Sawyer Lake Village District
Board of Commissioners
SLVD Clubhouse, 104 Sawyer Lake Road, Gilmanton, N.H.
July 16, 2026, at 6:00PM

Call to Order The meeting was called to order at 6:00 PM by Tom LeMien.

Roll Call: Tom LeMien, Commissioner, David Ferber, Commissioner; Claudia Ferber (Treasurer); Dustin Milliken (Clerk) Brian Palmer (Road Agent)

Absent: Richard Milliken, Commissioner absent for medical reasons.

Approval of Minutes The minutes from the June meeting were reviewed.

Motion: Made by Tom LeMien, seconded by David Ferber, to approve the minutes for June as presented. The motion passed unanimously.

Financial Report- Claudia Ferber provided the Treasurer's report. The balances available as of June 39, 2026, MMA were $121,855.41; Operating Account $37,341.85 and the SLVD Special Revenue fund $100.00. All accounts reconciled and reports provided to commissioners for their review. The Capital Reserve Fund balance was not updated as June Investment report was not received. The May balance was $ 66,363.64. All invoices received and paid. The expenditures for June $5,089.81, YTD $41,115.53; available funds $69,664.47 as of June 30. The Primex insurance premium decreased from $1,968 last year to $1,881 this year (saving $87) per agent the property values did not increase performance steadily with no claims noted and no change in payroll (stipend to officers). New Hampshire Municipal Bond Bank holds the Dam bond. A general letter was received from NHMBB as they are required to contact recipients to ensure that the bond proceeds have seen no change in use from original eligible project activities. Commissioners were provided with the letter to review and initial to confirm.

Motion: Made by Tom LeMien, seconded by Dave Ferber, to approve the financial report. The motion passed unanimously.

Dam Report Richard Milliken is not present. David shared SLVD has received the approval of a dredge and filling wetlands permit obtained. (partial permit, part of required approvals). Rick will explain further next month.

Roads Report Brian Palmer, The roads are passable; 2-3 triaxles of material will be ordered. Several roads have required maintenance.

Mailboxes Tom LeMien and Mike Doyon discussed the cost of the project to construct a building. The idea of volunteers participating was discussed and if volunteers do the work the cost of materials was estimated to be around $10,000. The suggestion was made to get a quote from a contractor and use that figure as a line item in the 2027 budget. If volunteers come forward, the unused appropriated funds would go into the Unanticipated Fund Balance. Lot lines and setbacks were discussed. Snow removal was a concern and was weighed against building a handicap ramp to access the main building. The concern was having the personnel to maintain the ramp. It was suggested that the constructed building could be designed to have an access area designed to be plowable. The mailbox design was discussed. More research required and consultation with the USPS and Town of Gilmanton.

Old Business

- David Ferber mentioned the signs for the beach ordinances. There is a line item for the purchase of the signs. A motion made by Tom LeMien and seconded by David Ferber. David will order the signs and install them.
- David Ferber reported he sent a letter from the Commissioners to the Town Board Of Selectman regarding the Capital Reserve Fund and the 2026 contribution.
- David Ferber reported on the status of insurance for pedestrian bridges. He spoke with a Primex agent, and the bridges were never covered. Primex changed the wording to make it clearer that no coverage is provided. The lawyers provided guidance that we are only liable for injuries on the bridge if SLVD fails to warn of a known danger. The two bridges will have signs installed on both ends saying cross at your own risk. **Motion:** Tom LeMien, seconded by David Ferber, to purchase signs for the bridges. The motion passed unanimously.
- Mailbox Attendant: David Ferber, who volunteered to take on the mailbox responsibilities because

collection of fees should be handled by a commissioner. Tom LeMien agreed that Dave will oversee collecting fees, the mailbox keys, and boxes. Inventory of supplies will be made. David will contact Mike Kehoe to arrange paperwork and supplies.

- 2026 Warrant article 7: a question was raised in a letter SLVD received 7/2/2026 from DRA about the appropriation of $100.00 to open the Special Revenue Fund -Mailboxes. This appears to have been missed by our legal counsel, DRA agent and Budget Committee when warrant articles were reviewed before posting and the vote. The issue was this warrant article had both a monetary ($100) and non-monetary (establish the account) in the warrant articles. Establishment of the Special Revenue Fund account has been approved. We are awaiting guidance from legal counsel on how to resolve the matter of the $100.00 appropriation. This was discussed at the BOS meeting on 7/9/2026.

- Dave Ferber wrote a letter to the budget committee about the budget process and coordination of the process with the Town. Dave Ferber explained that the incoming chair of the Budget Committee seemed receptive to discussing this issue.

- Outstanding mailbox refund checks collected in error in 2025. David Ferber asked if anyone knew these folks to ask them to contact us. Claudia Ferber would like to contact two individuals and have them cash the checks, otherwise, they remain on the books for 3 years and then turn over to the State of NH Unclaimed Property.

