers and Committee members for the meeting.

Before the session started, Richard Grenier was presented 3 plaques. One from the Board of Selectmen presented by Selectmen Gus Benavides, one from the Fire Department presented by Fire Chief Steve Carrier and the third presented by Deputy Police Chief Kris Kelley. These were to recognize Mr. Grenier's commitment to serve the Town of Gilford for many years. Mr. Grenier thanked Gus, Steve and Kris for their kind words.

The Articles are as follows:

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

- ◆ One Selectman for a three year term;
 - GUSTAVO A. BENAVIDES
- ◆ One Trustee of Trust Funds for a three year term;
 - NO FILING/BLANK
- ◆ Two Library Trustees for a three year term;
 - ALEXIS JACKSON
 - MICHAEL "MIKE" MARSHALL
- ◆ One Cemetery Trustee for a three year term;
 - EVERETTE PETER ALLEN
- ◆ One Fire Engineer for a three year term;
 - JOHN (JACK) LYMAN
- ◆ Three Budget Committee Members for three year terms;
 - JOHNNA-DEE DAVIS
 - GAYE FEDORCHAK
 - STEPHEN PETERSON
 - DOROTHY PIQUADO
 - KEVN E. SHEA

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 \$15,555,148? Should this article be defeated, the default budget shall be \$15,032,234, 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 10 to 0)

Debbie Clough, 36 Sturrock Place; Questioned what the optimal surplus is for a 15million dollar budget. Town Administrator stated it was approx. 4.9 million and that we are given a range from the Department of Revenue Administration (DRA), of 5%-17%. In terms of dollar amount this equates to \$1.8-\$6-1 million. We are roughly 15%.

Discussion ensued, Debbie Clough stated that she wants to amend the article to remove the amount approved/recommended by the Selectman and Budget Committee and place only the default amount on the ballot. Scott Dunn explained, as did Selectman Gus Benavides, that by doing this it creates 2 challenges. 1. Does not give voters a choice and 2. As stated by Selectmen Benavides, by removing \$500,000 from the budget, they would then need to remove that money from the budget approved prior to being placed here.

The amendment went to vote, seconded by Carolyn Scattergood and a vote was taken.

Yes-2 No-25

The vote was to leave Article 2 on the ballot as written.

ARTICLE 3: Shall the Town vote to raise and appropriate the sum of sixty thousand dollars, (\$60,000), to purchase a DPW pick-up truck with plow and accessories? This sum to come from surplus fund balance and no amount to be raised from new taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the purchase is completed or by December 31, 2023, whichever is sooner.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 10 to 0)

Placed as written

ARTICLE 4: Shall the Town vote to raise and appropriate the sum of three hundred thousand dollars, (\$300,000), for Fire Station renovations? 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, 2023, whichever is sooner.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 10 to 0)

Debbie Clough 36 Sturrock Place; wants to know what the renovations are. Fire Chief Steve Carrier answered with vinyl siding, doors and all flooring.

Placed as written

ARTICLE 5: Shall the Town vote to raise and appropriate the sum of thirty-six thousand dollars, (\$36,000), to convert to LED lighting in the Town Hall, Police Station, Fire Station and Library? This sum to come from surplus fund balance and no amount to be raised from new taxation, contingent upon the availability of grant funds for all other expenses. 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, 2023, whichever is sooner.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 10 to 0)

Debbie Clough 36 Sturrock Place; What are the cost savings? Town Administrator Scott Dunn stated the savings is 60% less than fluorescent. Grant funded and .36 would be town share.

ARTICLE 6: 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 10 to 0)

ARTICLE 7: Shall the Town vote to raise and appropriate the sum of ten thousand dollars, (\$10,000), to be added to the Sidewalk Capital Reserve Fund previously established in 2018? This sum to come from surplus fund balance and no amount to be raised from new taxation.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 10 to 0)

Placed as written

ARTICLE 8: Shall the Town vote to raise and appropriate the sum of eleven thousand seven hundred sixty-seven dollars, (\$11,767), to be added to the Technology Capital Reserve Fund previously established in 2018? This sum to come from surplus fund balance using FY2021 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 10 to 0)

Placed as written

ARTICLE 9: Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars, (\$25,000), to be added to the Building Repair Capital Reserve Fund previously established in 2007? This sum to come from surplus fund balance and no amount to be raised from new taxation.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 10 to 0)

Placed as written

ARTICLE 10: Shall the Town vote to raise and appropriate the sum of eighty-five thousand dollars, (\$85,000), to be added to the Public Works Building Capital Reserve Fund previously established in 2020? This sum to come from surplus fund balance and no amount to be raised from new taxation.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 10 to 0)

Debbie Clough 36 Sturrock Place; how is the dollar amount determined? Town Administrator Scott Dunn stated the initial request comes from the Department Manager and Town Administrator. It then is recommended by the Board of Selectmen then Budget Committee. There is a design phase with DPW Building Committee. Then out to bid for construction. The money comes from bonds, loans and surplus. Selectmen Chan Eddy stated that the building is in rough shape. Committee looks to the towns people to see what is needed. Selectmen Benavides also stated that Capital Improvement Committee and other small groups post the meetings, agendas and minutes in response to Debbie Clough's question of how would I know?

Placed as written

ARTICLE 11: 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 10 to 0)

Debbie Clough 36 Sturrock Place; what is this money used for? Fire Chief Steve Carrier responded that the money is used to repair/replace fire hydrants.

Placed as written

ARTICLE 12: Shall the Town vote to raise and appropriate the sum of one hundred thousand dollars, (\$100,000), to be added to the Highway Equipment Capital Reserve Fund previously established in 1990? This sum to come from surplus fund balance and no amount to be raised from new taxation.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 10 to 0)

Debbie Clough 36 Sturrock Place; What is this money for? DPW Director Meghan Theriault stated each year the money amounts level off. For instance this year there is a \$60,000 truck purchase and by funding this, it allows for future purchases.

Placed as written

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 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 10 to 0)

Placed as written

ARTICLE 14: Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars, (\$25,000), 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 FY2021 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 10 to 0)

Placed as written

ARTICLE 15: Shall the Town vote to raise and appropriate the sum of one hundred twenty-five thousand dollars, (\$125,000), to be added to the Fire Equipment Capital Reserve Fund previously established in 1989? This sum to come from surplus fund balance and no amount to be raised from new taxation.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 10 to 0)

Placed as written

ARTICLE 16: Shall the Town vote to raise and appropriate the sum of two hundred thousand dollars, (\$200,000), to be added to the Bridge Replacement Capital Reserve Fund previously established in 2006? This sum to come from surplus fund balance and no amount to be raised from new taxation.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 10 to 0)

Richard Grenier, 31 Linda Lane; asked if there are any “red” listed bridges. Scott Dunn responded with The Governors Island Bridge and Megan Theriault, DPW Director stated the Tannery Hill Bridge, which is pedestrian only.

Placed as written

ARTICLE 17: Shall the Town vote to raise and appropriate the sum of fifty-eight thousand dollars, (\$58,000), to be added to the Lakes Business Park Capital Trust Fund previously established pursuant to the terms of the Inter-Municipal Agreement that was approved under Article 18 of the 2001 Annual Town Meeting? This sum to come from surplus fund balance and no amount to be raised from new taxation.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 10 to 0)

Placed as written

ARTICLE 18: Shall the Town vote to raise and appropriate the sum of ten thousand dollars, (\$10,000), to be added to the Sewer Maintenance Capital Reserve Fund previously established in 2007? This sum to come from sewer fund balance and no amount to be raised from taxation.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 10 to 0)

Placed as written

ARTICLE 19: Shall the Town vote to raise and appropriate the sum of two thousand, six hundred and sixty dollars, (\$2,660), in support of New Beginnings Without Violence & Abuse, the center in Belknap County for free and confidential crisis response, intervention, support and advocacy for those whose lives have been affected by domestic, sexual, trafficking and stalking violence? Services include access to crisis line, emergency shelter, information, referrals and resources. Staff and volunteer advocates available for services to individuals at schools, police departments, courts, hospitals and other systems 24 hours a day, 7 days a week. There are no fees for service. You don't have to be in crisis to call a crisis center. (Submitted by petition)
(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 9 to 1)

Debbie Clough, 36 Sturrock Place; asked why this dollar amount. Selectmen Benavides explained that this a % what each town has received for services. He also stated that the Gilford voters overwhelmingly support these agencies each year. The Facilities can be outside of Gilford and still serve Gilford residents.

Placed as written

ARTICLE 20: Shall the Town vote to raise and appropriate the sum of twenty-three thousand five hundred dollars, (\$23,500), to support the operations of Granite VNA, (formerly Central New Hampshire VNA & Hospice), a local agency that provides visiting nurse services, hospice care, and pediatric care to residents of the Town of Gilford, NH? This past year residents of Gilford received 4,085 home visits from Granite VNA. Town funds are used chiefly to support hospice care, pediatric care to children at medical or social risk, wellness clinics, bereavement support groups and immunization services. (Submitted by Petition)

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 9 to 1)

Placed as written

ARTICLE 21: 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. New in 2022, residents will have access to our Mobile Crisis Response Team who will report to a mental health emergency wherever the individual is located whether that be at home, work, school or elsewhere in the community. Services are provided to anyone in need, regardless of their ability to pay. LRMHC is designated by the State of New Hampshire as the community mental health center serving Belknap and southern Grafton Counties. We served 3,956 children, families, adults and elders in fiscal year 2021, 242 of whom were Gilford residents. LRMHC provided emergency services to 59 Gilford residents in fiscal year 2021. (Submitted by petition)

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 8 to 1)

Placed as written

ARTICLE 22: Shall the Town vote to raise and appropriate the sum of ten thousand dollars, (\$10,000), to support the Laconia Area Center Community Action Program? The services that the area center provides include fuel and electric assistance, a food pantry and weatherization assistance. Last year Gilford residents received \$333,499.61 worth of services from the Community Action Program. (Submitted by petition)
(Recommended by the Board of Selectmen 3 to 0)
(Recommended by the Budget Committee 8 to 1)

Placed as written

ARTICLE 23: Shall the Town vote to amend the existing Noise Ordinance as previously approved at the 2017 Annual Town Meeting, to add language to Section 17.3 to prohibit “unreasonably loud voices or yelling that disturbs a person of average sensibilities” and add language that would also prohibit “other sounds that constitute a breach of the peace as set forth in RSA 644:2, III, (a)”;
change the “quiet hours” in Section 17.4 from 10pm-7am to 8pm-7am for machinery noises; change the exemption in Section 17.5.A for Meadowbrook from being totally exempt to having commercial entities exempt “during such times that activities are taking place in accordance with applicable site plan approval terms and conditions”; and delete the language in Section 17.5 that made unamplified human voices exempt from the Ordinance?

Placed as written

ARTICLE 24: Shall the Town vote to allow the operation of Keno games within the Town of Gilford? (Submitted by petition)

Debbie Clough, 36 Sturrock Place; History of Keno on the ballot and where to play? Town Administrator Scott Dunn explained this is the 3rd year on the ballot and Keno licensing is done through the NH Lottery. It is up to the establishment to apply for a license.

Placed as written

ARTICLE 25: Shall the Town vote to adopt an official Town Flag based upon the design as attached hereto? (Submitted by petition)

Debbie Clough, 36 Sturrock Place; what is the history of adopting a Town Flag?

Kristen Snow, 90 Cotton Hill Road explained a recent graduate of Gilford High School wanted Gilford to have an official flag.

Stephen Hepburn, 114 Irish Setter Lane amended the article and was given a 2nd by Kristen Snow to exchange the placement of Article 25/26. A vote was taken and the Articles will not be moved and goes on the ballot as written. Yes-2 No-22

Richard Grenier, 31 Linda Lane; commended Darren Brown for coming forth with the flag for Gilford. Richard Grenier is the author of Article 26 and thought voters should have a choice.



ARTICLE 26: Shall the Town vote to adopt the Guilford Courthouse Flag as the official Town Flag based upon its traditional and long-standing status as the unofficial Town Flag; in recognition of its historical significance as the banner flown during the Revolutionary War Battle of Guilford Courthouse, (March 15, 1781); whereupon a battle-weary Lieutenant Lemuel Mason put forth the proposed name for the new Town of Gilford, New Hampshire, (circa 1812), as a testament of said battle in which he fought with honor and distinction? If approved, this warrant article shall supersede and replace all other warrant articles heretofore adopted relating to the determination of an official Town Flag. (Submitted by petition)



Placed as written

Ms. McGonagle indicated all of the articles would be on the ballot as presented. The Moderator declared the meeting adjourned at 8:32 p.m.

Respectfully submitted,

Danielle LaFond, NHCTC
Town Clerk-Tax Collector



Town of Gilford, New Hampshire
"Second Session" Election Results
March 08, 2022

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 2021 Town Reports were available. Town Election Officials present throughout the day were: Moderator, Sandra McGonagle; Asst. Moderator, Lawrence Routhier; Selectmen, Kevin Hayes and Chan Eddy; Town Clerk, Danielle LaFond; School District Clerk, Kim Zyla Salanitro; Inspectors of Elections, Travis Cole (R), Ken Sterner (D), Kim Slattery (R) and Diane Tinkham (D); Supervisors of the Checklist, Mary Villaume, Irene Lachance and Miriam A. York; Deputy Police Chief, Kris Kelly, Corey O'Connor and Dustin Muzzey from the Police Department were present throughout the day.

One Accuvote tabulator machine was tested on Tuesday March 1, 2022 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. Town Moderator Sandra McGonagle, Assistant Town Moderator Larry Routhier, Town Clerk-Tax Collector Danielle Lafond and Deputy Town Clerk-Tax Collector Sandra Beland conducted the testing and counted the ballots. The testing of the machine confirmed with the hand tally and was found to be 100% accurate.

The Inspectors of Elections were instructed to give a full set of ballots (three white town ballots, and one yellow school ballot) to each voter. Bruce Klinger verified that the two ballot boxes were empty prior to the start of the day and the elections result tape and counter both read zero. Moderator McGonagle signed a receipt for 90 absentee ballots and 2,390 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. At 9:00 a.m. the Absentee Ballot process started. Shaw's Deli donated sandwiches, chips, water and cookies for our lunch.

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 Sandra McGonagle and Danielle LaFond 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 8:00 p.m.

The total number of registered voters at the opening of the polls was 5,769; at the close of the polls 29 newly registered voters were added to the list for a total of 5798 total registered voters. The numbers of ballots cast were 1,374 (including 90 absentee ballots). The results ended with a 23% 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 – 1032 (ELECTED)

WRITE INS:

ANGELO FARRUGGIA
JIM WILSON
GERALDO FERNANDEZ
RICHARD GRENIER
DONALD TRUMP
ROGER WEEKS JR.
GEOFF RUGGLES
SKIP MURPHY
SEAN MURPHY
HARRY BEAN
DOROTHY PIQUADO
ALICE BOUCHER
JOE MANDRIN
TOM DAY
SUE KING
RICHARD FARQUHER

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

SANDRA MCGONAGLE-1196 (ELECTED)

WRITE INS:

SUSAN FERNANDEZ
HUTCH BEADLE
FICTICIOUS CHARACTER

SUPERVISOR OF THE CHECKLIST SIX YEAR TERM
VOTE FOR NOT MORE THAN ONE

IRENE LACHANCE-1108 (ELECTED)

WRITE INS:

MARY VILLAUME
RICHARD FARQUHER

TRUSTEE OF TRUST FUND THREE-YEAR TERM
VOTE FOR NOT MORE THAN ONE:

WILLIAN CHRIS RAY, JR. – 58 (ELECTED)

WRITE INS:

TRACEY BLANDFORD

ROGER SAWYER

CARLA MARSH

RONALD EGALKA

ANDY HOWE

ROBERT MORAN

CORY NAZAR

CATHERINE DAVIS

ELIZA LEADBEATER

SANDRA MCGONAGLE

HUCH BRADIE

DALE DORMODY

TONY SPRANO

SUE ALLEN

RICHARD FARQUHAR

RONALD EGALKA

ANDY HOWE

MARY VILLAUME

KIM SALANITRO

GREG DICKINSON

DOUG LAMBERT

PUAL ARDIZZONI II

KEN WILSON

JOHN MCGONAGLE

JOHN LYMAN

DAVID HORVATH

ROBIN BONAN

CARL CARDER

RICHARD HARTMAN

TRUSTEE OF PUBLIC LIBRARY THREE-YEAR TERM
VOTE FOR NOT MORE THAN TWO:

ALEXIS JACKSON – 1002 (ELECTED)

MICHAEL "MIKE" MARSHALL – 935 (ELECTED)

WRITE IN:

RICHARD FARQUHER

CEMETERY TRUSTEE THREE-YEAR TERM
VOTE FOR NOT MORE THAN ONE:

EVERETT PETER ALLEN-1071 (ELECTED)

WRITE IN:

CRAIG BEAN

SUSANNE LEACH

CHRIS RAY

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

JACK LYMAN – 1133 (ELECTED)

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

RONALD B. SKINNER-1075 (ELECTED)

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

JOHNNA-DEE DAVIS-761 (ELECTED)

GAYE FEDORCHAK- 671 (ELECTED)

STEPHEN PETERSON-473

DOROTHY PIQUADO-724 (ELECTED)

KEVIN E. SHEA-557

WRITE INS:

TOM DAY

JEFF CROWALL

DOUG LAMBERT

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 \$15,555,148? Should this article be defeated, the default budget shall be \$15,032,234, 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 10 to 0)

YES-983

NO-341

ARTICLE 3: Shall the Town vote to raise and appropriate the sum of sixty thousand dollars, (\$60,000), to purchase a DPW pick-up truck with plow and accessories? This sum to come from surplus fund balance and no amount to be raised from new taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the purchase is completed or by December 31, 2023, whichever is sooner.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 10 to 0)

YES-1045

NO-290

ARTICLE 4: Shall the Town vote to raise and appropriate the sum of three hundred thousand dollars, (\$300,000), for Fire Station renovations? 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, 2023, whichever is sooner.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 10 to 0)

YES-993

NO-340

ARTICLE 5: Shall the Town vote to raise and appropriate the sum of thirty-six thousand dollars, (\$36,000), to convert to LED lighting in the Town Hall, Police Station, Fire Station and Library? This sum to come from surplus fund balance and no amount to be raised from new taxation, contingent upon the availability of grant funds for all other expenses. 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, 2023, whichever is sooner.
(Recommended by the Board of Selectmen 3 to 0)
(Recommended by the Budget Committee 10 to 0)

YES-1029

NO-301

ARTICLE 6: 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 10 to 0)

YES-1167

NO-165

ARTICLE 7: Shall the Town vote to raise and appropriate the sum of ten thousand dollars, (\$10,000), to be added to the Sidewalk Capital Reserve Fund previously established in 2018? This sum to come from surplus fund balance and no amount to be raised from new taxation.
(Recommended by the Board of Selectmen 3 to 0)
(Recommended by the Budget Committee 10 to 0)

YES-944

NO-375

ARTICLE 8: Shall the Town vote to raise and appropriate the sum of eleven thousand seven hundred sixty-seven dollars, (\$11,767), to be added to the Technology Capital Reserve Fund previously established in 2018? This sum to come from surplus fund balance using FY2021 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 10 to 0)

YES-1120

NO-202

ARTICLE 9: Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars, (\$25,000), to be added to the Building Repair Capital Reserve Fund previously established in 2007? This sum to come from surplus fund balance and no amount to be raised from new taxation.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 10 to 0)

YES-978

NO-327

ARTICLE 10: Shall the Town vote to raise and appropriate the sum of eighty-five thousand dollars, (\$85,000), to be added to the Public Works Building Capital Reserve Fund previously established in 2020? This sum to come from surplus fund balance and no amount to be raised from new taxation.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 10 to 0)

YES-954

NO-346

ARTICLE 11: 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 10 to 0)

YES-1029

NO-279

ARTICLE 12: Shall the Town vote to raise and appropriate the sum of one hundred thousand dollars, (\$100,000), to be added to the Highway Equipment Capital Reserve Fund previously established in 1990? This sum to come from surplus fund balance and no amount to be raised from new taxation.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 10 to 0)

YES-983

NO-314

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 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 10 to 0)

YES-983

NO-316

ARTICLE 14: Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars, (\$25,000), 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 FY2021 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 10 to 0)

YES-949

NO-354

ARTICLE 15: Shall the Town vote to raise and appropriate the sum of one hundred twenty-five thousand dollars, (\$125,000), to be added to the Fire Equipment Capital Reserve Fund previously established in 1989? This sum to come from surplus fund balance and no amount to be raised from new taxation.
(Recommended by the Board of Selectmen 3 to 0)
(Recommended by the Budget Committee 10 to 0)

YES-995

NO-307

ARTICLE 16: Shall the Town vote to raise and appropriate the sum of two hundred thousand dollars, (\$200,000), to be added to the Bridge Replacement Capital Reserve Fund previously established in 2006? This sum to come from surplus fund balance and no amount to be raised from new taxation.
(Recommended by the Board of Selectmen 3 to 0)
(Recommended by the Budget Committee 10 to 0)

YES-998

NO-302

ARTICLE 17: Shall the Town vote to raise and appropriate the sum of fifty-eight thousand dollars, (\$58,000), to be added to the Lakes Business Park Capital Trust Fund previously established pursuant to the terms of the Inter-Municipal Agreement that was approved under Article 18 of the 2001 Annual Town Meeting? This sum to come from surplus fund balance and no amount to be raised from new taxation.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 10 to 0)

YES-987

NO-300

ARTICLE 18: Shall the Town vote to raise and appropriate the sum of ten thousand dollars, (\$10,000), to be added to the Sewer Maintenance Capital Reserve Fund previously established in 2007? This sum to come from sewer fund balance and no amount to be raised from taxation.

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 10 to 0)

YES-1112

NO-200

ARTICLE 19: Shall the Town vote to raise and appropriate the sum of two thousand, six hundred and sixty dollars, (\$2,660), in support of New Beginnings Without Violence & Abuse, the center in Belknap County for free and confidential crisis response, intervention, support and advocacy for those whose lives have been affected by domestic, sexual, trafficking and stalking violence? Services include access to crisis line, emergency shelter, information, referrals and resources. Staff and volunteer advocates available for services to individuals at schools, police departments, courts, hospitals and other systems 24 hours a day, 7 days a week. There are no fees for service. You don't have to be in crisis to call a crisis center. (Submitted by petition)

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 9 to 1)

YES-1029

NO-291

ARTICLE 20: Shall the Town vote to raise and appropriate the sum of twenty-three thousand five hundred dollars, (\$23,500), to support the operations of Granite VNA, (formerly Central New Hampshire VNA & Hospice), a local agency that provides visiting nurse services, hospice care, and pediatric care to residents of the Town of Gilford, NH? This past year residents of Gilford received 4,085 home visits from Granite VNA. Town funds are used chiefly to support hospice care, pediatric care to children at medical or social risk, wellness clinics, bereavement support groups and immunization services. (Submitted by Petition)

(Recommended by the Board of Selectmen 3 to 0)

(Recommended by the Budget Committee 9 to 1)

YES-1049

NO-270

ARTICLE 21: 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. New in 2022, residents will have access to our Mobile Crisis Response Team who will report to a mental health emergency wherever the individual is located whether that be at home, work, school or elsewhere in the community. Services are provided to anyone in need, regardless of their ability to pay. LRMHC is designated by the State of New Hampshire as the community mental health center serving Belknap and southern Grafton Counties. We served 3,956 children, families, adults and elders in fiscal year 2021, 242 of whom were Gilford residents. LRMHC provided emergency services to 59 Gilford residents in fiscal year 2021. (Submitted by petition)
(Recommended by the Board of Selectmen 3 to 0)
(Recommended by the Budget Committee 8 to 1)

YES-1007

NO-317

ARTICLE 22: Shall the Town vote to raise and appropriate the sum of ten thousand dollars, (\$10,000), to support the Laconia Area Center Community Action Program? The services that the area center provides include fuel and electric assistance, a food pantry and weatherization assistance. Last year Gilford residents received \$333,499.61 worth of services from the Community Action Program. (Submitted by petition)
(Recommended by the Board of Selectmen 3 to 0)
(Recommended by the Budget Committee 8 to 1)

YES-1007

NO-310

ARTICLE 23: Shall the Town vote to amend the existing Noise Ordinance as previously approved at the 2017 Annual Town Meeting, to add language to Section 17.3 to prohibit "unreasonably loud voices or yelling that disturbs a person of average sensibilities" and add language that would also prohibit "other sounds that constitute a breach of the peace as set forth in RSA 644:2, III, (a)"; change the "quiet hours" in Section 17.4 from 10pm-7am to 8pm-7am for machinery noises; change the exemption in Section 17.5.A for Meadowbrook from being totally exempt to having commercial entities exempt "during such times that activities are taking place in accordance with applicable site plan approval terms and conditions"; and delete the language in Section 17.5 that made unamplified human voices exempt from the Ordinance?

YES-745

NO-549

ARTICLE 24: Shall the Town vote to allow the operation of Keno games within the Town of Gilford? (Submitted by petition)

YES-526

NO-760

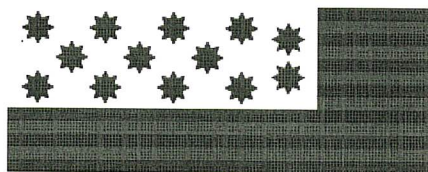
ARTICLE 25: Shall the Town vote to adopt an official Town Flag based upon the design as attached hereto? (Submitted by petition)



YES-409

NO-843

ARTICLE 26: Shall the Town vote to adopt the Guilford Courthouse Flag as the official Town Flag based upon its traditional and long-standing status as the unofficial Town Flag; in recognition of its historical significance as the banner flown during the Revolutionary War Battle of Guilford Courthouse, (March 15, 1781); whereupon a battle-weary Lieutenant Lemuel Mason put forth the proposed name for the new Town of Gilford, New Hampshire, (circa 1812), as a testament of said battle in which he fought with honor and distinction? If approved, this warrant article shall supersede and replace all other warrant articles heretofore adopted relating to the determination of an official Town Flag. (Submitted by petition)



YES-784

NO-457

Respectfully Submitted,

Danielle LaFond

Danielle LaFond

Town Clerk-Tax Collector

TOWN OF GILFORD, NEW HAMPSHIRE
Financial Statements
December 31, 2021
and
Independent Auditor's Report

**TOWN OF GILFORD, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2021**

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**TOWN OF GILFORD, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2021**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Gilford, New Hampshire

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Gilford, New Hampshire (the Town), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Town of Gilford, New Hampshire's basic financial statements as listed in the table of contents.

Summary of Opinions

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

Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of Gilford, New Hampshire, as of December 31, 2021, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Each Major Fund and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Gilford, New Hampshire, as of December 31, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on Governmental Activities

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Vachon Clukay & Company PC

Manchester, New Hampshire
October 4, 2022

**TOWN OF GILFORD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2021**

Presented here is the Management Discussion & Analysis Report for the Town of Gilford, NH, for the year ending December 31, 2021. 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, 2021**

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

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

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

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

Notes to the Basic Financial Statements

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

Required Supplementary Information

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

Other Supplementary Information

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

**TOWN OF GILFORD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2021**

Government-Wide Financial Analysis

Statement of Net position

Net position of the Town of Gilford as of December 31, 2021 and 2020, is as follows:

	<u>2021</u>	<u>2020</u>
Capital assets, net	\$ 30,131,477	\$ 30,355,355
Other assets	<u>12,947,426</u>	<u>12,090,373</u>
Total Assets	<u>43,078,903</u>	<u>42,445,728</u>
 Total Deferred Outflows of Resources	 <u>2,308,342</u>	 <u>2,860,877</u>
 Long-term liabilities	 12,662,948	 15,832,075
Other liabilities	<u>807,876</u>	<u>1,206,955</u>
Total Liabilities	<u>13,470,824</u>	<u>17,039,030</u>
 Total Deferred Inflows of Resources	 <u>3,176,443</u>	 <u>881,307</u>
 Net Position:		
Net investment in capital assets	27,644,103	27,345,343
Restricted	1,134,635	1,037,008
Unrestricted	<u>(38,760)</u>	<u>(996,083)</u>
Total Net Position	<u>\$ 28,739,978</u>	<u>\$ 27,386,268</u>

Statement of Activities

Changes in net position for the years ending December 31, 2021 and 2020, are as follows:

	<u>2021</u>	<u>2020</u>
Revenues		
Program revenues:		
Charges for services	\$ 2,009,993	\$ 1,531,389
Operating grants and contributions	434,644	543,333
Capital grants and contributions	-	1,025,374
General revenues:		
Property and other taxes	10,280,884	9,884,121
Licenses and permits	2,508,916	2,335,985
Grants and contributions	533,807	456,323
Interest and investment earnings	124,893	227,378
Miscellaneous	<u>383,948</u>	<u>289,221</u>
Total revenues	<u>16,277,085</u>	<u>16,293,124</u>

**TOWN OF GILFORD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2021**

Expenses		
General government	2,642,755	2,744,809
Public safety	5,612,815	6,154,115
Highways and streets	3,676,000	3,889,853
Sanitation	1,586,406	1,435,163
Water distribution and treatment	182,939	-
Health and welfare	81,536	74,866
Culture and recreation	908,958	985,164
Conservation	56,135	52,131
Economic development	25,188	36,795
Interest and fiscal charges	77,933	89,809
Total expenses	<u>14,850,665</u>	<u>15,462,705</u>
Increase in net position before contributions to permanent fund principal and loss on disposals	1,426,420	830,419
Contributions to permanent fund principal	5,150	6,575
Loss on disposal of capital assets	<u>(77,860)</u>	<u>(75,528)</u>
Increase in net position	1,353,710	761,466
Net Position, beginning of year	<u>27,386,268</u>	<u>26,624,802</u>
Net Position, end of year	<u>\$ 28,739,978</u>	<u>\$ 27,386,268</u>

Town of Gilford Activities

As shown in the above statement, there was an increase in the Town's total net position of \$1,353,710. This increase is primarily attributable to full accrual basis revenues in excess of expenses, which includes an increase in charges for services and vehicle registrations. In addition, the Town realized savings in all expenditure functions, with the exception of sanitation.

The General Fund ended the year with an unassigned fund balance of \$4,767,907 or 33% of total general fund expenditures. This represents a decrease in unassigned fund balance of (\$140,186) from last year. The decrease is largely due to the Town increasing the amount of fund balance to be assigned to offset the next fiscal year's budget, as well as an increase in prepayments on subsequent year expenditures.

Total fund balance of the Nonmajor Governmental Funds experienced a modest decrease of (\$25,617) from the prior year. Activity based increases to fund balance were realized in all Nonmajor Governmental Funds, except for the Ambulance Revolving Fund due to an approved transfer out.

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, 2021**

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 (\$238,623) 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 \$534,204. The Town under expended its total 2021 budget by \$551,060. Savings were realized in all functions with the exception of slight over-expending in sanitation. Actual revenues were greater than budgeted by \$232,041. This was primarily a result of the increase seen in motor vehicle registration revenue. The unassigned budgetary fund balance of the General Fund at year end was \$5,160,613, a decrease of (\$251,229) from the prior year balance. As noted previously in the above, the decrease is largely due to the Town assigning a larger portion of unrestricted fund balance to offset subsequent year appropriations in the current year.

Capital Assets

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

The total investment in capital assets for governmental activities at year end amounted to \$30,131,477 (net of accumulated depreciation), a decrease of (\$223,878) primarily due to depreciation in excess of current year additions and disposal of an asset for a loss in the current year. This investment in capital assets includes land, intangible assets, buildings and improvements, vehicles and equipment, and infrastructure.

Significant capital asset events during the current fiscal year included the purchase of an ambulance, communications upgrade project and DPW Trucks, as well as disposal of older vehicles and equipment.

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

Long-term Liabilities

At the end of the current year, total debt outstanding was \$2,103,642 and capital leases payable was \$383,732. During the year ended 2021, outstanding general obligation debt decreased by scheduled payments made on existing obligations of (\$247,532) and amortization of a related bond premium of (\$5,465). Total outstanding capital leases payable had a net decrease of (\$269,642) as a result of a new vehicle lease addition, and scheduled principal payments of (\$323,186).

The Town's other long-term obligations consist of compensated absences payable which had a net increase in liability of \$3,190 for the year ended December 31, 2021.

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, 2021 is \$838,836.

**TOWN OF GILFORD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2021**

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, 2021 is \$8,903,692.

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

Economic Factors, Rates and 2021 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 2021 tax rates to the 2020 tax rates:

	<u>2021</u>	<u>2020</u>
Town rate	\$4.05	\$4.65
Local school rate	5.89	7.42
State school rate	1.51	1.84
County rate	<u>0.84</u>	<u>1.12</u>
Total rate	<u>\$12.28</u>	<u>\$15.03</u>
Assessed value (in thousands)	\$2,583,564,870	\$2,149,486,818

The Town of Gilford works to a 6-year Capital Improvement Plan. The plan contains current capital needs projections through the year 2026. 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, 2021

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 9,886,640
Investments	1,474,510
Taxes receivable, net	945,398
Accounts receivable, net	373,379
Due from other governments	129,834
Special assessments	4,487
Prepaid items	133,178
Total Current Assets	<u>12,947,426</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	13,352,814
Depreciable capital assets, net	16,778,663
Total Noncurrent Assets	<u>30,131,477</u>
Total Assets	<u>43,078,903</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to OPEB	48,638
Deferred outflows of resources related to pensions	2,259,704
Total Deferred Outflows of Resources	<u>2,308,342</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	356,051
Accrued liabilities	238,773
Retainage payable	25,967
Advances from grantors	187,085
Current portion of bonds payable	50,000
Current portion of notes payable	204,363
Current portion of capital leases payable	125,373
Current portion of compensated absences payable	21,652
Total Current Liabilities	<u>1,209,264</u>
Noncurrent Liabilities:	
Bonds payable	827,629
Notes payable	1,021,650
Capital leases payable	258,359
Compensated absences payable	411,394
OPEB liability	838,836
Net pension liability	8,903,692
Total Noncurrent Liabilities	<u>12,261,560</u>
Total Liabilities	<u>13,470,824</u>
DEFERRED INFLOWS OF RESOURCES	
Property taxes collected in advance	184,532
Deferred inflows of resources related to OPEB	10,654
Deferred inflows of resources related to pensions	2,981,257
Total Deferred Inflows of Resources	<u>3,176,443</u>
NET POSITION	
Net investment in capital assets	27,644,103
Restricted	1,134,635
Unrestricted (deficit)	(38,760)
Total Net Position	<u>\$ 28,739,978</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, 2021

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	\$ 2,642,755	\$ 90,170	\$ 12,591	\$ (2,539,994)
Public safety	5,612,815	779,530	10,989	(4,822,296)
Highways and streets	3,676,000	8,609	219,539	(3,447,852)
Sanitation	1,586,406	1,088,151	14,133	(484,122)
Water distribution and treatment	182,939		177,392	(5,547)
Health and welfare	81,536			(81,536)
Culture and recreation	908,958	43,533		(865,425)
Conservation	56,135			(56,135)
Economic development	25,188			(25,188)
Interest and fiscal charges	77,933			(77,933)
Total governmental activities	<u>\$ 14,850,665</u>	<u>\$ 2,009,993</u>	<u>\$ 434,644</u>	<u>(12,406,028)</u>
General revenues:				
Property and other taxes				10,280,884
Licenses and permits				2,508,916
Grants and contributions:				
Rooms and meals tax distribution				533,241
State and federal forest land				566
Interest and investment earnings				124,893
Miscellaneous				383,948
Contributions to permanent fund principal				5,150
Loss on disposal of capital assets				(77,860)
Total general revenues, contributions to permanent fund principal, and loss on disposal of capital assets				<u>13,759,738</u>
Change in net position				1,353,710
Net Position at the beginning of year				<u>27,386,268</u>
Net Position at the end of year				<u>\$ 28,739,978</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF GILFORD, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2021

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS			
Cash and cash equivalents	\$ 9,748,569	\$ 138,071	\$ 9,886,640
Investments	982,088	492,422	1,474,510
Taxes receivable, net	945,398		945,398
Accounts receivable, net	87,863	285,516	373,379
Due from other governments	129,834		129,834
Special assessments		4,487	4,487
Due from other funds		1,790,446	1,790,446
Prepaid items	133,178		133,178
Total Assets	<u>12,026,930</u>	<u>2,710,942</u>	<u>14,737,872</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 12,026,930</u>	<u>\$ 2,710,942</u>	<u>\$ 14,737,872</u>
LIABILITIES			
Accounts payable	\$ 347,095	\$ 8,956	\$ 356,051
Accrued liabilities	216,803		216,803
Retainage payable	25,967		25,967
Advances from grantors	187,085		187,085
Due to other funds	1,778,571	11,875	1,790,446
Total Liabilities	<u>2,555,521</u>	<u>20,831</u>	<u>2,576,352</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes collected in advance	184,532		184,532
Uncollected property taxes	392,706		392,706
Uncollected assessment revenue		4,487	4,487
Total Deferred Inflows of Resources	<u>577,238</u>	<u>4,487</u>	<u>581,725</u>
FUND BALANCES			
Nonspendable	133,178	474,054	607,232
Restricted	448,597	211,984	660,581
Committed	1,960,813	1,986,610	3,947,423
Assigned	1,583,676	12,976	1,596,652
Unassigned	4,767,907		4,767,907
Total Fund Balances	<u>8,894,171</u>	<u>2,685,624</u>	<u>11,579,795</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 12,026,930</u>	<u>\$ 2,710,942</u>	<u>\$ 14,737,872</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, 2021

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 11,579,795
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.	30,131,477
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis in the funds.	392,706
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	48,638
Deferred outflows of resources related to net pension liability	2,259,704
Deferred inflows of resources related to OPEB liability	(10,654)
Deferred inflows of resources related to net pension liability	(2,981,257)
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	(877,629)
Notes payable	(1,226,013)
Capital leases payable	(383,732)
Accrued interest on long-term obligations	(21,970)
Compensated absences payable	(433,046)
OPEB liability	(838,836)
Net pension liability	<u>(8,903,692)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 28,739,978</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, 2021

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:			
Taxes	\$ 10,356,875	\$ 35,052	\$ 10,391,927
Licenses and permits	2,508,916		2,508,916
Intergovernmental	957,462	10,989	968,451
Charges for services	514,183	1,495,810	2,009,993
Interest and investment income	62,012	62,881	124,893
Miscellaneous	300,276	88,822	389,098
Total Revenues	<u>14,699,724</u>	<u>1,693,554</u>	<u>16,393,278</u>
Expenditures:			
Current operations:			
General government	2,577,755	18,855	2,596,610
Public safety	5,063,376	480,661	5,544,037
Highways and streets	3,447,483		3,447,483
Sanitation	615,066	855,246	1,470,312
Water distribution and treatment		5,547	5,547
Health and welfare	81,536		81,536
Culture and recreation	773,001	75,200	848,201
Conservation	29,087		29,087
Economic development	25,148		25,148
Capital outlay	1,347,325	281	1,347,606
Debt service:			
Principal retirement	227,610	31,098	258,708
Interest and fiscal charges	60,917		60,917
Total Expenditures	<u>14,248,304</u>	<u>1,466,888</u>	<u>15,715,192</u>
Excess revenues over (under) expenditures	<u>451,420</u>	<u>226,666</u>	<u>678,086</u>
Other financing sources (uses):			
Issuance of capital lease obligations	53,544		53,544
Transfers in	263,283	11,000	274,283
Transfers out	(11,000)	(263,283)	(274,283)
Total Other financing sources (uses)	<u>305,827</u>	<u>(252,283)</u>	<u>53,544</u>
Net change in fund balances	757,247	(25,617)	731,630
Fund Balances at beginning of year	<u>8,136,924</u>	<u>2,711,241</u>	<u>10,848,165</u>
Fund Balances at end of year	<u>\$ 8,894,171</u>	<u>\$ 2,685,624</u>	<u>\$ 11,579,795</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, 2021

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 731,630
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 depreciation expense exceeded capital outlays in the current period.	(140,018)
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposed capital assets reduced by the actual proceeds received from the disposal.	(83,860)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(111,043)
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.	247,532
Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt.	5,465
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.	323,187
Issuance of long-term obligations are reported as other financing sources in the governmental funds, but long-term obligations increase long-term liabilities in the statement of net position.	(53,544)
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, an interest expenditure is reported when due.	5,182
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.	(3,190)
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	17,550
Net changes in pension	414,819
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 1,353,710</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, 2021

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 8,391,102
Taxes receivable	<u>1,086,471</u>
Total Assets	<u>9,477,573</u>
LIABILITIES	
Accounts payable	129,834
Due to other governments	<u>7,129,659</u>
Total Liabilities	<u>7,259,493</u>
NET POSITION	
Restricted for:	
Individuals and other governments	<u>2,218,080</u>
Total Net Position	<u>\$ 2,218,080</u>

See accompanying notes to the basic financial statements

EXHIBIT F
TOWN OF GILFORD, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2021

	<u>Custodial Funds</u>
ADDITIONS:	
Contributions:	
Miscellaneous	\$ 715,862
Total Contributions	<u>715,862</u>
Investment earnings:	
Interest income	<u>629</u>
Total Investment earnings	<u>629</u>
Property tax collections for other governments	21,414,588
Motor vehicle fee collections for other governments	<u>739,841</u>
Total Additions	<u>22,870,920</u>
DEDUCTIONS:	
Benefits paid to beneficiaries	93,352
Payments of property tax to other governments	21,414,588
Payments of motor vehicle fees to other governments	<u>739,841</u>
Total Deductions	<u>22,247,781</u>
Change in net position	623,139
Net Position at the beginning of year	<u>1,594,941</u>
Net Position at the end of year	<u><u>\$ 2,218,080</u></u>

See accompanying notes to the basic financial statements

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

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, 2021

Fund Accounting

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

1. Governmental Funds:

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

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

2. Fiduciary Funds:

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

Measurement Focus

1. Government-Wide Financial Statements:

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

2. Fund Financial Statements:

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

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

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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, 2021

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, 2021, the Town appropriated \$584,293 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, 2021 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, 2021 are recorded as receivables net of reserves for estimated uncollectibles of \$251,006 and \$40,686 in the General Fund and the Nonmajor Governmental Funds, respectively.

Special Assessments

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

Capital Assets

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

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

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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

<u>Description</u>	<u>Years</u>
Intangible assets	100
Buildings and improvements	10-150
Vehicles and equipment	3-50
Infrastructure	20-50

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, 2021

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

Pensions

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

Net Position

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

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

Fund Balance Policy

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

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

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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 Statement 75 were required to be implemented by the Town during the year ended December 31, 2018. The Town has only implemented the provisions of GASB Statement 75 as it pertains to its cost-sharing multiple-employer defined benefit OPEB plan (see Note 6).

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

NOTE 3—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2021 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 9,886,640
Investments	1,474,510
Statement of Fiduciary Net Position:	
Cash and cash equivalents	8,391,102
	<u>\$ 19,752,252</u>

Deposits and investments at December 31, 2021 consist of the following:

Cash on hand	\$ 930
Deposits with financial institutions	10,879,881
Investments	8,871,441
	<u>\$ 19,752,252</u>

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

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

Interest Rate Risk

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

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

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

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

<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	\$ 276,108	\$ 3,650		\$ 272,458
Exchange traded funds	49,914		\$ 40,172	9,742
	<u>\$ 326,022</u>	<u>\$ 3,650</u>	<u>\$ 40,172</u>	<u>\$ 282,200</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, 2021, 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	\$ 608,101		\$ 608,101
Equity mutual funds		\$ 466,740	466,740
Bond mutual funds		276,108	276,108
Money market mutual funds		4,213,372	4,213,372
	<u>\$ 608,101</u>	<u>\$ 4,956,220</u>	<u>\$ 5,564,321</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, \$8,794,124 was collateralized by securities held by the bank in the bank's name.

