Town of Deering

2012 Annual Report

ELENOR "ELLIE" FITZPATRICK

Ellie came to Deering from Waltham, MA to marry Leo Fitzpatrick in 1956, they made their home on County Road at the family farm. Ellie remained in the family home for 56 years.

Ellie was determined to be a part of the community, upon registering to vote she found that she was one of few democrats in a predominate republican town. Ellie never let that deter her from becoming involved.

Ellie served Deering as Supervisor of the checklist for 12 years, working the last presidential election on November 6, 2012, just ten days before her passing.

Ellie served the Town with pride and professionalism in the following elected positions:

- Trustee of the Trust Funds
- Deering Town Clerk
- Deering Tax Collector
- Deering Selectman
- Hillsboro-Deering Co-op School, Clerk
- Hillsboro-Deering Co-op School, Treasurer

Ellie also served as secretary to the selectmen before her retirement.

Ellie was the "First" woman to become a member of the Deering Police Department.

In her spare time, Ellie was a dedicated volunteer as Treasurer to the Deering Fire Department auxiliary, a member of the Deering Womens Guild, American Legion Post #59 auxiliary and served as an IRS territory manager offering help at tax time.

Deering has lost a very committed and caring community member.

Respectfully Submitted By:

Lou Ellen Beard

TABLE OF CONTENTS

WARRANT ARTICLES

2013 Town Warrant 6
2013 Summary of Proposed Appropriations 11
2013 Detail of Proposed Appropriations 12

FINANCIAL REPORTS

2012 Statement of Revenues 24
Governing Body Expendable/Capital Reserve Balances 26
2012 Summary of Expenditures and Appropriations 27
2012 Statement of Expenses and Appropriations 28
Tax Collector's Report 36
2012 Tax Rate Computation 39
Tax Rate Comparison 40
Town Clerk's Report 41
Treasurer's Report 42
Trustees of the Trust Funds Report 45
Auditor's Financial Statements 48

DEPARTMENT REPORTS

Board of Selectmen 93
Assessing Office 94
Budget Advisory Committee 98
Capital Area Mutual Aid Fire Compact 100
Central New Hampshire Regional Planning Commission 103
Cemetery Committee 107
Concord Regional Solid Waste/Resource Recovery Coop. 109
Conservation Commission 110
Fire and Rescue Department 111
Forest Fire Warden (Deering) 113
Forest Fire Warden (Statewide) 115
Heritage Commission 117
Highway Department 118
Library Trustees 119
Nonprofit Organizations Review Advisory Committee 120
Planning Board 122
Police Department 123
Supervisors of the Checklist 126
Tax Collector's Message 127
Town Administrator 128
Town Clerk/Tax Collector 130
Vital Statistics 131
Welfare 132
Zoning Board of Adjustment 133

ADMINISTRATIVE

Town Office Hours & Numbers 135
List of Town Employees 136
List of Town Officers 137
Roles & Responsibilities of Elected Official 141
2012 Town Meeting Minutes 142

WARRANT ARTICLES

762 Deering Center Road
Deering, New Hampshire 03244

Selectmen's Phone Number: (603) 464-3248

Town Clerk/Tax Collector: (603) 464-3224

Fax Number: (603) 464-3804

Visit us at: www.deering.nh.us

2013 TOWN WARRANT

To the inhabitants of the Town of Deering in the County of Hillsborough in the State of New Hampshire, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Deering on **Tuesday the 12th day of March, 2013 at 11:00 A.M.** in the morning to act upon the following subjects:

ARTICLE 1: To choose all necessary Town Officers for the ensuing year.

Selectman – 3 year term
Library Trustee – 3 year term
Cemetery Trustee – 3 year term
Supervisor of Checklist - To fill term ending 2014

POLLS WILL OPEN AT 11:00 A.M. and will remain open until **7:00 P.M**.

ADDITIONALLY, pursuant to RSA 39:2-a, you are hereby notified that Articles 2 through 16 will be taken up on Saturday the 16th of March, 2013 next, at 9:00 A.M. in the morning at Town Hall.