New Business

- The SLVD landowners discussed a concern that Gilmanton Police and the Town of Gilmanton have been claiming that the section of Hemlock Road beyond beach 5 (dirt portion) is under town control. Jimmy Hueber, landowner on Hemlock Rd, said that the Town of Gilmanton claimed they were taking back the private portion of Hemlock Road from SLVD. Jimmy Hueber stated that they denied his building permit based on the Private Road portion of the application. Brian Palmer confirmed he had already granted a driveway permit to Hueber and was not made aware of the Town's intentions to take the road back. Brian Palmer will reach out to the Town of Gilmanton and try to get clarification on what is going on. There was discussion amongst the SLVD landowners and board members expressing that the Town of Gilmanton has not given any notice of this road acquisition and that it might not be a lawful acquisition. Brian Palmer confirmed SLVD maintains the section of Hemlock Road referenced by Jimmy Hueber and it is private. Tom LeMien stated that if the road is maintained by SLVD it is private property.

- Residency Definition. Janice Polito raised the question of what defines a Resident of SLVD. Claudia Ferber explained she believed your residency is consistent with where you live and register your vehicles. Jim Hueber stated that he believes that because he pays fees to SLVD on his tax bill he has full access rights to SLVD property. Claudia Ferber stated that we will try to put a definition of the Law on Residency in the minutes for clarification.

- Substances Prohibited question. Nicole Rogers raised the question about the no substance ordinance, and it was clarified that it is intended to prohibit illegal drugs. It was confirmed that alcohol is not considered an illegal substance. There was a discussion about the non-glass bottles on the beach and the dangers of glass. Dave Ferber spoke about the dangers of glass on the beach but made the clarification that people cannot be arrested for drinking from glass bottles on the beach. Dave Ferber explained that the ordinances are more of a code of conduct. The commissioners do not have police powers. The police can be contacted, if necessary, by anyone.

Adjournment: Tom LeMien, Tom adjourned the meeting at 6:59 PM.

Respectfully submitted,

Dustin Milliken, Clerk

The next meeting date will be Thursday, August 20, 2026, at 6:00 PM

SLVD 2026 YEAR TO DATE June 30, 2026	PROPOSED 2026 BUDGET	June EXPENDITURES	YTD as of June 30 EXPENDITURES	AS OF 6/30/26 AVAILABLE FUNDS
4130-EXECUTIVE				
4130-01 Stipends	2260		180	2080
4140-ELECTION				
4140-01 Election Stipends	150		141.25	8.75
4140-02 Election Supplies	400		186.79	213.21
4150- FINANCIAL				
4150-01 Supplies	310		4	306
4150-02- Program Applications	639	15	330.87	308.13
4150-03 Office Equipment	1		0	1
4150-04 Bank Fees and Charges			25	-25
4153 -LEGAL				
4153-01 Legal Fees	2001	996.8	2586.3	-585.3
4153-02-NHMA	659		659	0
4194- GENERAL BUILDING				
4194-01-Maintenance	1		0	1
4194-02 Electric	373	43.79	159.6	213.4
4194-03 Propane	175		125	50
4196- INSURANCE				
4196-01 Insurance Premiums	2200		0	2200
4199-OTHER GOVERNMENTAL BUILDING	101		100	1
4199-01 Mailbox & Structure				
4312- ROADS				
4312-01 Winter Labor Plow /Sand	44585		21405.5	23179.5
4312-02-Winter Materials and Supplies	3150		0	3150
4312-03 Additional Winter Services	5025		4239.5	785.5
4312-04 Road Labor for Maintenance	24240	3449.5	9913	14327
4312-05 Road Materials	3000	284.72	284.72	2715.28
4319-DAM				
4319-01 DAM Maintenance	1159		0	1159
4319-02 DAM Registration	3000		0	3000
4319-03 Other related expenses	1		0	1
4520- BEACHES				
4520-01 Beach Maintenance and Repairs	5079	300	300	4779
4520-02 Water Testing	1720		0	1720
4520-03 Animal Control	1		0	1
4711- PRINCIPAL LONG-TERM BOND				
4711-01 Principal Payment	10000		0	10000
4712 - INTEREST LONG TERM BOND				
4712-01 Interest Payment	550		475	75
TOTAL OPERATING EXPENDITURES	**110780**	**5089.81**	**41115.53**	**69664.47**
4915- CAPITAL RESERVE FUND:DAM				
4915-01 Annual Contribution	30000	30000	30,000.00	0
4902 Capital Outlay - Mailbox	33000			

Rec'd 7/2/2026 [illegible]

Lindsey M. Stepp
Commissioner

James C. Vara
Assistant Commissioner

State of New Hampshire
Department of Revenue Administration

109 Pleasant Street
PO Box 487, Concord, NH 03302-0487
Telephone (603) 230-5000
www.revenue.nh.gov

DEPARTMENT OF REVENUE ADMINISTRATION · For Equity All

MUNICIPAL AND PROPERTY DIVISION
Adam A. Denoncour
Director

Kerrileigh Schroeder
Assistant Director

June 24, 2026

Board of Commissioners
Sawyer Lake Village District
104 Sawyer Lake Road
Gilmanton, NH 03237