As of December 31, 2021, Town investments in the following investment types were held by the same counterparty that was used to buy the securities:

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

<u>Investment Type</u>	<u>Amount</u>
Equity mutual funds	\$ 466,740
Bond mutual funds	276,108
Exchange traded funds	119,598
Money market mutual funds	4,213,372
Repurchase agreement (fully collateralized)	3,187,522
	<u>\$ 8,263,340</u>

Investment in NHPDIP

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

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

Fair Value Measurement of Investments

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

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

As of December 31, 2021, the Town's investments measured at fair value, by type, were as follows:

<u>Investment Type</u>	<u>Fair Value Measurements Using:</u>			<u>Total</u>
	<u>Level 1 Inputs</u>	<u>Level 2 Inputs</u>	<u>Level 3 Inputs</u>	
Equity mutual funds	\$ 466,740			\$ 466,740
Bond mutual funds	276,108			276,108
Exchange traded funds	119,598			119,598
	<u>\$ 862,446</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 862,446</u>

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

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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

NOTE 4—CAPITAL ASSETS

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

	Balance 1/1/2021	Additions	Reductions	Balance 12/31/2021
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 13,283,677			\$ 13,283,677
Construction in progress	204,549	\$ 69,137	\$ (204,549)	69,137
Total capital assets not being depreciated	13,488,226	69,137	(204,549)	13,352,814
Other capital assets:				
Intangible assets	1,921,901			1,921,901
Buildings and improvements	9,367,945			9,367,945
Vehicles and equipment	6,652,207	479,745	(282,399)	6,849,553
Infrastructure	4,796,818	187,832		4,984,650
Total other capital assets at historical cost	22,738,871	667,577	(282,399)	23,124,049
Less accumulated depreciation for:				
Intangible assets	(186,715)	(16,119)		(202,834)
Buildings and improvements	(1,681,664)	(91,554)		(1,773,218)
Vehicles and equipment	(3,015,233)	(458,379)	198,539	(3,275,073)
Infrastructure	(988,130)	(106,131)		(1,094,261)
Total accumulated depreciation	(5,871,742)	(672,183)	198,539	(6,345,386)
Total other capital assets, net	16,867,129	(4,606)	(83,860)	16,778,663
Total capital assets, net	\$ 30,355,355	\$ 64,531	\$ (288,409)	\$ 30,131,477

Depreciation expense was charged to governmental functions as follows:

General government	\$ 38,612
Public safety	233,251
Highways and streets	252,162
Sanitation	90,094
Culture and recreation	41,945
Conservation	16,119
Total governmental activities depreciation expense	<u>\$ 672,183</u>

The balance of assets acquired through capital lease issuances as of December 31, 2021 is as follows:

Vehicles and equipment	\$ 1,278,635
Less: Accumulated depreciation	<u>(278,909)</u>
	<u>\$ 999,726</u>

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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, 2021 are as follows:

	Balance <u>1/1/2021</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2021</u>	Due Within <u>One Year</u>
Governmental activities:					
Bonds payable	\$ 890,000		\$ (50,000)	\$ 840,000	\$ 50,000
Unamortized bond premium	43,094		(5,465)	37,629	
Total Bonds payable	933,094	\$ -	(55,465)	877,629	50,000
Notes payable	1,423,545		(197,532)	1,226,013	204,363
Capital leases payable	653,375	53,544	(323,187)	383,732	125,373
Compensated absences payable	429,856	17,447	(14,257)	433,046	21,652
	<u>\$ 3,439,870</u>	<u>\$ 70,991</u>	<u>\$ (590,441)</u>	<u>\$ 2,920,420</u>	<u>\$ 401,388</u>

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

General Obligation Bonds

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

Bonds payable at December 31, 2021 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>12/31/2021</u>
2014 Police Station Bonds	<u>\$ 1,130,000</u>	3.44%	August 2034	<u>\$ 840,000</u>
			Sub-total Bonds payable	840,000
			Add: <i>Unamortized bond premium</i>	37,629
			Total Bonds payable	<u>\$ 877,629</u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2021 are as follows:

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 50,000	\$ 34,890	\$ 84,890
2023	55,000	32,340	87,340
2024	55,000	29,535	84,535
2025	55,000	26,730	81,730
2026	60,000	25,025	85,025
2027-2031	330,000	89,790	419,790
2032-2034	235,000	19,475	254,475
Sub-total Bonds payable	840,000	257,785	1,097,785
Add: <i>Unamortized bond premium</i>	37,629		37,629
Total Bonds payable	<u>\$ 877,629</u>	<u>\$ 257,785</u>	<u>\$ 1,135,414</u>

General Obligation Notes

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

Notes payable at December 31, 2021 is comprised of the following individual issues:

<u>Description</u>	<u>Original</u> <u>Issue</u>	<u>Interest</u> <u>Rate</u>	<u>Maturity</u> <u>Date</u>	<u>Balance at</u> <u>12/31/2021</u>
2008 Bean Property Bonds	\$ 980,000	5.03%	December 2022	\$ 91,102
Varney Point Road Pumping Station Note	629,471	2.00%	July 2048	538,237
2018 Recycling Center Note	950,000	2.48%	December 2027	596,674
	<u>\$ 2,559,471</u>		Total Notes payable	<u>\$ 1,226,013</u>

Debt service requirements to retire the general obligation notes outstanding at December 31, 2021 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 204,363	\$ 27,424	\$ 231,787
2023	115,629	22,122	137,751
2024	118,029	19,323	137,352
2025	120,548	16,406	136,954
2026	123,102	13,453	136,555
2027-2031	205,451	41,534	246,985
2032-2036	99,674	29,902	129,576
2037-2041	99,674	19,935	119,609
2042-2046	99,674	9,967	109,641
2047-2048	39,869	1,196	41,065
Total Notes payable	<u>\$ 1,226,013</u>	<u>\$ 201,262</u>	<u>\$ 1,427,275</u>

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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, 2021:

Fire equipment, due in annual installments of \$37,127, including interest at 2.125%, through July 2025	\$ 140,835
Fire Boat, due in annual installments of \$52,342, including interest at 2.75%, through January 2024	105,821
Highway equipment, due in annual installments of \$32,600, including interest at 1.85%, through December 2024	94,288
Fire Department vehicle, due in annual installments of \$11,210 including interest at 5.00%, through December 2025	42,788
	<u>\$ 383,732</u>

Debt service requirements to retire capital lease obligations outstanding at December 31, 2021 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 125,373	\$ 7,905	\$ 133,278
2023	128,289	4,989	133,278
2024	82,725	2,573	85,298
2025	47,345	992	48,337
	<u>\$ 383,732</u>	<u>\$ 16,459</u>	<u>\$ 400,191</u>

NOTE 6—OTHER POSTEMPLOYMENT BENEFITS

Plan Description

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

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

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

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

Benefits Provided

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

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

Funding Policy

Per RSA-100-A:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rates for the covered payroll of general employees and public safety employees were 0.29% and 3.66% through June 30, 2021, respectively, and 0.31% and 3.21%, respectively, thereafter. Contributions to the OPEB plan for the Town were \$95,381 for the year ended December 31, 2021. 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, 2021, the Town reported a liability of \$838,836 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, 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, 2020. 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, 2021, the Town's proportion was approximately 0.2095 percent, which was an increase of 0.0123 percentage points from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Town recognized OPEB expense of \$77,833. At December 31, 2021, 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, 2021

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience		\$ 175
Net difference between projected and actual earnings on OPEB plan investments		10,479
Changes in proportion and differences between Town contributions and proportionate share of contributions	\$ 450	
Town contributions subsequent to the measurement date	48,188	
Totals	<u>\$ 48,638</u>	<u>\$ 10,654</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 \$37,984. The Town reported \$48,188 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, 2022. 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>	
2022	\$ (2,122)
2023	(2,202)
2024	(2,468)
2025	(3,412)
	<u>\$ (10,204)</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

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

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	1.14-6.46%
International equity	20%	2.37-5.53%
Fixed income	25%	3.60%
Alternative investments	15%	7.25-8.85%
Real estate	10%	6.60%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2021 was 6.75%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

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

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

	1% Decrease <u>(5.75%)</u>	Current Discount rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
Net OPEB liability	\$ 911,881	\$ 838,836	\$ 775,283

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, 2021

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

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

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

Benefits Provided

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

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

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

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

Funding Policy

Covered police officers and 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 24.77%, 26.43% and 10.88% through June 30, 2021, respectively, and 30.67%, 29.78%, and 13.75%, respectively, thereafter. The Town contributed 100% of the employer cost for public safety and general employees of the Town.

Per RSA-100-A:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ended December 31, 2021 were \$1,034,850.

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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

At December 31, 2021, the Town reported a liability of \$8,903,692 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2020. 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, 2021, the Town's proportion was approximately 0.2009 percent, which was an increase of approximately 0.0116 percentage points from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Town recognized pension expense of \$620,030. At December 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 249,316	\$ 93,215
Change in assumptions	929,940	
Net difference between projected and actual investment earnings on pension plan investments		2,490,159
Changes in proportion and differences between Town contributions and proportionate share of contributions	483,294	397,883
Town contributions subsequent to the measurement date	597,154	
Totals	<u>\$ 2,259,704</u>	<u>\$ 2,981,257</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as a decrease to unrestricted net position in the amount of \$721,553. The Town reported \$597,154 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, 2022. 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>	
2022	\$ (270,485)
2023	(161,552)
2024	(184,980)
2025	(701,690)
	<u>\$ (1,318,707)</u>

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	1.14-6.46%
International equity	20%	2.37-5.53%
Fixed income	25%	3.60%
Alternative investments	15%	7.25-8.85%
Real estate	10%	6.60%
Total	<u>100%</u>	

Discount Rate

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

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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

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

	1% Decrease <u>(5.75%)</u>	Current Discount rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
Town's proportionate share of the net pension liability	\$ 12,733,298	\$ 8,903,692	\$ 5,709,175

NOTE 8—INTERFUND BALANCES AND TRANSFERS

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

Interfund balances at December 31, 2021 are as follows:

	General Fund	Due from Nonmajor Governmental Funds	Totals
Due to Nonmajor Governmental Funds	\$ 1,778,571	\$ 11,875	\$ 1,790,446
	<u>\$ 1,778,571</u>	<u>\$ 11,875</u>	<u>\$ 1,790,446</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, 2021 are as follows:

	<u>Transfers in</u>	<u>Transfers out</u>
General Fund	\$ 263,283	\$ 11,000
Nonmajor Governmental Funds:		
Old Home Day Fund	11,000	
Sewer Fund		10,000
Ambulance Revolving Fund		253,283
	<u>\$ 274,283</u>	<u>\$ 274,283</u>

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

NOTE 9—RESTRICTED NET POSITION

Net position of governmental activities is restricted for specific purposes at December 31, 2021 as follows:

Permanent Funds - Principal	\$ 474,054
Permanent Funds - Income	55,538
Conservation trusts	448,597
Library funds	112,776
Drug Forfeiture funds	15,694
Donation funds	27,976
	<u>\$ 1,134,635</u>

NOTE 10—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2021 are as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:			
Prepaid items	\$ 133,178		\$ 133,178
Permanent funds - Principal		\$ 474,054	474,054
Restricted for:			
Conservation trusts	448,597		448,597
Permanent funds - Income		55,538	55,538
Library operations		112,776	112,776
Drug forfeiture		15,694	15,694
Donations		27,976	27,976
Committed for:			
Carryforward appropriations	51,538		51,538
Expendable trusts	1,909,275		1,909,275
Conservation commission		332,781	332,781
Sewer operations		999,300	999,300
Sewer capital cost recovery		3,900	3,900
Recreation revolving		94,142	94,142
Special details revolving		144,340	144,340
Ambulance revolving		353,670	353,670
Cemetery		58,477	58,477
Assigned for:			
Designated to offset subsequent year appropriations	1,110,767		1,110,767
Encumbrances	472,909		472,909
Rowe House		209	209
Old Home Day		12,767	12,767
Unassigned:			
Unassigned - General operations	4,767,907		4,767,907
	<u>\$ 8,894,171</u>	<u>\$ 2,685,624</u>	<u>\$ 11,579,795</u>

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

NOTE 11—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$2,583,564,870 as of April 1, 2021) and are due in two installments on July 1, 2021 and December 31, 2021. Taxes paid after the due dates accrue interest at 8% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year-end).

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

In accordance with State law, the Town collects taxes for the Gilford School District, Belknap County, and Gunstock Acres Village Water District, all independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$19,079,659, \$2,156,606, and \$178,323, for the Gilford School District, Belknap County, and Gunstock Acres Village Water District, respectively. These taxes are recognized in these financial statements within the fiduciary funds only. The Town bears responsibility for uncollected taxes.

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, 2021, 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, 2021.

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.

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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.

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues:				
Taxes	\$ 10,235,956	\$ 10,235,956	\$ 10,245,832	\$ 9,876
Licenses and permits	2,266,500	2,266,500	2,508,916	242,416
Intergovernmental	753,402	947,564	957,462	9,898
Charges for services	459,000	459,000	514,183	55,183
Interest and investment income	20,000	20,000	18,849	(1,151)
Miscellaneous	229,000	381,957	297,776	(84,181)
Total Revenues	<u>13,963,858</u>	<u>14,310,977</u>	<u>14,543,018</u>	<u>232,041</u>
Expenditures:				
Current operations:				
General government	2,588,361	2,717,395	2,581,273	136,122
Public safety	5,259,400	5,262,880	5,120,133	142,747
Highways and streets	3,853,257	3,872,025	3,736,841	135,184
Sanitation	595,045	595,045	615,066	(20,021)
Health and welfare	108,309	108,309	81,536	26,773
Culture and recreation	869,813	869,813	790,144	79,669
Conservation	30,700	30,700	29,087	1,613
Economic Development	41,086	41,086	25,148	15,938
Capital outlay	1,067,221	1,211,520	1,178,486	33,034
Debt service:				
Principal retirement	227,610	227,610	227,610	-
Interest and fiscal charges	60,918	60,918	60,917	1
Total Expenditures	<u>14,701,720</u>	<u>14,997,301</u>	<u>14,446,241</u>	<u>551,060</u>
Excess revenues over (under) expenditures	<u>(737,862)</u>	<u>(686,324)</u>	<u>96,777</u>	<u>783,101</u>
Other financing sources (uses):				
Transfers in	467,194	467,194	453,283	(13,911)
Transfers out	(422,193)	(422,193)	(422,193)	-
Total other financing sources (uses)	<u>45,001</u>	<u>45,001</u>	<u>31,090</u>	<u>(13,911)</u>
Net change in fund balance	(692,861)	(641,323)	127,867	769,190
Fund Balance at beginning of year				
- Budgetary Basis	<u>6,328,229</u>	<u>6,328,229</u>	<u>6,328,229</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 5,635,368</u>	<u>\$ 5,686,906</u>	<u>\$ 6,456,096</u>	<u>\$ 769,190</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, 2021

<u>Measurement Period Ended</u>	Cost-Sharing Multiple Employer Plan Information Only				
	<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, 2021	0.20946989%	\$ 838,836	\$ 5,044,613	16.63%	11.06%
June 30, 2020	0.19718550%	\$ 863,099	\$ 4,606,220	18.74%	7.74%
June 30, 2019	0.22476140%	\$ 985,379	\$ 4,622,210	21.32%	7.75%
June 30, 2018	0.23029198%	\$ 1,054,382	\$ 4,499,514	23.43%	7.53%
June 30, 2017	0.15568057%	\$ 711,824	\$ 4,462,304	15.95%	7.91%
June 30, 2016	0.15318699%	\$ 741,586	\$ 4,249,625	17.45%	5.21%
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*
June 30, 2013	*	*	*	*	*
June 30, 2012	*	*	*	*	*

* 10 Year schedule, historical information not available

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

See accompanying notes to the required supplementary information

SCHEDULE 3
TOWN OF GILFORD, NEW HAMPSHIRE
Schedule of Town OPEB Contributions
For the Year Ended December 31, 2021

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, 2021	\$ 95,381	\$ (95,381)	\$ -	\$ 5,114,193	1.87%
December 31, 2020	\$ 96,959	\$ (96,959)	\$ -	\$ 4,888,029	1.98%
December 31, 2019	\$ 96,642	\$ (96,642)	\$ -	\$ 4,617,984	2.09%
December 31, 2018	\$ 103,762	\$ (103,762)	\$ -	\$ 4,592,798	2.26%
December 31, 2017	\$ 96,885	\$ (96,885)	\$ -	\$ 4,481,111	2.16%
December 31, 2016	\$ 90,483	\$ (90,483)	\$ -	\$ 4,323,953	2.09%
December 31, 2015	*	*	*	*	*
December 31, 2014	*	*	*	*	*
December 31, 2013	*	*	*	*	*
December 31, 2012	*	*	*	*	*

* 10 Year schedule, historical information not available

See accompanying notes to the required supplementary information

SCHEDULE 4

TOWN OF GILFORD, NEW HAMPSHIRE

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

For the Year Ended December 31, 2021

<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, 2021	0.20089924%	\$ 8,903,692	\$ 5,044,613	176.50%	72.22%
June 30, 2020	0.18934139%	\$ 12,110,561	\$ 4,606,220	262.92%	58.72%
June 30, 2019	0.19993676%	\$ 9,620,266	\$ 4,622,210	208.13%	65.59%
June 30, 2018	0.20225847%	\$ 9,739,155	\$ 4,499,514	216.45%	64.73%
June 30, 2017	0.21023119%	\$ 10,339,155	\$ 4,462,304	231.70%	62.66%
June 30, 2016	0.20621926%	\$ 10,965,906	\$ 4,249,625	258.04%	58.30%
June 30, 2015	0.19893695%	\$ 7,880,941	\$ 4,024,996	195.80%	65.47%
June 30, 2014	0.19060229%	\$ 7,154,420	\$ 3,735,394	191.53%	66.32%
June 30, 2013	0.19571271%	\$ 8,423,053	\$ 3,733,416	225.61%	59.81%
June 30, 2012	*	*	*	*	*

* 10 Year schedule, historical information not available

Significant Actuarial Assumptions

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

See accompanying notes to the required supplementary information

SCHEDULE 5
TOWN OF GILFORD, NEW HAMPSHIRE
Schedule of Town Pension Contributions
For the Year Ended December 31, 2021

<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, 2021	\$ 1,034,850	\$ (1,034,850)	\$ -	\$ 5,114,193	20.23%
December 31, 2020	\$ 892,043	\$ (892,043)	\$ -	\$ 4,888,029	18.25%
December 31, 2019	\$ 855,447	\$ (855,447)	\$ -	\$ 4,617,984	18.52%
December 31, 2018	\$ 871,267	\$ (871,267)	\$ -	\$ 4,592,798	18.97%
December 31, 2017	\$ 812,598	\$ (812,598)	\$ -	\$ 4,481,111	18.13%
December 31, 2016	\$ 750,180	\$ (750,180)	\$ -	\$ 4,323,953	17.35%
December 31, 2015	\$ 692,399	\$ (692,399)	\$ -	\$ 4,082,122	16.96%
December 31, 2014	\$ 652,124	\$ (652,124)	\$ -	\$ 3,937,841	16.56%
December 31, 2013	\$ 559,976	\$ (559,976)	\$ -	\$ 3,769,528	14.86%
December 31, 2012	*	*	*	*	*

* 10 Year schedule, historical information not available

See accompanying notes to the required supplementary information

TOWN OF GILFORD, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2021

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

General Fund

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

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 15,016,551	\$ 14,259,304
Difference in property taxes meeting susceptible to accrual criteria	(111,043)	
Non-budgetary revenues and expenditures	(45,663)	(115,295)
Non-budgetary transfers in and out	(10,000)	(10,000)
Budgetary transfers in and out	200,000	421,193
Encumbrances - December 31, 2020		(106,133)
Encumbrances - December 31, 2021		472,909
Capital lease activity	(53,544)	(53,544)
Per Schedule 1	<u>\$ 14,996,301</u>	<u>\$ 14,868,434</u>

NOTE 2—BUDGETARY FUND BALANCE

The components of the budgetary fund balance for the General Fund at December 31, 2021 are as follows:

<i>Nonspendable:</i>	
Prepaid items	\$ 133,178
<i>Committed for:</i>	
Carryforward appropriations	51,538
<i>Assigned for:</i>	
Designated to offset subsequent year appropriations	1,110,767
<i>Unassigned:</i>	
Unassigned - General operations	5,160,613
	<u>\$ 6,456,096</u>

SCHEDULE A
TOWN OF GILFORD, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2021

	Special Revenue <u>Funds</u>	Permanent <u>Funds</u>	Combining <u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 51,640	\$ 86,431	\$ 138,071
Investments	61,136	431,286	492,422
Accounts receivable, net	285,516		285,516
Special assessments	4,487		4,487
Due from other funds	<u>1,778,571</u>	<u>11,875</u>	<u>1,790,446</u>
Total Assets	<u>2,181,350</u>	<u>529,592</u>	<u>2,710,942</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 2,181,350</u>	<u>\$ 529,592</u>	<u>\$ 2,710,942</u>
LIABILITIES			
Accounts payable	\$ 8,956		\$ 8,956
Due to other funds	<u>11,875</u>		<u>11,875</u>
Total Liabilities	<u>20,831</u>	<u>\$ -</u>	<u>20,831</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		474,054	474,054
Restricted	156,446	55,538	211,984
Committed	1,986,610		1,986,610
Assigned	<u>12,976</u>		<u>12,976</u>
Total Fund Balances	<u>2,156,032</u>	<u>529,592</u>	<u>2,685,624</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,181,350</u>	<u>\$ 529,592</u>	<u>\$ 2,710,942</u>

SCHEDULE A-1
TOWN OF GILFORD, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2021

	Library Fund	Sewer Fund	Conservation Commission Fund	Capital Cost Recovery Fund	Drug Forfeiture Fund	Rowe House Fund	Old Home Day Fund
ASSETS							
Cash and cash equivalents	\$ 51,640						
Investments	61,136						
Accounts receivable, net		\$ 252,765		\$ 4,487			
Special assessments		746,591	\$ 332,781	3,900	\$ 15,694	\$ 209	\$ 12,767
Due from other funds		999,356	332,781	8,387	15,694	209	12,767
Total Assets	112,776						
DEFERRED OUTFLOWS OF RESOURCES							
Total Deferred Outflows of Resources	-	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	\$ 112,776	\$ 999,356	\$ 332,781	\$ 8,387	\$ 15,694	\$ 209	\$ 12,767
LIABILITIES							
Accounts payable		\$ 56					
Due to other funds							
Total Liabilities	\$ -	56	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES							
Uncollected assessment revenue				4,487			
Total Deferred Inflows of Resources	-	-	-	4,487	-	-	-
FUND BALANCES							
Restricted	112,776				15,694		
Committed		999,300	332,781	3,900		209	12,767
Assigned							
Total Fund Balances	112,776	999,300	332,781	3,900	15,694	209	12,767
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 112,776	\$ 999,356	\$ 332,781	\$ 8,387	\$ 15,694	\$ 209	\$ 12,767

(continued)

SCHEDULE A-1
TOWN OF GILFORD, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2021
(continued)

	Recreation Fund	Donations Fund	Special Details Revolving Fund	Ambulance Revolving Fund	Cemetery Fund	Total Nonmajor Special Revenue Funds
ASSETS						
Cash and cash equivalents						\$ 51,640
Investments				\$ 32,751		61,136
Accounts receivable, net						285,516
Special assessments						4,487
Due from other funds	\$ 94,557	\$ 28,122	\$ 144,340	329,258	\$ 70,352	1,778,571
Total Assets	<u>94,557</u>	<u>28,122</u>	<u>144,340</u>	<u>362,009</u>	<u>70,352</u>	<u>2,181,350</u>
DEFERRED OUTFLOWS OF RESOURCES						
Total Deferred Outflows of Resources	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 94,557</u>	<u>\$ 28,122</u>	<u>\$ 144,340</u>	<u>\$ 362,009</u>	<u>\$ 70,352</u>	<u>\$ 2,181,350</u>
LIABILITIES						
Accounts payable	\$ 415	\$ 146		\$ 8,339	\$ 11,875	\$ 8,956
Due to other funds						11,875
Total Liabilities	<u>415</u>	<u>146</u>	<u>\$ -</u>	<u>8,339</u>	<u>11,875</u>	<u>20,831</u>
DEFERRED INFLOWS OF RESOURCES						
Uncollected assessment revenue						4,487
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,487</u>
FUND BALANCES						
Restricted		27,976	144,340	353,670	58,477	156,446
Committed	94,142					1,986,610
Assigned						12,976
Total Fund Balances	<u>94,142</u>	<u>27,976</u>	<u>144,340</u>	<u>353,670</u>	<u>58,477</u>	<u>2,156,032</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 94,557</u>	<u>\$ 28,122</u>	<u>\$ 144,340</u>	<u>\$ 362,009</u>	<u>\$ 70,352</u>	<u>\$ 2,181,350</u>

SCHEDULE B
TOWN OF GILFORD, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Funds
For the Year Ended December 31, 2021

	Special Revenue <u>Funds</u>	Permanent <u>Funds</u>	Combining <u>Totals</u>
Revenues:			
Taxes	\$ 35,052		\$ 35,052
Intergovernmental	10,989		10,989
Charges for services	1,495,810		1,495,810
Interest and investment income	10,160	\$ 52,721	62,881
Miscellaneous	<u>83,672</u>	<u>5,150</u>	<u>88,822</u>
Total Revenues	<u>1,635,683</u>	<u>57,871</u>	<u>1,693,554</u>
Expenditures:			
Current operations:			
General government	14,323	4,532	18,855
Public safety	480,661		480,661
Sanitation	855,246		855,246
Water distribution and treatment	5,547		5,547
Culture and recreation	75,200		75,200
Capital outlay	281		281
Debt service:			
Principal retirement	<u>31,098</u>		<u>31,098</u>
Total Expenditures	<u>1,462,356</u>	<u>4,532</u>	<u>1,466,888</u>
Excess revenues over (under) expenditures	<u>173,327</u>	<u>53,339</u>	<u>226,666</u>
Other financing sources (uses):			
Transfers in	11,000		11,000
Transfers out	<u>(263,283)</u>		<u>(263,283)</u>
Total Other financing sources (uses)	<u>(252,283)</u>	<u>-</u>	<u>(252,283)</u>
Net change in fund balances	(78,956)	53,339	(25,617)
Fund Balances at beginning of year	<u>2,234,988</u>	<u>476,253</u>	<u>2,711,241</u>
Fund Balances at end of year	<u>\$ 2,156,032</u>	<u>\$ 529,592</u>	<u>\$ 2,685,624</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, 2021

	Library Fund	Sewer Fund	Conservation Commission Fund	Capital Cost Recovery Fund	Drug Forfeiture Fund	Rowe House Fund	Old Home Day Fund
Revenues:							
Taxes			\$ 35,052				
Intergovernmental							
Charges for services		\$ 929,864					
Interest and investment income	\$ 6,231	1,522	618		\$ 33		\$ 43
Miscellaneous	32,468						18,970
Total Revenues	<u>38,699</u>	<u>931,386</u>	<u>35,670</u>	<u>\$ -</u>	<u>33</u>	<u>\$ -</u>	<u>19,013</u>
Expenditures:							
Current operations:							
General government							
Public safety							
Sanitation		855,246					
Water distribution and treatment							29,236
Culture and recreation	27,111						
Capital outlay							
Debt service:							
Principal retirement		31,098					
Total Expenditures	<u>27,111</u>	<u>886,344</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,236</u>
Excess revenues over (under) expenditures	<u>11,588</u>	<u>45,042</u>	<u>35,670</u>	<u>-</u>	<u>33</u>	<u>-</u>	<u>(10,223)</u>
Other financing sources (uses):							
Transfers in							11,000
Transfers out		(10,000)					
Total Other financing sources (uses)	<u>-</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,000</u>
Net change in fund balances	11,588	35,042	35,670	-	33	-	777
Fund Balances at beginning of year	<u>101,188</u>	<u>964,258</u>	<u>297,111</u>	<u>3,900</u>	<u>15,661</u>	<u>209</u>	<u>11,990</u>
Fund Balances at end of year	<u>\$ 112,776</u>	<u>\$ 999,300</u>	<u>\$ 332,781</u>	<u>\$ 3,900</u>	<u>\$ 15,694</u>	<u>\$ 209</u>	<u>\$ 12,767</u>

(continued)

SCHEDULE B-1
TOWN OF GILFORD, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021
(continued)

	Recreation Fund	Donations Fund	Special Details Revolving Fund	Ambulance Revolving Fund	Cemetery Fund	Total Nonmajor Special Revenue Funds
Revenues:						
Taxes		\$ 10,989				\$ 35,052
Intergovernmental						10,989
Charges for services	\$ 15,368		\$ 404,374	\$ 142,679	\$ 3,525	1,495,810
Interest and investment income	206		217	1,148	142	10,160
Miscellaneous		27,084			5,150	83,672
Total Revenues	<u>15,574</u>	<u>38,073</u>	<u>404,591</u>	<u>143,827</u>	<u>8,817</u>	<u>1,635,683</u>
Expenditures:						
Current operations:						
General government		7,823			6,500	14,323
Public safety		25,549	390,366	64,746		480,661
Sanitation						855,246
Water distribution and treatment		5,547				5,547
Culture and recreation	18,323	530				75,200
Capital outlay		281				281
Debt service:						
Principal retirement						31,098
Total Expenditures	<u>18,323</u>	<u>39,730</u>	<u>390,366</u>	<u>64,746</u>	<u>6,500</u>	<u>1,462,356</u>
Excess revenues over (under) expenditures	<u>(2,749)</u>	<u>(1,657)</u>	<u>14,225</u>	<u>79,081</u>	<u>2,317</u>	<u>173,327</u>
Other financing sources (uses):						
Transfers in						11,000
Transfers out				(253,283)		(263,283)
Total Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(253,283)</u>	<u>-</u>	<u>(252,283)</u>
Net change in fund balances	(2,749)	(1,657)	14,225	(174,202)	2,317	(78,956)
Fund Balances at beginning of year	96,891	29,633	130,115	527,872	56,160	2,234,988
Fund Balances at end of year	<u>\$ 94,142</u>	<u>\$ 27,976</u>	<u>\$ 144,340</u>	<u>\$ 353,670</u>	<u>\$ 58,477</u>	<u>\$ 2,156,032</u>

Town of Gilford
Balance Sheet by Fund
For 12/31/2022

(preliminary unaudited)

	<u>General Fund</u>
<u>ASSETS</u>	
Cash and Equivalents	\$4,612,526
Investments	\$10,612,630
Receivables:	
Taxes	\$1,979,506
Accounts	\$442,863
Deferred Assessments	
Intergovernmental Receivables	
Interfund Receivables	(\$2,098,805)
Prepaid Items	\$125,674
Total Assets	\$15,674,395
 <u>LIABILITIES</u>	
Accounts Payable	\$427,445
Accrued Expenses	\$458,788
Intergovernmental Payable	\$7,050,301
Interfund Payable	\$25,967
Deferred Assessment Revenue	\$764,323
Total Liabilities	\$8,726,823
 <u>FUND BALANCES</u>	
Nonspendable Fund Balance	\$4,791
Assigned Fund Balance	\$1,198,120
Unreserved, Undesignated	\$5,103,042
Total Fund Balance	\$6,305,953
 Total Liabilities and Fund Balances	 \$15,032,776

**Town of Gifford
Trust Funds
as of December 31, 2022**

		PRINCIPAL												INCOME				Grand Total Principal & Income of Period
		Balance Beginning Year	Additions/ New Funds Created	Expended During Period	Fees During Period	Gain (Loss) on Securities	Balance End of Period	Balance Beginning Year	Income During Period	Fees During Period	Expended/ Received During Period	Balance End of Period						
Date of Creation	Name of Trust Fund																	
	Common Trust Fund Total	264,914.79	14,025.00	(1,291.58)	407.40	52,515.52	329,756.33	48,233.63	7,904.40	2,973.89	1,291.58	54,455.72	384,212.05					
1968	A.B. Lincoln - Care of Lincoln Park	2,806.11	-	-	3.79	488.03	3,290.35	201.79	73.78	27.91	-	247.66	3,538.01					
1968	Julia Ladd - Worthy Poor	3,333.91	-	-	7.83	1,009.22	4,335.30	2,883.70	152.53	55.28	-	2,980.95	7,316.25					
1969	Theodate & Elliot Remick - Library	7,054.67	-	-	10.75	1,385.23	8,429.15	1,480.30	209.34	76.66	-	1,612.98	10,042.13					
1986	Samuel & Winnifred Smith - Library	35,697.49	100.00	-	46.88	5,981.49	41,732.10	1,489.61	912.23	329.02	-	2,072.82	43,804.92					
1991	Kimball Castle - Wildlife	254,645.14	-	(340.00)	363.93	46,953.89	300,895.10	34,671.94	7,089.91	2,609.80	(3,971.98)	35,180.07	336,075.17					
1996	Daniel P. Rogers - Conservation	22,683.51	-	-	37.63	4,849.56	27,495.44	7,193.08	733.05	265.53	-	7,660.60	35,156.04					
2022	N. Richard Persons Trust - Library	-	100,000.00	-	108.26	64.18	99,955.92	-	1,518.78	316.79	-	1,201.99	101,157.91					
2022	Betty Persons Trust - Library	-	100,000.00	-	108.32	64.33	99,956.01	-	1,519.09	316.77	-	1,202.32	101,158.33					
	Total Miscellaneous Trust Funds	326,220.83	200,100.00	(340.00)	687.39	60,795.93	586,089.37	47,920.42	12,208.71	3,997.76	(3,971.98)	52,159.39	638,248.76					
	TOTAL TRUST FUNDS	591,135.62	214,125.00	(1,631.58)	1,094.79	113,311.45	915,845.70	96,154.05	20,113.11	6,971.65	(2,680.40)	106,615.11	1,022,460.81					
	Capital Reserve Funds																	
1989	Fire Equipment	418,043.78	125,000.00	-	-	-	543,043.78	10.65	5,137.37	-	-	5,148.02	548,191.80					
1990	Highway Equipment	4,418.69	100,000.00	-	-	-	104,418.69	11,613.40	196.96	-	-	11,810.36	116,229.05					
2000	Business Park	6,610.19	-	-	-	-	6,610.19	1,326.80	97.49	-	-	1,424.29	8,034.48					
2001	Special Education	150,000.00	-	-	-	-	150,000.00	43,653.51	2,379.08	-	-	46,032.59	196,032.59					
2006	Gunstock Tank/Major Equipment	43,430.79	-	-	-	-	43,430.79	9,838.50	654.41	-	-	10,492.91	53,923.70					
2006	Bridge Replacement Fund	213,222.86	200,000.00	(319,681.04)	-	-	93,541.82	2.63	2,618.42	-	(1,459.76)	1,161.29	94,703.11					
2007	Building Repair Fund	25,821.70	25,000.00	(10,238.45)	-	-	40,583.25	0.56	244.09	-	(136.55)	108.10	40,691.35					
2007	Compensation Absences Fund	27,723.96	-	-	-	-	27,723.96	2,258.26	368.37	-	-	2,626.63	30,350.59					
2007	Sewer Maintenance Fund	177,803.86	10,000.00	(18,568.10)	-	-	169,235.76	3.93	2,184.62	-	(1,220.15)	968.40	170,204.16					
2008	School Building Boiler Maintenance	-	-	-	-	-	-	1,143.13	14.04	-	-	1,157.17	1,157.17					
2008	School Building Roof Maintenance	187,500.00	82,500.00	-	-	-	270,000.00	1,366.34	2,500.66	-	-	3,867.00	273,867.00					
2008	Glendale Boat and Ramp Fund	60,971.24	25,000.00	(2,752.09)	-	-	83,219.15	1.06	748.93	-	(417.91)	332.08	83,551.23					
2008	Water Supply Maintenance Fund	59,471.87	25,000.00	(20,097.37)	-	-	64,374.50	0.71	730.32	-	(407.13)	323.90	64,698.40					
2008	Recreation Facilities Fund	34,768.00	50,000.00	(20,103.13)	-	-	64,664.87	0.97	427.34	-	(238.94)	189.37	64,854.24					
2009	GAVWD Maint Fund	743,210.68	194,000.00	(58,694.77)	-	-	878,515.91	325.89	8,412.11	-	(325.89)	8,412.11	886,928.02					
	LR Business Park II	704,150.35	58,000.00	-	-	-	762,150.35	28,953.80	9,005.62	-	(40.00)	37,919.42	800,069.77					
	Sand Pile cover	-	-	-	-	-	-	-	-	-	-	-	-					
	Technology Capital Reserve Fund	29,132.07	11,767.00	-	-	-	40,899.07	0.54	357.87	-	-	358.41	41,257.48					
2018	School Buildings Fund	650,000.00	200,000.00	(43,867.74)	-	-	806,132.26	6,312.31	7,886.28	-	(6,326.26)	7,872.33	814,004.59					
2018	School Bldgs Technology Infrastructure	150,000.00	10,000.00	(108,744.89)	-	-	51,255.11	2,342.62	534.44	-	(2,345.86)	531.20	51,786.31					
2018	School Bldg Roof II Fund	125,247.65	-	-	-	-	125,247.65	4,111.86	1,589.25	-	-	5,701.11	130,948.76					
2018	Police K9 Fund	11,600.00	2,900.00	-	-	-	14,500.00	101.91	143.73	-	-	245.64	14,745.64					
2018	Sidewalk Fund	11,638.07	10,000.00	-	-	-	21,638.07	113.93	144.25	-	-	258.18	21,896.25					
2020	DPW Building Fund	99,780.58	85,000.00	(24,927.21)	-	-	159,853.37	1.03	1,225.20	-	(682.79)	543.44	160,396.81					
	Total Capital Reserve Funds	3,934,546.34	1,214,167.00	(627,674.79)	-	-	4,521,038.55	113,484.34	47,600.85	-	(13,601.24)	147,483.95	4,668,522.50					
	Grand Total	4,525,681.96	1,428,292.00	(629,306.37)	-	113,311.45	5,436,884.25	209,638.39	67,713.96	6,971.65	(16,281.64)	254,099.06	5,690,983.31					

Statement of Bonded Debt
2023-2048

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

Statement of Lease/Purchase Debt
2023 - 2025

Year	<u>Fire Boat</u> 2019-2024		<u>Fire SCBA</u> 2020-2025		<u>Fire Command Vehicle</u> 2021-2025		<u>Jet Vac Trailer</u> 2022-2025		<u>Total Debt</u>	
	Original Note:	\$244,023	Original Note:	\$225,705	Original Note:	\$53,544	Original Note:	\$157,959		
	<i>MBBNH</i>	2.75%	<i>BofNH</i>	2.75%	<i>Franklin SB</i>	1.90%	<i>Franklin SB</i>	1.90%		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 51,441	\$ 901	\$ 34,827	\$ 2,300	\$ 10,595	\$ 615	\$ 30,925	\$ 1,796	\$ 127,788	\$ 7,636
2024	\$ 4,351	\$ -	\$ 35,573	\$ 1,554	\$ 10,795	\$ 415	\$ 31,510	\$ 1,212	\$ 82,229	\$ 3,181
2025			\$ 36,343	\$ 783	\$ 11,001	\$ 209	\$ 32,112	\$ 610	\$ 79,456	\$ 1,602
Total Remaining	\$ 55,792	\$ 901	\$ 106,743	\$ 4,637	\$ 32,391	\$ 1,240	\$ 94,547	\$ 3,619	\$ 289,473	\$ 10,396



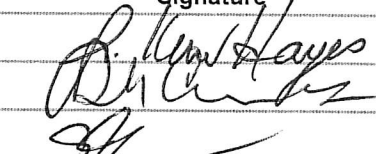
Gilford Summary Inventory of Valuation

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

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

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

Assessor	
Marybeth Walker (Corcoran Consulting Associates, Inc.)	

Municipal Officials		
Name	Position	Signature
J. Kevin Hayes	Chairman	
Dale Channing Eddy	Vice Chairman	
Gus Benavides	Clerk	

Preparers		
Name	Phone	Email
marybeth walker	6033963268	marybeth_walker2000@yahoo.com
marybeth walker	6033963268	marybeth_walker2000@yahoo.com
marybeth walker	6033963268	marybeth_walker2000@yahoo.com

Preparer's Signature



New Hampshire
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Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	10,225.03	\$750,530	
1B	Conservation Restriction Assessment RSA 79-B	7.60	\$3,070	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	5,656.85	\$869,831,240	
1G	Commercial/Industrial Land	1,183.75	\$71,913,900	
1H	Total of Taxable Land	17,073.23	\$942,498,740	
1I	Tax Exempt and Non-Taxable Land	6,438.62	\$71,670,470	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$1,444,522,400	
2B	Manufactured Housing RSA 674:31	0	\$33,448,900	
2C	Commercial/Industrial	0	\$163,502,100	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$1,641,473,400	
2G	Tax Exempt and Non-Taxable Buildings	0	\$65,511,900	
Utilities & Timber			Valuation	
3A	Utilities		\$20,207,640	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$2,604,179,780	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	1	\$403,460	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Polution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$2,603,776,320	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	2	\$30,000
13	Elderly Exemption RSA 72:39-a,b	\$0	33	\$1,964,400
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	0	\$0
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$1,994,400
21A	Net Valuation			\$2,601,781,920
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$2,601,781,920
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$2,601,781,920
22	Less Utilities			\$20,207,640
23A	Net Valuation without Utilities			\$2,581,574,280
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$2,581,574,280



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Utility Value Appraiser

Corcoran Consulting Associates, Inc.

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

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
NEW HAMPSHIRE ELECTRIC COOP	\$818,865				\$818,865
PSNH DBA EVERSOURCE ENERGY	\$18,255,760			\$71,875	\$18,327,635
	\$19,074,625			\$71,875	\$19,146,500

Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$515,500				\$515,500
	\$515,500				\$515,500

Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
ABENAKI WATER COMPANY	\$95,900				\$95,900
LAKES REGION WATER COMPANY	\$432,666	\$17,074			\$449,740
	\$528,566	\$17,074			\$545,640



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Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	370	\$184,500
Surviving Spouse RSA 72:29-a	\$2,000	0	
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	18	\$36,000
All Veterans Tax Credit RSA 72:28-b	\$500	31	\$15,500
Combat Service Tax Credit RSA 72:28-c			
		419	\$236,000

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	
Married	

Deaf Asset Limits	
Single	
Married	

Disabled Income Limits	
Single	
Married	

Disabled Asset Limits	
Single	
Married	

Elderly Exemption Report

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

Age	Number
65-74	4
75-79	1
80+	1

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

Age	Number	Amount	Maximum	Total
65-74	7	\$45,000	\$315,000	\$311,900
75-79	8	\$60,000	\$480,000	\$442,400
80+	18	\$75,000	\$1,350,000	\$1,210,100
	33		\$2,145,000	\$1,964,400

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

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

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Structures:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Total Exemption Granted:

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

Granted/Adopted? No

Properties:

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

Current Assessed Value:



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Current Use RSA 79-A	Total Acres	Valuation
Farm Land	790.95	\$221,710
Forest Land	8,683.96	\$503,680
Forest Land with Documented Stewardship	500.31	\$19,880
Unproductive Land	249.81	\$5,260
Wet Land		
	10,225.03	\$750,530

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	2,440.44
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	17.58
Total Number of Owners in Current Use	Owners:	165
Total Number of Parcels in Current Use	Parcels:	274

Land Use Change Tax

Gross Monies Received for Calendar Year		\$46,960
Conservation Allocation	Percentage: 100.00 %	Dollar Amount:
Monies to Conservation Fund		\$46,960
Monies to General Fund		

Conservation Restriction Assessment Report RSA 79-B

	Acres	Valuation
Farm Land	7.60	\$3,070
Forest Land		
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land		
	7.60	\$3,070

Other Conservation Restriction Assessment Statistics

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



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

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

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

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
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This municipality has no TIF districts.