ARTICLE 2: (To fund Road Reconstruction)

To see if the municipality will vote to raise and appropriate the sum of SEVEN HUNDRED FIFTY THOUSAND DOLLARS ($750,000) (gross budget) for road reconstruction and to authorize the issuance of not more than $750,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon. Furthermore to raise and appropriate ONE HUNDRED THIRTY ONE THOUSAND SEVEN HUNDRED DOLLARS ($131,700) for the first year's principal and interest payment and to authorize the withdrawal of such sum from the Road Reconstruction Expendable Trust Fund.

The Board of Selectmen recommends this Article.

(2/3rd ballot vote required for passage.)

ARTICLE 3: (To accept the Town Reports)

To see if the Town will vote to accept the 2012 reports of the Town officials, agents and committees, and to accept the 2011 auditor's report.

The Board of Selectmen recommends this Article.

ARTICLE 4: (Littering and Dumping on Town Property Ordinance)

Are you in favor of adopting an ordinance prohibiting littering and dumping on town property except as specifically permitted by the Town of Deering as authorized under State of New Hampshire RSA 31:39, I(a) and other applicable statutes?

The Board of Selectmen recommends this Article.

ARTICLE 5: (Noise Ordinance)

Are you in favor of adopting the Noise Ordinance? The purpose of this ordinance is to establish standards for the control of noise and noise disturbances in the Town by prohibiting specific activi-

ties during designated times and by setting maximum permissible sound levels within the Town of Deering, as authorized under State of New Hampshire RSA 31:39 (n).

The Board of Selectmen recommends this Article.

ARTICLE 6: (To Appropriate Operating Budget Funds for the Fiscal Year 2013)

To see if the Town will vote to raise and appropriate the sum of ONE MILLION FIVE HUNDRED SEVENTY FOUR THOUSAND TWO HUNDRED THIRTY SEVEN DOLLARS ($1,574,237.00) for the purpose of general municipal operations, not including any amount raised and appropriated in any separate warrant article.

01	Executive	$	172,345.00
02	Election and Registration	$	30,176.00
03	Financial Administration	$	64,824.00
04	Legal Expenses/Prosecution	$	18,000.00
05	Planning and Zoning	$	10,313.00
06	General Government Buildings	$	41,260.00
07	Cemeteries	$	17,900.00
08	Workers Comp	$	19,409.00
09	CNHRPC/LGC	$	3,481.00
10	Police Department	$	267,258.00
11	Ambulance	$	1.00
12	Fire Department	$	77,378.00
13	Emergency Management	$	1.00
14	Highways	$	664,059.00
15	Solid Waste Disposal	$	28,290.00
16	Health Agencies and Programs	$	1,600.00
17	Direct Assistance (Welfare)	$	17,595.00
18	Library	$	2,265.00
19	Conservation Commission	$	1,690.00
20	Bonds & Notes: Principal	$	112,895.00
21	Bonds & Notes: Interest	$	18,497.00
22	Interest of Tax Anticipation Notes	$	5,000.00
	TOTAL	$	1,574,237.00

The Board of Selectmen recommends this Article.

ARTICLE 7: (To Add funds to Previously Established Funds)

To see if the Town will vote to raise and appropriate the sum of THREE HUNDRED SIX THOUSAND TWO HUNDRED DOLLARS ($306,200) to be added to the previously established Capital Reserve and/or Expendable Trust Funds:

Computer Capital Reserve Fund	$	2,500.00
Highway Department Vehicle Capital Reserve Fund	$	10,000.00
Fire Department Vehicle Capital Reserve Fund	$	10,000.00
Road Reconstruction/Maintenance Expendable Trust Fund	$	250,000.00
Exotic Weed Expendable Trust Fund	$	3,500.00
Government Building Expendable Trust Fund	$	5,000.00
Turnout Gear Expendable Trust Fund	$	5,000.00
Cemetery Repair/Maintenance Expendable Trust Fund	$	5,000.00
Town Celebration Expendable Trust Fund	$	200.00
Police Department Expendable Trust Fund	$	10,000.00
Fire Department Building Expendable Trust Fund	$	5,000.00
TOTAL		306,200.00

The Board of Selectmen recommends this Article.