Re: Village District of Sawyer Lake Annual Meeting Article 07

Dear Governing Body,

The Municipal Bureau is required by RSA 21-J:35 to review estimated revenues, voted appropriations, and the manner in which appropriations were voted. This evaluation includes determination of whether these items comply with applicable state statutes. As a result of this analysis, the following findings are noted:

The non-monetary warrant article was read and passed by majority vote: "*To see if the Village District will adopt the provisions of RSA 31:95-c to restrict 100% of revenues from mailbox leases to expenditures for the purpose of maintenance and replacement of the mailboxes and the structure housing them. Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the SLVD Mailbox Special Revenue Fund, separate from the general fund. Any surplus in said fund shall not be deemed part of the general fund accumulated surplus and shall be expended only after a vote by the Village District Annual Meeting to appropriate a specific amount from said fund for a specific purpose of maintenance and replacement of the mailboxes and the structure housing them. And further, to raise and appropriate the sum of $100 to be deposited in the newly established SLVD Mailbox Special Revenue Fund. (Majority ballot vote required.)*"

RSA 21-J:35, III. "*If the commissioner finds that appropriations were made in a manner which is inconsistent with statute he shall delete the appropriation or that portion in question.*"

RSA 31:95-d, I (c) reads as follows: "*The wording of the question shall be: "Shall we adopt the provisions of RSA 31:95-c to restrict (here insert portion as a fractional or dollar amount) of revenues from (here insert source) to expenditures for the purpose of (here insert purpose)? Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the (...) fund, separate from the general fund. Any surplus in said fund shall not be deemed part of the general fund accumulated surplus and shall be expended only after a vote by the legislative body to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund or source of the revenue.*"

While no final determination has been made at this time, the Department is concerned with the language of warrant article 07, specifically the appropriation for $100 was added to the statutory article language. The $100 appropriation was absent from the Budget as Posted MS-737, and also absent in the Signed Appropriations as Voted MS-232. The establishment of the Special Revenue Fund in warrant article 07 is acceptable, however, the amount to raise and appropriate $100 may not be included in the DRA Approved Appropriations MS-232-R to fund the purpose at the time the district's preliminary tax rate is set.

The Department advises consultation with the district's legal counsel for clarification and potential remedy.

If you have any questions, or if the district can provide additional context that would assist the Department in making its final determination about the added appropriation of warrant article 07, you may contact me at 603-230-5976 or at Katherine.m.deoliveira@dra.nh.gov.

Sincerely,

Katherine de Oliveira
Municipal Accounts Advisor

CC: File
Gilmanton Budget Committee

Sawyer Lake Village District
104 Sawyer Lake Road
Gilmanton, NH 03237

July 6, 2026

Town of Gilmanton Board of Selectmen
Gilmanton Town Hall
503 Provence Road
Gilmanton, NH 03237

Re: Sawyer Lake Village District Capital Reserve Fund

Dear Board of Selectmen Members:

We are writing concerning the handling of the SLVD Capital Reserve Fund Accounts with Fidelity. The 2026 contribution to the Sawyer Lake Village District Capital Reserve Fund has yet to be deposited by the Board of Trustees of the Trust Funds (Trustees).

In mid-April 2026, the Sawyer Lake Village District hand delivered a $30,000 check to the Trustees, representing our 2026 contribution to our Capital Reserve Fund. When the April Investment Report was received in May, the $30,000.00 contribution was not recorded. An email was sent on May 21, 2026, and then a follow up on May 25, 2026, to Neil Roberts, a Trustee, asking him to advise the status of the contribution.

In an email on May 26, 2026, Neil stated that the contribution was sent the week of April 20, 2026, to Fidelity Investments; however, was returned because they only accept electronic deposits. He said one of the Trustees was working with the Town Administrator to renew access to the accounts. A subsequent email was sent to Neil on June 6, 2026, and he responded that they are working on the issue.

In the interim, the treasurer did speak with the Town Administrator, and she confirmed there were issues that were being addressed. She would follow up with the Trustees. On June 22, 2026, Neil sent an email to the treasurer that he had spoken with the Town Administrator, that "things were in motion" and the deposit would be made as soon as they have access to the accounts. We received an email on June 29, 2026, and were told the Trustees would be meeting on July 6, 2026, and he should be able to get a time frame for making the deposit. On July 7, 2026, Neil returned a phone call to the treasurer and was told the paperwork had been submitted to allow the Trustees access to the Fidelity accounts. The access should be available within 7-10 days, then the SLVD contribution can be deposited.

Last year SLVD received an email from the Department of Revenue Administration (DRA) requesting verification of SLVD contributions for the previous years as the Capital Reserve Fund contributions were not appearing on the MS-9 and MS-10 annual reports filed by the Trustees. The DOJ Charitable Trust Unit became involved, and the Trustees were provided guidance. DRA advised that the amended reports should be filed in April 2026.

We have not earned any interest for part of April, all of May, June, and now we are into July. We are requesting compensation for the lost earnings on this account. At a minimum, we would expect that the deposit be made without further delay.

Thank you for your attention to this matter.

Sawyer Lake Village District
by:

David Ferber, Commissioner

Cc Heather Carpenter, Town Administrator; Neil Roberts, Trustee of the Trust Fund