Revenues Received from Payments in Lieu of Tax

	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$566.00	1,322.30
White Mountain National Forest only, account 3186		0.00

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

Amount

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

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

Amount

GUNSTOCK RECREATION AREA	\$17,107
GILFORD VILLAGE KNOLLS - II	\$7,333
WINNIPESAUKEE RIVER BASIN PROJECT	\$66
	\$24,506

Notes

Cyclical inspections in process. Updated Current use, utilities, permits, sales, abatements and property owner request for inspection.



Gunstock Acres Summary Inventory of Valuation

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

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

For assistance please contact:
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(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>

Assessor

Marybeth Walker (Corcoran Consulting Associates, Inc.)

Preparer

Name

Marybeth Walker

Phone

603-396-3268

Email

marybeth_walker2000@yahoo.com

Preparer's Signature



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Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	81.15	\$5,200	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	603.36	\$44,915,140	
1G	Commercial/Industrial Land	12.55	\$581,900	
1H	Total of Taxable Land	697.06	\$45,502,240	
1I	Tax Exempt and Non-Taxable Land	0.00	\$0	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$170,082,400	
2B	Manufactured Housing RSA 674:31	0	\$0	
2C	Commercial/Industrial	0	\$2,041,800	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$172,124,200	
2G	Tax Exempt and Non-Taxable Buildings	0	\$0	
Utilities & Timber			Valuation	
3A	Utilities		\$0	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$217,626,440	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	1	\$403,460	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Polution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$217,222,980	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	0	\$0
13	Elderly Exemption RSA 72:39-a,b	\$0	0	\$0
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	0	\$0
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$0
21A	Net Valuation			\$217,222,980
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$217,222,980
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$217,222,980
22	Less Utilities			\$0
23A	Net Valuation without Utilities			\$217,222,980
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$217,222,980



Tax Rate Breakdown Gilford

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$10,739,190	\$2,601,781,920	\$4.14
County	\$2,560,310	\$2,601,781,920	\$0.98
Local Education	\$15,724,125	\$2,601,781,920	\$6.04
State Education	\$2,826,177	\$2,581,574,280	\$1.09
Total	\$31,849,802		\$12.25

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Gunstock Acres	\$165,089	\$217,222,980	\$0.76
Total	\$165,089		\$0.76

Tax Commitment Calculation	
Total Municipal Tax Effort	\$31,849,802
War Service Credits	(\$236,000)
Village District Tax Effort	\$165,089
Total Property Tax Commitment	\$31,778,891

11/15/2022

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

Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$16,735,975	
Net Revenues (Not Including Fund Balance)		(\$5,202,832)
Fund Balance Voted Surplus		(\$1,110,767)
Fund Balance to Reduce Taxes		\$0
War Service Credits	\$236,000	
Special Adjustment	\$0	
Actual Overlay Used	\$80,814	
Net Required Local Tax Effort	\$10,739,190	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$2,560,310	
Net Required County Tax Effort	\$2,560,310	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$20,246,235	
Net Cooperative School Appropriations	\$0	
Net Education Grant		(\$1,695,933)
Locally Retained State Education Tax		(\$2,826,177)
Net Required Local Education Tax Effort	\$15,724,125	
State Education Tax	\$2,826,177	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$2,826,177	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$2,601,781,920	\$2,583,564,870
Total Assessment Valuation without Utilities	\$2,581,574,280	\$2,562,600,830
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$2,601,781,920	\$2,583,564,870

Village (MS-1V)

Description	Current Year
Gunstock Acres	\$217,222,980

Gilford

Tax Commitment Verification

2022 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$31,778,891
1/2% Amount	\$158,894
Acceptable High	\$31,937,785
Acceptable Low	\$31,619,997

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

Commitment Amount	31,776,634
Less amount for any applicable Tax Increment Financing Districts (TIF)	0
Net amount after TIF adjustment	31,776,634

Under penalties of perjury, I verify the amount above was the 2022 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature: Sandra Beland Deputy	Date: 11-22-2022
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Requirements for Semi-Annual Billing

Pursuant to RSA 76:15-a

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

Gilford	Total Tax Rate	Semi-Annual Tax Rate
Total 2022 Tax Rate	\$12.25	\$6.13
Associated Villages		
Gunstock Acres	\$0.76	\$0.38

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$1,011,660
General Fund Operating Expenses	\$36,834,927
Final Overlay	\$80,814

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

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.
 [2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2022 Fund Balance Retention Guidelines: Gilford	
Description	Amount
Current Amount Retained (14.01%)	\$5,160,613
17% Retained (<i>Maximum Recommended</i>)	\$6,261,938
10% Retained	\$3,683,493
8% Retained	\$2,946,794
5% Retained (<i>Minimum Recommended</i>)	\$1,841,746

10 YEAR TAX RATE HISTORY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
MUNICIPAL	\$5.25	\$4.96	\$5.14	\$5.34	\$4.91
LOCAL EDUCATION	\$8.85	\$9.35	\$9.00	\$8.98	\$8.86
STATE EDUCATION	\$2.59	\$2.53	\$2.45	\$2.30	\$2.27
COUNTY	<u>\$1.47</u>	<u>\$1.46</u>	<u>\$1.38</u>	<u>\$1.33</u>	<u>\$1.22</u>
TOTAL	\$18.16	\$18.30	\$17.97	\$17.95	\$17.26
TAX EFFORT	\$27,854,271	\$28,733,112	\$29,291,490	\$29,768,734	\$30,262,030
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
MUNICIPAL	\$5.11	\$4.66	\$4.65	\$4.05	\$4.14
LOCAL EDUCATION	\$8.39	\$8.11	\$7.42	\$5.89	\$6.04
STATE EDUCATION	\$2.17	\$1.88	\$1.84	\$1.51	\$1.09
COUNTY	<u>\$1.37</u>	<u>\$1.21</u>	<u>\$1.12</u>	<u>\$0.83</u>	<u>\$0.98</u>
TOTAL	\$17.04	\$15.86	\$15.03	\$12.28	\$12.25
TAX EFFORT	\$30,183,437	\$32,208,107	\$32,275,486	\$31,694,521	\$31,849,802

TOWN OF GILFORD
2022 Employee Wages Benefits

<u>Job Title</u>	<u>Department</u>	<u>Base Pay</u>	<u>Other Pay</u>	<u>Taxes & Benefits</u>
Bldgs & Grnds Custodian	Buildings & Grounds	4,212.00	659.31	1,474.14
Bldgs & Grnds Superintendent	Buildings & Grounds	58,554.33	14,400.36	23,443.85
Custodian	Buildings & Grounds	44,612.84	2,746.08	19,016.83
Custodian	Buildings & Grounds	15,340.01	1,833.62	7,210.73
Custodian	Buildings & Grounds	1,811.25	26.25	398.92
Library Custodian	Buildings & Grounds	22,186.31	0.00	1,697.39
Seasonal Laborer	Cemeteries	2,538.13	34.88	196.84
Checklist Supervisor	Elected Officials	1,198.88	0.00	91.73
Checklist Supervisor	Elected Officials	1,235.63	0.00	94.54
Checklist Supv	Elected Officials	1,188.39	0.00	90.95
Deputy Treasurer	Elected Officials	600.00	0.00	45.92
Moderator	Elected Officials	1,050.00	0.00	80.36
Selectman	Elected Officials	2,500.00	0.00	191.24
Selectman	Elected Officials	2,500.00	0.00	191.24
Selectmen	Elected Officials	2,500.00	0.00	191.24
Treasurer	Elected Officials	3,000.00	0.00	229.52
Assist Moderator	Elections	432.25	0.00	33.07
Ballot Clerk	Elections	130.63	0.00	9.99
Ballot Clerk	Elections	299.25	0.00	22.90
Ballot Clerk	Elections	346.75	0.00	26.53
Inspector of Elections	Elections	178.13	0.00	13.62
Inspector of Elections-Alternate	Elections	254.13	0.00	19.44
Account Clerk	Finance & Appraisal	33,318.18	0.00	2,548.94
Assessing Clerk	Finance & Appraisal	27,334.84	0.00	2,070.89
Assessing Technician	Finance & Appraisal	62,665.92	4,787.00	26,584.91
Bookkeeper	Finance & Appraisal	49,960.13	677.09	28,476.20
Finance Director	Finance & Appraisal	88,719.53	2,894.17	30,292.74
Administrative Assistant	Fire - Rescue	36,670.21	52.50	14,076.31
Call EMT/AEMT	Fire - Rescue	764.89	2,873.75	278.40
Call EMT-I	Fire - Rescue	125.57	1,091.25	93.08
Call EMT-P	Fire - Rescue	1,967.04	5,648.75	582.62
Call FF	Fire - Rescue	416.86	165.00	44.52
Call FF/Driver	Fire - Rescue	1,084.67	467.50	118.75
Call FF/EMT-B	Fire - Rescue	1,101.30	8,263.75	716.43
Call FF-Driver/Operator	Fire - Rescue	1,088.36	1,897.50	228.41
Call Firefighter	Fire - Rescue	104.21	0.00	7.97
Call Firefighter	Fire - Rescue	214.50	0.00	16.42
Call Firefighter	Fire - Rescue	253.35	0.00	19.37
Call Firefighter	Fire - Rescue	1,261.60	1,842.50	237.49
Call Firefighter	Fire - Rescue	188.12	2,667.50	218.46
Call Firefighter	Fire - Rescue	217.75	0.00	16.67
Call Firefighter	Fire - Rescue	552.78	0.00	42.28
Call Firefighter / AEMT	Fire - Rescue	550.65	701.25	95.77
Call Firefighter / AEMT	Fire - Rescue	6,294.44	3,520.00	750.78
Captain / EMT-P	Fire - Rescue	2,481.29	7,260.00	745.22

TOWN OF GILFORD
2022 Employee Wages Benefits

<u>Job Title</u>	<u>Department</u>	<u>Base Pay</u>	<u>Other Pay</u>	<u>Taxes & Benefits</u>
Deputy Fire Chief / EMT- I /	Fire - Rescue	95,583.63	4,622.00	45,508.01
Fire Captain/Paramedic	Fire - Rescue	94.29	673.75	58.75
Fire Chief	Fire - Rescue	109,627.16	13,370.99	64,323.87
Fire Lieutenant / AEMT	Fire - Rescue	61,643.90	17,797.44	51,010.28
Fire Lieutenant / AEMT	Fire - Rescue	61,870.53	12,449.01	49,449.95
Fire Lieutenant/EMT-I	Fire - Rescue	74,450.21	32,630.49	40,392.05
Firefighter / AEMT	Fire - Rescue	28,631.41	1,746.16	20,741.32
Firefighter / EMT	Fire - Rescue	45,696.00	12,538.75	28,850.21
Firefighter/AEMT	Fire - Rescue	68,406.07	1,185.12	47,209.96
Firefighter/AEMT	Fire - Rescue	46,154.64	13,046.87	27,429.25
Firefighter/AEMT	Fire - Rescue	47,958.29	20,562.20	30,105.48
Firefighter/AEMT	Fire - Rescue	47,510.99	17,261.96	25,298.08
Firefighter/AEMT	Fire - Rescue	46,376.40	17,798.07	30,892.14
Firefighter/EMT	Fire - Rescue	46,057.92	7,020.35	26,424.03
Firefighter/EMT B	Fire - Rescue	14,121.95	4,455.00	5,544.70
Firefighter/EMT- Paramedic	Fire - Rescue	54,810.00	1,270.00	33,647.09
Firefighter/EMT-I	Fire - Rescue	50,404.20	2,627.43	41,872.71
Firefighter/EMT-I	Fire - Rescue	63,516.43	12,090.91	49,705.98
Firefighter/EMT-Paramedic	Fire - Rescue	51,842.28	4,582.97	29,160.87
Firefighter/Paramedic	Fire - Rescue	52,396.18	21,337.81	40,819.92
Equipment Operator	Highway	41,878.52	7,884.89	34,194.63
Equipment Operator / Acting	Highway	56,710.77	7,753.74	39,892.75
Highway Laborer	Highway	43,966.76	7,233.90	20,974.12
Highway Superintendent	Highway	60,660.26	16,228.55	42,581.30
Laborer	Highway	13,448.51	1,959.48	5,394.64
Laborer	Highway	42,762.19	9,144.84	28,366.99
Laborer	Highway	11,945.61	1,100.96	4,966.32
Laborer	Highway	17,020.00	2,275.50	5,665.66
Laborer	Highway	12,580.02	1,567.89	5,254.31
Mechanic	Highway	63,101.30	4,958.38	23,620.22
Mechanic	Highway	54,102.49	4,473.21	38,557.46
Seasonal Intern	Highway	990.50	0.00	75.77
Truck Driver	Highway	43,784.00	6,209.85	36,931.64
Truck Driver	Highway	29,660.82	3,329.61	21,695.30
Truck Driver	Highway	42,905.93	7,563.33	28,133.87
Truck Driver	Highway	52,671.37	6,419.49	32,360.56
Truck Driver	Highway	4,400.00	1,661.00	1,310.61
Fleet Clerk	Highway - Vehicle	6,628.13	0.00	507.14
Head Mechanic	Highway - Vehicle	66,722.94	3,791.80	24,167.99
Assistant Library Director	Library	45,142.01	903.74	27,271.41
Assistant Library Director	Library	13,177.50	2,032.10	1,163.51
Children's Librarian	Library	42,250.84	300.00	25,654.00
Emerging Tech/Young Adult	Library	37,654.42	300.00	28,786.03
Librarian	Library	1,780.20	0.00	136.17
Library Assistant - Senior	Library	1,439.29	0.00	110.10

TOWN OF GILFORD
2022 Employee Wages Benefits

<u>Job Title</u>	<u>Department</u>	<u>Base Pay</u>	<u>Other Pay</u>	<u>Taxes & Benefits</u>
Library Assistant - Technical	Library	24,898.58	0.00	5,151.89
Library Assistant II	Library	11,740.07	0.00	898.14
Library Director	Library	89,459.24	7,931.97	40,274.53
Older Adult Outreach	Library	14,657.90	0.00	1,121.40
Young Adult Librarian	Library	13,110.00	258.80	1,022.76
Director - Community Band	Parks & Recreation	0.00	1,035.00	79.18
Gatekeeper	Parks & Recreation	2,098.94	0.00	160.58
Gatekeeper	Parks & Recreation	2,156.00	0.00	164.95
Ice Rink Maintenance	Parks & Recreation	684.09	0.00	52.32
Ice Rink Maintenance	Parks & Recreation	97.76	0.00	7.48
Ice Rink Maintenance	Parks & Recreation	470.39	0.00	35.98
Ice Rink Maintenance	Parks & Recreation	214.45	0.00	16.40
Ice Rink Maintenance	Parks & Recreation	741.53	0.00	56.72
Ice Rink Maintenance	Parks & Recreation	838.34	0.00	64.13
Lifeguard	Parks & Recreation	5,516.25	0.00	422.02
Lifeguard	Parks & Recreation	5,122.53	0.00	391.87
Lifeguard	Parks & Recreation	4,735.50	0.00	362.30
Lifeguard	Parks & Recreation	4,158.50	0.00	318.14
Lifeguard	Parks & Recreation	2,892.00	0.00	221.23
Lifeguard	Parks & Recreation	5,115.88	0.00	391.39
Lifeguard	Parks & Recreation	4,817.89	0.00	368.56
Lifeguard / WSI	Parks & Recreation	6,621.22	0.00	506.53
Maintenance	Parks & Recreation	5,792.56	0.00	443.11
P&R Program Assistant	Parks & Recreation	192.70	0.00	14.74
Parks & Rec. Director	Parks & Recreation	64,985.32	4,747.09	24,762.94
Program Assistant	Parks & Recreation	23,758.95	556.37	1,860.16
Recreation Specialist	Parks & Recreation	25,500.02	1,099.14	10,151.42
Seasonal Maintenance	Parks & Recreation	9,120.49	289.28	719.83
Building Inspector / CEO	Planning & Land Use	62,350.76	5,871.07	17,816.13
Building Inspector/Code	Planning & Land Use	1,032.40	3,306.52	2,295.27
Planning & Land Use Director	Planning & Land Use	90,477.70	7,874.29	29,704.47
PT-Seasonal Code	Planning & Land Use	20,161.89	562.91	1,585.49
Secretary / Technical Assistant	Planning & Land Use	50,210.81	3,023.38	37,439.14
Captain	Police	91,737.00	15,118.19	62,055.88
Chaplain	Police	0.00	2,600.00	198.90
Communications Specialist	Police	28,097.92	4,862.43	11,406.43
Communications Specialist	Police	57,723.84	13,586.63	35,472.07
Communications Specialist	Police	58,714.18	24,242.61	44,300.58
Communications Specialist	Police	15,095.28	4,220.48	5,050.02
Communications Specialist	Police	14,063.12	4,295.33	7,197.66
Detective	Police	13,731.20	3,509.71	10,199.01
Executive Secretary	Police	60,694.42	5,855.02	38,327.87
Glendale Parking Enforcement	Police	7,308.64	0.00	559.05
Glendale Parking Enforcement	Police	5,850.63	0.00	447.61
Lieutenant	Police	80,956.66	27,352.95	64,243.95

TOWN OF GILFORD
2022 Employee Wages Benefits

<u>Job Title</u>	<u>Department</u>	<u>Base Pay</u>	<u>Other Pay</u>	<u>Taxes & Benefits</u>
Police Chief	Police	30,771.65	18,319.69	19,650.73
Police Chief	Police	101,233.16	11,514.73	65,108.12
Police Detective	Police	77,890.58	12,523.28	55,874.70
Police Officer	Police	53,603.80	17,012.82	45,174.00
Police Officer	Police	48,804.32	19,938.99	30,413.28
Police Officer	Police	51,310.08	17,269.08	29,692.48
Police Officer	Police	33,557.28	3,431.50	24,837.90
Police Officer	Police	3,459.33	2,475.00	453.98
Police Officer	Police	23,108.48	1,422.50	12,646.40
Police Officer	Police	29,211.68	4,123.84	13,260.40
Police Officer	Police	50,964.13	16,589.34	42,033.12
Police Officer	Police	51,631.00	13,493.63	31,588.54
Police Officer	Police	51,279.61	14,590.98	29,199.05
Police Officer / Detective	Police	9,755.01	5,420.00	3,583.59
Police Sargeant	Police	84,444.61	34,794.68	45,381.35
Police Sargeant	Police	87,204.02	23,808.80	45,990.57
PT Communication Specialist	Police	389.50	0.00	29.79
PT Communications Specialist	Police	10,537.50	0.00	806.17
PT Communications Specialist	Police	1,520.00	0.00	116.27
Sergeant	Police	52,856.81	21,508.81	44,282.10
Sergeant	Police	67,265.92	33,047.08	56,557.93
Sergeant	Police	76,055.63	34,504.99	55,818.44
Special Police Officer	Police	51,028.32	19,922.47	41,388.87
Technical Assistant	Police	60,187.23	5,958.79	31,893.66
Director of Public Works	Public Works	97,570.76	3,071.24	47,531.16
Operations Manager	Public Works	77,667.58	2,673.04	42,478.07
Secretary	Public Works	35,538.84	864.47	16,962.65
Sewer System Technician	Sewer Department	55,298.44	4,603.83	30,379.76
Solid Waste Attendant II	Solid Waste	5,308.82	1,054.14	2,819.50
Solid Waste Attendant I	Solid Waste	37,606.19	2,177.15	17,411.85
Solid Waste Attendant II	Solid Waste	46,114.58	2,963.84	29,530.88
Solid Waste Attendant II	Solid Waste	36,562.32	3,602.87	17,363.46
SWC Superintendent	Solid Waste	57,937.67	2,559.98	34,417.49
Executive Assistant	Town Administration	64,732.13	507.94	37,660.15
Town Administrator	Town Administration	115,392.62	13,430.17	53,231.59
Assistant TC/TC	Town Clerk - Tax	920.08	1,034.36	2,219.46
Assistant TC/TC	Town Clerk - Tax	34,132.81	300.00	24,757.80
Assistant TC/TC	Town Clerk - Tax	11,899.80	59.40	4,765.18
Assistant TC-TC	Town Clerk - Tax	21,457.45	0.00	1,641.58
Assistant TC-TC	Town Clerk - Tax	13,434.11	284.60	1,049.56
Assistant TC-TC	Town Clerk - Tax	16,714.34	491.86	4,518.85
Deputy TC-TC	Town Clerk - Tax	48,585.61	665.12	27,819.81
Town Clerk/Tax Collector	Town Clerk - Tax	75,283.00	520.00	33,419.36
Welfare Director	Welfare	65.52	10,292.88	752.63

TOWN OF GILFORD

2022 Vendor Payment Report

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
403 MAIN CONSULTING LLC	\$ 1,132.50	BELKNAP COUNTY SHERIFF'S DEPT	\$ 4,165.00
AAA POLICE SUPPLY	\$ 2,998.00	BELKNAP COUNTY TREASURER	\$ 2,560,310.00
ABATEMENTS 2022	\$ 2,815.12	BELKNAP LANDSCAPE CO INC	\$ 40,163.47
ABDO PUBLISHING COMPANY INC	\$ 1,872.55	BELLEMORE PROPERTY SERVICES LLC	\$ 1,686.00
ABENAKI WATER COMPANY	\$ 557.45	BELMONT FIRE DEPT	\$ 522.00
ACCUFUND INC	\$ 3,947.50	BELMONT POLICE DEPARTMENT	\$ 6,195.00
ADVANCED ELECTRONIC DESIGN INC	\$ 22,449.74	BEN'S UNIFORMS	\$ 10,080.92
ADVANTAGE KIDS	\$ 420.00	Benavides, Gustavo A	\$ 577.19
AFLAC	\$ 16,478.37	BERGERON PROTECTIVE CLOTHING	\$ 12,457.45
AFSCME COUNCIL 93	\$ 5,944.86	BEST SEPTIC SERVICE	\$ 6,367.70
AIR CLEANING SPECIALISTS OF NE	\$ 1,674.80	Beyrent, Lyvia P	\$ 156.23
AIRGAS USA, LLC	\$ 677.45	BIBLIONIX	\$ 3,956.00
AKERLEY, WILLIAM R.	\$ 1,609.65	Blood, Christine M	\$ 525.52
ALCOPRO, INC	\$ 247.00	BODY COVERS LLC	\$ 15,129.50
ALEX & RYAN DESIGN LLC	\$ 820.98	Boisvert, Garrett J	\$ 81.92
ALL BRITE CLEANING & RESTORATION	\$ 13,915.75	BOOKLIST	\$ 169.50
ALL SEASONS EQUIPMENT INC	\$ 625.00	BOOKPAGE	\$ 354.00
ALL STATES CONSTRUCTION	\$ 138,252.56	BOOTLEGGER'S FOOTWEAR CENTERS	\$ 1,518.39
ALL TRAFFIC SOLUTIONS INC	\$ 15,000.00	BOSWORTH, WELDON	\$ 653.40
ALLEGIANCE TRUCKS LLC	\$ 2,283.78	BOUCHER LANDSCAPING LLC	\$ 33,159.98
ALLEGIANTE CARE	\$ 75,134.00	BOUNCE IMAGING INC	\$ 11,377.80
Allen, Arielle SSL	\$ 105.44	BOUND TREE MEDICAL, LLC	\$ 19,335.36
Allen, Everett	\$ 518.40	BOWLER, PETER	\$ 99.85
ALLGEYER MANAGEMENT SERVICES	\$ 371.00	BRADFORD POLICE DEPARTMENT	\$ 1,190.00
ALPERT, AARON	\$ 929.63	Bredbury, Eric T	\$ 57.42
ALTA ENTERPRISES LLC	\$ 3,617.90	BREEZELINE	\$ 5,569.16
ALTON FIREMEN INC	\$ 60.00	Briggeman, Hunter G	\$ 2,304.69
ALTON MOTORSPORTS COMPANY	\$ 9,957.98	BRIGHT STAR CHILDREN'S THEATRE LLC	\$ 250.00
ALTON POLICE DEPARTMENT	\$ 7,000.00	BRITAIN PLUMBING & MECHANICAL SERV, LLC	\$ 7,391.55
AMAZON	\$ 7,116.78	BRODART CO	\$ 527.05
AMERICAN HISTORY	\$ 26.95	BSN SPORTS INC	\$ 924.95
AMERICAN LIBRARY ASSOCIATION	\$ 228.00	BULL BROOK, LLC	\$ 1,320.00
AMERICAN PLANNING ASSOCIATION	\$ 607.00	BULLDOG FIRE APPARATUS CORP	\$ 4,854.81
AMERICAN PUBLIC WORKS ASSOC	\$ 563.75	Burbank, Holly A	\$ 194.91
AMERICAN SOCIETY OF COMPOSERS, AUTHORS & PUBLISHERS	\$ 390.00	BUSBY CONSTRUCTION CO INC	\$ 36,550.00
AMERICAN THREADWORKS INC	\$ 665.00	BUSINESS MANAGEMENT SYSTEM INC	\$ 7,547.75
AMIGOS LIBRARY SERVICES	\$ 155.00	C.W. SLITER & SONS LLC	\$ 14,362.50
APPLETREE NURSERY LLC	\$ 252.00	CAMPTON POLICE DEPARTMENT	\$ 525.00
APPLIED MAINTENANCE SUPPLIES & SOLUTIONS	\$ 4,915.70	CANTIN CHEVROLET INC	\$ 2,231.94
APR & R LLC	\$ 6,904.65	CAPITAL ONE TRADE CREDIT	\$ 219.98
AQUA GREENS	\$ 5,686.74	CARDMEMBER SERVICE	\$ 89,520.66
ARCHIMEDIA SOLUTIONS GROUP LLC	\$ 950.00	Carlisle, Kevin W	\$ 395.00
ARGIROPOLIS, KRISTA A	\$ 1,400.00	CAROSELLI PAINTING INC	\$ 1,800.00
ARROW EQUIPMENT INC	\$ 2,191.25	Carrier, Stephen M	\$ 2,700.56
ARSL	\$ 670.00	CARTOGRAPHIC ASSOCIATES INC	\$ 10,080.00
AT&T Mobility	\$ 5,570.21	CELLEBRITE INC	\$ 4,300.00
ATG MANCHESTER LLC	\$ 1,109.78	CENTER HARBOR POLICE DEPT	\$ 3,185.00
ATLANTIC BROADBAND	\$ 551.52	CENTRALSQUARE TECHNOLOGIES LLC	\$ 21,019.28
ATLANTIC RECYCLING EQUIPMENT LLC	\$ 8,696.82	CERTIFIED LABORATORIES	\$ 7,423.25
ATLANTIC TACTICAL	\$ 835.00	CHADWICK-BAROSS	\$ 13,959.81
ATLAS PYROVISION ENTERTAINMENT GROUP, INC	\$ 15,500.00	CHAIN SAW DOCTOR, LLC	\$ 929.80
AUDIOFILE	\$ 26.95	CHAPPELL TRACTOR SALES INC	\$ 3,471.75
Ayer, John B	\$ 197.63	CHASE, SHAWN A.	\$ 500.00
AYERS DISTRIBUTING	\$ 145.00	CHASE, VALERIE	\$ 47.95
BABCOCK, AMANDA	\$ 20.00	CHERYL LYNN WALSH MEMORIAL SCHOLARSHIP FOUNDATION	\$ 150.00
BAILEY, ALEX	\$ 200.00	CHIASSON'S CARPENTRY	\$ 11,681.00
BAKER & TAYLOR	\$ 25,574.63	CHIPPERS, INC.	\$ 47,575.00
BALLARD TRUCK CENTER LLC	\$ 1,216.35	CINTAS CORPORATION	\$ 12,615.46
BANK OF NEW HAMPSHIRE	\$ 237,842.71	Clairmont, Terry L	\$ 284.99
Barry III, James J	\$ 268.38	CLEAN HARBORS ENV SERVICES	\$ 2,050.00
BASIL S. KINSON INC	\$ 1,820.00	CLIFTON LARSON ALLEN LLP	\$ 126.00
BDS WASTE DISPOSAL INC	\$ 1,920.50	CLOCKTOWER CONSULTING LLC	\$ 200.00
Beck, Damian D	\$ 385.00	CMA ENGINEERS INC	\$ 36,080.18
BECKER ARENA PRODUCTS, INC	\$ 400.15	CMI INC	\$ 52.34
BEKTASH MINI-KAR PATROL	\$ 500.00	COLON, RHETTA	\$ 100.00
Beland, Sandra	\$ 37.50	COMCAST	\$ 464.01
BELKNAP COUNTY REGISTRY OF DEEDS	\$ 932.90	COMMUNITY ACTION PROGRAM	\$ 10,000.00

TOWN OF GILFORD

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<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
COMPUTER PROJECTS OF ILLINOIS, INC	\$ 198.00	FAMILY TREE	\$ 49.96
CONCORD HOSPITAL	\$ 11,715.37	FARMHOUSE STYLE	\$ 25.00
CONCORD HOSPITAL - LACONIA	\$ 2,529.76	FARMINGTON POLICE OUTSIDE SERVICES	\$ 7,875.00
CONCORD HOSPITAL LACONIA-FRANKLIN	\$ 1,917.74	FARO Technologies, Inc	\$ 980.00
CONSOLIDATED COMMUNICATIONS	\$ 20,695.52	FBI-LEEDA	\$ 695.00
CONSTANT COMFORT	\$ 236.00	FELIX SEPTIC SERVICE INC	\$ 950.00
CONTINENTAL PAVING INC	\$ 608.85	Fenn, Bryan J	\$ 250.25
CONTRACTING SERVICES LLC	\$ 38,399.00	FESTIVAL FUN PARKS LLC	\$ 100.00
CONVENIENTMD LLC	\$ 1,160.00	FILTERSOURCE	\$ 934.01
CONWAY OFFICE SOLUTIONS	\$ 2,209.73	FINGER LAKES	\$ 657.60
CONWAY, BRYAN	\$ 200.00	FIRE TECH & SAFETY OF NE	\$ 3,284.79
COOK'S ILLUSTRATED	\$ 34.95	FIREMATIC SUPPLY CO INC	\$ 1,362.92
CORCORAN CONSULTING ASSOC INC	\$ 115,803.91	FIREMED LLC	\$ 1,750.00
COUNTRY PRESS INC	\$ 1,260.00	FIRST ARRIVING IO, INC	\$ 410.97
Craver, Karen E	\$ 602.40	FIRST STUDENT INC	\$ 1,305.00
CROWN TROPHY	\$ 1,137.06	FISHER AUTO PARTS	\$ 6,003.42
CSA ENVIRONMENTAL CONSULTANTS LLC	\$ 1,187.50	FLUENT CONVEYORS LLC	\$ 3,609.53
CUMMINS SALES AND SERVICE	\$ 780.85	Ford, Elroy B	\$ 56.56
CUPPLES, RENEE	\$ 981.00	FOREST LAND IMPROVEMENT	\$ 2,951.00
Cutter, Timothy S	\$ 321.26	FORMAX, A DIVISION OF BESCOP, INC	\$ 6,917.90
DeCarli, Dion J	\$ 66.99	FRANKLIN POLICE DEPT	\$ 12,705.00
DeCarli, Dominic	\$ 294.30	Franklin Savings Bank	\$ 161,893.75
DECOFF, JASON	\$ 2,006.00	FUN EXPRESS, LLC	\$ 379.45
DEL R GILBERT & SON BLOCK CO	\$ 3,755.31	FW WEBB CO	\$ 460.63
DEMCO INC	\$ 1,825.33	GATOR INC	\$ 818.00
Denver, Michael R	\$ 164.34	GEDDES BUILDING MOVER LLC	\$ 13,900.00
DESORCIE EMERGENCY PRODUCTS LLC	\$ 1,861.00	GEMINI ELECTRIC INC	\$ 1,247.50
DEUTCH, BONNIE	\$ 100.00	Gentile, Anthony J	\$ 40.85
DIAMOND SHINE, LLC	\$ 390.00	GETTY SHINE MOBILE DETAILING LLC	\$ 495.00
DIG SAFE SYSTEM INC	\$ 914.00	GETTYSBURG FLAG WORKS	\$ 3,846.50
DIGITAL INK PRINTING	\$ 2,287.14	GILBERT, KEVIN BRUCE	\$ 800.00
Dinan, James H	\$ 23.87	GILFORD GOT LUNCH	\$ 74.00
DIRT DOCTORS	\$ 16,500.00	GILFORD HIGH SCHOOL	\$ 600.00
DISCOVER.LIVE INC	\$ 199.00	GILFORD HIGH SCHOOL ATHLETICS	\$ 600.00
DONAHUE, TUCKER & CIANDELLA, PLLC	\$ 5,584.70	GILFORD HOME CENTER	\$ 192.43
DONOVAN SPRING & EQUIPMENT CO INC	\$ 4,933.34	GILFORD PUBLIC LIBRARY	\$ 9,651.44
DUBOIS & KING INC	\$ 25,116.00	GILFORD SCHOOL DISTRICT	\$ 18,629,660.00
Dumais, Jacob A	\$ 450.00	GILFORD TRUE VALUE	\$ 2,841.06
Dunn, Scott J	\$ 1,210.46	GILFORD TRUSTEES OF TRUST FUNDS	\$ 741,692.00
DURGIN AND CROWELL LUMBER CO INC	\$ 2,050.00	GILFORD WELL COMPANY INC	\$ 5,104.99
DYNA-VAC EQUIPMENT INC	\$ 91.50	GILFORD YOUTH BASEBALL	\$ 2,338.70
E.J. PRESCOTT INC.	\$ 27,401.92	GILMANTON POLICE DEPARTMENT	\$ 4,690.00
E.M. HEATH INC	\$ 933.04	GLENDALE COVE ASSOCIATION	\$ 17,000.00
EARLY AMERICAN LIFE	\$ 28.00	GMI Asphalt, LLC	\$ 1,506,210.87
EAST COAST RENT-A-FENCE	\$ 1,200.00	Gould, Kurt D	\$ 186.74
EASTERN MINERALS INC	\$ 44,338.53	GOVE, TREVOR ANDREW	\$ 835.00
EASTERN WEAR PARTS	\$ 4,146.60	GRAINGER	\$ 1,865.04
EDGEWATER STRATEGIES	\$ 3,425.00	GRANITE PLUS OF AMERICA	\$ 350.00
ELITE DOOR OF NEW ENGLAND	\$ 10,390.00	GRANITE STATE GLASS	\$ 1,149.00
ELM RESEARCH INSTITUTE	\$ 150.00	GRANITE STATE RURAL WATER ASSOCIATION	\$ 246.00
EMERGENCY SERVICE MARKETING CORP., INC	\$ 1,520.00	GRANITE VNA	\$ 23,500.00
EMERGENT REPIRATORY	\$ 568.40	GREASEBUSTERS FIRE PROTECTION	\$ 250.00
ENE SYSTEMS OF NH, INC	\$ 8,238.57	GREEN INSURANCE ASSOCIATES	\$ 4,929.00
ENERGY MANAGEMENT CONSULTANTS INC	\$ 54,123.12	Greene, Herbert M	\$ 679.38
ENGAGED MEDIA LLC	\$ 62.90	GRENIER, MICHAEL R.	\$ 360.00
ENGRAVING AWARDS & GIFTS	\$ 219.15	Griffeth, Nathan M	\$ 485.00
EPOXY FLOOR NEW ENGLAND INC	\$ 8,625.00	GSCSD TEAM	\$ 200.00
EQUIPMENT EAST	\$ 9,350.00	GUARDIAN TRACKING, LLC	\$ 1,483.00
ESO SOLUTIONS INC	\$ 3,927.25	GUNSTOCK ACRES VILLAGE WATER	\$ 468,049.00
ESRI INC	\$ 1,000.00	H. W. DOW, LLC	\$ 54,600.00
EVERSOURCE	\$ 108,994.72	HAMPSHIRE FIRE PROTECTION CO LLC	\$ 300.00
EVERSOURCE(w)	\$ 50.00	Hancock, Jennifer N	\$ 334.90
EVERYTHING2GO.COM LLC	\$ 7,441.00	HARKEN INC	\$ 6,291.63
EVROKS CORPORATION	\$ 305,482.50	Hart, Sandra B	\$ 208.98
EXACOM INC	\$ 2,351.05	HEALTH TRUST, INC	\$ 1,364,732.46
F.R. MAHONY & ASSOCIATES INC	\$ 750.84	HENRY'S DRY CLEANERS, INC	\$ 1,304.10
FAIRBANKS SCALES INC	\$ 16,252.91	HILLSBORO FORD INC	\$ 57,250.16

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<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
HILLYARD - NEW ENGLAND	\$ 334.08	LHS ASSOCIATES INC	\$ 6,846.90
HK POWERSPORTS - LACONIA	\$ 413.00	LIBERTY SELF PROTECTION	\$ 245.00
HOLLAND SUPPLY INC.	\$ 299.67	LIBRARY JOURNAL	\$ 104.99
HOME LIFE INC	\$ 25.00	LIFESAVERS, INC	\$ 139.05
Horan, Kim M	\$ 174.09	LOWE'S	\$ 13,346.31
HORTICULTURE	\$ 27.95	MACLEAN, WILLIAM	\$ 70.10
HOWARD P FAIRFIELD LLC	\$ 19,226.54	MAG RETAIL HOLDINGS - FFD LLC	\$ 65,768.70
HUTCHINS ELECTRIC INC	\$ 59,669.63	MAGIC FRED	\$ 350.00
IAFC MEMBERSHIP	\$ 285.00	MAILINGS UNLIMITED	\$ 15,651.07
IDS/GILMORE, SHERRI LYNN	\$ 559.42	MAINE OXY	\$ 1,488.55
IMPERIAL BAG & PAPER CO LLC	\$ 4,337.76	MAINSTAY TECHNOLOGIES, LLC	\$ 100,582.23
INDUSTRIAL PROTECTION SERVICES	\$ 2,622.54	MAKE	\$ 34.95
INGRAM LIBRARY SERVICES	\$ 3,620.72	Martin, Robert L	\$ 116.00
INNOVATIVE SURFACE SOLUTIONS	\$ 11,636.80	MARTINEZ ROAD CONSTRUCTION INC	\$ 11,670.00
INTERNAL REVENUE SERVICE	\$ 80.64	MARY JANES FARM	\$ 29.95
INTERNATIONAL CODE COUNCIL INC	\$ 2,042.88	MASTERMAN'S, LLP	\$ 125.07
INTERWARE DEVELOPMENT CO INC	\$ 4,573.00	MATT BROWNS TRUCK REPAIR LLC	\$ 4,650.09
INTERWEAVE KNITS	\$ 29.95	MATTHEW BENDER & CO, INC	\$ 2,704.22
INVASIVE WEED CONTROL,LLC	\$ 900.00	MB TRACTOR & EQUIPMENT	\$ 112.80
IPPOLITO'S FURNITURE	\$ 3,498.00	McCann, Lilia S	\$ 470.00
IRVING ENERGY DISTRIBUTION & MARKETING	\$ 28,846.04	MCCT INC	\$ 571.00
IRWIN MARINE	\$ 1,604.76	MCDEVITT TRUCKS INC	\$ 3,157.60
IRWIN MOTORS INC	\$ 19,547.14	McNeil, Margaret R	\$ 6.23
JACKSON, ALEXIS	\$ 50.00	MEKULA REPORTING SERVICES, LLC	\$ 1,573.00
Jacques, Christopher M	\$ 371.29	Mello, J Lillian L A	\$ 209.71
JAMIESON, WILLIAM J	\$ 1,350.00	Mello-Andrews, Rae	\$ 54.00
JANOS, DANIELLE	\$ 60.00	MELVIN VILLAGE MARINE	\$ 3,499.54
JC MADIGAN INC	\$ 4,282.47	MIDWEST TAPE	\$ 1,522.49
Jensen, Susan M	\$ 129.75	MILES MARINE LLC	\$ 1,245.57
JJ MCCARTHY LLC	\$ 519.16	MILK STREET MAGAZINE	\$ 28.95
JLM DISTRIBUTOR	\$ 8,600.00	MINDS IN MOTION OF NJ LLC	\$ 1,300.00
JOHN H LYMAN AND SONS INC	\$ 7,700.00	MINI WAREHOUSING INC	\$ 7,825.00
JOHN L CARTER SPRINKLER CO INC	\$ 700.00	MISSIONSQUARE	\$ 121,791.13
Johnson, Connor R	\$ 113.88	MITCHELL MUNICIPAL GROUP PA	\$ 32,886.17
JORDAN EQUIPMENT COMPANY	\$ 4,126.24	Mooney, Scott M	\$ 51.25
JP PEST SERVICES	\$ 5,196.28	MORTON SALT INC	\$ 199,565.49
Jude, David E	\$ 42.02	MOTION PICTURE LICENSING CORP	\$ 142.93
Jurius, Hayden A	\$ 48.88	MOTOROLA SOLUTIONS, INC	\$ 3,046.40
JW PEPPER & SON INC	\$ 222.99	MOULTON'S BAND	\$ -
KANOPY INC	\$ 212.00	MSC INDUSTRIAL SUPPLY CO	\$ 400.81
Kenny, Stratford P	\$ 485.00	MUNICIPAL MANAGEMENT ASSOC OF NH	\$ 300.00
KIEFER AQUATICS	\$ 477.57	MURPHY, HELEN	\$ 31.47
KIMBALL MIDWEST	\$ 677.65	NATIONAL ENGINEERING & TESTING SERVICES INC	\$ 315.00
King, Susan M	\$ 328.72	NATIONAL GEOGRAPHIC	\$ 88.00
KIPLINGER'S PERSONAL FINANCE	\$ 34.95	NATIONAL WILDLIFE FEDERATION	\$ 34.95
KOFILE PRESERVATION, INC	\$ 4,700.00	NATURALLY, DANNY SEO	\$ 23.97
LABONTE, TIMOTHY CARL	\$ 1,463.13	NCSI	\$ 1,800.00
LACONIA WATER DEPT	\$ 44,104.12	Neenah Foundry Co Municipal	\$ 6,469.10
LACONIA, CITY OF	\$ 117,578.97	NEW BEGINNINGS	\$ 2,660.00
LaFond, Danielle	\$ 433.92	NEW ENGLAND CREMATION SUPPLY CO	\$ 180.48
LAKE LIFE SERVICES	\$ 9,411.85	NEW ENGLAND REMEDIATION SERVICES LLC	\$ 9,106.27
LAKE SIDE ANIMAL HOSPITAL OF TILTON	\$ 631.00	NEW ENGLAND STATE POLICE INFORMATION NETWORK	\$ 100.00
LAKE WINNIPESAUKEE ASSOCIATION	\$ 2,500.00	NEW HAMPSHIRE GOOD ROADS ASSOC.	\$ 245.00
LAKES REGION FIRE APPARATUS	\$ 42,322.01	NEW HAMPSHIRE THE BEAUTIFUL	\$ 650.00
LAKES REGION MENTAL HEALTH CENTER	\$ 21,000.00	NEW HAMPTON POLICE DEPARTMENT	\$ 2,240.00
LAKES REGION MUTUAL FIRE AID	\$ 93,350.52	NEW YORK LIFE	\$ 13,025.54
LAKES REGION NEWS CLUB INC	\$ 6,853.01	NFPA	\$ 1,520.50
LAKES REGION PLANNING COMM	\$ 18,935.00	NH ASSOC OF ASSESSING OFFICIAL	\$ 20.00
LAKES REGION PUBLIC ACCESS TV	\$ 16,388.81	NH ASSOC OF CONSERVATION COMM	\$ 730.00
LAKES REGION STRIPING CO	\$ 5,178.00	NH ASSOC OF NATURAL RESOURCE SCIENTISTS	\$ 30.00
Lane, III, George H	\$ 752.04	NH BUILDING OFFICIALS ASSOC	\$ 75.00
LAWSON PRODUCTS, INC	\$ 4,600.02	NH BUILDING OFFICIALS SUPPORT STAFF	\$ 50.00
LEADERSHIP LAKES REGION	\$ 500.00	NH CEMETERY ASSOCIATION	\$ 210.00
LEAF	\$ 8,276.12	NH CITY & TOWN CLERKS ASSOC	\$ 20.00
LEARNED, JUDITH	\$ 202.00	NH HUMANE SOCIETY	\$ 7,700.00
LEGEND SOFTWARE LLC	\$ 2,076.00	NH JUVENILE POLICE OFFICERS ASSOC	\$ 25.00
Lenco Armored Vehicles	\$ 300,303.00	NH LIBRARY TRUSTEES ASSOC	\$ 180.00

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NH LOCAL WELFARE ADMIN ASSOC	\$ 45.00	QUADIENT FINANCE USA, INC	\$ 15,322.80
NH MUNICIPAL ASSOCIATION	\$ 10,031.00	QUADIENT LEASING USA, INC	\$ 3,359.64
NH MUNICIPAL BOND BANK	\$ 84,890.00	QUICK MED CLAIMS	\$ 27,203.99
NH PRESERVATION ALLIANCE	\$ 50.00	QUILL CORPORATION	\$ 722.55
NH PUBLIC HEALTH LABORTORIES	\$ 270.00	R.A. PAGE FARMHOUSE FURNITURE	\$ 17,619.37
NH PUBLIC WORKS ASSOCIATION	\$ 60.00	Raxter, Alyssa S L	\$ 294.58
NH RETIREMENT #1111	\$ 1,594,776.90	RAYMOND, ANTHONY W	\$ 4,770.00
NH ROAD AGENTS ASSOCIATION	\$ 30.00	READY EQUIPMENT	\$ 11,527.94
NH STATE CRIMINAL RECORDS	\$ 75.00	RED RIVER SOLUTIONS LLC	\$ 15,305.00
NH STATE DEPT OF AGRICULTURE	\$ 4,320.50	REFUNDS 2022	\$ 24,533.20
NH STATE DEPT OF CORRECTIONS	\$ 879.07	REIMERS, RONDA	\$ 163.64
NH STATE DEPT OF ENVIRONMENTAL SVC	\$ 777,245.44	RELIANCE BARCODE SOLUTIONS	\$ 390.04
NH STATE DEPT OF HEALTH & HUMAN SVC	\$ 20,868.00	RJ THOMAS MFG CO INC	\$ 795.00
NH STATE DEPT OF LABOR	\$ 550.00	ROLLINS, JAMES	\$ 190.68
NH STATE DEPT OF MOTOR VEHICLES	\$ 105.00	Roman, Debra J	\$ 52.65
NH STATE DEPT OF SAFETY	\$ 6,739.00	ROOFTOP CONSTRUCTION LLC	\$ 11,970.00
NH STATE DEPT OF STATE	\$ 375.00	ROWELLS SEWER & DRAIN	\$ 2,996.25
NH STATE DEPT OF TRANSPORTATION	\$ 133,133.54	ROYCO DISTRIBUTORS, INC	\$ 4,108.65
NH STATE FIREMEN'S ASSOC	\$ 1,204.00	RUSSELL AUTO INC	\$ 2,373.77
NH STATE VITAL RECORDS	\$ 3,862.00	RUSTY'S TOWING & RECOVERY	\$ 437.50
NH TAX COLLECTORS ASSOC	\$ 50.00	RYMES PROPANE & OIL	\$ 3,136.86
NHCTCA	\$ 350.00	S & S WORLDWIDE INC	\$ 397.03
NHGFOA	\$ 85.00	S.W. COLE ENGINEERING INC	\$ 5,827.12
NHLA	\$ 180.00	SAFETY-KLEEN SYSTEMS INC	\$ 494.05
NHRPA	\$ 150.00	Safford, Alexandria R	\$ 623.80
NHTCA/NHCTCA JOINT CERT COMM	\$ 260.00	SALMON PRESS LLC	\$ 1,224.00
NICOM COATINGS LLC	\$ 250.00	SALVATORE FAMILY FARM	\$ 150.00
NIGHT VISION DEVICES, INC	\$ 16,610.00	SANDERS SEARCHES LLC	\$ 3,244.30
NO LIMITS MOTORSPORTS LLC	\$ 100.00	Sanderson, Ashley L	\$ 385.00
NOREGON	\$ 1,499.00	SANEL AUTO PARTS	\$ 18,988.19
NORTH COAST SERVICES LLC	\$ 10,195.99	SCHOOL LIBRARY JOURNAL	\$ 99.99
NORTHEAST RESOURCE RECOVERY	\$ 1,117.10	SCHOOL OUTFITTERS	\$ 1,716.55
NORTHEAST SECURITY AGENCY	\$ 4,345.00	SEACOAST BUSINESS MACHINES	\$ 1,461.90
NORTHEAST SELF STORAGE INC.	\$ 7,860.78	SENSUS USA	\$ 1,949.94
NORTHEAST TIRE SERVICE, INC	\$ 20,493.22	SHARE CORPORATION	\$ 292.54
NORTHLAND INDUSTRIAL TRUCK CO, INC	\$ 564.74	SHERWIN-WILLIAMS CO, THE	\$ 393.64
NRich, Inc	\$ 5,600.00	SHERYL FAYE MINISCALCO	\$ 400.00
NUTTER ENTERPRISES INC	\$ 13,376.18	SIG SAUER, INC.	\$ 2,286.20
O'LEARY, KEVIN D	\$ 8,550.00	Skantze, Norman W	\$ 135.38
ON-THE-LINE INC	\$ 23,701.05	SNO DEPOT, LLC	\$ 4,443.00
OSSIPEE MTN ELECTRONICS INC	\$ 59,653.26	SNOW, KRISTIN	\$ 155.31
OVERDRIVE, INC.	\$ 2,888.31	SOCIETY FOR THE PROTECTION OF NH FORESTS	\$ 100.00
OVERHEAD DOOR COMPANY	\$ 340.00	SOS TECH LLC	\$ 75.00
PAGE, PATRICK	\$ 3,149.95	Soucy, Nichole M	\$ 42.02
PALTANAVICH, JASON	\$ 75.00	SOUTHWORTH-MILTON INC	\$ 4,586.38
PAQUETTE SIGN CO LLC	\$ 3,635.00	SPARTAN MECHANICAL	\$ 11,982.04
PARK STREET FOUNDATION	\$ 5,900.00	SPECIALIZED SOLUTIONS GROUP LLC	\$ 2,100.00
PARROS GUN SHOP & POLICE SUPPLIES INC	\$ 20,473.73	SPECIALTY VEHICLES INC	\$ 373.46
PARTNERSHIP FOR PUBLIC HEALTH	\$ 1,250.00	SRR TRAFFIC SAFETY CONSULTING	\$ -
PARTS BARN INC	\$ 17,517.50	STANDARD CHAIR OF GARDNER	\$ 483.00
PERFORMANCE HEALTH SUPPLY INC	\$ 222.95	STANTEC CONSULTING SERVICES INC	\$ 13,099.25
PERMA-LINE CORP OF NE	\$ 4,147.50	STAPLES CREDIT PLAN	\$ 536.04
PETTINELLI ASSOCIATES	\$ 63.00	STAY SAFE TRAFFIC PRODUCTS INC	\$ 1,938.50
PETTY CASH	\$ 1,175.38	Stevens, Tessa L	\$ 995.17
Phillips, Duncan B	\$ 772.07	STRYKER MEDICAL	\$ 5,974.74
PICHE'S	\$ 40.00	SUPERIOR HYDROSEEDING, LLC	\$ 2,800.00
PIKE INDUSTRIES, INC	\$ 7,103.90	SUPERIOR PLUS PROPANE	\$ 665.65
PINARD WASTE SYSTEMS CO INC	\$ 127,201.66	SWANSON, ANNA	\$ 240.00
PINE STATE ELEVATOR CO	\$ 7,262.70	T.S.M.A.F.A.	\$ 50.00
PIONEER MANUFACTURING COMPANY	\$ 911.40	TASTE OF HOME	\$ 25.98
PIPE CONNECTIONS LLC	\$ 1,440.00	TAUNTON DIRECT INC	\$ 37.95
POOLES PRESSURE WASHING	\$ 1,600.00	TAYLOR RENTAL	\$ 4,550.00
POWER EAGLE	\$ 256.85	TEAMSTERS LOCAL 633 OF NH	\$ 6,466.00
PREMIER COACH CO INC	\$ 225.00	TEGRA EQUIPMENT INC	\$ 7,531.07
PRESCOTT'S FLORIST	\$ 150.00	TELEFLEX LLC	\$ 1,687.50
PRIMEX	\$ 352,050.00	THE EZ STREET COMPANY	\$ 6,328.00
PUBLISHERS WEEKLY	\$ 139.00	THE GRANITE GROUP WHOLESALERS, LLC	\$ 387.68

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THE H. L. TURNER GROUP INC	\$ 25,610.00		
THE HOME BEAUTIFUL, INC	\$ 5,824.97		
THE PLATE LUNCH	\$ 3,221.99		
THE PRAETORIAN GROUP	\$ 2,263.80		
THERIAULT, MEGHAN	\$ 400.17		
Theriault, Meghan E	\$ 29.99		
THOMSON REUTERS - WEST	\$ 315.95		
TIDD, ELIZABETH	\$ 50.00		
TIME USA LLC	\$ 50.00		
TMDE CALIBRATION LABS, INC	\$ 948.50		
TONDREAU, JENNIFER	\$ 280.00		
TOTAL SECURITY, INC	\$ 1,274.00		
TOWN OF EFFINGHAM	\$ 7,700.00		
TOWN OF MERRIMACK	\$ 2,555.00		
TOWN OF NORTHWOOD	\$ 8,120.00		
TOWN OF WEARE	\$ 10,885.00		
TRACKER SOFTWARE CORP	\$ 1,874.00		
TRACTOR SUPPLY CO	\$ 1,495.89		
Tremblay, Jerriid H	\$ 204.94		
TRI COUNTY POWER EQUIPMENT	\$ 313.18		
TRIPLE CONSTRUCTION LLC	\$ 163,527.20		
TRUCK TRENDS	\$ 3,166.00		
TURFPRO	\$ 322.97		
TYLER TECHNOLOGIES INC	\$ 13,515.00		
UNDERWOOD ENGINEERS, INC	\$ 27,344.30		
UNH POLICE & SECURITY SERVICES	\$ 260.00		
UNH TECHNOLOGY TRANSFER CENTER	\$ 1,200.00		
UNITED CONSTRUCTION & FORESTRY LLC	\$ 90.39		
UNITED DIVERS INC	\$ 1,030.25		
UNITED RENTALS (NA) INC	\$ 920.00		
UNIVERSITY OF NEW HAMPSHIRE	\$ 180.00		
UNIVERSITY SYSTEM OF NEW HAMPSHIRE	\$ 12,880.00		
VACHON CLUKAY & CO PC	\$ 22,401.88		
VANGUARD ID SYSTEMS	\$ 578.99		
VanSteensburg, Adam P	\$ 579.32		
VERIZON WIRELESS	\$ 1,286.25		
VH BLACKINTON CO., INC.	\$ 12.00		
W.B. MASON CO INC	\$ 32,592.60		
WAKEFIELD POLICE DEPARTMENT	\$ 525.00		
Wallace, Troy A	\$ 178.50		
WALMART COMMUNITY/GEMB	\$ 2,171.52		
WASTE MGMT OF NEW HAMPTON NH	\$ 33,824.13		
WATER INDUSTRIES INC	\$ 11,567.01		
WATERVILLE VALLEY, TOWN OF	\$ 13,440.00		
WELLS FARGO FINANCIAL LEASING	\$ 3,704.47		
WEX BANK	\$ 2,525.90		
WHARF INDUSTRIES PRINTING INC	\$ 2,769.00		
WHEELABRATOR TECHNOLOGIES	\$ 85,172.98		
WHITE BIRCH ARMORY	\$ 549.95		
Wilcox, Bridget M	\$ 450.00		
Wilson, Emmett O	\$ 285.00		
WIND RIVER ENVIRONMENTAL LLC	\$ 14,871.00		
WINNIPESAUKEE DRUG CONSORTIUM SERVICES LLC	\$ 1,192.00		
WINNISQUAM PRINTING & COPYING	\$ 1,533.58		
WRIGHT MUSEUM OF WORLD WAR II	\$ 150.00		
WURTH USA INC	\$ 757.89		
Young, Jacob A	\$ 100.00		
ZAX SIGNAGE	\$ 128.88		
ZOLL MEDICAL CORP GPO	\$ 43,821.70		

**TOWN OF GILFORD
SUMMARY OF LEGAL FEES
2022**

ACLU/Kloetz v. Town	\$5,916.00
Assessing Cases (Governors Island)	\$1,934.50
AZNH Revocable Trust v. Town	\$5,577.74
Bean Burpee	\$10,330.10
Breezeline	\$1,637.56
Fiddler v. Town	\$2,614.94
General Gov't - Selectmen	\$2,750.98
General Gov't - Planning Board	\$2,439.07
General Gov't - Zoning Board	\$1,856.38
Gunstock Acres Village Water District	\$683.08
Soukup v. Town	\$266.00
Town v. Hron	\$61.50
Town v. Sullivan	<u>\$10,953.02</u>
TOTAL LEGAL EXPENSES:	\$47,020.87

TOWN OF GILFORD
2022 - Town Properties

<u>Map-Lot</u>	<u>Street Address</u>	<u>Description</u>	<u>Value</u>
201-034-000	LAKE SHORE RD		\$ 370
201-035-000	LAKE SHORE RD		\$ 870
203-152-000	ELDERBERRY DR		\$ 800
203-269-000	36 STONE RD	STONEWALL PARK	\$ 84,900
204-001-000	GILFORD AVE		\$ 230
204-003-000	GILFORD AVE	CONSERVATION	\$ 248,200
204-003-003	307 HOUNSELL AVE	LAKES BUSINESS PARK	\$ 117,000
204-003-004	315 HOUNSELL AVE	LAKES BUSINESS PARK	\$ 116,700
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	30 SWAIN RD	CONSERVATION	\$ 95,700
208-005-000	COTTON HILL RD	CONSERVATION	\$ 3,500
208-032-001	COTTON HILL RD ROW	CEMETERY	\$ 540
209-009-000	COTTON HILL RD	Green Space	\$ 6,890
210-007-010	LIBERTY HILL RD	CEMETERY	\$ 800
210-031-000	172 LIBERTY HILL RD		\$ 58,620
210-033-000	SALTMARSH POND RD	BOAT ACCESS	\$ 66,190
213-009-000	LISCOMB CIR		\$ 2,000
213-044-000	OLD LAKE SHORE RD	CEMETERY	\$ 80,300
214-001-010	1500 LAKE SHORE RD		\$ 23,900
214-010-001	WATERFORD PL	CONSERVATION	\$ 8,000
215-025-000	111 RECYCLE WAY	RECYCLING CENTER	\$ 647,400
216-105-000	WEIRS RD	CEMETARY	\$ 95,600
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	\$ 3,983,000
223-500-000	VARNEY POINT RD		\$ 4,000
224-018-000	263 INTERVALE RD	SCHOOL DISTRICT	\$ 1,032,800
224-018-100	293 INTERVALE RD	SCHOOL DISTRICT	\$ 282,700
224-033-000	186 INTERVALE RD		\$ 6,500
225-028-000	CHERRY VALLEY RD	GREEN SPACE	\$ 2,920
226-030-100	SCHOOLHOUSE HILL RD	OLD SCHOOLHOUSE LOT	\$ 220
226-031-002	34 CHERRY VALLEY RD		\$ 90,450
226-031-003	48 CHERRY VALLEY RD		\$ 92,270
226-031-004	56 CHERRY VALLEY RD		\$ 78,600
226-031-005	62 CHERRY VALLEY RD		\$ 95,620
226-048-000	174 POTTER HILL RD		\$ 213,590
226-048-100	109 CHERRY VALLEY RD		\$ 109,200
226-054-000	47 CHERRY VALLEY RD	TOWN OFFICES	\$ 3,572,600
226-055-000	2 BELKNAP MOUNTAIN RD	SCHOOL DISTRICT	\$ 557,800
226-078-000	31 POTTER HILL RD	TOWN LIBRARY	\$ 2,460,900
227-008-100	KNOLLWOOD DR	GREEN SPACE	\$ 3,630
227-008-300	KNOLLWOOD DR	GREEN SPACE	\$ 2,640
227-013-000	ALVAH WILSON RD		\$ 191,000
227-113-000	GOODWIN RD		\$ 200
227-116-000	15 GOODWIN RD		\$ 72,750
227-124-000	ALVAH WILSON RD	SCHOOL DISTRICT	\$ 95,300
227-125-000	ALVAH WILSON RD	SCHOOL DISTRICT	\$ 161,600
227-126-000	27 BELKNAP MOUNTAIN RD	VILLAGE FIELD	\$ 405,100
227-127-000	72 ALVAH WILSON RD	SCHOOL DISTRICT	\$ 20,491,700
227-132-000	76 BELKNAP MOUNTAIN RD	SCHOOL DISTRICT	\$ 5,515,500
227-132-001	OFF BELKNAP MOUNTAIN RD	WEEKS FOREST	\$ 1,961,400

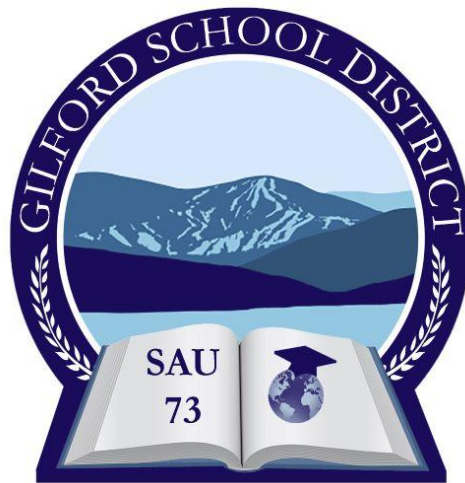
TOWN OF GILFORD

2022 - Town Properties

227-132-002	88 BELKNAP MOUNTAIN RD	ROWE HOUSE	\$ 430,700
227-133-000	BELKNAP MOUNTAIN RD	PINE GROVE CEMETERY	\$ 61,600
227-159-000	48 HEDGEWOOD CIR	CONSERVATION	\$ 18,370
228-005-000	HOYT RD	HOYT CEMETERY	\$ 4,200
228-010-000	SALTMARSH POND RD		\$ 36,000
228-016-110	HOYT RD	GREEN SPACE	\$ 67,650
228-031-000	DORIS DR		\$ 800
228-079-000	HOYT RD	WEEKS CEMETARY	\$ 5,400
229-031-000	SHERWOOD FOREST DR	GREEN SPACE	\$ 6,100
229-037-000	IRISH SETTER LN	GREEN SPACE	\$ 8,330
232-002-000	DURRELL MOUNTAIN RD		\$ 136,300
234-001-000	DURRELL MOUNTAIN RD		\$ 205,100
236-020-000	560 BELKNAP MOUNTAIN RD	CONSERVATION	\$ 103,910
237-002-000	BELKNAP MOUNTAIN RD		\$ 341,180
237-007-000	366 BELKNAP MOUNTAIN RD	CONSERVATION	\$ 396,840
240-007-000	ORCHARD DR		\$ 5,500
240-030-000	10 GUILD CIR		\$ 8,620
242-183-000	33 DOCK RD	TOWN DOCKS/BOAT LAUNCH AREA	\$ 738,800
242-186-100	OFF DOCK RD	SHED	\$ 1,100
242-197-000	GLENDALE PL		\$ 456,600
242-212-000	BELKNAP POINT RD	LINCOLN PARK	\$ 1,149,300
242-369-000	LAKE SHORE RD	REST AREA	\$ 28,600
242-371-100	2355 LAKE SHORE RD		\$ 1,147,300
252-050-000	LAKE SHORE RD		\$ 205,400
253-328-000	62 RIVER RD		\$ 41,000
254-010-000	39 CHALET DR		\$ 42,500
254-019-000	58 CHALET DR		\$ 41,180
256-007-000	40 BICKFORD RD	CONSERVATION	\$ 64,360
258-002-000	NEAR ROUND POND		\$ 758,100
263-040-000	OFF GRANT RD	GRANT CEMETERY	\$ 2,250
263-057-000	VALLEY DR	GREEN SPACE	\$ 17,120
263-062-000	VALLEY DR	GREEN SPACE	\$ 21,730
263-066-000	VALLEY DR	GREEN SPACE	\$ 4,530
266-106-000	LAKE SHORE RD	AMES CEMETARY	\$ 2,600
266-121-000	RILEY RD		\$ 720
267-257-000	LAKE SHORE RD		\$ 3,250
267-260-000	LAKE SHORE RD	CEMETERY	\$ 800
271-009-000	OFF GLIDDEN RD	CEMETERY	\$ 1,100
272-005-000	CLOUGH RD		\$ 87,400
			\$ 50,510,300

**Annual Report
Of the
School District**

**GILFORD
New Hampshire**



**For the year ending
December 31, 2022**

OFFICERS OF THE GILFORD SCHOOL DISTRICT

Moderator

Sandra McGonagle

Clerk

Kimberly Zyla Salanitro

Treasurer

Sue Jensen

Auditors

Plodzik & Sanderson

SCHOOL BOARD

Jeanin Onos, Chair
Kyle Sanborn, Vice-Chair
Audra Kelly
Jessica Jacques
Nicole Hogan

Term Expires 2024
Term Expires 2023
Term Expires 2024
Term Expires 2025
Term Expires 2025

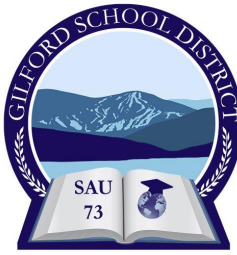
SUPERINTENDENT OF SCHOOLS

Kirk Beitler

BUSINESS ADMINISTRATOR

Amie Leigh

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



2022 Deliberative Session Minutes

Gilford School District
Deliberative Session
"First Session"
February 8, 2022

At 7:00 p.m. Sandra McGonagle, School District Moderator, opened the Deliberative Session. The Moderator led the Pledge of Allegiance. There were approximately 24 voters in attendance. Sandra McGonagle introduced the officials: Gretchen Gandini, School Board Chair; Jeanin Onos, Vice-Chair; Kyle Sanborn, School Board Clerk; Audra Kelly, 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 thanked Scott Piddington, Technical Director, for his work and expertise.

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

The Moderator explained the ground rules for the meeting. The Moderator read Article I.

ARTICLE I Election of Officers

To choose the following school district officers:

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

Superintendent Kirk Beitler presented a Powerpoint on the 2022-2023 budget proposal.

Article II GENERAL BUDGET FUNDS

Shall the Gilford School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling, \$27,080,583? Should this article be defeated, the default budget shall be \$26,472,908, 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 budgeted only.
Majority Vote Required

School Board Recommended 4-1 Budget Committee Recommended 8-1-1

Deborah Clough asked several questions regarding the budget. Superintendent Beitler and Business Administrator, Amie Leigh, replied to Deborah's questions.

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

Article III MEADOWS PROPERTY

Shall the Gilford School District raise and appropriate the sum of Seventy Five Thousand Dollars (\$75,000) for repairs and improvements at the Meadows property to include by not limited to; exterior siding, replacement windows, doors and overhead doors and electrical repairs for area designated as 5A, 5B and Area 4 in the Fisher Engineering report. This is a special non-lapsing appropriation under RSA 32:7, VI and will not lapse until June 30, 2028 or the completion of the improvements whichever is sooner.

Majority Vote Required

School Board Recommended 4-1 Budget Committee Recommended 8-1-1

Deborah Clough asked if there are activity fees for athletes. Gretchen Gandini replied that there are no fees for athletes.

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

Article IV SCHOOL BUILDINGS AND MAINTENANCE CAPITAL RESERVE

Shall the school district vote to raise and appropriate the sum of up to Two Hundred Thousand Dollars (\$200,000) to be added to the school buildings maintenance and improvement capital reserve fund established in 2017, this sum is to come from June 30 unrestricted fund balance (surplus) available for transfer on July 1 of this year. Majority Vote Required

School Board Recommended 5-0 Budget committee Recommended 9-0-1

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

Article V SCHOOL BUILDINGS AND ROOF MAINTENANCE CAPITAL RESERVE

Shall the school district vote to raise and appropriate the sum of up to Eighty Two Thousand Five Hundred Dollars (\$82,500) to be added to the school buildings roof maintenance and improvement capital reserve fund established in 2017, this sum is to come from June 30 unrestricted fund balance (surplus) available for transfer on July 1 of this year. Majority Vote Required

School Board Recommended 5-0 Budget committee Recommended 9-0-1

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

Article VI SCHOOL BUILDINGS TECHNOLOGY INFRASTRUCTURE CAPITAL RESERVE

Shall the school district vote to raise and appropriate the sum of up to Ten Thousand Dollars (\$10,000) to be added to the school buildings technology infrastructure capital reserve fund established in 2017, this sum is to come from June 30 unrestricted fund balance (surplus) available for transfer on July 1 of this year.

Majority Vote Required

School Board Recommended 5-0

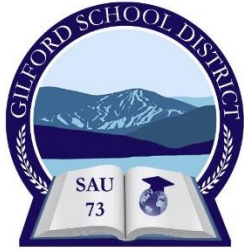
Budget committee Recommended 9-0-1

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

At 7:42 p.m., there being no further business to come before the meeting, the Moderator closed the session.

Respectfully submitted,

Kimberly Zyla Salanitro
School District Clerk



2022 Deliberative Session Minutes – Second Session

Gilford School District
Deliberative Session
“Second Session” Election Results
March 8, 2022

School Board – Three-Year Term. Vote for no more than two.

Koleen Crawford	452
Nicole Hogan	783 Elected
Patrick Hughes	141
Jessica Jacques	767 Elected
Michelle Tyler	436

Write ins:
Christopher Harris
Mark Levine
Donald Trump

School District Moderator – One-Year Term. Vote for no more than one.

Sandra T. McGonagle	1170 Elected
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Write in:
Fictitious character

School District Treasurer – One-Year Term – Vote for no more than one.

Susan M. Jensen	1079 Elected
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Write in:
Allen Voivod

School District Clerk - One-Year Term – Vote for no more than one.

Kimberly Zyla Salanitro	1046 Elected
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Article II GENERAL BUDGET FUNDS

Shall the Gilford School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling, \$27,080,583? Should

this article be defeated, the default budget shall be \$26,472,908, 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 budgeted only. Majority Vote Required

School Board Recommended 4-1

Budget Committee Recommended 8-1-1

YES 947

NO 387

Article III MEADOWS PROPERTY

Shall the Gilford School District raise and appropriate the sum of Seventy Five Thousand Dollars (\$75,000) for repairs and improvements at the Meadows property to include by not limited to; exterior siding, replacement windows, doors and overhead doors and electrical repairs for area designated as 5A, 5B and Area 4 in the Fisher Engineering report. This is a special non-lapsing appropriation under RSA 32:7, VI and will not lapse until June 30, 2028 or the completion of the improvements whichever is sooner.

Majority Vote Required

School Board Recommended 4-1

Budget Committee Recommended 8-1-1

YES 938

NO 399

Article IV SCHOOL BUILDINGS AND MAINTENANCE CAPITAL RESERVE

Shall the school district vote to raise and appropriate the sum of up to Two Hundred Thousand Dollars (\$200,000) to be added to the school buildings maintenance and improvement capital reserve fund established in 2017, this sum is to come from June 30 unrestricted fund balance (surplus) available for transfer on July 1 of this year. Majority Vote Required

School Board Recommended 5-0

Budget committee Recommended 9-0-1

YES 1035

NO 310

Article V SCHOOL BUILDINGS AND ROOF MAINTENANCE CAPITAL RESERVE

Shall the school district vote to raise and appropriate the sum of up to Eighty Two Thousand Five Hundred Dollars (\$82,500) to be added to the school buildings roof maintenance and improvement capital reserve fund established in 2017, this sum is to come from June 30 unrestricted fund balance (surplus) available for transfer on July 1 of this year. Majority Vote Required

School Board Recommended 5-

Budget Committee Recommended 9-0-1

YES 1030

NO 273

**Article VI SCHOOL BUILDINGS TECHNOLOGY INFRASTRUCTURE CAPITAL
RESERVE**

Shall the school district vote to raise and appropriate the sum of up to Ten Thousand Dollars (\$10,000) to be added to the school buildings technology infrastructure capital reserve fund established in 2017, this sum is to come from June 30 unrestricted fund balance (surplus) available for transfer on July 1 of this year.

Majority Vote Required

School Board Recommended 5-0

Budget committee Recommended 9-0-1

YES 1047

NO 260

Respectfully submitted,

Kimberly Zyla Salanitro
School District Clerk

2022 Report of the Gilford School Board Chair

To the Residents of the Town of Gilford,

On behalf of the Gilford School Board, I would like to thank our community for continuing to show support for our schools. Gilford is a town that clearly believes in a strong educational system and how important that system is to the success of the community. I remain both pleased and proud of taxpayers' continued support and investment in the education of Gilford's children.

Gilford learners continue to explore and investigate numerous topics connected to their interests in our three schools. The academic, enrichment and co-curricular opportunities Gilford learners are exposed to and have access to help meet the Gilford School District's mission *to provide an innovative education, creating pathways to success for all learners*. Gilford learners work with dedicated teachers creating personalized pathways for their learning. We are fortunate to have access to the outdoors allowing learners to explore and learn about their connection to the natural world around them. Gilford learners have many academic and co-curricular pathways to explore in all three of our schools.

The Gilford School District Portrait of a Learner outlines four attributes that we feel all students should be exposed to and competent in when they graduate from Gilford High School. The four Portrait of a Learner attributes are *Collaboration, Innovate, Self-Direct, and Critically Think*. The K-12 program in the Gilford schools provides opportunities for all learners to utilize these attributes in their learning.

The March 2022 vote saw Gilford voters elect School District Treasurer, Sue Jensen, School District Moderator, Sandra McGonagle and School District Clerk, Kim Salanitro. Jessica Jacques and Nicole Hogan were both newly elected to the Gilford School Board in 2022 for a three year term. I would like to thank these community members for their commitment to the Gilford schools. The voters also approved the Budget Committee and Gilford School Board's recommended budget for 2022-2023. I would like to thank the community for their continued support of our budget process.

The Gilford School District's strategic plan continues to guide our work and is set to be updated in the 2024-2025 school year. We continue to have safety as a priority and the administration has secured more grant money to continue this work in all three of our schools. The collaboration with the Police and Fire Departments is valued and appreciated. The Meadows playing fields have never looked better and are used by school and community teams. Our teachers and administrators continue to do the important work of teaching and learning through the process of data reviews and assessment / curriculum updates. We are happy to continue our partnerships with the Gilmanton community and the Gilford PTA.

I would like to thank my fellow Board members, Kyle Sanborn, Audra Kelly, Jessica Jacques, and Nicole Hogan for their investments of time and effort in the past year. This

has been an extraordinary time to be a member of a school board, and I thank you for your service.

Lastly, and most importantly, I would like to thank the Gilford School District's teachers, staff and administrators for all their work the past year. The staff has continued to show up for our children and go the extra mile for the families in our community. The staff are what makes the Gilford School District such a great school system. We appreciate all that you do.

It is my privilege and honor to serve as Chair of the Gilford School Board and I thank you all for giving me the opportunity to serve the Gilford community.

Respectfully Submitted,
Jeanin Onos
Chair, Gilford School Board

Gilford Elementary School – Annual Report 2022

Our Learners:

Our school theme this year is **Road Trip 22-23!** Harley, our school's traveling gnome, has traveled across the globe with staff and learners. It has been fun to explore areas around our community and the world with Harley!

We strongly believe in place-based learning and celebrating what is here in our own community of Gilford. New this year, learners have met with Mary Doyle, Prescott Farm Naturalist. She incorporates science standards with hands-on learning opportunities with all 21 classrooms throughout the school year.

We strongly believe that our children are **learners**, and therefore, play an important role in their own learning. We have programs that support health, safety and focus on engaging, supporting and challenging every learner.

We have a number of innovative approaches to personalizing learning to enhance instruction. Outdoor learning is a great way to engage young learners. Learners explore the nature trail, hikes up Mt. Rowe, producing maple syrup from tapping our maple trees and boiling it in our sugar shack. We have a nature trail that loops behind the school that offers forest and wetland habitats. There are outdoor gardening spaces and our very own sugar shack. We have ponding equipment, insect observation equipment, sleds and snowshoes available for classroom use throughout the year.

Our Staff:

We welcomed our new staff members: Ms. Wilson, our new 4th grade teacher. We have hired Mrs. Mardis, our new school counselor. As well as a new technology teacher, Mrs. Glover. In addition, we have a new administrative assistant, Gina Noury in the front office. We also have Ms. Dorr as our new case manager for second grade. Mr. DeHart retired at the end of last school year and Mr. Longsbrough is now our new custodian. Taryn Smith was hired as a Title 1 assistant this year as well. Ann Saulnier changed positions from food service to a paraprofessional this year.

Our professional development for our staff focuses on literacy and specifically science of reading workshop as well as, *portrait of a learner* traits and social emotional learning. Classroom teachers as well as case managers have attended 40 hours of training on IMSE (Impact on Multi-Sensory Education). IMSE is a structured literacy evidence-based professional development program which includes comprehensive Orton-Gillingham training and phonological awareness for all grades K-4. This professional development addresses all the key elements of literacy instruction in the classroom.

We have a dedicated group of fire and law enforcement officers. Our local fire and police departments attend monthly safety meetings and work with us in helping to educate students around safe and positive behaviors. We continue to practice lockdown drills using the ALICE protocol each month throughout the school year.



Our Community:

Driven by the belief that **involved** learners are successful, we offer a rich variety of options for learners to get involved. Our offerings this year include Extended Day Program, Summer Camp Program, and an After School Enrichment program. These programs continue to provide a wide variety of enriching learning experiences for learners. In addition, we have learners receiving services such as summer programming, 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, yoga, basketball, kitchen magic and games.

Thanks to our PTA we have our very own "Sweet" sugar shack. 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.

Also, we participate in 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 receive a copy of the book and a suggested calendar of reading. Discussion questions and hands-on activities are presented each week for the chapters read as well as an outdoor event organized around the book in February. We are also offering a bookmates group for 4th graders and their families. This club meets three times where participants have a chance to discuss their favorite parts, characters, and ways they connect with the book.

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 – Annual Report 2022

To kick off the start of the 2022-23 school year, Gilford Middle School introduced a number of new staff to our team who have contributed greatly to our school community and student learning. We welcomed Gabi Defregger (Art), Wyman Eckhardt (Math), Jen Henderson (paraeducator), Trish Katis (Math), Logan Masters (Special Education), Andrew Nelson (Science), Max Sawyer (paraeducator), and Matthew Swormstedt (paraeducator). We also started our year with a new administrative staff who are truly thankful to become part of the Gilford School District. Tara Beauchemin, our principal, joined the GMS team on July 1st of this year accompanied by Jessi Bishop, our new assistant principal. Krystie Sullivan and Aja Montague were also hired as administrative assistants to complete our team.



Over the summer of 2022, Ms. Beauchemin and Mrs. Bishop worked with GMS staff to develop a behavioral expectation matrix as part of our implementation of MTSS, Multi-Tiered Systems of Support. MTSS allows educators to focus on supporting all of their students in a systematic approach and it enables teams to improve the outcomes for all students in terms of academics and social emotional learning, addresses the unmet needs of many students and groups of students, makes behavioral expectation systems and processes more effective and connected, takes a whole child approach to supporting students, and helps students to grow no matter where they start.



GMS WINGS Expectation Matrix



	Wise Choices	Include Others	Navigate Challenge	Give Respect	Safety First
Hallways	Appropriate voices & language Give others personal space	Greet others quietly Help others Be kind to others	Manage your time wisely Direct path to destination	Keep the hallway clean Respect school property	Walking on correct side of hall Wait outside classroom for teacher
Cafeteria	Appropriate voices & language	Equal seating opportunities for everyone Be kind to others	Make good seating choices	Keep area clean Respect school property Direct path to destination	Enter/exit appropriately Stay seated while at lunch Ask permission from an adult to leave lunch
Assembly or Performance	Appropriate voices & language Give others personal space	Make room for others Participate appropriately	Make good seating choices	Give attention to speaker / performer React appropriately	Enter/exit appropriately Stay seated
Recess	Take care of equipment Be prepared for weather Give others personal space	Share materials Involve all who would like to play	Work together to find solutions calmly Seek an adult if help is needed	Understand personal boundaries Use appropriate language Follow the rules of the game & be a good sport	Use equipment correctly Stay within the boundaries Carefully entering and exiting building
Bathroom	Wash your hands Use supplies as needed Monitor your volume	Respect privacy of others	Wait patiently if all bathrooms are being used Use your time wisely	Keep area clean	Use facilities responsibly

*** Cell Phones, Devices, and Hats should remain in lockers throughout the school day ***

As the school year started, we spent the first six weeks focusing on expected behavior in the core areas of our school. As our learners engaged in lessons and activities as they were introduced our WINGS expectations, we celebrated our accomplishments each week and ended our introduction with a school wide-celebration.



We held our first “Harvest Fair” for all of our learners. Our Unified Arts team planned an exciting day to celebrate GMS WINGS and academic growth, engage our community, and show our school spirit. Our learners engaged in a variety of activities:

Events by Team

UA Team: Face Painting, Pumpkin Fun Run, Trebuchet Building
 5th Grade: Trivia Rubber Duckie Ring Toss
 6th Grade: Guesstimation Station with 6 corn hole stations
 7th Grade: Photo Booth
 8th Grade: Team Building Station



Our PTA also offered a rock painting activity as well and supported us in inviting families to spend the afternoon pumpkin carving as we concluded our celebration.

As we took time to extend our gratitude to our Veterans in November, our GMS learners recognized those who have served our country as well, protecting our very freedoms we continue to celebrate. Students created holiday cards for those who are currently serving in addition to recognizing those who have served. Our Student Council thoughtfully planned this for our learners at GMS. Our students in Grades 5-8 are also participating in the Americanism Essay Contest as part of the Laconia Lodge of Elks 876.

The GMS Math Team competed in its first in-person Mathalon since 2019 this year. We finished in 5th place out of about a dozen schools. This is a great accomplishment since our team has not ever competed in person. We are so proud of the effort and enthusiasm our Mathletes put forth to compete last night and we are looking forward to a successful Mathalon season! Way to go GMS Mathletes!!!!

This year, our robotics team, the LEGOSmiths, competed against 46 of the best teams in the state. This is the first team to bring your school to the state tournament!



Our robot had three attempts to score all the points we programmed. It succeeded on the second run! Later, we met with judges to present our Clean Green Power Battery. Judges congratulated the team on their innovative idea. They showed off the robot's mechanical

design and each took a turn explaining how the robot was built, explained its coding, our strategy, and forklift mechanism. Congratulations Legosmiths for bringing home another trophy! They were awarded the prestigious Judges Award. This award celebrates a team that embraces the culture of FIRST LEGO League through team building, team spirit, displayed enthusiasm, and inclusion.

In early December, our Student Council's food drive ended. We were pleased to announce that we collected 870 cans which will be distributed to our community. Mix 94.1 will be giving a pizza party to Mr. Marzal's homeroom. They brought in 227 cans!

The runners up were:

Mrs. Cahoon's homeroom with 188 cans and Ms. Scudder's homeroom with 93 cans. Great job Student Council. Thank you for all you do for our school and community.



On our last day of our 1st trimester, December 2nd, we held our first trimester Silver Hawk Awards. Our learners were recognized for their hard work in both academics and following our GMS WINGS expectations. We were all so excited to celebrate the great accomplishments of our learners!!!!

We are truly blessed to be part of the Gilford School District and community. Thank you to all of you for your continued support at Gilford Middle School.

Respectfully submitted,
Tara Beauchemin
Principal, Gilford Middle School

Gilford High School Principal's Annual Report 2022

A Challenging but Incredible Year of Opportunity- 2022

The year of 2022 came with more unique challenges while dealing with COVID. Through these challenging times came unique opportunities that were created through collaborative efforts of many! The students and staff rose to the challenge and were not going to be limited during the pandemic.

Gilford High School bid farewell to one retiree in June, front desk administrative assistant, Kathy Dubois. When people walked through the front doors at GHS, they were greeted with a warm smile. That smile was a constant for 20 years thanks to Kathy. It was time for Kathy to put the late passes away so she could spend a lot more time with her husband, Tom, her children and grandchildren. There will be many more trips to Disney planned in the coming years. Many of us have relied on Kathy's knowledge and inner workings of "the system" to get us through the day and emergency evacuations. Throughout the years, Kathy has received flowers, notes, and small gifts of gratitude from students and their families for being compassionate to their needs. It speaks to who Kathy was and what she stood for.

GHS welcomed twelve new staff members: Marc Gonzalez (English), Prezley Adair (Social Studies), Scott Currier (Math), Alyssa Keegan (School Counselor), Deb Vetrano (front office Administrative Assistant), Gabriela Defregger (Art), Meghan Zelaya (Spanish), Molly Horn (Science), Aaron Witham (Digital Literacy & Information Technologies), Maurice "Mo" Reese (Special Educator), Lauren D'Ambrosia (English), and Michelle Grant (English). In a short period of time, these new educators have added so much to our school community.

For students who are tuned into solving the world's problems with big and small ideas, or who are fans of TV's *"Shark Tank"*, GENYOUth's AdVenture Capital program is the perfect platform for challenging their bright minds. Over 75 students, from 15 schools and representing 12 states, had the chance to flex their social entrepreneurship skills and creativity in a virtual challenge to tackle a real-world problem facing their schools in the SAP "Design 4 Good Challenge." After hours of brainstorming, students designed and pitched their ideas in a 90-second presentation to judges. With the scores calculated, the Gilford High School students were named one of the winners of SAP's "Design 4 Good Challenge" and received a \$1,000 grant for their project to support students' social and emotional health and wellness. The student group consisted of 5 freshmen who were looking to make a positive impact on the Gilford School District and community. Congratulations to Cole Bertholet, Jared Beale, Ava Lien, Nicholas Haddocks, and Brody Testa! And congrats to Mr. Andrew Thurston for working with these students.



The performing arts department put on “Fiddler on the Roof” in the fall. In the spring, “Almost Maine” was presented. The cast and crew were awesome and presented two shows to a packed house.

Several GHS artists received big kudos on their art pieces in a state competition. The New Hampshire branch of Scholastics gave 22 art awards to 18 GHS students, including three gold keys; its biggest award. The Scholastic Art and Writing Awards is a prestigious competition with awards given to teenagers across the country. The top awards in the state competitions are the gold key and silver key with honorable mention awards as well. Gold keys were awarded to David Boyajian, Melody Gallant, and Harrison Woolverton.

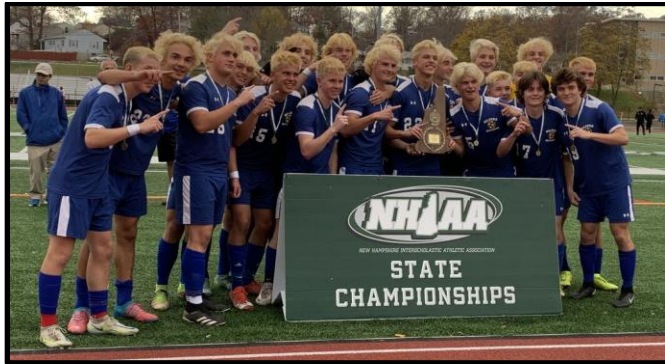
The graphic design class researched and then created vintage style Lakes Region travel posters. They loved being able to highlight an attraction, area, or activity of the Lakes Region with their design skills.



The Athletic Department continued their success with five state titles! This may be the most impressive year that the GHS teams have ever had. Congratulations to the following teams for winning their respective state title!



The boy's basketball team won their third straight state title, the boy's nordic team won their second straight state title, while the girl's field hockey, boy's soccer, and girl's soccer won their state title.



Patrick Gandini won the Division III Meet of Champions for cross country and was crowned the fastest runner in the state! Gandini finished fourth at the New England Cross Country Championships. He then finished 39th at the Nike National Cross Country boys championships in Oregon on December 3rd! Congrats to Patrick!



The senior class participated in the lakes region Day of Caring sponsored by the Lakes Region United Way on April 22nd. Students assisted in the clean up efforts at Gunstock and Bolduc Park. This was a tremendous opportunity for the seniors to give back to the community that has supported them for so long.

Congratulations to the Gilford HS Symphonic Band and Concert Choir for traveling to the Music in the Parks competition on Friday, May 27th and competing against several other schools from around New England. The band received an excellent rating with a second place finish and the choir received an excellent rating with a first place finish.



The freshmen class attended a day-long event at Gunstock, this fall, and had an incredible time! The freshmen participated in the low and high ropes course elements throughout the day. "It is really cool to take a break from our classes and bond with each other," said one freshman. A



Gilmanton student shared how much she valued the experience and the opportunity to meet and interact with her new classmates in such a fun way.



The GHS College/Career Fair was a huge success! Seniors met with 45 representatives from colleges, military branches, and local employers during the fall!



Red Ribbon Week Campaign is the largest drug and substance abuse prevention campaign in the United States. This year's Red Ribbon Week slogan was "Celebrate Life, Live Drug Free". Gilford High School ran this week-long event, in October, to bring awareness! Each morning started out with a substance abuse "fast fact" over morning announcements. During lunchtime, we had learners write why they chose to stay substance free on paper red ribbons which were displayed on the cafeteria windows all week. On Tuesday, school counselors had handouts and pamphlets with information about the dangers of substance abuse and were there to share ways to seek help if need be. On Wednesday, we had a blast having any volunteers come up to take a spin on the "Wheel of Trivia". Every trivia question answered correctly earned a special prize. This week was really special and the students were very engaged in all of the activities that surrounded this amazing cause!





On December 7th, the National Honor Society inducted 20 new members into the Gilford Chapter. Congratulations to the new inductees for all of their dedication to Character, Scholarship, Leadership and Service: Brady Heyman, Cole Howard, Tyler Lafond, Maria Uicker, Elizabeth Albert, Aiden Bondaz, Brayden Gardner, Haukur Karlsson, Scott Kulcsar, Ellie Nicolas, Riley Powers, Isaiah Reese, Aiden Townsend, Makenna Clayton, Georgia Eckhardt, Ella Kelliher, Gracey Leblanc, Kaitlyn O'Brien, Kaegan Sanville, Elliot Warren.

Congratulations to the following students for being accepted into the New England Music Festival in March: Louie Laurendeau, Ella DeCarli, Grace Cook, Michael Guerin, Isabella Cottrell, Hunter Bell, Luc Martin, Olivia Fanjoy, Jesse Powers, and Elijah Page.

The Portrait of a Learner is our way of teaching, promoting and assessing skills that are not always graded in academic content areas, but are incredibly important to the growth and success of our learners. The four attributes, we believe, are vital for our learners to have as they move through and beyond our school system include: Innovate, Collaborate, Critically Think, and Self-Direct. We not only teach learners how to incorporate these attributes into their academic work, but also into the rest of their lives. They are attributes and skills required by an ever-evolving workforce and the complex world in which we live. Staff will be working to assess these skills in both current and new performance assessments throughout the rest of this school year.



The past school year was challenging as we continued to battle COVID; however, the GHS staff was able to offer numerous “out of the box” opportunities that we can be proud of. I want to thank the efforts of our entire amazing staff. The students of Gilford and Gilmanton benefited greatly! Thank you for your support!

Respectively submitted,
Anthony Sperazzo
Principal, Gilford High School

Class of 2022

Aguiar, Anthony Michael	Herbert, Julianna Corinne	Penney, Alannah Kate
Bartlett, Maxwell Shillington	Hughes, Laura Lindsay	Poll, Nathaniel Spencer
Bartley, Claire Elizabeth	Hughes, Maura Eleanor	Pratt, Mitchell Mahoney
Bilodeau, Noah Spear	Kaminski, Nicholas Ivan	Reardon, Cameron Patrick
Bondaz, Eva Carena	Kulcsar, Ashley Ellen	Rector, Kylie Marie
Brown, Shealagh Ames	Kutuk, Hale Eve	Richardson, Owen Dallis
Burton, Shannon Alexis	Landry, Alexander Seth	Rouse, Jackson Matthew
Buttrick, Rebecca Jeanette	Langathianos, Van Lewis	Roy, Anna Grace
Caldon, Finn Winston	Larivee-Ambrose, Cordelia Marie	Roys, Mackenzie Brooke
Campo, Adreana Geneva	Lehr, Sophia Rose	Sadler, Reece Anna
Cennamo, Jack Joseph	Leonard, Alexa Victoria	Sanville, Mikaila Eve
Cole, Jaxen Parker	Loyer, Lukas Antonio	Sawyer, Peyton Price
Cook, Anna Jean	MacLeod, Karina Jennifer	Segalini, Christina Marie
Corcoran, Camron Robert	Marshall, Avery Elizabeth	Segalini, Jack Walter
Costa, Caitlyn Marie	Marsh, Riley Patrick	Shute, Maegan Lacy
Craigie, Alyssa Lyn	McBey, Aidan John	Spaulding, Madilyn Mae
Crowell, Emily Mae-Doris	McDonough, Riley Wonda	Spaulding-Poulin, Tristan Robert
Cusello, Madison Ailene	McIntire, Bradley James	Stefan, Zoltan Gregory
Demers, Riley William	McKenna, Jaiden Elizabeth	Stow, Catherine Noble
Dery, Joshua Christian	McLean, Molly Elizabeth	Sullivan, Kate Cronin
Dow, Tristan Thomas	McSharry, Tylar Madison	Talbot, Tyler Scott
Dubois, Joseph Anthony	Meehan, Harper Lee	Taylor, Brayden James
Ellis, Cassandra Elizabeth Debra	Merrill, Saje Anne	Testa, Mason Edward
Foster, Kayla Loren	Mikulis, Marlow Peyton	Townsend, Mitchell Douglas
Genakos, Vanessa Evelyn	Montoya, Aiden Grace	Trent, Aubrey Scott
Giardini, Danielle Paige	Montoya, Haven Taviyor	Waite, Alex Hayden
Gindoff, Dominic Danny	Muthersbaugh, Benjamin William	Wallace, Ava Elizabeth
Gindoff, Dylan Jacques	Normandin, Austin Michael	Watt, Jasmyn Jade
Green, Gabriel Hayden	Nowack, Ethan Aquino	White, Haley Jean
Green, Nicole Joy	O'Connor, Blythe Brier	Wright, Jacqueline Ann
Hazelton, Tyler Joseph	O'Rourke, Samantha Corinne	Wrobel, Esther Marie



School Statistics
Gilford School District Enrollment
As of October 1, 2022

Kindergarten	62
Grade 1	68
Grade 2	69
Grade 3	49
Grade 4	74
Elementary school Total	322
Grade 5	65
Grade 6	71
Grade 7	78
Grade 8	92
Middle School Total	307
Grade 9	128
Grade 10	125
Grade 11	129
Grade 12	116
High School Total	498
District Total	1127

Expenditures

Total Expenditures **\$ 2,091,245**

Total Revenues \$ 575,308

209

**Financial Report
Gilford School District
For Fiscal Year Ending June 30, 2022**

General Fund

Revenues:

School district assessment	\$ 15,217,635
Other local	3,988,326
State	2,225,031
Federal	<u>22,333</u>

Total revenues	<u>24,453,325</u>
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Expenditures:

Current:

Instruction	9,551,513
Support services:	
Student	832,287
Instructional staff	1,070,536
General administration	148,442
Executive administration	207,295
School administration	1,150,529
Business	320,229
Operation and maintenance of plant	2,020,036
Student transportation	681,246
Other	6,937,630

Debt service:

Principal	985,600
Interest	<u>116,667</u>

Total expenditures	<u>24,021,410</u>
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Net change in fund balance	298,352
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Unassigned fund balance, beginning	1,990,651
Unassigned fund balance, ending	<u>\$ 2,289,003</u>

Note Source – Plodzik & Sanderson, Independent Auditors

**Financial Report
Gilford School District
Special Revenue Funds
For Fiscal Year Ending June 30, 2022**

	<u>Grant</u>	<u>Food Service</u>	<u>Total</u>
Revenues:			
Local	\$ 0	\$ 441,628	\$441,628
State	12,349	7,482	19,831
Federal	<u>952,291</u>	<u>146,516</u>	<u>1,098,807</u>
Total revenues	<u>964,640</u>	<u>595,626</u>	<u>1,506,266</u>
Expenditures:			
Current:			
Instruction	660,437		660,437
Support services:			
Student	27,236		27,236
Instructional staff	112,793		112,793
Student transportation			
Non-instructional service	164,173	521,404	685,577
Facilities acquisition and construction			
Total expenditures	<u>964,640</u>	<u>521,404</u>	<u>1,486,043</u>
Net change in fund balance		74,222	74,222
Fund balances, beginning		<u>68,469</u>	<u>68,469</u>
Fund balances, ending	<u>\$ -</u>	<u>\$ 142,691</u>	<u>142,691</u>

Note Source – Plodzik & Sanderson, Independent Auditors

Gilford School District
2021-2022 Employee Wage Benefit Report

Job Title	Department	Salary	Other Earnings	Payroll Taxes
ATHLETIC DIRECTOR	DISTRICT WIDE	\$ 83,825.00	\$ 17,972.62	
BUSINESS ADMINISTRATOR	DISTRICT WIDE		\$ 112,200.00	
DIRECTOR STUDENT SERVICES	DISTRICT WIDE	\$ 118,745.00	\$ 8,000.00	
INTERIM SUPERINTENDENT	DISTRICT WIDE	\$ 15,886.50		
SUPERINTENDENT	DISTRICT WIDE	\$ 131,884.00	\$ 11,500.01	
TECH COORDINATOR	DISTRICT WIDE	\$ 77,446.00		
TECH DIRECTOR	DISTRICT WIDE	\$ 103,310.00	\$ 30,676.05	
PRINCIPAL	ELEMENTARY	\$ 111,664.00	\$ 450.00	
ASSISTANT PRINCIPAL	HIGH SCHOOL	\$ 92,094.00	\$ 14,122.51	
PRINCIPAL	HIGH SCHOOL	\$ 112,883.00	\$ 6,500.00	
ASSISTANT PRINCIPAL	MIDDLE SCHOOL	\$ 88,295.00	\$ 4,736.20	
PRINCIPAL	MIDDLE SCHOOL	\$ 112,816.00	\$ 59,239.88	
				\$ 523,052.94
TEACHER	ELEMENTARY SCHOOL	\$ 68,271.00	\$ 491.85	
TEACHER	ELEMENTARY SCHOOL	\$ 56,722.00	\$ 725.45	
TEACHER	ELEMENTARY SCHOOL	\$ 63,766.00	\$ 2,598.37	
TEACHER	ELEMENTARY SCHOOL	\$ 47,181.00	\$ 7,915.89	
TEACHER	ELEMENTARY SCHOOL	\$ 69,410.96	\$ 8,407.42	
TEACHER	ELEMENTARY SCHOOL	\$ 49,396.00	\$ 1,910.00	
TEACHER	ELEMENTARY SCHOOL	\$ 49,444.00	\$ 3,803.56	
TEACHER	ELEMENTARY SCHOOL	\$ 63,348.00	\$ 454.98	
TEACHER	ELEMENTARY SCHOOL	\$ 61,090.00		
TEACHER	ELEMENTARY SCHOOL	\$ 61,090.00	\$ 1,168.16	
TEACHER	ELEMENTARY SCHOOL	\$ 59,663.00	\$ 845.11	
TEACHER	ELEMENTARY SCHOOL	\$ 53,811.00	\$ 2,500.00	
TEACHER	ELEMENTARY SCHOOL	\$ 67,608.00	\$ 3,565.87	
TEACHER	ELEMENTARY SCHOOL	\$ 66,912.00	\$ 500.00	
TEACHER	ELEMENTARY SCHOOL	\$ 56,722.00		
TEACHER	ELEMENTARY SCHOOL	\$ 79,094.00		
TEACHER	ELEMENTARY SCHOOL	\$ 76,977.00		
TEACHER	ELEMENTARY SCHOOL	\$ 72,368.00	\$ 5,487.77	
TEACHER	ELEMENTARY SCHOOL	\$ 76,977.00	\$ 4,287.08	
TEACHER	ELEMENTARY SCHOOL	\$ 53,127.00	\$ 8,812.56	
TEACHER	ELEMENTARY SCHOOL	\$ 53,127.00	\$ 676.31	
TEACHER	ELEMENTARY SCHOOL	\$ 43,179.00	\$ 4,169.68	
TEACHER	ELEMENTARY SCHOOL	\$ 81,836.00		
TEACHER	ELEMENTARY SCHOOL	\$ 62,076.00	\$ 950.90	
1:1 NURSE	ELEMENTARY SCHOOL	\$ 43,090.00	\$ 8.20	
TEACHER	ELEMENTARY SCHOOL	\$ 73,568.00	\$ 663.95	
TEACHER	ELEMENTARY SCHOOL	\$ 66,477.00	\$ 1,239.95	
TEACHER	ELEMENTARY SCHOOL	\$ 62,104.00	\$ 1,524.74	

Gilford School District
2021-2022 Employee Wage Benefit Report

Job Title	Department	Salary	Other Earnings	Payroll Taxes
TEACHER	ELEMENTARY SCHOOL	\$ 50,900.00	\$ 274.64	
TEACHER	ELEMENTARY SCHOOL	\$ 79,122.00	\$ 5,852.77	
				\$ 1,050,093.55
TEACHER	MIDDLE SCHOOL	\$ 44,011.00		
TEACHER	MIDDLE SCHOOL	\$ 58,179.00	\$ 1,833.77	
TEACHER	MIDDLE SCHOOL	\$ 60,589.00	\$ 98.37	
TEACHER	MIDDLE SCHOOL	\$ 56,722.00	\$ 837.78	
TEACHER	MIDDLE SCHOOL	\$ 71,279.00	\$ 2,823.82	
TEACHER	MIDDLE SCHOOL	\$ 74,004.00	\$ 3,580.23	
TEACHER	MIDDLE SCHOOL	\$ 63,691.00	\$ 8,241.86	
TEACHER	MIDDLE SCHOOL	\$ 79,347.00	\$ 1,687.17	
TEACHER	MIDDLE SCHOOL	\$ 53,811.00	\$ 2,191.12	
TEACHER	MIDDLE SCHOOL	\$ 80,078.00	\$ 7,485.47	
TEACHER	MIDDLE SCHOOL	\$ 37,854.97		
TEACHER	MIDDLE SCHOOL	\$ 75,279.00	\$ 275.53	
TEACHER	MIDDLE SCHOOL	\$ 70,895.00	\$ 2,709.95	
TEACHER	MIDDLE SCHOOL	\$ 54,320.00	\$ 50.00	
TEACHER	MIDDLE SCHOOL	\$ 52,355.00	\$ 1,460.04	
TEACHER	MIDDLE SCHOOL	\$ 70,512.56	\$ 750.00	
TEACHER	MIDDLE SCHOOL	\$ 49,396.00	\$ 7,200.00	
TEACHER	MIDDLE SCHOOL	\$ 49,481.73		
TEACHER	MIDDLE SCHOOL	\$ 69,411.00	\$ 10,850.02	
TEACHER	MIDDLE SCHOOL	\$ 74,004.00	\$ 4,865.59	
TEACHER	MIDDLE SCHOOL	\$ 72,345.00	\$ 3,700.00	
TEACHER	MIDDLE SCHOOL	\$ 60,854.00	\$ 4,048.38	
TEACHER	MIDDLE SCHOOL	\$ 58,179.00	\$ 1,200.90	
TEACHER	MIDDLE SCHOOL	\$ 74,523.01		
TEACHER	MIDDLE SCHOOL	\$ 50,900.00	\$ 3,797.77	
TEACHER	MIDDLE SCHOOL	\$ 66,912.00	\$ 6,463.38	
TEACHER	MIDDLE SCHOOL	\$ 44,697.85		
TEACHER	MIDDLE SCHOOL	\$ 45,076.00		
TEACHER	MIDDLE SCHOOL	\$ 58,102.00	\$ 98.37	
TEACHER	MIDDLE SCHOOL	\$ 69,210.00		
TEACHER	MIDDLE SCHOOL	\$ 78,478.00	\$ 5,107.38	
TEACHER	MIDDLE SCHOOL	\$ 68,367.00	\$ 98.37	
				\$ 1,171,648.46

Gilford School District
2021-2022 Employee Wage Benefit Report

Job Title	Department	Salary	Other Earnings	Payroll Taxes
TEACHER	HIGH SCHOOL	\$ 49,668.00	\$ 1,833.02	
TEACHER	HIGH SCHOOL	\$ 31,099.76	\$ 217.42	
TEACHER	HIGH SCHOOL	\$ 50,900.00	\$ 1,406.21	
TEACHER	HIGH SCHOOL	\$ 62,546.00	\$ 209.37	
TEACHER	HIGH SCHOOL	\$ 65,456.00	\$ 40.99	
TEACHER	HIGH SCHOOL	\$ 69,411.00	\$ 5,290.37	
TEACHER	HIGH SCHOOL	\$ 49,444.00	\$ 3,141.58	
TEACHER	HIGH SCHOOL	\$ 53,235.62	\$ 4,530.44	
TEACHER	HIGH SCHOOL	\$ 66,912.00	\$ 1,716.67	
TEACHER	HIGH SCHOOL	\$ 69,588.00	\$ 5,355.45	
TEACHER	HIGH SCHOOL	\$ 69,411.00	\$ 1,106.11	
TEACHER	HIGH SCHOOL	\$ 73,227.00	\$ 15,190.45	
TEACHER	HIGH SCHOOL	\$ 61,090.00	\$ 613.75	
TEACHER	HIGH SCHOOL	\$ 78,667.00	\$ 81.98	
TEACHER	HIGH SCHOOL	\$ 73,568.00	\$ 97,173.13	
TEACHER	HIGH SCHOOL	\$ 61,090.00		
TEACHER	HIGH SCHOOL	\$ 59,633.00	\$ 1,261.54	
TEACHER	HIGH SCHOOL	\$ 75,410.00	\$ 1,902.14	
TEACHER	HIGH SCHOOL	\$ 48,153.00		
TEACHER	HIGH SCHOOL	\$ 34,761.61	\$ 1,517.07	
TEACHER	HIGH SCHOOL	\$ 59,633.00	\$ 592.42	
TEACHER	HIGH SCHOOL	\$ 79,027.00	\$ 1,646.02	
TEACHER	HIGH SCHOOL	\$ 62,456.00	\$ 2,753.95	
TEACHER	HIGH SCHOOL	\$ 70,895.00	\$ 29,002.39	
TEACHER	HIGH SCHOOL	\$ 67,944.00	\$ 3,846.95	
TEACHER	HIGH SCHOOL	\$ 46,908.00	\$ 2,500.00	
TEACHER	HIGH SCHOOL	\$ 48,423.00	\$ 1,860.88	
TEACHER	HIGH SCHOOL	\$ 82,750.00	\$ 4,425.00	
TEACHER	HIGH SCHOOL	\$ 538,110.00	\$ 721.39	
TEACHER	HIGH SCHOOL	\$ 43,179.00	\$ 9,430.00	
TEACHER	HIGH SCHOOL	\$ 80,675.00	\$ 5,284.41	
TEACHER	HIGH SCHOOL	\$ 53,122.42	\$ 492.42	
TEACHER	HIGH SCHOOL	\$ 46,908.00	\$ 3,925.53	
TEACHER	HIGH SCHOOL	\$ 74,936.00	\$ 188.55	
TEACHER	HIGH SCHOOL	\$ 61,090.00	\$ 1,363.95	
TEACHER	HIGH SCHOOL	\$ 65,456.00	\$ 3,647.26	
TEACHER	HIGH SCHOOL	\$ 59,398.00	\$ 8,464.86	
TEACHER	HIGH SCHOOL	\$ 75,676.00	\$ 1,574.77	
TEACHER	HIGH SCHOOL	\$ 69,823.00	\$ 2,508.45	
TEACHER	HIGH SCHOOL	\$ 70,877.00	\$ 1,810.28	
TEACHER	HIGH SCHOOL	\$ 64,438.00	\$ 6,159.97	
TEACHER	HIGH SCHOOL	\$ 69,823.00	\$ 3,117.16	

Gilford School District
2021-2022 Employee Wage Benefit Report

Job Title	Department	Salary	Other Earnings	Payroll Taxes
TEACHER	HIGH SCHOOL	\$ 62,311.00	\$ 5,633.32	
TEACHER	HIGH SCHOOL	\$ 69,823.00	\$ 6,114.86	
				\$ 1,382,912.71
1:1 NURSE	ELEMENTARY SCHOOL	\$ 45,954.72		
ADMIN ASSISTANT FY	ELEMENTARY SCHOOL	\$ 38,229.70	\$ 432.57	
ADMIN ASSISTANT SY	ELEMENTARY SCHOOL	\$ 21,964.36		
CASE MANAGER	ELEMENTARY SCHOOL	\$ 41,934.00	\$ 2,143.70	
CASE MANAGER	ELEMENTARY SCHOOL	\$ 53,811.00	\$ 1,127.18	
CASE MANAGER	ELEMENTARY SCHOOL	\$ 71,045.00	\$ 2,626.37	
CASE MANAGER	ELEMENTARY SCHOOL	\$ 45,665.00	\$ 7,355.45	
CLASSROOM AIDE	ELEMENTARY SCHOOL	\$ 16,391.06		
CLASSROOM AIDE	ELEMENTARY SCHOOL	\$ 13,702.50		
CLASSROOM AIDE	ELEMENTARY SCHOOL	\$ 10,676.14	\$ 5,636.25	
FACILITIES	ELEMENTARY SCHOOL	\$ 51,835.87		
FACILITIES	ELEMENTARY SCHOOL	\$ 3,143.00		
FACILITIES	ELEMENTARY SCHOOL	\$ 49,862.44		
FOOD SERVICE	ELEMENTARY SCHOOL	\$ 18,821.88		
LIBRARIAN	ELEMENTARY SCHOOL	\$ 48,068.15	\$ 270.53	
LONG TERM SUB	ELEMENTARY SCHOOL	\$ 36,973.80	\$ 2,339.40	
NURSE	ELEMENTARY SCHOOL	\$ 56,277.00	\$ 2,825.77	
PARAPROFESSIONAL	ELEMENTARY SCHOOL	\$ 10,022.75	\$ 24.60	
PARAPROFESSIONAL	ELEMENTARY SCHOOL	\$ 28,465.57	\$ 2,953.62	
PARAPROFESSIONAL	ELEMENTARY SCHOOL	\$ 15,078.72	\$ -	
PARAPROFESSIONAL	ELEMENTARY SCHOOL	\$ 25,951.38	\$ -	
PARAPROFESSIONAL	ELEMENTARY SCHOOL	\$ 7,263.27	\$ 560.72	
PARAPROFESSIONAL	ELEMENTARY SCHOOL	\$ 25,872.48	\$ 295.11	
PARAPROFESSIONAL	ELEMENTARY SCHOOL	\$ 14,037.03	\$ 137.86	
PARAPROFESSIONAL	ELEMENTARY SCHOOL	\$ 18,878.04	\$ 32,010.92	
PARAPROFESSIONAL	ELEMENTARY SCHOOL	\$ 13,847.00		
PARAPROFESSIONAL	ELEMENTARY SCHOOL	\$ 16,889.60	\$ 221.40	
PARAPROFESSIONAL	ELEMENTARY SCHOOL	\$ 16,920.68	\$ 1,675.00	
SPEECH AIDE	ELEMENTARY SCHOOL	\$ 41,127.48		
SPEECH AIDE	ELEMENTARY SCHOOL	\$ 26,780.76	\$ -	
SUMMER SUPPORT STAFF	ELEMENTARY SCHOOL	\$ 100.00		
SUPPORT STAFF	ELEMENTARY SCHOOL	\$ 14,408.38	\$ 31.83	
TITLE 1 ASSISTANT	ELEMENTARY SCHOOL	\$ 31,979.00	\$ 350.00	
TITLE 1 ASSISTANT	ELEMENTARY SCHOOL	\$ 21,414.90	\$ 2,016.60	
TITLE 1 ASSISTANT	ELEMENTARY SCHOOL	\$ 1,141,607.47	\$ 2,754.41	
TITLE 1 ASSISTANT	ELEMENTARY SCHOOL	\$ 25,719.84	\$ 1,156.20	
EXTENDED DAY	ELEMENTARY SCHOOL	\$ 145.86		
EXTENDED DAY	ELEMENTARY SCHOOL	\$ 601.12		
				\$ 816,178.88

Gilford School District
2021-2022 Employee Wage Benefit Report

Job Title	Department	Salary	Other Earnings	Payroll Taxes
1:1 Nurse	MIDDLE SCHOOL	\$ 54,360.00		
ADMINISTRATIVE ASSISTANT	MIDDLE SCHOOL	\$ 39,582.40		
ADMINISTRATIVE ASSISTANT	MIDDLE SCHOOL	\$ 32,196.78	\$ 520.46	
FACILITIES	MIDDLE SCHOOL	\$ 31,605.05		
FACILITIES	MIDDLE SCHOOL	\$ 38,520.30	\$ 3,088.19	
FACILITIES	MIDDLE SCHOOL	\$ 13,575.00		
FACILITIES	MIDDLE SCHOOL	\$ 10,101.00		
FACILITIES	MIDDLE SCHOOL	\$ 27,767.80	\$ 520.20	
LIBRARY ASSISTANT	MIDDLE SCHOOL	\$ 28,616.86		
NURSE	MIDDLE SCHOOL	\$ 52,431.00	\$ 80.55	
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 16,950.00	\$ 2,297.38	
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 23,344.02		
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 30,188.34	\$ 18,445.89	
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 10,090.00	\$ 14,751.00	
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 14,251.36	\$ 273.19	
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 16,771.30	\$ 2,068.08	
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 16,119.15	\$ -	
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 14,387.16	\$ 1,475.88	
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 17,207.81	\$ 2,100.00	
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 12,048.52	\$ 1,940.52	
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 14,052.93	\$ 1,545.12	
PARAPROFESSIONAL	MIDDLE SCHOOL	\$ 16,226.12		
SUPPORT STAFF	MIDDLE SCHOOL	\$ 18,713.24	\$ 1,792.76	
				\$ 470,757.20
ADMINISTRATIVE ASSISTANT	HIGH SCHOOL	\$ 31,665.92		
ADMINISTRATIVE ASSISTANT	HIGH SCHOOL	\$ 522,000.00	\$ -	
ADMINISTRATIVE ASSISTANT	HIGH SCHOOL	\$ 40,821.76		
ADMINISTRATIVE ASSISTANT	HIGH SCHOOL	\$ 54,518.40	\$ 2,150.00	
FACILITIES	HIGH SCHOOL	\$ 35,748.01	\$ 390.99	
FACILITIES	HIGH SCHOOL	\$ 12,063.20	\$ 853.54	
FACILITIES	HIGH SCHOOL	\$ 36,329.33		
FACILITIES	HIGH SCHOOL	\$ 44,692.18	\$ 702.12	
FACILITIES	HIGH SCHOOL	\$ 38,689.74	\$ -	
FACILITIES	HIGH SCHOOL	\$ 48,513.60	\$ 4,370.91	
FACILITIES	HIGH SCHOOL	\$ 23,008.78	\$ 881.36	
FACILITIES	HIGH SCHOOL	\$ 36,871.45		
FACILITIES	HIGH SCHOOL	\$ 54,928.00		
FACILITIES	HIGH SCHOOL	\$ 2,486.26		
GUIDANCE DIRECTOR	HIGH SCHOOL	\$ 88,916.00	\$ 393.48	
NURSE	HIGH SCHOOL	\$ 80,810.00	\$ 5,095.75	
PARAPROFESSIONAL	HIGH SCHOOL	\$ 24,369.97	\$ 4,644.05	
PARAPROFESSIONAL	HIGH SCHOOL	\$ 16,705.92	\$ 1,221.84	
PARAPROFESSIONAL	HIGH SCHOOL	\$ 18,835.46	\$ 5,619.44	

**Gilford School District
2021-2022 Employee Wage Benefit Report**

Job Title	Department	Salary	Other Earnings	Payroll Taxes
PARAPROFESSIONAL	HIGH SCHOOL	\$ 20,492.00	\$ 725.00	
PARAPROFESSIONAL	HIGH SCHOOL	\$ 19,648.44		
PARAPROFESSIONAL	HIGH SCHOOL	\$ 25,431.12		
PARAPROFESSIONAL	HIGH SCHOOL	\$ 15,482.04		
PARAPROFESSIONAL	HIGH SCHOOL	\$ 25,408.18	\$ 292.16	
PARAPROFESSIONAL	HIGH SCHOOL	\$ 19,063.26		
SPEECH PATH	HIGH SCHOOL	\$ 84,414.00		
STUDY HALL MONITOR	HIGH SCHOOL	\$ 13,408.45		
SUPPORT STAFF	HIGH SCHOOL	\$ 5,897.50		
SUPPORT STAFF LIBRARY	HIGH SCHOOL	\$ 26,858.48	\$ 1,773.25	
ORCHESTRA	HIGH SCHOOL	\$ 400.00		
ORCHESTRA	HIGH SCHOOL	\$ 400.00		
ORCHESTRA	HIGH SCHOOL	\$ 400.00		
MENTOR	HIGH SCHOOL	\$ 1,200.00		
				\$ 709,227.06
COACH		\$ 1,250.00		
COACH		\$ 3,750.00	\$ -	
COACH		\$ 5,200.00		
COACH		\$ 1,850.00		
COACH		\$ 1,675.00		
COACH		\$ 4,400.00		
COACH		\$ 3,000.00		
COACH		\$ 2,937.50		
COACH		\$ 3,500.00		
COACH		\$ 2,800.00		
COACH		\$ 1,775.00		
COACH		\$ 550.00		
COACH		\$ 1,500.00		
COACH		\$ 2,800.00		
COACH		\$ 1,450.00		
COACH		\$ 3,700.00		
COACH		\$ 550.00		
COACH		\$ 250.00		
COACH		\$ 7,300.00		
COACH		\$ 2,100.00		
COACH		\$ 900.00	\$ 1,312.50	
COACH		\$ 2,512.50		
COACH		\$ 1,250.00		
COACH		\$ 2,200.00		
COACH		\$ 1,675.00		

**Gilford School District
2021-2022 Employee Wage Benefit Report**

Job Title	Department	Salary	Other Earnings	Payroll Taxes
COACH		\$ 1,675.00		
COACH		\$ 3,600.00		
COACH		\$ 3,000.00	\$ 312.50	
COACH		\$ 250.00		
COAH		\$ 4,900.00		
ADMINISTRATIVE ASSISTANT	DISTRICT WIDE	\$ 60,672.30	\$ 697.95	
BUILDINGDS AND GROUNDS ASSISTANT	DISTRICT WIDE	\$ 44,396.44	\$ 2,806.33	
FACILITITES DIRECTOR	DISTRICT WIDE	\$ 74,263.00		
GROUND	DISTRICT WIDE	\$ 54,216.00	\$ 6,540.76	
HR SPECIALIST	DISTRICT WIDE	\$ 56,093.17	\$ 150.00	
MAINTENANCE	DISTRICT WIDE	\$ 56,484.00	\$ 1,475.22	
MAINTENANCE	DISTRICT WIDE	\$ 63,705.25	\$ 6,213.97	
PAYROLL SPECIALIST	DISTRICT WIDE	\$ 60,524.33		
PSYCHOLOGIST	DISTRICT WIDE	\$ 81,955.00		
STUDENT SERVICES ASSISTANT	DISTRICT WIDE	\$ 29,893.20		
STUDENT SERVICES ASSISTANT	DISTRICT WIDE	\$ 21,740.00	\$ 60.00	
				\$ 315,649.81
SCHOOL BOARD	DISTRICT WIDE	\$ 1,125.00		
SCHOOL BOARD	DISTRICT WIDE	\$ 1,000.00		
SCHOOL BOARD	DISTRICT WIDE	\$ 750.00		
SCHOOL BOARD	DISTRICT WIDE	\$ 250.00		
SCHOOL BOARD	DISTRICT WIDE	\$ 250.00		
SCHOOL BOARD	DISTRICT WIDE	\$ 1,000.00		
SCHOOL BOARD	DISTRICT WIDE	\$ 1,125.00		
MODERATOR	DISTRICT WIDE	\$ 100.00		
TREASURER	DISTRICT WIDE	\$ 1,600.00		
				\$ 550.79
SUBSTITUTE		\$ 52.50		
SUBSTITUTE		\$ 2,940.00		
SUBSTITUTE		\$ 6,312.60		
SUBSTITUTE		\$ 3,465.00		
SUBSTITUTE		\$ 157.50		
SUBSTITUTE		\$ 1,050.00		
SUBSTITUTE		\$ 563.65		
SUBSTITUTE		\$ 1,995.00		
SUBSTITUTE		\$ 3,570.00		
SUBSTITUTE		\$ 1,680.00		
SUBSTITUTE		\$ 7,467.45		
SUBSTITUTE		\$ 735.00		
SUBSTITUTE		\$ 8,662.50		
SUBSTITUTE		\$ 7,927.50		
SUBSTITUTE		\$ 945.00		

Gilford School District
2021-2022 Employee Wage Benefit Report

Job Title	Department	Salary	Other Earnings	Payroll Taxes
SUBSTITUTE		\$ 105.00		
SUBSTITUTE		\$ 210.00		
SUBSTITUTE		\$ 3,412.50		
SUBSTITUTE		\$ 2,895.00		
SUBSTITUTE		\$ 334.22		
SUBSTITUTE		\$ 525.00		
SUBSTITUTE		\$ 210.00		
SUBSTITUTE		\$ 2,266.00		
SUBSTITUTE		\$ 420.00		
SUBSTITUTE		\$ 12,850.65	\$ 5,853.05	
SUBSTITUTE		\$ 840.00		
SUBSTITUTE		\$ 4,987.50		
SUBSTITUTE		\$ 2,730.00		
SUBSTITUTE		\$ 1,522.50		
SUBSTITUTE		\$ 10,596.17		
SUBSTITUTE		\$ 3,570.00		
SUBSTITUTE		\$ 525.00		
SUBSTITUTE		\$ 2,782.50		
SUBSTITUTE		\$ 105.00		
SUBSTITUTE		\$ 105.00		
SUBSTITUTE		\$ 1,942.50		
SUBSTITUTE		\$ 210.00		
SUBSTITUTE		\$ 7,507.50		
SUBSTITUTE		\$ 6,425.34		
SUBSTITUTE		\$ 630.00		
SUBSTITUTE		\$ 1,470.00		
SUBSTITUTE		\$ 2,940.00		
SUBSTITUTE		\$ 5,775.00		
SUBSTITUTE		\$ 52.50		
SUBSTITUTE		\$ 1,470.00		
SUBSTITUTE		\$ 262.50		
SUBSTITUTE		\$ 2,257.50		
SUBSTITUTE		\$ 420.00		
SUBSTITUTE		\$ 210.00		
SUBSTITUTE		\$ 9,061.90		
SUBSTITUTE		\$ 26,332.95		
SUBSTITUTE		\$ 840.00		
SUBSTITUTE		\$ 210.00		
SUBSTITUTE		\$ 676.35		
SUBSTITUTE		\$ 338.18		
SUBSTITUTE		\$ 1,578.15		

**Gilford School District
2021-2022 Employee Wage Benefit Report**

Job Title	Department	Salary	Other Earnings	Payroll Taxes
SUBSTITUTE		\$ 2,205.00		
SUBSTITUTE		\$ 157.50		
SUBSTITUTE		\$ 2,572.50		
SUBSTITUTE		\$ 840.00		
SUBSTITUTE		\$ 2,782.50		
SUBSTITUTE		\$ 4,950.00		
SUBSTITUTE		\$ 4,758.75		
				\$ 14,783.32
FOOD SERVICE ASST DIRECTOR		\$ 27,003.39		
FOOD SERVICE		\$ 4,994.00		
FOOD SERVICE		\$ 14,375.40		
FOOD SERVICE		\$ 2,227.50	\$ 170.43	
FOOD SERVICE		\$ 8,668.63		
FOOD SERVICE		\$ 7,565.25		
FOOD SERVICE		\$ 3,708.40		
FOOD SERVICE		\$ 2,328.76		
FOOD SERVICE		\$ 5,791.50		
FOOD SERVICE		\$ 22,000.00	\$ 10,609.68	
FOOD SERVICE DIRECTOR		\$ 68,656.00		
				\$ 134,789.18

*Includes coaching, team leader, co-curricular stipends, summer programs, after school programs, overtime, curriculum days, additional guidance, nurse days, crowd control managers.

**Includes NH Retirement, FICA, workers' compensation, unemployment compensation, longer term disability, medical and dental insurance.

Vendor Name	Amount
2-WAY COMMUNICATIONS SERVICE, INC.	\$ 2,255.00
A+ ATHLETIC PRODUCTS, LLC	\$ 10,800.00
AARON WITHAM	\$ 595.60
AASA	\$ 470.00
ABBY ASCIOLA	\$ 50.00
ABENAKI WATER CO.	\$ 125.90
ABLENET INC	\$ 215.00
ABSOLUTE SEPTIC SERVICE	\$ 5,900.00
ACOUSTICA	\$ 380.00
AGPARTS/ASSETGENIE INC	\$ 1,495.55
AIREX FILTERS	\$ 13,770.93
AIRGAS INC	\$ 181.60
ALEX M DYMENT	\$ 190.75
ALI MCEVOY	\$ 2,172.86
ALICIA K PARKS	\$ 460.17
ALLISON SULLIVAN_ALL006	\$ 280.33
ALMA TECHNOLOGIES, INC.	\$ 23,591.60
ALTON MOTORSPORTS COMPANY, LLC	\$ 167.00
ALYSON CAHOON	\$ 164.00
AMAZON.COM CREDIT PLAN	\$ 78,385.43
AMBER D MCLANE	\$ 260.60
AMERICAN LIBRARY ASSOC.	\$ 379.50
AMERICAN RED CROSS	\$ 945.00
AMERICAN SCHOOL COUNSELOR ASSOCIATION	\$ 129.00
AMERIGAS-LACONIA	\$ 5,078.21
AMIE LEIGH	\$ 1,374.74
AMY TRIPP	\$ 182.00
ANDERSON SOLAR FILMS, INC.	\$ 160.00
ANDREA DAMATO	\$ 69.00
ANDREW J NELSON	\$ 54.95
ANDREW S THURSTON	\$ 60.00
ANDYMARK, INC	\$ 7,059.11
ANNIE'S CAFE	\$ 3,901.72
ANTHONY SPERAZZO	\$ 1,464.02
APPLE INC	\$ 299.00
APPLIED EDUCATIONAL SYSTEMS, INC.	\$ 999.00
AQUAFAX INC.	\$ 1,145.00
AQUARION WATER COMPANY OF NH	\$ 100.20
ARBOR SCIENTIFIC	\$ 266.91
ARBORTECH	\$ 450.00
ASCD	\$ 1,813.00
ASHLEY NICOL	\$ 2,062.56
ATHLETIC FACILITY SOLUTIONS LLC	\$ 275.00
ATLANTIC BROADBAND FINANCE, LLC	\$ 3,485.32

Vendor Name	Amount
AUDRA WARREN	\$ 334.08
AUDRA WARREN	\$ 1,003.47
BAUDVILLE, INC. / DBA IDVILLE	\$ 112.95
BEACON ATHLETICS	\$ 640.00
BELKNAP LANDSCAPE CO.	\$ 1,460.00
BELKNAP MILL SOCIETY	\$ 175.00
BELKNAP TIRE CO., INC.	\$ 856.00
BETH HADDOCK	\$ 312.92
BH PHOTO VIDEO	\$ 1,511.37
BIO RAD	\$ 6,105.43
BLICK ART MATERIALS LLC	\$ 4,984.96
BONNETTE, PAGE & STONE CORP.	\$ 16,953.00
BOYS & GIRLS CLUBS OF CENTRAL NH	\$ 4,684.00
BRAINPOP, LLC	\$ 230.00
BRANDT O'HARA	\$ 189.65
BREAKOUT INC	\$ 476.00
BRENNKARE ASSOCIATES, LLC	\$ 300.00
BRIDGEPORT NATIONAL BINDERY INC	\$ 763.50
BRIGHTER IMAGE_BRI006	\$ 504.00
BRINE'S - ESC TEAM SALES	\$ 13,859.77
BUDGET BLINDS OF CENTRAL NH	\$ 626.00
BULK BOOKSTORE	\$ 1,220.00
BUSINESS ED. PUBLISHING	\$ 1,795.00
C.W. PUBLICATIONS	\$ 199.00
CAPITOL FIRE PROTECTION	\$ 3,801.73
CARLEEN PFLUGER	\$ 130.00
CARMINE LOCONTE	\$ 84.00
CAROL YOUNG-PODMORE	\$ 140.47
CAROLINA BIO. SUPPLY	\$ 542.50
CATHERINE M. FOX	\$ 75.00
CCS PRESENTATION SYSTEM	\$ 1,039.50
CDW	\$ 21,403.90
CENGAGE LEARNING	\$ 711.36
CENTRAL PAPER	\$ 2,108.87
CHAD B DAVIS	\$ 320.00
CHANTELLE MOYNIHAN	\$ 256.40
CHELSEY A ABARE	\$ 50.00
CHERYL BRYAN	\$ 319.12
CHRISTINE DAVOL	\$ 95.99
CHRISTINE WALLIN	\$ 362.65
CITY WIDE FACILITY SOLUTIONS LLC	\$ 20,535.00
CLAY SOPER MEMORIAL FUND INC	\$ 150.00
CLEAN-O-RAMA INC	\$ 74,913.81
CLEVERBRIDGE INC	\$ 2,889.45
CLIFFORD AIR HVAC AND REFRIGERATION LLC	\$ 1,368.99
COCA-COLA BEVERAGES NORTHEAST, INC	\$ 1,127.53

Vendor Name	Amount
COLLEGIATE PAINTING	\$ 17,050.00
CONCORD BOOKSELLERS INC	\$ 876.85
CONCORD HOSPITAL LACONIA	\$ 12,913.20
CONCORD MONITOR INC	\$ 6,316.20
CONSOLIDATED COMMUNICATIONS	\$ 23,472.81
CONSOLIDATED ELECTRICAL	\$ 8,040.97
DISTRIBUTORS INC	
CONSTANCE L. HYSLOP	\$ 2,250.00
CONSTELLATIONS BEHAVIORAL SERVICES, LLC	\$ 8,480.30
CONTROL TECHNOLOGIES INC.	\$ 138,263.45
CONWAY TECHNOLOGY GROUP	\$ 45,912.38
CORE VOCATIONAL SERVICES	\$ 354,306.00
COSN-CONSORTIUM FOR SCHOOL NETWORKING	\$ 340.00
COUNCIL FOR EXCEPTIONAL CHILDREN	\$ 1,038.00
CRESTLINE	\$ 2,754.51
CRISIS PREVENTION INSTITUTE INC	\$ 3,899.00
CROWN TROPHY 18	\$ 796.99
CTJ ENTERPRISES, LLC	\$ 300.00
D&R LLC	\$ 580.71
DANAHER FLOOR RETORATIONS INC.	\$ 10,350.00
DANIEL MOYLAN	\$ 90.00
DANIELLE BOLDUC	\$ 5,706.75
DANIELLE BOLDUC_BOL010	\$ 240.05
DANIELLE COOK PHOTOGRAPHY	\$ 255.00
DANIELS ELECTRIC	\$ 7,081.50
DAVID BRUNO	\$ 70.00
DAYTIMERS INC.	\$ 246.20
DEBRA LALIBERTE	\$ 50.00
DECKER EQUIPMENT	\$ 9,440.01
DECORATIVE INTERIORS	\$ 35,671.00
DELANEY ANDREWS	\$ 110.00
DELL COMPUTER CORPORATION	\$ 42,848.04
DEMCO,INC	\$ 6,734.96
DEMOULIN BROTHERS & COMPANY	\$ 1,476.00
DENISE SANBORN	\$ 86.01
DEPARTMENT OF EDUCATION	\$ 120.00
DESIGN SCIENCE, INC	\$ 280.00
DEVIN POSTUSNY	\$ 100.00
DICK DUMAIS	\$ 100.00
DISCOUNT SCHOOL SUPPLY	\$ 53.61
DONALD FORTIER	\$ 84.00
DONNA ENGLAND	\$ 280.05
DONNA MARTINEAU	\$ 150.00
DREAMBOX LEARNING	\$ 7,393.75
DRUMMOND WOODSUM	\$ 34,747.79

Vendor Name	Amount
DUNSTAN PEDIATRIC SERVICES	\$ 95,387.55
DURGIN & CROWELL LUMBER CO., INC.	\$ 1,520.00
DUTILE & SONS OIL CO	\$ 717.90
DW ROSS LLC	\$ 8,738.93
DYLAN SCHIFF	\$ 831.63
E. M. HEATH, INC.	\$ 1,976.68
EBSCO INDUSTRIES INC	\$ 2,075.00
EDCLUB, INC.	\$ 541.35
EDMENTUM	\$ 29,858.40
EDMOND PAUL CAMMAROTA III	\$ 215.00
EDUCATION WEEK_EDU012	\$ 89.94
EDUSCAPE PARTNERS LLC	\$ 399.00
EDWARD MEYER	\$ 90.00
ELECTRONIC SYSTEMS INC	\$ 50,028.00
ELISABETTA FIORE	\$ 213.98
ELIZABETH MACAIONE	\$ 137.34
ELLEN PETERS	\$ 293.05
ELLIS MUSIC CO., INC.	\$ 4,684.75
EMD SERVICES LLC	\$ 1,000.00
EMILY WOLPIN	\$ 50.00
ENCYCLOPEDIA BRITANNICA	\$ 625.00
ENGRAVING & AWARDS OF N.E	\$ 50.45
EREPLACEMENTSPARTS.COM, LLC	\$ 561.90
ERIC ALAN TANNER	\$ 54.95
ESTHER KENNEDY	\$ 381.36
EVERSOURCE	\$ 249,122.72
EXPLORELEARNING, LLC	\$ 5,753.44
F W WEBB	\$ 28,209.38
FACTS ON FILE	\$ 1,966.93
FAMILYID, INC.	\$ 1,520.00
FANTINI BAKING CO., INC.	\$ 237.45
FIRST	\$ 1,000.00
FIRST CHOICE COMMUNICATION SERVICES INC	\$ 2,553.53
FIRST STUDENT INC	\$ 603,180.00
FIRSTLIGHT	\$ 60,470.12
FITNESS FINDERS INC	\$ 411.80
FLAGMAN OF AMERICA	\$ 470.00
FLAG-WORKS OVER AMERICAN, LLC	\$ 748.60
FLAMBEAU INC	\$ 303.16
FLINN SCIENTIFIC INC.	\$ 1,922.00
FLORIDA INTERNATIONAL UNIVERSITY	\$ 129.00
FOCUS HOLDINGS LLC	\$ 1,437.50
FOLLETT LIBRARY RESOURCES	\$ 1,307.23
FOLLETT SCHOOL SOLUTIONS	\$ 3,824.41
FORMLABS INC.	\$ 561.17

Vendor Name	Amount
FRED FERNALD	\$ 92.79
FRONTLINE TECHNOLOGIES GROUP LLC	\$ 17,297.41
FULCRUM BIOMETRICS INC	\$ 6,377.00
GALE CENGAGE LEARNING	\$ 50.00
GARAVENTA USA, INC. NE	\$ 684.50
GARY CUSTER	\$ 65.00
GARY GLAUDE	\$ 60.00
GARY KUBA	\$ 240.00
GARY WRIGHT	\$ 84.00
GATEWAY EDUCATION HOLDINGS LLC	\$ 10,782.67
GAYLE SULLIVAN	\$ 119.28
GENERAL PRINTING & DESIGN INC	\$ 207.63
GERARD ROBICHAUD	\$ 74.00
GES STUDENT ACTIVITY ACCO	\$ 4,514.00
GHS STUDENT ACTIVITY	\$ 4,202.58
GHS STUDENT ACTIVITY	\$ 35,061.00
GILFORD SCHOOL FOOD SERVC	\$ 12,662.29
GILFORD SCHOOL FOOD SERVICE	\$ 758.08
GILFORD TRUE VALUE	\$ 2,960.53
GILFORD WELL COMPANY INC	\$ 3,526.00
GILL'S PIZZA CO., LLC	\$ 1,395.00
GLOBAL INDUSTRIAL	\$ 28,320.03
GLOBAL PAYMENTS, INC	\$ 5,169.50
GMS STUDENT ACTIVITY ACC	\$ 8,045.00
GMS STUDENT ACTIVITY ACC	\$ 8,175.00
GOOSEBAY SAWMILL AND LUMBER INC.	\$ 1,581.25
GOPHER	\$ 941.39
GOPHER SPORT	\$ 1,720.80
GOVCONNECTION, INC	\$ 3,949.16
GOVCONNECTION, INC	\$ 120,373.88
GOVERNOR WENTWORTH REG SCHOOL DISTRICT	\$ 1,089.57
GRAINGER	\$ 167.72
GRANITE STATE GLASS	\$ 34,004.00
GRANITE STATE PHYSICAL THERAPY, PLLC	\$ 18,000.00
GRANITE STATE PLUMBING & HEATING, LLC	\$ 1,189.00
GRANITE STATE RACE SERVICES, LLC	\$ 945.60
GREAT MINDS PBC	\$ 5,520.52
GUNSTOCK AREA COMMISSION	\$ 1,700.00
GUNSTOCK NORDIC ASSOCAITI	\$ 656.31
GUSTAVO PRESTON CO., INC.	\$ 855.00
H P HOOD LLC	\$ 1,146.94

Vendor Name	Amount
HAMPSHIRE FIRE PROTECTION CO., INC.	\$ 2,576.00
HANNAFORD	\$ 2,315.39
HANNAH O'BRIEN	\$ 1,310.06
HARRY A. HANSEN	\$ 60.00
HEALTH CLUB OF CONCORD LLC	\$ 2,116.00
HEALTH TRUST INC	\$1,357,876.32
HEATHER GRAY	\$ 3,299.51
HEINEMANN	\$ 26,676.00
HERMANN DEFREGGER	\$ 1,775.00
HERSHEY CREAMERY CO.	\$ 889.35
HIGH NOON BOOKS	\$ 231.00
HOLLY GRANT	\$ 50.00
HOLLY RUGGIERI	\$ 221.25
HORIZONS COUNSELING CENTER INC	\$ 4,288.00
HOWARD D. KELLEHER	\$ 100.00
HUDL	\$ 1,800.00
IMPACT APPLICATIONS, INC	\$ 892.00
IMPACT FIRE SERVICES, LLC	\$ 1,000.00
IMPERO SOLUTIONS INC	\$ 1,480.00
INTERIM HEALTHCARE	\$ 129,422.25
INTRADO INTERACTIVE SERVICES CORP	\$ 3,105.00
IRVING HEATING OIL	\$ 247,968.19
ITHAKA HARBORS INC	\$ 1,560.00
IXL LEARNING, INC.	\$ 8,408.00
J P PEST SERVICES	\$ 659.44
J.W. PEPPER & SONS, INC.	\$ 1,101.52
JACKSON LEWIS PC	\$ 13,756.00
JALEN REESE	\$ 50.00
JAMES GIGUERE	\$ 164.00
JAMES WOOLRIDGE	\$ 150.00
JANET L BASSETT	\$ 153.67
JANICE STOWELL	\$ 296.10
JASON JAVALGI	\$ 2,922.62
JD DESIGN AND PRINT	\$ 577.00
JEFF JOSTEN	\$ 1,800.00
JEFFREY A. BROWN	\$ 300.00
JEFFREY L KLEINER	\$ 60.00
JEFFREY S. CHADWICK	\$ 10,653.62
JENNIFER ANDERSON	\$ 43.92
JENNIFER BETOURNAY	\$ 287.99
JENNIFER JOHANSSON	\$ 1,865.37
JENNIFER MCDONALD	\$ 3,131.19
JENNIFER N HANCOCK	\$ 40.00
JENNIFER NASH-BOUCHER	\$ 3,370.19
JESSICA BISHOP	\$ 50.00
JESSICA SCUDDER	\$ 434.00

Vendor Name	Amount
JLM DISTRIBUTORS LLC	\$ 5,200.00
JOCELYN GOYETTE	\$ 75.00
JOE WERNIG	\$ 52.77
JOHN A JASKOLKA	\$ 120.00
JOHN BARRY	\$ 60.00
JOHN KEVIN O'LEARY	\$ 150.00
JOHN PRATT CO.	\$ 530.00
JOHN ZUMBACH	\$ 279.00
JON RANDAL EIFERT	\$ 70.00
JOSEPH MASLOW	\$ 85.99
JOSHUA MARZAH	\$ 1,500.00
JULIANA NELSON	\$ 399.00
JULIE STUART	\$ 1,347.00
JUNIOR LIBRARY GUILD	\$ 4,239.80
KARI CROWE	\$ 235.00
KASEYA US LLC	\$ 3,306.30
KASLO, LLC /LACONIA REFRIGERATION	\$ 105.00
KATE FOX	\$ 617.17
KATHERINE BRYANT	\$ 6,562.20
KATHLEEN SMITH	\$ 385.00
KAYLA C TOMPKINS	\$ 310.37
KAYLAN P BOUCHARD	\$ 279.00
KELVIN	\$ 58.55
KEN MULLEAVEY	\$ 429.33
KERRI DUNLEAVY	\$ 279.19
KEVIN J. KAVENY	\$ 70.00
KEVIN MAES	\$ 90.00
KIMBERLY AINSWORTH	\$ 16.00
KIMBERLY ZYLA SALANITRO	\$ 214.85
KIRK BEITLER	\$ 734.14
KLEENSLATE CONCEPTS LP	\$ 131.98
KNOWBE4, INC.	\$ 3,368.20
KNOWLEDGE MATTERS	\$ 2,800.00
KRISTEN NAZER	\$ 2,628.09
KRISTIE KATZ	\$ 169.78
KRISTINE NIILER	\$ 90.00
KRYSTIE G SULLIVAN	\$ 8.34
LABOR LAW CENTER	\$ 377.94
LACONIA ADULT EDUCATION	\$ 175.00
LACONIA SCHOOL DISTRICT	\$ 291,982.48
LAKES REG ENVIRONMENTAL	\$ 1,960.00
LAKES REGION DISABLED SPORTS AT GUNSTOCK	\$ 2,190.00
LAKES REGION ENVIRONMENTAL CONTRACTORS	\$ 2,200.00
LAKES REGION SCHOOL ADMIN	\$ 75.00
LAKES REGION STRIPING CO	\$ 3,187.00

Vendor Name	Amount
LAKESHORE EQUIPMENT CO.	\$ 780.24
LAKESHORE LEARNING MATERI	\$ 4,230.35
LAKESIDE FAMOUS ROAST BEEF	\$ 611.64
LAKEVIEW BOOKS	\$ 547.99
LANG DOOR & HARDWARE INC	\$ 70.00
LANG DOOR & HARDWARE LLC	\$ 315.00
LARRY FRIZZELL	\$ 104.00
LAURA WEED	\$ 629.50
LAURIE BONDAZ	\$ 40.95
LDR PRODUCTIONS	\$ 1,266.95
LEARNING A-Z	\$ 228.00
LEARNING RESOURCES	\$ 53.92
LEFEBVRE INSURANCE	\$ 2,453.00
LHS ASSOCIATES INC	\$ 1,787.50
LIBRARYTRAC LLC	\$ 275.00
LIGHTSPEED TECHNOLOGIES	\$ 8,900.00
LINDSAY M TEBBETTS	\$ 40.00
LISA BRACE	\$ 2,877.53
LITERACY RESOURCES, LLC	\$ 127.41
LORIENTINE M VALOVANIE	\$ 244.56
LORIENTINE M VALOVANIE	\$ 353.26
LORIMOER FRANCOEUR	\$ 150.00
LOUISE K JAGUSCH	\$ 295.76
LOWES	\$ 8,042.12
LYVIE BEYRENT	\$ 1,110.00
M SAUNDERS INC PRODUCE	\$ 1,565.49
MACMILLAN HOLDINGS LLC	\$ 1,719.50
MAD-LEARN LLC	\$ 600.00
MAIN STREET ACADEMIX INC	\$ 27,750.00
MARGARET A JENKINS	\$ 514.22
MARILEE NIHAN	\$ 358.00
MARK EDWARD SMITH	\$ 70.00
MARK R ROY	\$ 60.00
MARSHALL MEMO LLC	\$ 140.00
MARTIN AND DEPORTER LLC	\$ 2,000.00
MARTINA BEX	\$ 149.00
MARY ANNA LUSTGRAAF	\$ 20.00
MASTERLIBRARY.COM, LLC	\$ 2,070.00
MATTHEW GAWRONSKI	\$ 133.00
MCINTIRE BUSINESS PRODUCT	\$ 629.20
MCMMASTER-CARR	\$ 3,264.39
MEGHAN ROTHERMEL	\$ 279.00
MELANIE FRANKS	\$ 177.96
MELISSA CALDON	\$ 88.13
MELISSA OTIS	\$ 2,211.46
MFAC, LLC	\$ 5,985.00
MICHAEL ANDRISKI	\$ 210.00
MICHAEL E GIOVANDITTO	\$ 40.00

Vendor Name	Amount
MILTON CAT	\$ 970.91
MONSIDO, INC.	\$ 3,100.00
MPULSE MAINT.SOFTWARE	\$ 3,020.43
MSB CONSULTING GROUP, LLC	\$ 1,211.59
MYSTERY SCIENCE INC.	\$ 1,325.00
NASCO	\$ 2,119.27
NASCO EDUCATION	\$ 2,557.64
NATALIE WYATT	\$ 26.35
NATHAN PARADIS	\$ 240.00
NATIONAL ASSOCIATION FOR MUSIC EDUCATION	\$ 669.10
National Emergency Number Association	\$ 255.00
NATIONAL PEN COMPANY	\$ 579.51
NATIONAL SEATING & MOBILITY INC	\$ 348.00
NCTE	\$ 995.00
NEACAC	\$ 75.00
NEASC	\$ 3,745.00
NELMS	\$ 325.00
NEW HAMPSHIRE ATHLETIC DIRECTORS ASSOC.	\$ 621.00
NEW HAMPSHIRE MUSIC EDUCATORS ASSOCIATION	\$ 250.00
NEW HAMPSHIRE VOLLEYBALL COACHS ASSOCIATION	\$ 35.00
NH ASSOC FOR PRINCIPALS	\$ 700.00
NH ELECTRIC MOTORS	\$ 1,200.06
NH FIELD HOCKEY COACHES ASSOCIATION	\$ 50.00
NH MUNICIPAL BOND BANK	\$1,101,667.00
NH RESTAURANT EQUIPMENT SALES & SERVICE	\$ 1,985.00
NHAEOP	\$ 298.00
NHAHPERD	\$ 130.00
NHASBO	\$ 440.00
NHASCD	\$ 40.00
NHASEA	\$ 1,006.00
NHASEA	\$ 2,400.00
NHASP STATE MEMBERSHIP	\$ 3,800.00
NHIAA	\$ 5,905.00
NHSAA	\$ 9,672.25
NHSBA	\$ 5,543.67
NHSCA	\$ 50.00
NHSTE	\$ 6,238.85
NICKY SANDERS	\$ 60.00
NICOLE M PONTI	\$ 712.50
NO LIMITS MOTORSPORTS	\$ 280.96
NO TEARS LEARNING INC	\$ 350.96

Vendor Name	Amount
NOODLE TOOLS, INC	\$ 345.00
NOREDINK CORP	\$ 1,500.00
NORTH EAST SCALE COMPANY, INC.	\$ 135.00
NORTHEAST SECURITY AGENCY	\$ 1,966.00
NORTHERN NURSERIES	\$ 23,360.00
NORTHWEST ENERGY EFFICIENCY COUNCIL	\$ 75.00
NOSHAMI INSTITUTE	\$ 9,556.00
NUTRI-LINK TECHNOLOGIES, INC.	\$ 795.00
NUTRISLICE, INC.	\$ 622.44
NUTTER ENTERPRISES, INC.	\$ 1,167.51
NWEA	\$ 8,237.50
ONE SOURCE SECURITY & AUTOMATION, INC	\$ 2,321.40
ONSOLVE INTERMEDIATE HOLDING COMPANY	\$ 1,843.55
OVERDRIVE, INC.	\$ 791.75
P2K PRINTING LLC	\$ 1,832.72
PANDADOC INC	\$ 3,124.00
PATRICA MADORE	\$ 456.98
PATRICIA H MURE	\$ 90.00
PAUL A. GOUETTE	\$ 166.00
PAUL DELGADO	\$ 330.00
PAUL WARNICK	\$ 479.20
PEARSON ASSESSMENTS	\$ 1,103.48
PEDIATRIC PHY THERAPY INC	\$ 101,236.41
PERFORMANCE HEALTH SUPPLY	\$ 3,860.51
PETER SAWYER	\$ 1,956.77
PFG NORTHCENTER	\$ 8,210.08
PHEASANT RIDGE GOLF CLUB	\$ 560.00
PHILIP MOLLICA	\$ 150.00
PHONAK	\$ 2,214.99
PICHES SKI SHOP	\$ 25,865.95
PIONEER MANUFACTURING INC	\$ 2,961.91
PITNEY BOWES	\$ 12,283.21
PLODZIK & SANDERSON	\$ 18,910.00
POLLY K ROUHAN	\$ 1,800.00
PORTLAND POTTERY	\$ 3,778.09
POSITIVE PHYSICS LLC	\$ 349.00
POSITIVE PREASURE PUMP REPAIR	\$ 248.50
POWERSCHOOL	\$ 2,519.90
PRECISION FITNESS EQUIPMENT	\$ 795.00
PRIMEX 3	\$ 72,869.53
PROFESSIONAL SOFTWARE FOR NURSES, INC.	\$ 2,340.00
PROFIT MARGIN LLC	\$ 2,000.00
PROJECT LEAD THE WAY, INC.	\$ 950.00
PRO-POINT RESTORATION LLC	\$ 24,600.00

Vendor Name	Amount	Vendor Name	Amount
PSYCHOLOGICAL ASSESSMENT RESOURCES	\$ 74.00	SCREENCASTIFY, LLC	\$ 1,980.00
QUILL CORPORATION	\$ 2,617.25	SDB SPECIALTY NETWORKING	\$ 5,039.00
RAND MCNALLY	\$ 240.00	SDC PUBLICATIONS INC	\$ 772.00
RDC HOLDINGS LLC	\$ 40,804.60	SERESC	\$ 354.68
READING READING BOOKS LLC	\$ 1,960.72	SHAKER REGIONAL SCHOOL DISTRICT	\$ 14,940.07
REALLY GOOD STUFF	\$ 288.39	SHARON OSBURN	\$ 213.33
REBECCA BEDARD	\$ 6,118.39	SHEFFIELD POTTERY, INC.	\$ 739.00
RED CROSS STORE	\$ 670.33	SHERRY L EVANS	\$ 329.44
RED HOT SPORTS PROMOTIONS	\$ 2,188.90	SHERWIN-WILLIAMS	\$ 2,613.55
RENAISSANCE LEARNING	\$ 9,405.75	SJS PARTNERSHIP	\$ 672.45
RESCUE ONE TRAINING FOR LIFE INC	\$ 2,140.00	SKUTT CERAMIC PRODUCTS INC	\$ 412.35
REV ROBOTICS LLC	\$ 1,364.01	SMOOTHIE BUS LLC	\$ 2,420.00
RICHARD A. COTNOIR	\$ 62.49	SOCIAL STUDIES SCHOOL SER	\$ 310.63
RICHARD ACQUILANO	\$ 902.00	SOCIETY FOR HUMAN RESOURCE MANAGEMENT	\$ 229.00
RICHARD ANTHONY	\$ 90.00	SOULE LESLIE KIDDER, SAYWARD & LOUGHMAN, P.L.L.C.	\$ 47,318.18
RICHARD BROWNLEY	\$ 90.00	ST JOHNSBURY ACADEMY	\$ 1,470.00
RICHARD HIGGINS	\$ 74.00	STACY JONES	\$ 2,340.00
RIDER SPORTSFASHION LLC	\$ 3,658.00	STADIUM SYSTEM, INC.	\$ 3,023.55
RIO GRANDE	\$ 4,509.28	STANLEY ELEVATOR CO. INC.	\$ 3,697.00
RITA GEORGES	\$ 58.00	STAPLES, INC	\$ 8,062.62
ROBERT BARBARISI	\$ 70.00	STATE OF N H-CRIMINAL REC	\$ 7,254.25
ROBERT BELL	\$ 9,865.00	STATE OF NEW HAMPSHIRE	\$ 900.00
ROBERT H GREEMORE	\$ 172.50	STEPHANIE JOHNSON	\$ 90.00
ROBERT JOHN SKINNER	\$ 190.00	STEPHANIE MASTERS	\$ 1,896.25
ROBERT SIDWAY	\$ 160.00	STEPHEN CATALANO PHD	\$ 90,290.00
ROBERT W RAINVILLE	\$ 370.68	STEPHEN ROSSETTI	\$ 780.00
ROBIN LYNN REESE	\$ 322.00	STEVE SPANGLER INC	\$ 248.46
ROWELL'S SEWER & DRAIN, LLC	\$ 1,375.00	STEVEN J BLONGY	\$ 220.00
RPF ASSOCIATES INC	\$ 1,491.25	SUMMA HUMMA ENTERPRISES LLC	\$ 16,810.54
RUSSELL LANEY	\$ 60.00	SUNDANCE NEWBRIDGE LLC	\$ 1,587.60
RYAN CAMERON	\$ 169.00	SUNNYSIDE MAPLES	\$ 248.87
RYAN HOLDER	\$ 2,400.00	SUPER DUPER PUBLICATIONS	\$ 199.67
SALMON PRESS	\$ 24.00	SUSAN KIRWAN	\$ 170.87
SANEL AUTO PARTS	\$ 3,684.42	SUZANNE L BERGMAN	\$ 48,000.00
SARAH HENGSTENBERG	\$ 2,169.08	SWANK MOTION PICTURES, INC	\$ 500.00
SCADA ACCESS INC	\$ 192.00	SWISH WHITE RIVER LTD	\$ 7,630.28
SCHOLASTIC INC	\$ 2,181.12	TAYLOR RENTAL	\$ 110.00
SCHOLASTIC INC	\$ 3,542.21	TC READING AND WRITING PROJECT	\$ 2,600.00
SCHOLASTIC TEACHER RESOUR	\$ 821.20	TEACHER SYNERGY LLC	\$ 183.22
SCHOOL DATEBOOKS	\$ 308.08	TEACHERS DISCOVERY	\$ 53.06
SCHOOL HEALTH CORPORATION	\$ 3,076.66	TECHNICAL EDUCATION PRODUCTS INC	\$ 19,382.00
SCHOOL MART	\$ 4,013.88	TERESA M KUKESH	\$ 130.00
SCHOOL NURSE SUPPLY, INC.	\$ 1,135.07	TEXTHelp INC.	\$ 725.00
SCHOOL SPECIALTY	\$ 19,191.11	THE ALGEBROS LLC	\$ 500.00
SCHOOLLAW.COM	\$ 198.00	THE CERAMIC SHOP LLC	\$ 214.80
SCOTT HUTCHISON	\$ 189.78		
SCOTT MILLER	\$ 320.00		

Vendor Name	Amount
THE CREATIVE COMPANY	\$ 433.51
THE LACONIA DAILY SUN	\$ 16,042.00
THE MASTER TEACHER	\$ 2,227.50
THE NEW YORK TIMES COMPANY	\$ 1,092.00
THE OMNI GROUP	\$ 88.00
THE ROSEN PUBLISHING GROUP INC	\$ 695.00
THEMES & VARIATIONS INC	\$ 174.95
THUMBS UP LANDSCAPE LLC	\$ 699.00
TICE ASSOCIATES INC	\$ 1,725.00
TIME FOR KIDS	\$ 693.00
TIMOTHY GOGGIN	\$ 929.24
TOOLS 4 READING LLC	\$ 489.00
TOUCHMATH ACQUISITION, LLC	\$ 1,208.00
TOWN OF GILFORD - Trustee Trust Funds	\$ 292,500.00
TOWN OF GILFORD	\$ 7,670.00
TRAVERS TOOL CO., INC	\$ 1,769.76
TRAVIS CREWDSON	\$ 100.00
TREASURER STATE OF N H -L	\$ 400.00
TREASURER, SNH - DOT	\$ 1,056.57
TREASURER, STATE OF N.H.-	\$ 2,809.69
TRIANGLE SHEET METAL INC	\$ 6,000.00
TYLER BUSINESS FORMS	\$ 2,139.09
TYLER DAVIS	\$ 50.00
TYLER TECHNOLOGIES, INC	\$ 67,300.43
UNH PROFESSIONAL DEV & TRAINING	\$ 4,488.00
UNION LEADER CORP.	\$ 1,097.76
UNITED SEATING AND MOBILITY LLC	\$ 2,415.49
USI EDUCATION & GOVERNMENT	\$ 318.24
VAL CHASE	\$ 94.89
VALERIE MULKHEY	\$ 280.00
VALOR FITNESS	\$ 1,091.53
VANTASTIC INC DBA	\$ 737.50
VANTASTIC INC DBA/BODY COVERS	\$ 1,441.50
VARSITY ATHLETIC APPAREL, INC	\$ 1,157.50
VERIZON WIRELESS	\$ 835.53
VERIZON WIRELESS	\$ 1,988.05
VEX ROBOTICS, INC	\$ 330.77
VICTORIA FLEURY	\$ 6,912.48
VICTORIA HODGSON	\$ 305.88
VILLAGE NURSERY SCHOOL	\$ 8,875.00
WARD'S	\$ 54.89
WARD'S SCIENCE	\$ 53.64
WASTE MANAGEMENT INC OF N	\$ 38,324.04
WB MASON	\$ 41,606.74
WEST MUSIC.COM	\$ 1,287.19
WEVIDEO, INC.	\$ 5,742.50
WILLIAM J. BELAIR	\$ 110.00

Vendor Name	Amount
WILLIAM R AKERLEY	\$ 2,633.80
WIND RIVER ENVIRONMENTAL LLC	\$ 31,400.00
WINGSPEED ADVENTURES LLC	\$ 407.36
WINNIPESAUKEE BAY GULLS 2	\$ 275.00
WINNISQUAM PRINTING, INC	\$ 1,558.32
WIRE TO WIRE TECHNOLOGIES LLC	\$ 197,630.04
WMA EQUIPMENT REPAIR SERVICES, LLC	\$ 448.20
WONDER MEDIA LLC	\$ 110.00
WOODBURN PRESS LTD	\$ 76.60
WORTHINGTON	\$ 5,238.15
ZANER BLOSER INC.	\$ 1,715.93
ZEARN, INC.	\$ 900.00

**TOWN OF GILFORD
2023 ANNUAL TOWN MEETING
WARRANT**

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

FIRST SESSION

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

SECOND SESSION

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

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

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

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

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

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

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

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

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

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

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

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

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

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

Recommended by the Board of Selectmen (2-1)

Recommended by the Budget Committee (8-3)

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

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

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

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

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

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

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

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

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

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

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

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

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

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

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

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

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

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

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

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

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

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

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

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

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

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

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

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

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

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

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

Recommended by the Board of Selectmen (3-0)

Recommended by the Budget Committee (11-0)

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

Recommended by the Board of Selectmen (3-0)

Recommendation of the Budget Committee (11-0)

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

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

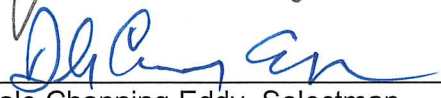
ARTICLE 26: Shall the Town vote to raise and appropriate the sum of twenty-one thousand dollars, (\$21,000), (a level funded request), to Lakes Region Mental Health Center (LRMHC) for the delivery of high-level access to mental health care? New in 2022, residents will access to our Mobile Crisis Response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

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

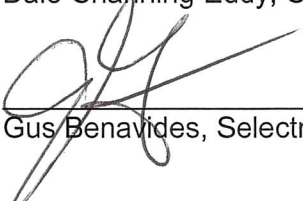
GIVEN UNDER OUR HANDS ON THE 25th DAY OF JANUARY, 2023, BY THE GILFORD BOARD OF SELECTMEN. ATTEST:



J. Kevin Hayes, Selectman



Dale Channing Eddy, Selectman



Gus Benavides, Selectman

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



Danielle LaFond, Town Clerk – Tax Collector

DATE: January 26, 2022

Town of Gilford
FY2023 Budget Preparation Worksheet

Account #	Account Name	FY2022 BUDGET	FY2022 ACTUAL	FY2023 REQUEST	FY2023 RECMND	FY22/23 \$ CHANGE	FY22/23 % CHANGE	FY2023 DEFAULT
BUDGET SUMMARY								
	ELECTED OFFICIALS	15,340	15,593	15,340	15,341	1	0.01%	15,340
	ADMINISTRATION	311,648	308,026	339,762	325,364	13,716	4.40%	311,648
	BOARDS & COMMITTEES	2,858	1,064	3,067	1,859	-999	-34.95%	2,858
	TOWN CLERK/TAX COLLECTOR	382,261	377,160	417,775	417,777	35,516	9.29%	382,261
	ELECTIONS & REGISTRATIONS	16,548	12,567	12,218	12,167	-4,381	-26.47%	16,548
	FINANCE, APPRAISAL, & TECH.	673,055	655,327	784,191	776,390	103,335	15.35%	673,055
	LEGAL SERVICES	49,000	47,021	54,000	54,000	5,000	10.20%	49,000
	PLANNING & LAND USE	374,353	350,509	407,923	406,364	32,011	8.55%	374,353
	BUILDINGS & GROUNDS	475,317	485,116	587,357	566,907	91,590	19.27%	485,744
	CARE OF CEMETERIES	41,708	31,013	48,613	48,613	6,905	16.56%	41,708
	INSURANCE & BENEFITS	376,958	385,187	411,216	393,221	16,263	4.31%	376,958
	POLICE	3,395,164	3,145,290	3,497,383	3,492,891	97,727	2.88%	3,384,484
	FIRE-RESCUE	2,187,100	2,231,480	2,504,175	2,495,974	308,874	14.12%	2,187,100
	EMERGENCY MANAGEMENT	3,277	3,210	3,245	3,245	-32	-0.98%	3,277
	OTHER FIRE-RESCUE	138,335	140,199	147,643	145,874	7,539	5.45%	138,335
	PUBLIC WORKS	4,721,375	4,663,015	5,369,929	5,224,090	502,715	10.65%	4,867,218
	SEWER	1,011,812	965,282	1,216,767	1,208,462	196,650	19.44%	1,021,852
	HEALTH ADMINISTRATION	5,000	3,425	3,015	3,015	-1,985	-39.70%	5,000
	WELFARE ADMINISTRATION	47,163	14,607	47,723	30,223	-16,940	-35.92%	47,163
	PARKS & RECREATION	340,247	279,853	396,482	367,884	27,637	8.12%	340,247
	LIBRARY	619,269	601,514	659,742	646,341	27,072	4.37%	604,269
	OTHER CULTURE	885	900	900	900	15	1.69%	885
	CONSERVATION COMMISSION	30,500	27,491	30,500	30,500	0	0.00%	30,500
	OTHER GOVERNMENTS	50,000	34,804	51,000	51,000	1,000	2.00%	50,000
	DEBT PRINCIPAL & INTEREST	285,975	285,606	219,792	194,792	-91,183	-31.88%	194,792
TOTAL OPERATING BUDGET		15,555,148	15,065,261	17,229,757	16,913,194	1,358,046	8.73%	15,604,596
	SPECIAL WARRANT ARTICLES	1,180,827	1,171,628	3,367,138	1,752,138	571,311	48.38%	
TOTAL GROSS BUDGET		16,735,975	16,236,889	20,596,895	18,665,332	1,929,357	11.53%	
	LESS REVENUES	-6,303,724	-6,377,889	-7,071,358	-6,861,289	557,565	8.85%	
TOTAL NET BUDGET		10,432,251	9,859,000	13,525,537	11,804,043	1,371,792	13.15%	
NHDRA GROSS APPROPRIATIONS		16,735,975	16,735,975	20,596,895	18,665,332	1,929,357	11.53%	
NHDRA REVENUES		-6,303,724	-6,313,599	-7,071,358	-6,861,289	547,690	8.67%	
ADD OVERLAY		100,000	80,814	100,000	100,000	19,186	23.74%	
ADD WAR SERVICE CREDITS		245,000	236,000	245,000	245,000	9,000	3.81%	
TOTAL MUNICIPAL TAX COMMITMENT		10,777,251	10,739,190	13,870,537	12,149,043	1,409,853	13.08%	
ASSESSED VALUATION		2,661,071,816	2,601,781,920	2,666,826,468	2,861,960,112	260,178,192	10.00%	
MUNICIPAL TAX RATE		4.05	4.14	5.20	4.25	0.11	2.54%	
ELECTED OFFICIALS								
01-4131-111	ELO - Stipend, Selectmen	7,500	7,500	7,500	7,500	0	0.00%	7,500
01-4131-112	ELO - Stipend, Checklist Supervisors	2,250	2,250	2,250	2,250	0	0.00%	2,250
01-4131-113	ELO - Stipend, Treasurer & Deputy	3,600	3,600	3,600	3,600	0	0.00%	3,600
01-4131-114	ELO - Stipend, Moderator & Deputy	900	900	900	900	0	0.00%	900
01-4131-121	ELO - Social Security	883	1,088	884	884	1	0.11%	883
01-4131-122	ELO - Medicare	207	255	207	207	0	0.00%	207
		15,340	15,593	15,340	15,341	1	0.01%	15,340

Town of Gilford
FY2023 Budget Preparation Worksheet

Account #	Account Name	FY2022 BUDGET	FY2022 ACTUAL	FY2023 REQUEST	FY2023 RECMND	FY22/23 \$ CHANGE	FY22/23 % CHANGE	FY2023 DEFAULT
ADMINISTRATION								
01-4132-101	ADM - Full Time Wages	176,116	177,059	186,138	186,138	10,022	5.69%	176,116
01-4132-103	ADM - Overtime	940	39	1,282	1,282	342	36.38%	940
01-4132-107	ADM - Accrual Payout	1,377	3,079	1,453	1,453	76	5.52%	1,377
01-4132-109	ADM - Merit Wages	2,866	2,920	2,751	2,751	-115	-4.01%	2,866
01-4132-121	ADM - Social Security	11,241	11,554	11,881	11,881	640	5.69%	11,241
01-4132-122	ADM - Medicare	2,629	2,702	2,779	2,779	150	5.71%	2,629
01-4132-125	ADM - Retirement	34,707	34,553	35,977	35,977	1,270	3.66%	34,707
01-4132-131	ADM - Health Insurance	37,576	35,564	41,601	41,601	4,025	10.71%	37,576
01-4132-132	ADM - Dental Insurance	2,627	2,627	2,625	2,625	-2	-0.08%	2,627
01-4132-133	ADM - Life & Disability Insurance	1,077	1,112	1,171	1,171	94	8.73%	1,077
01-4132-216	ADM - Contracted Services	3,375	3,765	4,400	3,400	25	0.74%	3,375
01-4132-231	ADM - Printing	3,500	1,260	2,000	2,000	-1,500	-42.86%	3,500
01-4132-232	ADM - Publishing Notices	1,000	1,014	750	750	-250	-25.00%	1,000
01-4132-233	ADM - Postage	500	367	400	400	-100	-20.00%	500
01-4132-235	ADM - Recruitment	1,000	760	1,000	1,000	0	0.00%	1,000
01-4132-241	ADM - Professional Development	800	325	800	800	0	0.00%	800
01-4132-242	ADM - Meetings & Dues	200	120	200	200	0	0.00%	200
01-4132-244	ADM - Meals & Travel Expenses	2,500	1,866	2,400	2,400	-100	-4.00%	2,500
01-4132-245	ADM - Volunteer & Employee Recognition	500	398	500	500	0	0.00%	500
01-4132-251	ADM - NH Municipal Association	9,766	9,766	10,547	10,547	781	8.00%	9,766
01-4132-312	ADM - Books & Publications	100	0	100	100	0	0.00%	100
01-4132-321	ADM - General Supplies	10,000	9,399	10,000	9,000	-1,000	-10.00%	10,000
01-4132-354	ADM - Service Fees	350	155	300	300	-50	-14.29%	350
01-4132-461	ADM - General Equipment Expenses	4,700	4,166	4,700	4,300	-400	-8.51%	4,700
01-4132-511	ADM - Telephone	1,900	2,093	1,708	1,708	-192	-10.11%	1,900
01-4132-531	ADM - New Office Equipment	300	849	300	300	0	0.00%	300
01-4132-559	ADM - Special Projects	1	516	12,000	1	0	0.00%	1
		311,648	308,026	339,762	325,364	13,716	4.40%	311,648
BOARDS & COMMITTEES								
01-4134-106	B&C - Wages - Secretary	1,814	238	1,988	994	-820	-45.20%	1,814
01-4134-121	B&C - Social Security	113	15	123	62	-51	-45.13%	113
01-4134-122	B&C - Medicare	26	3	29	14	-12	-46.15%	26
01-4134-125	B&C - Retirement	255	27	274	137	-118	-46.27%	255
01-4134-205	B&C - Historic District Committee	0	0	1	1	1	*	0
01-4134-206	B&C - Budget Committee	650	780	650	650	0	0.00%	650
01-4134-207	B&C - Joint Loss Management Committee	0	0	1	1	1	*	0
		2,858	1,064	3,067	1,859	-999	-34.95%	2,858
TOWN CLERK/TAX COLLECTOR								
01-4141-100	TC - Town Clerk - Tax Collector	75,283	74,648	80,141	80,141	4,858	6.45%	75,283
01-4141-101	TC - Full Time Wages	84,550	92,587	138,009	138,009	53,459	63.23%	84,550
01-4141-102	TC - Part Time Wages	66,632	50,984	24,539	24,539	-42,093	-63.17%	66,632
01-4141-103	TC - Overtime	768	277	824	824	56	7.29%	768
01-4141-107	TC - Accrual Payout	637	1,811	1,069	1,069	432	67.82%	637
01-4141-109	TC - Merit Wages	1,874	3,682	1,187	1,187	-687	-36.66%	1,874
01-4141-121	TC - Social Security	14,246	13,533	15,238	15,238	992	6.96%	14,246
01-4141-122	TC - Medicare	3,331	3,165	3,564	3,564	233	6.99%	3,331
01-4141-125	TC - Retirement	24,256	24,102	32,093	32,093	7,837	32.31%	24,256
01-4141-131	TC - Health Insurance	55,257	55,257	61,959	61,959	6,702	12.13%	55,257

Town of Gilford
FY2023 Budget Preparation Worksheet

Account #	Account Name	FY2022 BUDGET	FY2022 ACTUAL	FY2023 REQUEST	FY2023 RECMND	FY22/23 \$ CHANGE	FY22/23 % CHANGE	FY2023 DEFAULT
01-4141-132	TC - Dental Insurance	2,940	2,940	3,274	3,274	334	11.36%	2,940
01-4141-133	TC - Life & Disability Insurance	962	1,221	1,354	1,354	392	40.75%	962
01-4141-216	TC - Contracted Services	4,000	5,355	4,800	3,500	-500	-12.50%	4,000
01-4141-224	TC - Software Expenses	7,000	7,000	7,800	7,400	400	5.71%	7,000
01-4141-226	TC - Records Preservation	4,800	4,700	5,200	5,200	400	8.33%	4,800
01-4141-231	TC - Printing	9,100	9,098	10,000	10,000	900	9.89%	9,100
01-4141-232	TC - Publishing Notices	200	0	200	200	0	0.00%	200
01-4141-233	TC - Postage	15,500	18,332	15,500	15,500	0	0.00%	15,500
01-4141-236	TC - Recording Fees	1,000	874	1,000	800	-200	-20.00%	1,000
01-4141-241	TC - Professional Development	200	150	200	200	0	0.00%	200
01-4141-242	TC - Meetings & Dues	2,100	1,330	2,100	2,100	0	0.00%	2,100
01-4141-244	TC - Meals & Travel Expenses	1,000	609	1,000	1,000	0	0.00%	1,000
01-4141-312	TC - Books & Publications	75	10	75	75	0	0.00%	75
01-4141-321	TC - General Supplies	1,000	243	1,000	1,000	0	0.00%	1,000
01-4141-461	TC - General Equipment Expenses	4,200	4,174	4,200	6,100	1,900	45.24%	4,200
01-4141-511	TC - Telephone	1,000	883	1,100	1,100	100	10.00%	1,000
01-4141-531	TC - New Office Equipment	350	195	350	350	0	0.00%	350
01-4441-559	TC - Special Projects	0	0	0	1	1	*	0
		382,261	377,160	417,775	417,777	35,516	9.29%	382,261
ELECTIONS & REGISTRATIONS								
01-4143-102	ELC - Part Time Wages	6,433	3,386	3,912	3,912	-2,521	-39.19%	6,433
01-4143-103	ELC - Overtime	1,950	225	1,156	1,156	-794	-40.72%	1,950
01-4143-121	ELC - Social Security	519	221	314	314	-205	-39.50%	519
01-4143-122	ELC - Medicare	122	52	73	73	-49	-40.16%	122
01-4143-125	ELC - Retirement	274	31	162	162	-112	-40.88%	274
01-4143-222	ELC - Contracted Services	500	218	0	0	-500	-100.00%	500
01-4143-231	ELC - Printing	5,200	6,780	5,200	5,200	0	0.00%	5,200
01-4143-232	ELC - Publishing Notices	550	629	500	500	-50	-9.09%	550
01-4143-233	ELC - Postage	200	224	200	200	0	0.00%	200
01-4143-241	ELC - Professional Development	100	110	200	150	50	50.00%	100
01-4143-244	ELC - Meals & Travel Expenses	500	426	300	300	-200	-40.00%	500
01-4143-321	ELC - General Supplies	200	267	200	200	0	0.00%	200
01-4143-531	ELC - New Equipment	0	0	0	0	0	*	0
		16,548	12,567	12,218	12,167	-4,381	-26.47%	16,548
FINANCE, APPRAISAL, & TECHNOLOGY								
01-4150-101	F&A - Full Time Wages	196,416	196,027	213,220	213,220	16,804	8.56%	196,416
01-4150-102	F&A - Part Time Wages	62,346	60,669	67,580	67,580	5,234	8.40%	62,346
01-4150-103	F&A - Overtime	880	36	965	965	85	9.66%	880
01-4150-107	F&A - Accrual Payout	1,544	800	1,676	1,676	132	8.55%	1,544
01-4150-109	F&A - Merit Wages	4,795	5,445	4,937	4,937	142	2.96%	4,795
01-4150-121	F&A - Social Security	16,491	16,199	17,879	17,879	1,388	8.42%	16,491
01-4150-122	F&A - Medicare	3,857	3,788	4,181	4,181	324	8.40%	3,857
01-4150-125	F&A - Retirement	25,223	25,050	26,876	26,876	1,653	6.55%	25,223
01-4150-131	F&A - Health Insurance	39,975	39,975	44,256	44,256	4,281	10.71%	39,975
01-4150-132	F&A - Dental Insurance	2,346	2,346	2,343	2,343	-3	-0.13%	2,346
01-4150-133	F&A - Life & Disability Insurance	1,208	1,348	1,350	1,350	142	11.75%	1,208
01-4150-214	F&A - Audit	22,750	22,402	27,750	22,750	0	0.00%	22,750
01-4150-216	F&A - Appraisal Services	125,000	115,804	165,000	165,000	40,000	32.00%	125,000
01-4150-218	F&A - Mapping & GIS Expenses	7,600	7,876	6,900	6,900	-700	-9.21%	7,600

Town of Gilford
FY2023 Budget Preparation Worksheet

Account #	Account Name	FY2022 BUDGET	FY2022 ACTUAL	FY2023 REQUEST	FY2023 RECMND	FY22/23 \$ CHANGE	FY22/23 % CHANGE	FY2023 DEFAULT
01-4150-224	F&A - Software Expenses	18,785	18,226	19,425	19,425	640	3.41%	18,785
01-4150-231	F&A - Printing	1,000	786	1,800	1,800	800	80.00%	1,000
01-4150-233	F&A - Postage	3,000	2,792	7,000	7,000	4,000	133.33%	3,000
01-4150-241	F&A - Professional Development	1,500	800	1,500	1,000	-500	-33.33%	1,500
01-4150-242	F&A - Meetings & Dues	380	180	135	135	-245	-64.47%	380
01-4150-244	F&A - Meals & Travel Expenses	500	493	1,200	1,000	500	100.00%	500
01-4150-321	F&A - General Supplies	400	367	400	400	0	0.00%	400
01-4150-354	F&A - Service Fees	300	0	300	300	0	0.00%	300
01-4150-355	F&A - Recording Fees	100	38	100	100	0	0.00%	100
01-4150-511	F&A - Telephone	1,000	883	1,100	1,100	100	10.00%	1,000
01-4150-531	F&A - New Office Equipment	1,400	398	1	1	-1,399	*	1,400
01-4151-211	TCH - Technical Services	67,476	67,548	92,160	92,160	24,684	36.58%	67,476
01-4151-224	TCH - Software Expenses	24,450	24,354	25,326	25,326	876	3.58%	24,450
01-4151-226	TCH - IT Security Expenses	18,432	18,527	21,084	21,084	2,652	14.39%	18,432
01-4151-324	TCH - Computer Supplies	9,500	7,368	10,000	9,500	0	0.00%	9,500
01-4151-454	TCH - Computer Equipment	14,400	14,801	17,745	16,145	1,745	12.12%	14,400
01-4151-559	TCH - Special Projects	1	0	1	1	0	0.00%	1
		673,055	655,327	784,191	776,390	103,335	15.35%	673,055
LEGAL								
01-4153-213	LGL - Legal Services	49,000	47,021	54,000	54,000	5,000	10.20%	49,000
PLANNING & LAND USE								
01-4191-101	PLU - Full Time Wages	195,654	200,860	233,890	233,890	38,236	19.54%	195,654
01-4191-102	PLU - Part Time Wages	47,400	22,167	27,300	27,300	-20,100	-42.41%	47,400
01-4191-103	PLU - Overtime	1,069	3,274	2,866	2,866	1,797	168.10%	1,069
01-4191-107	PLU - Accrual Payout	1,085	577	1,828	1,828	743	68.48%	1,085
01-4191-109	PLU - Merit Wages	1,790	1,522	3,732	3,732	1,942	108.49%	1,790
01-4191-121	PLU - Social Security	15,314	15,145	16,716	16,716	1,402	9.16%	15,314
01-4191-122	PLU - Medicare	3,581	3,542	3,909	3,909	328	9.16%	3,581
01-4191-125	PLU - Retirement	29,897	28,925	35,358	35,358	5,461	18.27%	29,897
01-4191-131	PLU - Health Insurance	39,492	30,881	33,733	33,733	-5,759	-14.58%	39,492
01-4191-132	PLU - Dental Insurance	4,018	3,230	3,388	3,388	-630	-15.68%	4,018
01-4191-133	PLU - Life & Disability Insurance	1,186	1,410	1,473	1,473	287	24.20%	1,186
01-4191-211	PLU - Technical Services	1	1,400	6,500	6,500	6,499	649900.00%	1
01-4191-218	PLU - Tax Map Updates	1,500	0	1,500	1,500	0	0.00%	1,500
01-4191-224	PLU - Software Expenses	3,100	3,142	3,336	3,336	236	7.61%	3,100
01-4191-232	PLU - Publishing Notices	1,250	1,974	1,450	1,400	150	*	1,250
01-4191-233	PLU - Postage	2,800	3,056	2,800	2,000	-800	-28.57%	2,800
01-4191-241	PLU - Professional Development	3,600	250	4,710	4,500	900	25.00%	3,600
01-4191-242	PLU - Meetings & Dues	1,086	1,108	1,132	1,132	46	4.24%	1,086
01-4191-244	PLU - Meals & Travel Expenses	400	1,070	700	700	300	75.00%	400
01-4191-252	PLU - Lakes Region Planning Commission	10,059	10,059	10,568	10,568	509	5.06%	10,059
01-4191-312	PLU - Books & Publications	250	2,417	250	250	0	0.00%	250
01-4191-321	PLU - General Supplies	500	495	500	500	0	0.00%	500
01-4191-331	PLU - Uniforms/Clothing Allowance	300	0	300	300	0	0.00%	300
01-4191-355	PLU - Registry of Deeds	300	130	300	300	0	0.00%	300
01-4191-414	PLU - Vehicle Fuels	975	1,495	1,850	1,850	875	89.74%	975
01-4191-421	PLU - Vehicle Maintenance Expenses	500	0	500	500	0	0.00%	500
01-4191-461	PLU - General Equipment Expenses	5,895	3,768	5,933	5,433	-462	-7.84%	5,895
01-4191-463	PLU - Communications	1	0	1	1	0	0.00%	1

Town of Gilford
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Account #	Account Name	FY2022 BUDGET	FY2022 ACTUAL	FY2023 REQUEST	FY2023 RECMND	FY22/23 \$ CHANGE	FY22/23 % CHANGE	FY2023 DEFAULT
01-4191-511	PLU - Telephone	1,350	1,173	1,400	1,400	50	3.70%	1,350
01-4191-559	PLU - Special Projects	0	7,441	0	1	1	*	0
		374,353	350,509	407,923	406,364	32,011	8.55%	374,353
BUILDINGS & GROUNDS								
01-4194-101	B&G - Full Time Wages	128,040	127,375	155,157	155,157	27,117	21.18%	141,908
01-4194-102	B&G - Part Time Wages	19,500	22,323	26,182	26,182	6,682	34.27%	19,500
01-4194-103	B&G - Overtime	14,959	17,589	18,461	18,461	3,502	23.41%	14,959
01-4194-104	B&G - Seasonal Wages	9,600	0	10,880	10,880	1,280	13.33%	10,987
01-4194-107	B&G - Accrual Payout	752	1,187	1,206	1,206	454	60.37%	1,103
01-4194-109	B&G - Merit Wages	1,296	1,216	2,061	2,061	765	59.03%	1,798
01-4194-121	B&G - Social Security	10,797	10,520	13,265	13,265	2,468	22.86%	11,796
01-4194-122	B&G - Medicare	2,526	2,460	3,102	3,102	576	22.80%	2,759
01-4194-125	B&G - Retirement	20,349	20,553	24,391	24,391	4,042	19.86%	22,380
01-4194-131	B&G - Health Insurance	32,035	21,041	26,554	26,554	-5,481	-17.11%	24,200
01-4194-132	B&G - Dental Insurance	2,656	1,323	1,443	1,443	-1,213	-45.67%	1,443
01-4194-133	B&G - Life & Disability Insurance	775	1,054	972	972	197	25.42%	878
01-4194-216	B&G - Contracted Services	71,155	93,430	76,200	76,200	5,045	7.09%	71,155
01-4194-241	B&G - Professional Development	200	0	200	200	0	0.00%	200
01-4194-321	B&G - General Supplies	21,500	25,114	34,500	28,000	6,500	30.23%	21,500
01-4194-331	B&G - Uniforms	2,750	1,655	2,750	2,500	-250	-9.09%	2,750
01-4194-421	B&G - Vehicle Maintenance Expenses	1,200	0	1,200	1,000	-200	-16.67%	1,200
01-4194-451	B&G - Tools & Equipment	2,100	1,817	2,100	2,100	0	0.00%	2,100
01-4194-511	B&G - Telephone	520	520	520	520	0	0.00%	520
01-4194-512	B&G - Town Hall/PD Electricity	40,000	34,940	75,000	63,000	23,000	57.50%	40,000
01-4194-513	B&G - Town Hall/PD Heating Fuel	8,820	12,639	15,246	15,246	6,426	72.86%	8,820
01-4194-514	B&G - Municipal Well Expenses	2,500	3,200	4,400	4,400	1,900	76.00%	2,500
01-4194-531	B&G - Town Hall Maintenance Expenses	7,224	7,123	7,380	7,380	156	2.16%	7,224
01-4194-532	B&G - Other Buildings Expenses	2,000	1,343	1,000	1,000	-1,000	-50.00%	2,000
01-4194-533	B&G - Police Station Maintenance Expenses	3,000	1,855	3,000	3,000	0	0.00%	3,000
01-4194-534	B&G - Rowe House Expenses	3,802	3,406	6,506	6,506	2,704	71.12%	3,802
01-4194-535	B&G - Grounds Maintenance Expenses	30,200	35,631	34,070	34,070	3,870	12.81%	30,200
01-4194-539	B&G - Glendale Expenses	26,060	24,032	30,610	29,110	3,050	11.70%	26,060
01-4194-559	B&G - Special Projects	1	2,770	1	1	0	0.00%	1
01-4902-734	B&G - Vehicle Lease Payments	9,000	9,000	9,000	9,000	0	0.00%	9,000
		475,317	485,116	587,357	566,907	91,590	19.27%	485,744
CARE OF CEMETERIES								
01-4195-103	CEM - Overtime	204	35	204	204	0	0.00%	204
01-4195-104	CEM - Seasonal Wages	17,680	2,538	17,680	17,680	0	0.00%	17,680
01-4195-121	CEM - Social Security	1,109	160	1,109	1,109	0	0.00%	1,109
01-4195-122	CEM - Medicare	259	37	259	259	0	0.00%	259
01-4195-242	CEM - Trustee Expenses	360	290	360	360	0	0.00%	360
01-4195-321	CEM - General Expenses	1,500	1,346	2,000	2,000	500	33.33%	1,500
01-4195-451	CEM - Equipment Expenses	1,500	11,528	1,500	1,500	0	0.00%	1,500
01-4195-535	CEM - Grounds Maintenance Expenses	19,096	15,078	25,500	25,500	6,404	33.54%	19,096
01-4195-559	CEM - Special Projects	0	0	1	1	1	*	0
		41,708	31,013	48,613	48,613	6,905	16.56%	41,708

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Account #	Account Name	FY2022 BUDGET	FY2022 ACTUAL	FY2023 REQUEST	FY2023 RECMND	FY22/23 \$ CHANGE	FY22/23 % CHANGE	FY2023 DEFAULT
INSURANCE & BENEFITS								
01-4196-123	INS - Unemployment Compensation	8,116	8,116	8,806	7,649	-467	-5.75%	8,116
01-4196-124	INS - Workers Compensation	128,490	128,490	141,339	124,501	-3,989	-3.10%	128,490
01-4196-131	INS - Health/Dental Ins. Contingency	8,907	11,172	14,545	14,545	5,638	63.30%	8,907
01-4196-137	INS - Health & Wellness Reimbursements	16,000	15,060	16,000	16,000	0	0.00%	16,000
01-4196-561	INS - Property & Liability	215,444	215,444	230,525	230,525	15,081	7.00%	215,444
01-4196-562	INS - Insurance Deductable	1	6,905	1	1	0	0.00%	1
		376,958	385,187	411,216	393,221	16,263	4.31%	376,958
POLICE								
01-4210-101	PD - Full Time Wages	1,663,639	1,444,728	1,744,194	1,744,194	80,555	4.84%	1,671,837
01-4210-102	PD - Part Time Wages	32,000	33,113	43,568	43,568	11,568	36.15%	32,000
01-4210-103	PD - Overtime	145,915	209,898	145,197	145,197	-718	-0.49%	146,735
01-4210-105	PD - Holiday Pay	53,387	46,632	55,905	55,905	2,518	4.72%	53,445
01-4210-107	PD - Accrual Payout	12,976	61,625	13,605	13,605	629	4.85%	12,439
01-4210-109	PD - Merit Wages	23,293	20,821	24,500	24,500	1,207	5.18%	23,481
01-4210-121	PD - Social Security	28,749	22,718	31,360	31,360	2,611	9.08%	30,042
01-4210-122	PD - Medicare	28,003	26,409	29,391	29,391	1,388	4.96%	28,129
01-4210-125	PD - Retirement	571,003	517,356	573,670	573,670	2,667	0.47%	561,061
01-4210-131	PD - Health Insurance	463,230	366,827	477,889	477,889	14,659	3.16%	456,566
01-4210-132	PD - Dental Insurance	28,602	19,523	24,189	24,189	-4,413	-15.43%	24,483
01-4210-133	PD - Life & Disability Insurance	10,472	10,322	11,305	11,305	833	7.95%	10,372
01-4210-224	PD - Computer Expenses	23,015	26,998	29,492	25,902	2,887	12.54%	23,015
01-4210-228	PD - Animal Control	15,000	14,952	15,600	15,600	600	4.00%	15,000
01-4210-233	PD - Postage	900	510	900	700	-200	-22.22%	900
01-4210-241	PD - Professional Development	18,200	15,246	18,300	18,300	100	0.55%	18,200
01-4210-242	PD - Meetings & Dues	1,200	436	1,200	1,200	0	0.00%	1,200
01-4210-312	PD - Books & Publications	3,000	3,196	3,000	2,500	-500	-16.67%	3,000
01-4210-321	PD - General Supplies	9,500	8,094	9,500	9,500	0	0.00%	9,500
01-4210-325	PD - Testing & Supplies	1,300	8,661	5,000	5,000	3,700	284.62%	1,300
01-4210-331	PD - Uniforms & Clothing Allowance	12,300	12,847	12,300	12,300	0	0.00%	12,300
01-4210-332	PD - Body Armor	4,000	2,356	4,000	4,000	0	0.00%	4,000
01-4210-414	PD - Vehicle Fuels	19,500	33,639	37,000	37,000	17,500	89.74%	19,500
01-4210-416	PD - Oil/Tires	6,000	5,382	6,000	6,000	0	0.00%	6,000
01-4210-421	PD - Vehicle Maintenance Expenses	8,500	8,450	8,500	8,500	0	0.00%	8,500
01-4210-451	PD - Equipment & Supplies	12,820	14,685	12,655	12,655	-165	-1.29%	12,820
01-4210-463	PD - Communications Equipment Expenses	28,500	28,548	28,500	28,500	0	0.00%	28,500
01-4210-468	PD - K-9 Expenses	3,000	1,874	3,000	2,800	-200	-6.67%	3,000
01-4210-511	PD - Telephone	15,000	14,766	16,500	16,500	1,500	10.00%	15,000
01-4210-559	PD - Special Projects	0	0	1	1	1	*	0
01-4210-725	PD - Tasers & Body Cameras	43,250	51,500	43,250	43,250	0	0.00%	43,250
01-4210-735	PD - Police Vehicle Expenses	108,910	113,177	67,910	67,910	-41,000	-37.65%	108,910
		3,395,164	3,145,290	3,497,383	3,492,891	97,727	2.88%	3,384,484
FIRE-RESCUE								
01-4220-101	FD - Full Time Wages	1,029,024	1,035,928	1,198,841	1,198,841	169,817	16.50%	1,029,024
01-4220-102	FD - Part Time Wages	16,271	16,871	0	0	-16,271	-100.00%	16,271
01-4220-103	FD - Overtime	116,265	151,720	135,193	135,193	18,928	16.28%	116,265
01-4220-104	FD - Call Wages	17,500	23,272	19,800	19,800	2,300	13.14%	17,500
01-4220-105	FD - Holiday Pay	37,174	36,725	43,339	43,339	6,165	16.58%	37,174
01-4220-107	FD - Accrual Payout	7,925	6,715	9,231	9,231	1,306	16.48%	7,925

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Account #	Account Name	FY2022 BUDGET	FY2022 ACTUAL	FY2023 REQUEST	FY2023 RECMND	FY22/23 \$ CHANGE	FY22/23 % CHANGE	FY2023 DEFAULT
01-4220-109	FD - Merit Wages	13,905	11,311	13,648	13,648	-257	-1.85%	13,905
01-4220-121	FD - Social Security	3,383	4,189	4,121	4,121	738	21.81%	3,383
01-4220-122	FD - Medicare	17,952	18,616	20,591	20,591	2,639	14.70%	17,952
01-4220-125	FD - Retirement	397,984	406,851	440,102	440,102	42,118	10.58%	397,984
01-4220-131	FD - Health Insurance	240,153	236,739	276,043	276,043	35,890	14.94%	240,153
01-4220-132	FD - Dental Insurance	16,372	15,603	17,288	17,288	916	5.59%	16,372
01-4220-133	FD - Life & Disability Insurance	11,998	13,603	13,103	13,103	1,105	9.21%	11,998
01-4220-221	FD - Physicals & Medical Expenses	12,500	12,145	12,500	12,500	0	0.00%	12,500
01-4220-224	FD - Software Expenses	7,000	6,645	7,000	7,000	0	0.00%	7,000
01-4220-233	FD - Postage	100	112	100	100	0	0.00%	100
01-4220-241	FD - Professional Development	15,000	11,020	15,000	15,000	0	0.00%	15,000
01-4220-242	FD - Meetings & Dues	1,100	917	1,100	1,100	0	0.00%	1,100
01-4220-244	FD - Meals & Travel Expenses	500	313	500	500	0	0.00%	500
01-4220-321	FD - General Supplies	2,000	815	2,000	2,000	0	0.00%	2,000
01-4220-323	FD - Educational Supplies	250	13	250	250	0	0.00%	250
01-4220-331	FD - Uniforms & Clothing Allowance	7,000	6,558	9,000	8,000	1,000	14.29%	7,000
01-4220-332	FD - Protective Clothing	12,500	10,056	12,500	12,500	0	0.00%	12,500
01-4220-414	FD - Vehicle Fuels	19,854	26,012	43,321	43,321	23,467	118.20%	19,854
01-4220-421	FD - Vehicle Maintenance Expenses	20,000	34,285	25,000	25,000	5,000	25.00%	20,000
01-4220-451	FD - New Equipment	11,000	3,533	11,000	11,000	0	0.00%	11,000
01-4220-455	FD - Communications Equipment Expenses	10,000	1,186	10,000	10,000	0	0.00%	10,000
01-4220-461	FD - General Equipment Expenses	10,000	8,312	10,000	10,000	0	0.00%	10,000
01-4220-511	FD - Telephone	3,700	3,725	4,700	4,700	1,000	27.03%	3,700
01-4220-512	FD - Electricity	9,200	7,995	17,200	15,000	5,800	63.04%	9,200
01-4220-513	FD - Heating Fuels	8,710	12,464	15,923	15,923	7,213	82.81%	8,710
01-4220-531	FD - Building Maintenance Expenses	10,000	6,514	15,000	10,000	0	0.00%	10,000
01-4220-534	FD - Hydrant Install & Maint.	100	38	100	100	0	0.00%	100
01-4902-559	FD - Special Projects	1	0	1	1	0	0.00%	1
01-4902-736	FD - Vehicle Lease Payments	11,210	11,210	11,210	11,210	0	*	11,210
01-4902-742	FD - Fire Boat Lease Payments	52,343	52,342	52,342	52,342	-1	0.00%	52,342
01-4902-838	FD - SCBA Lease Payments	37,126	37,127	37,127	37,127	1	0.00%	37,127
01-4903-741	FD - Apparatus Lease Payments	0	0	0	0	0	*	0
		2,187,100	2,231,480	2,504,175	2,495,974	308,874	14.12%	2,187,100
FORESTRY								
01-4229-102	FOR - Wages	0	0	0	0	0	*	0
01-4229-121	FOR - Social Security	0	0	0	0	0	*	0
01-4229-122	FOR - Medicare	0	0	0	0	0	*	0
01-4229-125	FOR - Retirement	0	0	0	0	0	*	0
01-4229-421	FOR - Vehicle Maintenance Expenses	500	500	500	500	0	0.00%	500
01-4229-451	FOR - New Equipment	500	2,514	500	500	0	0.00%	500
01-4229-452	FOR - Equipment Maintenance Expenses	0	0	0	0	0	*	0
		1,000	3,014	1,000	1,000	0	0.00%	1,000
EMERGENCY MANAGEMENT								
01-4291-106	EMD - Stipends	2,400	2,400	2,400	2,400	0	0.00%	2,400
01-4291-122	EMD - Medicare	36	35	36	36	0	0.00%	36
01-4291-125	EMD - Retirement	840	775	808	808	-32	-3.81%	840
01-4291-451	EMD - Equipment/Supplies	1	0	1	1	0	0.00%	1
		3,277	3,210	3,245	3,245	-32	-0.98%	3,277

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Account #	Account Name	FY2022 BUDGET	FY2022 ACTUAL	FY2023 REQUEST	FY2023 RECMND	FY22/23 \$ CHANGE	FY22/23 % CHANGE	FY2023 DEFAULT
FIRE PROTECTION								
01-4299-216	FP - LR Mutual Fire Aid Dues	93,081	93,081	102,389	100,620	7,539	8.10%	93,081
01-4299-514	FP - Laconia Water Hydrants	44,254	44,104	44,254	44,254	0	0.00%	44,254
		137,335	137,185	146,643	144,874	7,539	5.49%	137,335
DPW - ADMINISTRATION								
01-4311-101	PWA - Full Time Wages	202,984	211,019	229,336	229,336	26,352	12.98%	202,984
01-4311-103	PWA - Overtime	479	264	632	632	153	31.94%	479
01-4311-107	PWA - Accrual Payout	1,568	0	1,771	1,771	203	12.95%	1,568
01-4311-109	PWA - Merit Wages	1,370	677	1,629	1,629	259	18.91%	1,370
01-4311-121	PWA - Social Security	12,797	13,010	14,469	14,469	1,672	13.07%	12,797
01-4311-122	PWA - Medicare	2,993	3,043	3,384	3,384	391	13.06%	2,993
01-4311-125	PWA - Retirement	32,474	33,394	35,971	35,971	3,497	10.77%	32,474
01-4311-131	PWA - Health Insurance	51,168	51,168	56,648	56,648	5,480	10.71%	51,168
01-4311-132	PWA - Dental Insurance	3,869	3,869	3,869	3,869	0	0.00%	3,869
01-4311-133	PWA - Life & Disability Insurance	1,230	1,311	1,431	1,431	201	16.34%	1,230
01-4311-232	PWA - Publishing Notices	2,000	3,105	3,000	2,500	500	25.00%	2,000
01-4311-233	PWA - Postage	350	28	350	350	0	0.00%	350
01-4311-241	PWA - Professional Development	1,100	1,280	1,100	1,100	0	0.00%	1,100
01-4311-242	PWA - Meetings & Dues	3,035	2,850	3,195	3,195	160	5.27%	3,035
01-4311-312	PWA - Books & Publications	400	261	400	400	0	0.00%	400
01-4311-321	PWA - General Supplies	500	1,033	600	600	100	20.00%	500
01-4311-331	PWA - Uniforms	750	647	750	750	0	0.00%	750
01-4311-451	PWA - New Equipment	2,000	2,007	2,000	2,000	0	0.00%	2,000
01-4311-461	PWA - General Equipment Expenses	7,200	7,563	7,830	7,830	630	8.75%	7,200
01-4311-511	PWA - Telephone	3,880	3,326	3,880	3,880	0	0.00%	3,880
01-4311-512	PWA - Electricity	11,500	8,874	22,150	16,000	4,500	39.13%	11,500
01-4311-513	PWA - Heating Fuels	3,540	5,387	6,030	6,030	2,490	70.34%	3,540
01-4311-531	PWA - Building Maintenance Expenses	4,215	2,719	4,000	4,000	-215	-5.10%	4,215
01-4311-559	PWA - Special Projects	0	4,400	0	1	1	*	0
		351,402	361,234	404,425	397,776	46,374	13.20%	351,402
DPW - HIGHWAY								
01-4312-101	HWY - Full Time Wages	472,419	467,951	545,195	545,195	72,776	15.40%	531,898
01-4312-102	HWY - Part Time Wages	9,600	991	17,680	17,680	8,080	84.17%	9,600
01-4312-103	HWY - Overtime	81,740	78,075	94,262	94,262	12,522	15.32%	91,851
01-4312-107	HWY - Accrual Payout	3,670	789	4,233	4,233	563	15.34%	4,130
01-4312-109	HWY - Merit Wages	4,734	7,110	5,052	5,052	318	6.72%	5,034
01-4312-121	HWY - Social Security	35,475	33,844	41,320	41,320	5,845	16.48%	46,778
01-4312-122	HWY - Medicare	8,298	7,915	9,664	9,664	1,366	16.46%	10,942
01-4312-125	HWY - Retirement	79,096	77,744	89,494	89,494	10,398	13.15%	100,711
01-4312-131	HWY - Health Insurance	195,030	167,595	199,152	199,152	4,122	2.11%	196,842
01-4312-132	HWY - Dental Insurance	14,686	11,927	12,707	12,707	-1,979	-13.48%	12,707
01-4312-133	HWY - Life & Disability Insurance	2,872	3,813	3,410	3,410	538	18.73%	3,318
01-4312-221	HWY - Medical & Drug Testing	3,600	2,769	3,600	3,600	0	0.00%	3,600
01-4312-241	HWY - Professional Development	3,000	1,480	3,000	3,000	0	0.00%	3,000
01-4312-244	HWY - Meals & Travel Expenses	750	893	1,000	1,000	250	33.33%	750
01-4312-331	HWY - Uniforms	9,500	7,178	9,500	9,500	0	0.00%	9,500
01-4312-451	HWY - New Equipment	5,500	5,920	6,000	6,000	500	9.09%	5,500
01-4312-452	HWY - Traffic Control	33,000	33,018	42,000	40,000	7,000	21.21%	33,000
01-4312-465	HWY - Equipment Rental	9,500	9,350	10,500	10,500	1,000	10.53%	9,500

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Account #	Account Name	FY2022 BUDGET	FY2022 ACTUAL	FY2023 REQUEST	FY2023 RECMND	FY22/23 \$ CHANGE	FY22/23 % CHANGE	FY2023 DEFAULT
01-4312-538	HWY - Tree Services	21,000	31,275	31,000	31,000	10,000	47.62%	21,000
01-4312-543	HWY - Gravel	32,000	21,092	32,000	32,000	0	0.00%	32,000
01-4312-544	HWY - Ice Control	173,000	181,905	234,500	233,000	60,000	34.68%	173,000
01-4312-545	HWY - Pothole Repair	10,500	9,771	10,500	10,500	0	0.00%	10,500
01-4312-546	HWY - Dust/Erosion Control	1,000	0	1,000	1,000	0	0.00%	1,000
01-4312-547	HWY - Culverts	21,000	19,584	26,000	26,000	5,000	23.81%	21,000
01-4312-551	HWY - Road Improvements	1,837,500	1,771,422	1,929,400	1,837,500	0	0.00%	1,837,500
01-4312-559	HWY - Special Projects	8,500	8,600	1	1	-8,499	*	0
01-4902-737	HWY - Vehicle Lease Payments	0	0	0	0	0	*	0
01-4902-838	HWY - Equipment Lease Payments	32,599	64,342	65,496	65,496	32,897	100.91%	65,496
		3,109,569	3,026,351	3,427,664	3,332,266	222,697	7.16%	3,240,157
BRIDGES								
01-4313-546	BRG - Bridges & Guardrails	25,000	58,697	40,000	35,000	10,000	40.00%	25,000
STREET LIGHTING								
01-4316-512	STL - Street Lighting	18,000	11,556	22,150	18,000	0	0.00%	18,000
DPW - VEHICLE MAINTENANCE								
01-4319-101	VEH - Full Time Wages	174,362	184,283	200,565	200,565	26,203	15.03%	187,695
01-4319-102	VEH - Part Time Wages	9,600	6,838	13,260	13,260	3,660	38.13%	9,600
01-4319-103	VEH - Overtime	30,189	12,275	34,715	34,715	4,526	14.99%	32,456
01-4319-107	VEH - Accrual Payout	1,356	753	1,559	1,559	203	14.97%	1,460
01-4319-109	VEH - Merit Wages	1,863	0	2,081	2,081	218	11.70%	2,068
01-4319-121	VEH - Social Security	13,477	12,615	15,637	15,637	2,160	16.03%	14,464
01-4319-122	VEH - Medicare	3,153	2,950	3,658	3,658	505	16.02%	3,383
01-4319-125	VEH - Retirement	29,212	27,691	32,959	32,959	3,747	12.83%	31,114
01-4319-131	VEH - Health Insurance	37,576	37,576	41,601	41,601	4,025	10.71%	40,744
01-4319-132	VEH - Dental Insurance	2,656	2,653	2,656	2,656	0	0.00%	2,656
01-4319-133	VEH - Life & Disability Insurance	1,061	1,284	1,256	1,256	195	18.38%	1,165
01-4319-216	VEH - Contracted Services	17,000	20,024	19,000	19,000	2,000	11.76%	17,000
01-4319-241	VEH - Professional Development	1,200	300	1,200	1,000	-200	-16.67%	1,200
01-4319-325	VEH - Welding & Fabrication Supplies	10,000	11,167	11,000	11,000	1,000	10.00%	10,000
01-4319-331	VEH - Uniforms	3,350	3,004	3,550	3,550	200	5.97%	3,350
01-4319-411	VEH - Mechanical Parts	43,000	41,947	43,000	43,000	0	0.00%	43,000
01-4319-412	VEH - Replacement Parts	12,400	13,833	12,400	12,400	0	0.00%	12,400
01-4319-414	VEH - Vehicle Fuels	73,800	74,019	142,300	142,300	68,500	92.82%	73,800
01-4319-415	VEH - Oil, Fluid, & Grease	15,500	17,784	17,500	17,500	2,000	12.90%	15,500
01-4319-416	VEH - Tires	13,125	12,929	16,360	16,360	3,235	24.65%	13,125
01-4319-424	VEH - Vehicle Maintenance Expenses	16,800	15,912	18,000	18,000	1,200	7.14%	16,800
01-4319-452	VEH - Tools & Shop Supplies	9,400	11,931	10,000	10,000	600	6.38%	9,400
01-4319-455	VEH - Communications Equipment Expenses	3,850	3,381	3,850	3,850	0	0.00%	3,850
01-4319-462	VEH - Winter Equipment Expenses	20,275	22,568	22,124	22,124	1,849	9.12%	20,275
01-4319-559	VEH - Special Projects	6,500	6,149	21,200	1	-6,499	-99.98%	0
		550,705	543,868	691,429	670,032	119,327	21.67%	566,506
DPW - SOLID WASTE								
01-4324-101	SW - Full Time Wages	166,722	177,473	196,633	196,633	29,911	17.94%	183,677
01-4324-102	SW - Part Time Wages	15,600	3,024	17,680	17,680	2,080	13.33%	15,600
01-4324-103	SW - Overtime	3,453	9,567	12,238	12,238	8,785	254.42%	3,792
01-4324-104	SW - Holiday Pay	3,865	1,676	4,566	4,566	701	18.14%	3,999

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01-4324-107	SW - Accrual Payout	1,288	228	1,522	1,522	234	18.17%	1,743
01-4324-109	SW - Merit Wages	768	0	1,243	1,243	475	61.85%	1,170
01-4324-121	SW - Social Security	11,889	11,733	14,503	14,503	2,614	21.99%	13,023
01-4324-122	SW - Medicare	2,781	2,744	3,393	3,393	612	22.01%	3,046
01-4324-125	SW - Retirement	24,759	26,266	29,857	29,857	5,098	20.59%	26,975
01-4324-131	SW - Health Insurance	53,566	52,445	59,303	59,303	5,737	10.71%	56,991
01-4324-132	SW - Dental Insurance	3,589	3,233	3,587	3,587	-2	-0.06%	3,587
01-4324-133	SW - Life & Disability Insurance	1,031	1,341	1,254	1,254	223	21.63%	1,162
01-4324-241	SW - Professional Development	1,000	896	1,000	1,000	0	0.00%	1,000
01-4324-321	SW - General Supplies	4,000	3,965	4,000	4,000	0	0.00%	4,000
01-4324-325	SW - Transfer Station Coupons	0	0	0	0	0	*	0
01-4324-331	SW - Uniforms	3,000	2,207	3,000	3,000	0	0.00%	3,000
01-4324-363	SW - Hazardous Waste Day	9,000	9,793	11,000	10,400	1,400	15.56%	9,000
01-4324-421	SW- Vehicle Maintenance Expenses	6,000	12,993	8,000	8,000	2,000	33.33%	6,000
01-4324-451	SW - New Equipment	2,000	1,664	6,000	1	-1,999	-99.95%	2,000
01-4324-461	SW - Equipment Maintenance Expenses	7,560	6,487	7,560	7,560	0	0.00%	7,560
01-4324-511	SW - Telephone	1,696	2,337	2,920	2,776	1,080	63.68%	1,696
01-4324-512	SW - Electricity	6,000	10,113	23,500	17,000	11,000	183.33%	6,000
01-4324-515	SW - Disposal Fees & Transportation	252,632	240,569	297,000	297,000	44,368	17.56%	252,632
01-4324-518	SW - Material Processing Expenses	56,000	53,050	52,500	52,500	-3,500	-6.25%	56,000
01-4324-532	SW - Recycling Center Bldg Maint.	2,500	1,523	2,500	2,500	0	*	2,500
01-4324-559	SW - Special Projects	26,000	25,984	19,500	19,500	-6,500	-25.00%	0
		666,699	661,309	784,260	771,016	104,317	15.65%	666,153
SEWER								
02-4326-101	SEW - Full Time Wages	51,126	53,644	58,115	58,115	6,989	13.67%	58,115
02-4326-103	SEW - Overtime	4,753	3,911	4,802	4,802	49	1.03%	4,802
02-4326-107	SEW - Accrual Payout	403	0	458	458	55	13.65%	458
02-4326-109	SEW - Merit Wages	1,278	1,789	1,453	1,453	175	13.69%	1,453
02-4326-121	SEW - Social Security	3,569	3,494	4,020	4,020	451	12.64%	4,020
02-4326-122	SEW - Medicare	835	817	940	940	105	12.57%	940
02-4326-125	SEW - Retirement	8,093	8,344	8,943	8,943	850	10.50%	8,943
02-4326-131	SEW - Health Insurance	15,990	15,990	17,702	17,702	1,712	10.71%	17,702
02-4326-132	SEW - Dental Insurance	933	930	931	931	-2	-0.21%	931
02-4326-133	SEW - Life & Disability Ins.	315	420	369	369	54	17.14%	369
02-4326-212	SEW - Engineering Services	5,000	3,660	5,000	5,000	0	0.00%	5,000
02-4326-215	SEW - WRBP Admin. Charges	86,982	86,723	106,911	106,911	19,929	22.91%	86,982
02-4326-224	SEW - Software Lic./Support	5,000	3,183	4,225	4,225	-775	-15.50%	5,000
02-4326-231	SEW - Printing	3,000	2,733	3,000	3,000	0	0.00%	3,000
02-4326-232	SEW - Publishing Notices	200	0	200	200	0	0.00%	200
02-4326-233	SEW - Postage	3,478	3,163	3,478	4,173	695	19.98%	3,478
02-4326-241	SEW - Professional Development	1,100	246	1,100	1,100	0	0.00%	1,100
02-4326-242	SEW - Memberships & Dues	1	0	1	1	0	0.00%	1
02-4326-321	SEW - General Supplies	1,500	1,470	1,750	1,750	250	16.67%	1,500
02-4326-331	SEW - Uniforms	750	512	750	750	0	0.00%	750
02-4326-421	SEW - Vehicle Maintenance	1,000	1,008	1,000	1,000	0	0.00%	1,000
02-4326-451	SEW - New Equipment	1	0	900	900	899	89900.00%	1
02-4326-456	SEW - Meter Replacement	1	0	1	1	0	0.00%	1
02-4326-461	SEW - Equipment Expenses	1	0	1	1	0	0.00%	1
02-4326-466	SEW - Meter Maintenance	20,000	14,933	21,000	21,000	1,000	5.00%	20,000
02-4326-511	SEW - Telephone	2,300	2,187	2,300	2,300	0	0.00%	2,300

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Account #	Account Name	FY2022 BUDGET	FY2022 ACTUAL	FY2023 REQUEST	FY2023 RECMND	FY22/23 \$ CHANGE	FY22/23 % CHANGE	FY2023 DEFAULT
02-4326-512	SEW - Electricity	11,700	9,504	28,000	19,000	7,300	62.39%	11,700
02-4326-528	SEW - WRBP- State Operating Exp.	459,171	468,389	630,125	630,125	170,954	37.23%	459,171
02-4326-531	SEW - Town Operating & Maint.	22,537	11,786	21,260	21,260	-1,277	-5.67%	22,537
02-4326-532	SEW - Facility Maint., Contracted Svcs	32,500	34,708	31,500	31,500	-1,000	-3.08%	32,500
02-4326-559	SEW - Special Projects	0	0	0	1	1	*	0
02-4326-561	SEW - Property/Liability	1,000	0	1,000	1,000	0	0.00%	1,000
02-4326-621	SEW - Meter System Upgrade	15,400	11,826	18,500	18,500	3,100	20.13%	15,400
02-4326-858	SEW - WRBP- State Capital Charges	221,195	189,214	206,730	206,730	-14,465	-6.54%	221,195
02-4902-738	SEW - Vehicle Lease Payments	0	0	0	0	0	*	0
02-4902-799	SEW - Debt/Bond Payments	30,700	30,699	30,301	30,301	-399	-1.30%	30,301
		1,011,812	965,282	1,216,767	1,208,462	196,650	19.44%	1,021,852
HEALTH ADMINISTRATION								
01-4411-106	HLT - Stipend	0	1,800	2,400	2,400	2,400	*	0
01-4411-121	HLT - Social Security	0	111	149	149	149	*	0
01-4411-122	HLT - Medicare	0	26	35	35	35	*	0
01-4411-125	HLT - Retirement	0	238	331	331	331	*	0
01-4411-242	HLT - Meetings & Dues	5,000	1,250	100	100	-4,900	-98.00%	5,000
		5,000	3,425	3,015	3,015	-1,985	-39.70%	5,000
WELFARE ADMINISTRATION								
01-4442-106	WLF - Stipend	9,740	9,843	10,260	10,260	520	5.34%	9,740
01-4442-121	WLF - Social Security	610	622	643	643	33	5.41%	610
01-4442-122	WLF - Medicare	143	146	150	150	7	4.90%	143
01-4442-221	WLF - Medical Services	500	0	500	500	0	0.00%	500
01-4442-229	WLF - Other Services	2,000	0	2,000	1,000	-1,000	-50.00%	2,000
01-4442-242	WLF - Meetings & Dues	150	100	150	150	0	0.00%	150
01-4442-247	WLF - Food	500	0	500	500	0	0.00%	500
01-4442-357	WLF - Housing	20,000	3,327	20,000	12,000	-8,000	-40.00%	20,000
01-4442-511	WLF - Telephone	520	520	520	520	0	0.00%	520
01-4442-512	WLF - Electricity	7,000	50	7,000	2,500	-4,500	-64.29%	7,000
01-4442-513	WLF - Heating Fuels	6,000	0	6,000	2,000	-4,000	-66.67%	6,000
		47,163	14,607	47,723	30,223	-16,940	-35.92%	47,163
PARKS & RECREATION								
01-4521-101	P&R - Full Time Wages	91,116	90,085	111,594	111,594	20,478	22.47%	91,116
01-4521-102	P&R - Part Time Wages	16,167	21,511	17,865	17,865	1,698	10.50%	16,167
01-4521-103	P&R - Overtime	1,378	1,945	1,551	1,551	173	12.55%	1,378
01-4521-104	P&R - Seasonal Wages	110,131	61,795	111,431	111,431	1,300	1.18%	110,131
01-4521-107	P&R - Accrual Payout	499	2,657	866	866	367	73.55%	499
01-4521-109	P&R - Merit Wages	996	1,187	1,048	1,048	52	5.22%	996
01-4521-121	P&R - Social Security	13,688	11,123	15,181	15,181	1,493	10.91%	13,688
01-4521-122	P&R - Medicare	3,201	2,603	3,551	3,551	350	10.93%	3,201
01-4521-125	P&R - Retirement	14,856	14,337	17,046	17,046	2,190	14.74%	14,856
01-4521-131	P&R - Health Insurance	24,220	13,365	17,702	17,702	-6,518	-26.91%	24,220
01-4521-132	P&R - Dental Insurance	1,748	800	962	962	-786	-44.97%	1,748
01-4521-133	P&R - Life & Disability Insurance	552	660	698	698	146	26.45%	552
01-4521-232	P&R - Publishing Notices	2,200	2,706	2,500	2,500	300	13.64%	2,200
01-4521-237	P&R - Programs & Instructors	1	0	1	1	0	0.00%	1
01-4521-241	P&R - Professional Development	4,915	3,125	6,965	6,965	2,050	41.71%	4,915
01-4521-242	P&R - Meetings & Dues	250	325	325	325	75	30.00%	250

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01-4521-244	P&R - Meals & Travel Expenses	1,625	1,315	1,700	1,500	-125	-7.69%	1,625
01-4521-321	P&R - General Supplies	2,875	2,748	2,925	2,925	50	1.74%	2,875
01-4521-331	P&R - Uniforms & Clothing Allowance	1,660	1,327	1,855	1,855	195	11.75%	1,660
01-4521-361	P&R - Old Home Day	11,000	11,000	11,000	11,000	0	0.00%	11,000
01-4521-366	P&R - Community Band	500	500	500	500	0	0.00%	500
01-4521-414	P&R - Vehicle Fuels	663	937	1,258	1,258	595	89.74%	663
01-4521-421	P&R - Vehicle Maintenance Expenses	200	0	400	200	0	0.00%	200
01-4521-451	P&R - New Equipment	1,390	1,492	2,265	2,265	875	62.95%	1,390
01-4521-461	P&R - General Equipment Expenses	1,100	545	800	800	-300	-27.27%	1,100
01-4521-511	P&R - Telephone	1,400	1,338	1,450	1,450	50	3.57%	1,400
01-4521-512	P&R - Electricity	4,500	3,739	8,500	6,500	2,000	44.44%	4,500
01-4521-514	P&R - Water	410	149	350	350	-60	-14.63%	410
01-4521-531	P&R - Concession Stand	600	550	600	1	-599	-99.83%	600
01-4521-532	P&R - Facility Maintenance	15,915	17,817	15,215	15,215	-700	-4.40%	15,915
01-4521-559	P&R - Special Projects	0	0	23,000	0	0	#DIV/0!	0
		329,756	271,682	381,104	355,105	25,349	7.69%	329,756
ICE RINK								
01-4526-104	RNK - Seasonal/Call Wages	3,185	3,025	3,510	3,510	325	10.20%	3,185
01-4526-121	RNK - Social Security	198	200	218	218	20	10.10%	198
01-4526-122	RNK - Medicare	46	47	51	51	5	10.87%	46
01-4526-232	RNK - Publishing Notices	100	0	100	100	0	0.00%	100
01-4526-237	RNK - Programs	100	100	100	100	0	0.00%	100
01-4526-321	RNK - General Supplies	100	177	100	100	0	0.00%	100
01-4526-453	RNK - New Equipment	180	0	180	180	0	0.00%	180
01-4526-511	RNK - Telephone	600	601	600	600	0	0.00%	600
01-4526-512	RNK - Electricity	3,400	2,676	7,700	5,100	1,700	50.00%	3,400
01-4526-513	RNK - Heating Fuels	747	791	805	805	58	7.76%	747
01-4526-532	RNK - Facility Maintenance	1,835	555	2,015	2,015	180	9.81%	1,835
		10,491	8,171	15,379	12,779	2,288	21.81%	10,491
LIBRARY								
01-4550-101	LIB - Full Time Wages	215,167	213,048	239,456	239,456	24,289	11.29%	215,167
01-4550-102	LIB - Part Time Wages	107,900	80,224	79,209	79,209	-28,691	-26.59%	107,900
01-4550-107	LIB - Accrual Payout	1,981	7,927	2,801	2,801	820	41.39%	1,981
01-4550-109	LIB - Merit Wages	3,702	1,681	4,339	4,339	637	17.21%	3,702
01-4550-121	LIB - Social Security	20,382	18,595	20,200	20,200	-182	-0.89%	20,382
01-4550-122	LIB - Medicare	4,767	4,349	4,724	4,724	-43	-0.90%	4,767
01-4550-125	LIB - Retirement	32,653	32,687	35,794	35,794	3,141	9.62%	32,653
01-4550-131	LIB - Health Insurance	69,556	69,556	83,644	83,644	14,088	20.25%	69,556
01-4550-132	LIB - Dental Insurance	3,731	3,574	3,724	3,724	-7	-0.19%	3,731
01-4550-133	LIB - Life & Disability Ins.	1,320	1,522	1,510	1,510	190	14.39%	1,320
01-4550-224	LIB - Software Lic. / Support	4,500	4,334	4,500	4,500	0	0.00%	4,500
01-4550-233	LIB - Postage	990	948	990	990	0	0.00%	990
01-4550-237	LIB - Programs	1,800	1,875	1,800	1,800	0	0.00%	1,800
01-4550-242	LIB - Meetings & Dues	850	837	850	850	0	0.00%	850
01-4550-243	LIB - Professional Development	1,000	975	1,000	1,000	0	0.00%	1,000
01-4550-244	LIB - Meals & Travel Expenses	850	1,087	850	850	0	0.00%	850
01-4550-245	LIB - Volunteer & Employee Recognition	600	620	600	600	0	0.00%	600
01-4550-312	LIB - Books & Publications	22,000	21,131	22,000	22,000	0	0.00%	22,000
01-4550-313	LIB - Audio Visual Materials	7,500	6,524	7,500	7,500	0	0.00%	7,500

Town of Gilford
FY2023 Budget Preparation Worksheet

Account #	Account Name	FY2022 BUDGET	FY2022 ACTUAL	FY2023 REQUEST	FY2023 RECMND	FY22/23 \$ CHANGE	FY22/23 % CHANGE	FY2023 DEFAULT
01-4550-314	LIB - Electronic Media Materials	11,100	11,226	11,100	11,100	0	0.00%	11,100
01-4550-315	LIB - Professional Materials	900	894	900	900	0	0.00%	900
01-4550-316	LIB - Childrens Books	8,450	8,128	8,450	8,450	0	0.00%	8,450
01-4550-317	LIB - Childrens Audio/Visual	2,200	2,250	2,200	2,200	0	0.00%	2,200
01-4550-322	LIB - Department Supplies	4,200	3,700	4,200	4,200	0	0.00%	4,200
01-4550-452	LIB - New Equipment	3,520	4,039	3,450	2,250	-1,270	-36.08%	3,520
01-4550-454	LIB - Computer Equipment	8,000	8,312	8,000	7,000	-1,000	-12.50%	8,000
01-4550-511	LIB - Telephone	4,200	5,156	4,500	4,500	300	7.14%	4,200
01-4550-512	LIB - Electricity	13,000	11,419	30,000	21,000	8,000	61.54%	13,000
01-4550-513	LIB - Geothermal Electricity	9,000	9,062	18,200	16,000	7,000	77.78%	9,000
01-4550-514	LIB - Water	600	570	600	600	0	0.00%	600
01-4550-516	LIB - Custodial Supplies	800	855	800	800	0	0.00%	800
01-4550-531	LIB - Building Maintenance	37,050	49,414	36,850	36,850	-200	-0.54%	37,050
01-4902-559	LIB - Special Projects	15,000	14,996	15,000	15,000	0	0.00%	0
		619,269	601,514	659,742	646,341	27,072	4.37%	604,269
PATRIOTIC PURPOSES								
01-4583-362	OC - Memorial Day	135	150	150	150	15	11.11%	135
01-4583-364	OC - Candlelight Stroll	750	750	750	750	0	0.00%	750
		885	900	900	900	15	1.69%	885
CONSERVATION COMMISSION								
01-4611-211	CNS - Profesional Services	5,000	6,705	5,000	5,000	0	0.00%	5,000
01-4611-232	CNS - Publishing Notices	200	102	200	200	0	0.00%	200
01-4611-242	CNS - Memberships/Dues	1,000	860	1,000	1,000	0	0.00%	1,000
01-4611-244	CNS - Meetings/Travel Exp.	300	324	300	300	0	0.00%	300
01-4611-521	CNS - Groundwater Protection	2,500	2,500	2,500	2,500	0	0.00%	2,500
01-4611-524	CNS - Invasive Species Management	21,500	17,000	21,500	21,500	0	0.00%	21,500
		30,500	27,491	30,500	30,500	0	0.00%	30,500
OTHER GOVERNMENTS								
01-4659-376	ED - LBP-II Tax Sharing, Laconia	50,000	34,804	51,000	51,000	1,000	2.00%	50,000
DEBT PRINCIPAL & INTEREST								
01-4711-351	DBT - Principal	234,439	234,075	150,708	150,708	-83,731	-35.72%	150,708
01-4721-352	DBT - Interest	51,535	51,531	69,083	44,083	-7,452	-14.46%	44,083
01-4723-352	DBT - TAN Interest	1	0	1	1	0	0.00%	1
		285,975	285,606	219,792	194,792	-91,183	-31.88%	194,792
SPECIAL WARRANT ARTICLES								
01-4415-261	HWS - CNH VNA & Hospice	23,500	23,500	24,000	24,000	500	2.13%	
01-4415-263	HWS - Community Action Program	10,000	10,000	10,000	10,000	0	0.00%	
01-4415-264	HWS - Lakes Region Mental Health Center	21,000	21,000	21,000	21,000	0	0.00%	
01-4415-265	HWS - New Beginnings	2,660	2,660	2,660	2,660	0	0.00%	
01-4902-825	CAP - Police Radio System Improvements	0	0	0	0	0	*	
xx-xxxx-xxx	AFSCME CBA	0	0	142,532	142,532	142,532	*	
xx-xxxx-xxx	Teamsters CBA	0	0	195,046	195,046	195,046	*	
01-4902-833	CAP - EMS Ambulance	0	0	0	0	0	*	
01-4902-836	CAP - Fire Equipment/Vehicles	0	0	800,000	200,000	200,000	*	
01-4902-837	CAP - DPW Equipment/Vehicles	60,000	60,000	231,000	231,000	171,000	285.00%	

Town of Gilford
FY2023 Budget Preparation Worksheet

Account #	Account Name	FY2022 BUDGET	FY2022 ACTUAL	FY2023 REQUEST	FY2023 RECMND	FY22/23 \$ CHANGE	FY22/23 % CHANGE	FY2023 DEFAULT
01-4903-866	CAP - Fire Station Renovations	300,000	290,801	65,000	0	-300,000	*	
01-4903-867	CAP - Recycling Facility Improvements	0	0	0	0	0	*	
01-4903-869	CAP - Town Beach Bathhouse	0	0	1,000,000	100,000	100,000	*	
01-4903-870	Town Bldg LED Conversion	36,000	36,000	0	0	-36,000	*	
01-4915-401	CRF - K9 Fund	2,900	2,900	2,900	2,900	0	0.00%	
01-4915-411	CRF - Sidewalk Fund	10,000	10,000	10,000	10,000	0	0.00%	
01-4915-454	CRF - Technology Fund	11,767	11,767	50,000	50,000	38,233	324.92%	
01-4915-531	CRF - Building Repair Fund	25,000	25,000	25,000	25,000	0	0.00%	
01-4915-532	CRF - DPW Building Fund	85,000	85,000	100,000	100,000	15,000	17.65%	
01-4915-534	CRF - Fire Water Supply Fund	25,000	25,000	25,000	25,000	0	0.00%	
01-4915-535	CRF - Town Building Water Supply Study	0	0	0	0	0	*	
01-4915-761	CRF - Recreation Facilities Fund	50,000	50,000	25,000	25,000	-25,000	-50.00%	
01-4915-781	CRF - Glendale Facilities Fund	25,000	25,000	20,000	20,000	-5,000	-20.00%	
01-4915-836	CRF - Fire Equipment Fund	125,000	125,000	150,000	100,000	-25,000	-20.00%	
01-4915-837	CRF - Highway Equipment Fund	100,000	100,000	100,000	100,000	0	*	
01-4915-817	CRF - Bridge Replacement Fund	200,000	200,000	300,000	300,000	100,000	50.00%	
01-4916-872	TRS - LBP-II Trust Fund	58,000	58,000	58,000	58,000	0	0.00%	
02-4916-878	SEW - Maintenance CRF	10,000	10,000	10,000	10,000	0	0.00%	
		1,180,827	1,171,628	3,367,138	1,752,138	571,311	48.38%	
REVENUES				(5 YEAR AVG)				
01-3185-050	Timber Taxes	10,000	3,258	10,813	10,000	0	0.00%	
01-3186-050	Payment in Lieu of Taxes	24,494	25,180	28,339	25,000	506	2.07%	
01-3187-050	Excavation Taxes	1,000	389	601	500	-500	-50.00%	
01-3190-050	Interest & Cost, Property Tax	43,750	42,136	55,381	44,000	250	0.57%	
01-3190-051	Interest & Cost, Tax Lien	43,750	31,770	60,748	35,000	-8,750	-20.00%	
01-3190-056	Interest & Cost, GAVWD	2,500	2,947	2,928	3,000	500	20.00%	
01-3210-071	Cable TV Franchise Fee	95,000	100,802	92,384	100,000	5,000	5.26%	
01-3210-072	UCC Filing Fees	5,000	3,345	3,405	3,400	-1,600	-32.00%	
01-3210-079	Other Permit Fees	0	300	205	300	300	*	
01-3220-061	Motor Vehicle Fees	2,200,000	2,313,489	2,116,633	2,400,000	200,000	9.09%	
01-3220-062	Boat Registration Fees	45,000	43,640	42,938	43,000	-2,000	-4.44%	
01-3230-060	Construction Permits	76,000	84,874	76,630	84,000	8,000	10.53%	
01-3290-065	Dog Licenses	7,800	7,474	7,234	7,400	-400	-5.13%	
01-3290-066	Marriage Licenses	200	421	335	350	150	75.00%	
01-3290-067	Vital Records	2,000	2,237	2,129	2,200	200	10.00%	
01-3290-075	Glendale Facility Permits	24,000	25,950	20,609	26,000	2,000	8.33%	
01-3352-090	NH Meals & Rooms Distribution	679,538	679,538	463,346	533,240	-146,298	-21.53%	
01-3353-090	NH Highway Block Grant	223,448	222,581	225,280	181,137	-42,311	-18.94%	
01-3354-090	NH Water Pollution Grant	10,152	10,152	0	0	-10,152	*	
01-3356-090	NH State Forest Distribution	487	487	563	500	13	2.67%	
01-3359-090	Other Grant Funds	60,053	60,053	0	0	-60,053	*	
01-3401-911	Administration	0	35	0	0	0	*	
01-3401-912	Town Clerk - Tax Collector	65,000	69,203	64,816	68,000	3,000	4.62%	
01-3401-913	Finance & Appraisal	2,700	2,621	2,729	2,700	0	0.00%	
01-3401-914	Planning & Land Use	15,000	19,334	13,626	18,000	3,000	20.00%	
01-3401-915	Police Department	2,300	3,083	5,219	3,000	700	30.43%	
01-3401-916	Fire - Rescue	234,000	266,690	225,563	266,000	32,000	13.68%	
01-3401-917	Public Works	8,000	3,900	4,938	4,000	-4,000	-50.00%	
01-3401-918	Park & Recreation	28,000	33,525	19,475	34,000	6,000	21.43%	

Town of Gilford
FY2023 Budget Preparation Worksheet

Account #	Account Name	FY2022 BUDGET	FY2022 ACTUAL	FY2023 REQUEST	FY2023 RECMND	FY22/23 \$ CHANGE	FY22/23 % CHANGE	FY2023 DEFAULT
01-3404-917	Solid Waste	170,000	195,748	187,103	192,000	22,000	12.94%	
01-3501-081	Sale of Tax Deeded Property	9,000	11,479	30,623	10,000	1,000	11.11%	
01-3501-082	Sale of Town Property	1,000	46,458	18,638	31,000	30,000	3000.00%	
06-3501-080	Cemetery Fees	2,000	1,000	3,854	1,500	-500	-25.00%	
01-3502-052	Interest on Deposits	30,000	81,920	98,647	73,000	43,000	143.33%	
01-3503-921	Rowe House Utilities	2,100	1,115	2,267	1,200	-900	-42.86%	
01-3504-915	Court Fines	30,000	61,260	42,713	61,000	31,000	103.33%	
01-3505-923	Welfare Repayments	1,500	4,491	6,573	4,500	3,000	200.00%	
01-3506-053	Insurance Refunds	19,400	24,866	70,220	10,000	-9,400	*	
01-3506-089	Miscellaneous Revenue	17,000	16,643	58,122	16,000	-1,000	-5.88%	
01-3912-023	Transfer from Ambulance Revolving Fund	0	0	0	0	0	*	
01-3915-018	Transfer from Fire Equipment CRF	0	0	40,000	0	0	*	
01-3915-019	Transfer from Bridge Replacement CRF	0	0	0	0	0	*	
01-3915-020	Transfer from Sewer Fund	10,000	10,000	10,000	10,000	0	0.00%	
01-3934-825	Bond/Lease Proceeds	0	0	1,000,000	0	0	*	
02-3403-050	SEW - Usage Fees	983,660	729,543	1,191,186	1,189,962	206,302	20.97%	
02-3403-051	SEW - Interest & Cost	10,000	13,008	13,147	10,000	0	0.00%	
02-3403-065	SEW - Hookup Fees	4,000	3,525	8,486	3,500	-500	-12.50%	
02-3403-084	SEW - Meter Sales/Repairs	4,000	4,413	3,949	5,000	1,000	25.00%	
02-3403-089	SEW - Other Revenue	0	2,241	0	1,000	1,000	*	
xx-xxxx-xxx	Voted from Surplus	1,110,767	1,110,767	738,966	1,346,900	236,133	21.26%	
xx-xxxx-xxx	Transferred from Surplus	0	0	0	0	0	*	
TOTAL REVENUES		6,313,599	6,377,889	7,071,358	6,861,289	547,690	8.67%	



TOWN OF GILFORD

BOARD OF SELECTMEN

47 Cherry Valley Road
Gilford, NH 03249

J. Kevin Hayes, Chair 603.527.6508
Dale Channing Eddy, Vice-Chair 603.527.6509
Gus Benavides, Clerk 603.527.6507

FAX 603.527.4711
selectmen@gilfordnh.org

This budget is being posted pursuant to RSA 32:5, IX in lieu of the budget committee's proposed budget.

GILFORD BOARD OF SELECTMEN

Date: 1/25/2023

J. Kevin Hayes
J. Kevin Hayes, Chair

Date: 1/25/2023

Dale Channing Eddy
Dale Channing Eddy, Vice-Chair

Date: 1/25/2023

Gus Benavides
Gus Benavides, Clerk

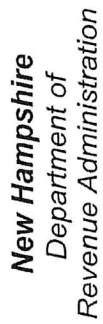
STATE OF NEW HAMPSHIRE
COUNTY OF BELKNAP

Personally appeared before me the above named J. Kevin Hayes, Dale Channing Eddy, and Gus Benavides, and made oath that the foregoing is true and accurate to the best of their information and belief.

Date: January 25, 2023

Christine M. Blood
Notary Public/Justice of the Peace
My commission expires: March 3, 2026

CHRISTINE M. BLOOD, Notary Public
My Commission Expires March 3, 2026



2023
MS-737

Proposed Budget

Gilford

For the period beginning January 1, 2023 and ending December 31, 2023



Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: JANUARY 26, 2023

BOARD OF SELECTMEN

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
J. Kevin Hayes	Selectman	
G. J. Young	Selectman	
DATE CHAIRMAN Elected	SECRETARY	

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/>



RECEIVED

JAN 26 2023
BOARD OF SELECTMEN
TOWN OF GILFORD

Proposed Budget

Gilford

For the period beginning January 1, 2023 and ending December 31, 2023

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

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.

[illegible]

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New Hampshire
Department of
Revenue Administration

2023
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
General Government								
4130-4139	Executive	03	\$324,683	\$329,846	\$342,564	\$0	\$342,564	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$389,727	\$453,879	\$429,944	\$0	\$429,944	\$0
4150-4151	Financial Administration	03	\$655,327	\$673,055	\$776,390	\$0	\$776,390	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	03	\$47,021	\$49,000	\$54,000	\$0	\$54,000	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	03	\$350,509	\$346,521	\$406,364	\$0	\$406,364	\$0
4194	General Government Buildings	03	\$485,116	\$466,317	\$566,907	\$0	\$566,907	\$0
4195	Cemeteries	03	\$31,013	\$41,708	\$48,613	\$0	\$48,613	\$0
4196	Insurance	03	\$385,187	\$376,958	\$393,221	\$0	\$393,221	\$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			\$2,668,583	\$2,737,284	\$3,018,003	\$0	\$3,018,003	\$0
Public Safety								
4210-4214	Police	03	\$3,145,290	\$3,395,164	\$3,492,891	\$0	\$3,492,891	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	03	\$2,231,480	\$2,187,100	\$2,495,974	\$0	\$2,495,974	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	03	\$3,210	\$3,277	\$3,245	\$0	\$3,245	\$0
4299	Other (Including Communications)	03	\$140,199	\$138,335	\$145,874	\$0	\$145,874	\$0
Public Safety Subtotal			\$5,520,179	\$5,723,876	\$6,137,984	\$0	\$6,137,984	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
Highways and Streets								
4311	Administration	03	\$361,234	\$351,402	\$397,776	\$0	\$397,776	\$0
4312	Highways and Streets	03	\$3,026,351	\$3,109,569	\$3,332,266	\$0	\$3,332,266	\$0
4313	Bridges	03	\$58,697	\$25,000	\$35,000	\$0	\$35,000	\$0
4316	Street Lighting	03	\$11,556	\$18,000	\$18,000	\$0	\$18,000	\$0
4319	Other	03	\$543,868	\$550,705	\$670,032	\$0	\$670,032	\$0
Highways and Streets Subtotal			\$4,001,706	\$4,054,676	\$4,453,074	\$0	\$4,453,074	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	03	\$661,309	\$666,699	\$771,016	\$0	\$771,016	\$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			\$661,309	\$666,699	\$771,016	\$0	\$771,016	\$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



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
Health								
4411	Administration	03	\$3,425	\$5,000	\$3,015	\$0	\$3,015	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$57,160	\$0	\$0	\$0	\$0
	Health Subtotal		\$3,425	\$62,160	\$3,015	\$0	\$3,015	\$0
Welfare								
4441-4442	Administration and Direct Assistance	03	\$14,607	\$47,163	\$30,223	\$0	\$30,223	\$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		\$14,607	\$47,163	\$30,223	\$0	\$30,223	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	03	\$279,853	\$322,009	\$367,884	\$0	\$367,884	\$0
4550-4559	Library	03	\$601,514	\$619,269	\$646,341	\$0	\$646,341	\$0
4583	Patriotic Purposes	03	\$900	\$885	\$900	\$0	\$900	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$882,267	\$942,163	\$1,015,125	\$0	\$1,015,125	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	03	\$27,491	\$30,500	\$30,500	\$0	\$30,500	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development	03	\$34,804	\$50,000	\$51,000	\$0	\$51,000	\$0
	Conservation and Development Subtotal		\$62,295	\$80,500	\$81,500	\$0	\$81,500	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	03	\$234,075	\$234,439	\$150,708	\$0	\$150,708	\$0
4721	Long Term Bonds and Notes - Interest	03	\$51,531	\$51,535	\$44,083	\$0	\$44,083	\$0
4723	Tax Anticipation Notes - Interest	03	\$0	\$1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$285,606	\$285,975	\$194,792	\$0	\$194,792	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$60,000	\$60,000	\$0	\$0	\$0	\$0
4903	Buildings		\$326,801	\$336,000	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$386,801	\$396,000	\$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	03	\$965,282	\$1,011,812	\$1,208,462	\$0	\$1,208,462	\$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			\$965,282	\$1,011,812	\$1,208,462	\$0	\$1,208,462	\$0
Total Operating Budget Appropriations					\$16,913,194	\$0	\$16,913,194	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2023 (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	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Community Action Program</i>				
4415-4419	Health Agencies, Hospitals, and Other	24	\$2,660	\$0	\$2,660	\$0
		<i>Purpose: Support New Beginning Without Violence & Abuse</i>				
4415-4419	Health Agencies, Hospitals, and Other	25	\$24,000	\$0	\$24,000	\$0
		<i>Purpose: Support VNA & Hospice</i>				
4415-4419	Health Agencies, Hospitals, and Other	26	\$21,000	\$0	\$21,000	\$0
		<i>Purpose: Lakes Region Mental Health (Pending Petition)</i>				
4902	Machinery, Vehicles, and Equipment	07	\$200,000	\$0	\$200,000	\$0
		<i>Purpose: Fire Engine Purchase</i>				
4902	Machinery, Vehicles, and Equipment	08	\$156,000	\$0	\$156,000	\$0
		<i>Purpose: DPW Truck Purchase</i>				
4902	Machinery, Vehicles, and Equipment	09	\$75,000	\$0	\$75,000	\$0
		<i>Purpose: Skid Steer Purchase</i>				
4915	To Capital Reserve Fund	06	\$100,000	\$0	\$100,000	\$0
		<i>Purpose: Town Beach Bathhouse Capital Reserve Fund</i>				
4915	To Capital Reserve Fund	10	\$2,900	\$0	\$2,900	\$0
		<i>Purpose: Police Dog and Training CRF</i>				
4915	To Capital Reserve Fund	11	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Sidewalk CRF</i>				
4915	To Capital Reserve Fund	12	\$50,000	\$0	\$50,000	\$0
		<i>Purpose: Technology CRF</i>				
4915	To Capital Reserve Fund	13	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Building Repair CRF</i>				
4915	To Capital Reserve Fund	14	\$100,000	\$0	\$100,000	\$0
		<i>Purpose: Public Works Building CRF</i>				



Special Warrant Articles

4915	To Capital Reserve Fund	15							
			<i>Purpose: Fire Water Supply Maintenance CRF</i>	\$25,000	\$0	\$25,000	\$0		\$0
4915	To Capital Reserve Fund	16							\$0
			<i>Purpose: Recreation Facilities CRF</i>	\$25,000	\$0	\$25,000	\$0		\$0
4915	To Capital Reserve Fund	17							\$0
			<i>Purpose: Glendale Facilities CRF</i>	\$20,000	\$0	\$20,000	\$0		\$0
4915	To Capital Reserve Fund	18							\$0
			<i>Purpose: Fire Equipment CRF</i>	\$100,000	\$0	\$100,000	\$0		\$0
4915	To Capital Reserve Fund	19							\$0
			<i>Purpose: Highway Equipment Capital Reserve Fund</i>	\$100,000	\$0	\$100,000	\$0		\$0
4915	To Capital Reserve Fund	20							\$0
			<i>Purpose: Bridge Replacement CRF</i>	\$300,000	\$0	\$300,000	\$0		\$0
4915	To Capital Reserve Fund	21							\$0
			<i>Purpose: Lakes Business Park Capital ETF</i>	\$58,000	\$0	\$58,000	\$0		\$0
4915	To Capital Reserve Fund	22							\$0
			<i>Purpose: Sewer Maintenance CRF</i>	\$10,000	\$0	\$10,000	\$0		\$0
Total Proposed Special Articles				\$1,414,560	\$0	\$1,414,560	\$0		\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
4210-4214	Police	05	\$195,046	\$0	\$195,046	\$0
Purpose: Collective Bargaining Agreement (Police)						
4311	Administration	04	\$142,532	\$0	\$142,532	\$0
Purpose: Collective Bargaining Agreement (Public Wor						
Total Proposed Individual Articles			\$337,578	\$0	\$337,578	\$0



New Hampshire
Department of
Revenue Administration

2023
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectmen's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$3,258	\$10,000	\$10,000
3186	Payment in Lieu of Taxes	03	\$25,125	\$25,000	\$25,000
3187	Excavation Tax	03	\$389	\$500	\$500
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$76,222	\$82,000	\$82,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$104,994	\$117,500	\$117,500
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	03	\$104,447	\$103,700	\$103,700
3220	Motor Vehicle Permit Fees	03	\$2,332,220	\$2,443,000	\$2,443,000
3230	Building Permits	03	\$83,934	\$84,000	\$84,000
3290	Other Licenses, Permits, and Fees	03	\$35,989	\$35,950	\$35,950
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$2,556,590	\$2,666,650	\$2,666,650
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$679,538	\$533,240	\$533,240
3353	Highway Block Grant	03	\$222,581	\$181,137	\$181,137
3354	Water Pollution Grant		\$10,152	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	03	\$487	\$500	\$500
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$60,053	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$972,811	\$714,877	\$714,877



New Hampshire
Department of
Revenue Administration

2023
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectmen's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
Charges for Services					
3401-3406	Income from Departments	03	\$585,488	\$587,700	\$587,700
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$585,488	\$587,700	\$587,700
Miscellaneous Revenues					
3501	Sale of Municipal Property	03	\$58,937	\$42,500	\$42,500
3502	Interest on Investments	03	\$72,674	\$73,000	\$73,000
3503-3509	Other	03	\$108,062	\$92,700	\$92,700
Miscellaneous Revenues Subtotal			\$239,673	\$208,200	\$208,200
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	03, 22	\$761,202	\$1,219,462	\$1,219,462
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			\$761,202	\$1,219,462	\$1,219,462
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	20, 07, 11, 21, 18, 14,	\$0	\$0	\$0
9998	Amount Voted from Fund Balance	10, , 06, 09, 16, 13, 12, 17, 19, 08, 15	\$774,827	\$1,346,900	\$1,346,900
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$774,827	\$1,346,900	\$1,346,900



Revenues

Total Estimated Revenues and Credits	\$5,995,585	\$6,861,289	\$6,861,289
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Budget Summary

Item	Selectmen's Period ending 12/31/2023 (Recommended)	Budget Committee's Period ending 12/31/2023 (Recommended)
Operating Budget Appropriations	\$16,913,194	\$16,913,194
Special Warrant Articles	\$1,414,560	\$1,414,560
Individual Warrant Articles	\$337,578	\$337,578
Total Appropriations	\$18,665,332	\$18,665,332
Less Amount of Estimated Revenues & Credits	\$6,861,289	\$6,861,289
Estimated Amount of Taxes to be Raised	\$11,804,043	\$11,804,043



Supplemental Schedule

1. Total Recommended by Budget Committee	\$18,665,332
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$150,708
3. Interest: Long-Term Bonds & Notes	\$44,083
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$194,791
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$18,470,541
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$1,847,054
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$337,578
10. Voted Cost Items (Voted at Meeting)	\$337,578
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$20,512,386



2023
MS-DTB

Default Budget of the Municipality

Gilford

For the period beginning January 1, 2023 and ending December 31, 2023

This form was posted with the warrant on: January 26, 2023

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.

[illegible]

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

2023
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
4130-4139	Executive	\$329,846	\$0	\$0	\$329,846
4140-4149	Election, Registration, and Vital Statistics	\$453,879	(\$55,070)	\$0	\$398,809
4150-4151	Financial Administration	\$673,055	\$0	\$0	\$673,055
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	\$346,521	\$27,832	\$0	\$374,353
4194	General Government Buildings	\$466,317	\$19,427	\$0	\$485,744
4195	Cemeteries	\$41,708	\$0	\$0	\$41,708
4196	Insurance	\$376,958	\$0	\$0	\$376,958
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$0	\$0	\$0	\$0
General Government Subtotal		\$2,737,284	(\$7,811)	\$0	\$2,729,473
Public Safety					
4210-4214	Police	\$3,395,164	(\$10,680)	\$0	\$3,384,484
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$2,187,100	\$0	\$0	\$2,187,100
4240-4249	Building Inspection	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	\$3,277	\$0	\$0	\$3,277
4299	Other (Including Communications)	\$138,335	\$0	\$0	\$138,335
Public Safety Subtotal		\$5,723,876	(\$10,680)	\$0	\$5,713,196
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$351,402	\$0	\$0	\$351,402
4312	Highways and Streets	\$3,109,569	\$130,588	\$0	\$3,240,157
4313	Bridges	\$25,000	\$0	\$0	\$25,000
4316	Street Lighting	\$18,000	\$0	\$0	\$18,000
4319	Other	\$550,705	\$15,801	\$0	\$566,506
Highways and Streets Subtotal		\$4,054,676	\$146,389	\$0	\$4,201,065
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$666,699	(\$546)	\$0	\$666,153
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		\$666,699	(\$546)	\$0	\$666,153



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
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	\$5,000	\$0	\$0	\$5,000
4414	Pest Control	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$0	\$0	\$0
Health Subtotal		\$5,000	\$0	\$0	\$5,000
Welfare					
4441-4442	Administration and Direct Assistance	\$47,163	\$0	\$0	\$47,163
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$47,163	\$0	\$0	\$47,163
Culture and Recreation					
4520-4529	Parks and Recreation	\$322,009	\$18,238	\$0	\$340,247
4550-4559	Library	\$619,269	(\$15,000)	\$0	\$604,269
4583	Patriotic Purposes	\$885	\$0	\$0	\$885
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$942,163	\$3,238	\$0	\$945,401
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$30,500	\$0	\$0	\$30,500
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$50,000	\$0	\$0	\$50,000
Conservation and Development Subtotal		\$80,500	\$0	\$0	\$80,500



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$234,439	(\$83,731)	\$0	\$150,708
4721	Long Term Bonds and Notes - Interest	\$51,535	(\$7,452)	\$0	\$44,083
4723	Tax Anticipation Notes - Interest	\$1	\$0	\$0	\$1
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$285,975	(\$91,183)	\$0	\$194,792
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	\$1,011,812	\$10,040	\$0	\$1,021,852
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		\$1,011,812	\$10,040	\$0	\$1,021,852
Total Operating Budget Appropriations		\$15,555,148	\$49,447	\$0	\$15,604,595



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4140-4149	Reduction in Staffing
4312	Collective Bargaining
4721	Loan Maturity
4711	Loan Maturity
4319	Collective Bargaining
4520-4529	Staffing Increase
4210-4214	Staffing



Article 01 Election of Officers

To choose the following school district officer:

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

Article 02 General Budget Funds

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

(Majority Vote Required)

School Board Recommended 5-0

Budget Committee Recommended 11-0

Article 03 GEA Multi Year Agreement

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

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

and further to raise and appropriate \$567,378 for the current fiscal year, such sum representing the additional costs attributable to the increase



in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Recommendations required.

(Majority vote required)

School Board Recommended 5-0

Budget Committee Recommended 11-0

Article 04 Special Meeting Article 03

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

(Majority vote)

School Board Recommended 5-0

Budget Committee Recommended 11-0

Article 05 School Buildings and Maintenance Capital Reserve

Shall the school district vote to raise and appropriate the sum of up to Two Hundred Thousand Dollars {\$200,000} to be added to the school buildings maintenance and improvement capital reserve fund established in 2017, this sum to come from June 30 unrestricted fund balance (surplus) available for transfer on July 1 of this year?

(Majority vote required)

School Board Recommended 5-0

Budget Committee Recommended 11-0

Article 06 School Buildings Roof Maintenance Capital Reserve

Shall the school district vote to raise and appropriate the sum of up to Eighty Two Thousand Five Hundred Dollars {\$82,500} to be added to the school buildings roof maintenance capital reserve fund established in 2017, this sum to come from June 30 unrestricted fund balance (surplus) available for transfer on July 1 of this year?

(Majority vote required)

School Board Recommended 5-0

Budget Committee Recommended 11-0

Article 07 School Buildings Technology Infrastructure Capital

Shall the school district vote to raise and appropriate the sum of up to Ten Thousand Dollars (\$10,000) to be added to the school buildings technology infrastructure capital reserve fund established in 2017, this sum to come from June 30 unrestricted fund balance (surplus) available for transfer on July 1 of this year?

(Majority vote required)

School Board Recommended 5-0

Budget Committee Recommended 11-0



Default Budget of the School District
Gilford Local School





For the period beginning July 1, 2023 and ending June 30, 2024

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: _____

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Jeanin Onos	Chair	
Nicole Hogan	Member	
Jewssica Jacques	Member	
Audra Kelly	Member	
Kyle Sanborn	Member	



Default Budget of the School District

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$6,530,005	\$0	(\$13,017)	\$6,516,988
1200-1299	Special Programs	\$2,926,490	(\$59,053)	(\$6,300)	\$2,861,137
1300-1399	Vocational Programs	\$300,000	\$0	\$0	\$300,000
1400-1499	Other Programs	\$548,937	(\$1)	(\$2,995)	\$545,941
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		\$10,305,432	(\$59,054)	(\$22,312)	\$10,224,066
Support Services					
2000-2199	Student Support Services	\$876,878	\$0	\$0	\$876,878
2200-2299	Instructional Staff Services	\$952,054	\$0	(\$1,204)	\$950,850
Support Services Subtotal		\$1,828,932	\$0	(\$1,204)	\$1,827,728
General Administration					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$103,200	\$0	\$0	\$103,200
General Administration Subtotal		\$103,200	\$0	\$0	\$103,200
Executive Administration					
2320 (310)	SAU Management Services	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	\$195,832	\$0	\$0	\$195,832
2400-2499	School Administration Service	\$1,136,132	\$0	\$0	\$1,136,132
2500-2599	Business	\$377,821	\$0	\$0	\$377,821
2600-2699	Plant Operations and Maintenance	\$2,483,196	\$569,763	(\$297,069)	\$2,755,890
2700-2799	Student Transportation	\$718,110	\$0	\$0	\$718,110
2800-2999	Support Service, Central and Other	\$7,668,266	\$446,733	\$0	\$8,114,999
Executive Administration Subtotal		\$12,579,357	\$1,016,496	(\$297,069)	\$13,298,784
Non-Instructional Services					
3100	Food Service Operations	\$622,151	\$0	\$0	\$622,151
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal		\$622,151	\$0	\$0	\$622,151
Facilities Acquisition and Construction					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal		\$0	\$0	\$0	\$0



Default Budget of the School District

Account	Explanation
5120	Reduction in Bond Interest
5110	Reduction from Bond Retirement
2200-2299	Reflects actual cost of teachers salaries
1400-1499	reflects salary cost of coaching positions
1100-1199	Reflects changes in teachers salaries and reduction of new equipment
1200-1299	Reduction of one para position and equipment purchase

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, 2023 to June 30, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

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
KYLE SANBORN	SCHOOL BOARD	
ANGIE FARABOIA	BUDGET COMMITTEE	
John Anderson	Budget Comm	
Valerie Chase	Budget Committee	
Dorothy Piquado	Budget	
Greg Benavides	Budget	
Amber Latona	Budget Committee	
Johna-Dee Davis	Budget Committee	
David Tyler	Budget Chair	

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	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Instruction								
1100-1199	Regular Programs	02	\$6,452,699	\$6,530,005	\$6,491,201	\$0	\$6,491,201	\$0
1200-1299	Special Programs	02	\$2,321,851	\$2,926,490	\$3,003,316	\$0	\$3,003,316	\$0
1300-1399	Vocational Programs	02	\$275,578	\$300,000	\$300,000	\$0	\$300,000	\$0
1400-1499	Other Programs	02	\$508,702	\$548,937	\$700,996	\$0	\$700,996	\$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			\$9,558,830	\$10,305,432	\$10,495,513	\$0	\$10,495,513	\$0
Support Services								
2000-2199	Student Support Services	02	\$832,288	\$876,879	\$893,761	\$0	\$893,761	\$0
2200-2299	Instructional Staff Services	02	\$1,064,104	\$952,054	\$969,984	\$0	\$969,984	\$0
Support Services Subtotal			\$1,896,392	\$1,828,933	\$1,863,745	\$0	\$1,863,745	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$148,441	\$103,200	\$130,873	\$0	\$130,873	\$0
General Administration Subtotal			\$148,441	\$103,200	\$130,873	\$0	\$130,873	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	02	\$207,295	\$195,832	\$201,037	\$0	\$201,037	\$0
2400-2499	School Administration Service	02	\$1,150,528	\$1,136,132	\$1,174,663	\$0	\$1,174,663	\$0
2500-2599	Business	02	\$320,230	\$377,821	\$371,530	\$0	\$371,530	\$0
2600-2699	Plant Operations and Maintenance	02	\$2,020,034	\$2,483,196	\$2,931,564	\$0	\$2,931,564	\$0
2700-2799	Student Transportation	02	\$681,248	\$718,760	\$770,318	\$0	\$770,318	\$0
2800-2999	Support Service, Central and Other	02	\$6,937,629	\$7,668,266	\$8,125,443	\$0	\$8,125,443	\$0
Executive Administration Subtotal			\$11,316,964	\$12,580,007	\$13,574,555	\$0	\$13,574,555	\$0
Non-Instructional Services								
3100	Food Service Operations	02	\$521,403	\$622,151	\$618,522	\$0	\$618,522	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$521,403	\$622,151	\$618,522	\$0	\$618,522	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$75,000	\$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	\$75,000	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal	02	\$985,000	\$980,000	\$135,000	\$0	\$135,000	\$0
5120	Debt Service - Interest	02	\$116,667	\$67,515	\$40,288	\$0	\$40,288	\$0
Other Outlays Subtotal			\$1,101,667	\$1,047,515	\$175,288	\$0	\$175,288	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service	02	\$156,734	\$152,628	\$189,192	\$0	\$189,192	\$0
5222-5229	To Other Special Revenue	02	\$964,637	\$440,717	\$427,879	\$0	\$427,879	\$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			\$1,121,371	\$593,345	\$617,071	\$0	\$617,071	\$0
Total Operating Budget Appropriations								
					\$27,475,567	\$0	\$27,475,567	\$0



Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (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
5251	To Capital Reserve Fund	05	\$200,000	\$0	\$200,000	\$0
Purpose: School Buildings and Maintenance Capital Reserve						
5251	To Capital Reserve Fund	06	\$82,500	\$0	\$82,500	\$0
Purpose: School Buildings Roof Maintenance Capital Reserve						
5251	To Capital Reserve Fund	07	\$10,000	\$0	\$10,000	\$0
Purpose: School Buildings Technology Infrastructure Capital						
Total Proposed Special Articles			\$292,500	\$0	\$292,500	\$0



Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
1100-1199	Regular Programs	03	\$410,146	\$0	\$410,146	\$0
		Purpose: GEA Multi Year Agreement				
1400-1499	Other Programs	03	\$12,825	\$0	\$12,825	\$0
		Purpose: GEA Multi Year Agreement				
2800-2999	Support Service, Central and Other	03	\$144,407	\$0	\$144,407	\$0
		Purpose: GEA Multi Year Agreement				
Total Proposed Individual Articles			\$567,378	\$0	\$567,378	\$0



Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
Local Sources					
1300-1349	Tuition	02	\$3,603,028	\$4,104,115	\$4,104,115
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	02	\$15,000	\$16,000	\$16,000
1600-1699	Food Service Sales	02	\$100,000	\$150,000	\$150,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02	\$126,000	\$108,000	\$108,000
Local Sources Subtotal			\$3,844,028	\$4,378,115	\$4,378,115
State Sources					
3210	School Building Aid		\$314,594	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	02	\$35,000	\$35,000	\$35,000
3240-3249	Vocational Aid	02	\$9,000	\$9,000	\$9,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	02	\$5,000	\$5,000	\$5,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$363,594	\$49,000	\$49,000



Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
Federal Sources					
4100-4539	Federal Program Grants	02	\$211,352	\$200,539	\$200,539
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	\$229,365	\$227,340	\$227,340
4580	Medicaid Distribution	02	\$15,000	\$18,000	\$18,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$610,717	\$600,879	\$600,879
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		\$75,000	\$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		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	06, 05, 07	\$0	\$292,500	\$292,500
9999	Fund Balance to Reduce Taxes	02	\$0	\$1,500,000	\$1,500,000
Other Financing Sources Subtotal			\$75,000	\$1,792,500	\$1,792,500
Total Estimated Revenues and Credits			\$4,893,339	\$6,820,494	\$6,820,494



Budget Summary

Item	School Board Period ending 6/30/2024 (Recommended)	Budget Committee Period ending 6/30/2024 (Recommended)
Operating Budget Appropriations	\$27,475,567	\$27,475,567
Special Warrant Articles	\$292,500	\$292,500
Individual Warrant Articles	\$567,378	\$567,378
Total Appropriations	\$28,335,445	\$28,335,445
Less Amount of Estimated Revenues & Credits	\$6,820,494	\$6,820,494
Less Amount of State Education Tax/Grant	\$4,162,269	\$4,162,269
Estimated Amount of Taxes to be Raised	\$17,352,682	\$17,352,682



Supplemental Schedule

1. Total Recommended by Budget Committee	\$28,335,445
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$135,000
3. Interest: Long-Term Bonds & Notes	\$40,288
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>)	\$175,288
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$28,160,157
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$2,816,016
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$567,378
10. Voted Cost Items (Voted at Meeting)	\$567,378
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>)	\$31,151,461

TOWN OF GILFORD TELEPHONE DIRECTORY

FIRE EMERGENCY	911
MEDICAL EMERGENCY	911
POLICE EMERGENCY	911
Assessing Office	527-4704
Board of Selectmen	527-4700
Building Inspector	527-4727
Cemetery Trustees	527-4707
Conservation Commission	527-4727
Department of Planning & Land Use	527-4727
Finance Department	527-4702
Fire-Rescue Department (Business Number)	527-4758
Health Officer	707-5860
Highway Division	527-4778
Historic District Commission	527-4727
Library	524-6042
Parks & Recreation Department	527-4722
Parks & Recreation Program Announcement Line	527-4723
Planning Board	527-4727
Police Department (Business Number)	527-4737
Public Works Department	527-4778
Solid Waste & Recycling Center	293-0220
Sewer Division	527-4778
Town Administrator	527-4700
Town Beach	293-8022
Town Clerk-Tax Collector	527-4713
Welfare Office	527-4796
Zoning Board of Adjustment	527-4727
SAU # 73 Office	527-9215
Gilford Elementary School	524-1661
Gilford High School	524-7135
Gilford Middle School	527-2460