ARTICLE 8: (To enter a two year agreement with the Town of Hillsborough Transfer Station)

To see if the Town will enter into a two-year agreement with the Town of Hillsborough for the disposal of solid waste and to raise and appropriate the sum of SIXTY THOUSAND DOLLARS ($60,000) for the first year's payment. The second year's payment will be calculated based upon a formula outlined within the agreement and included in next year's general operations budget.

The Board of Selectmen recommends this Article.

ARTICLE 9: (To enter a three year agreement with Hillsborough Parks and Recreation)

To see if the Town will vote to enter into a three year agreement with the Town of Hillsborough for Parks and Recreation Services in the amount of SEVENTY FIVE THOUSAND DOLLARS ($75,000) payable over a term of three years and to raise and appropriate the sum of TWENTY FIVE THOUSAND DOLLARS ($25,000) for the first year's payment.

The Board of Selectmen recommends this Article.

ARTICLE 10: (To Establish a Planning Board Master Plan Expendable Trust Fund)

To see if the Town will vote to establish an Expendable Trust Fund under provisions of RSA 31:19-a, to be known as the Planning Board Master Plan Expendable Trust Fund for the purpose of providing funds for updating and maintaining the Town's Master Plan and to raise and appropriate the sum of TWELVE THOUSAND FIVE HUNDRED DOLLARS ($12,500) to be placed into this fund, and to name the Board of Selectmen as agents to expend.

The Board of Selectmen recommends this Article.

ARTICLE 11: (To add funds to the Reservoir Usage Permit Expendable Trust Fund)

To see if the Town will vote to appropriate the sum of TWO THOUSAND THREE HUNDRED EIGHTY FIVE DOLLARS ($2,385) to be added to the Deering Reservoir Usage Permit Expendable Trust Fund previously established. This sum to come from the December 31, 2012 unassigned fund balance. No amount to be raised by taxation.

The Board of Selectmen recommends this Article.

ARTICLE 12: (To purchase a Police Cruiser)

To see if the Town will vote to raise and appropriate the sum of THIRTY ONE THOUSAND, FIVE HUNDRED DOLLARS ($31,500) to purchase a new cruiser for the Police Department and authorize the withdrawal of TWENTY THOUSAND DOLLARS ($20,000) from the Police Vehicle Expendable Trust Fund created for that purpose. The balance of ELEVEN THOUSAND, FIVE HUNDRED DOLLARS ($11,500) is to come from general taxation.

The Board of Selectmen recommends this Article.

ARTICLE 13: (To Purchase Tasers for the Police Department)

To see if the Town will vote to raise and appropriate FOUR THOUSAND DOLLARS ($4,000) for the purchase of Taser Electronic Muscular Disruption Tools for the Police Department.

The Board of Selectmen recommends this Article.

ARTICLE 14: (To Purchase a Cruiser Video System for the Police Department)

To see if the Town will vote to raise and appropriate THREE THOUSAND FIVE HUNDRED DOLLARS ($3,500) for the purchase of a Cruiser Video System for the Police Department.

The Board of Selectmen recommends this Article.

ARTICLE 15: (Submitted by Petition)

To see if the Town will vote to raise and appropriate the sum of TWO THOUSAND DOLLARS ($2,000) for Deering Senior Citizen Services through the Greater Hillsborough Senior Services Committee.

The Board of Selectmen <u>does not</u> recommend this Article.

ARTICLE 16: (To Transact Other Business)

To transact any other business that may legally be brought before this meeting.

Given under our hands and seals, this 25th day of February, year 2013.

Michelle Johnson, Chairperson

J.P. Marzullo

Krista Couturier

A TRUE COPY ATTESTED:

Michelle Johnson, Chairperson

J.P. Marzullo

Krista Couturier

Board of Selectmen, Deering, NH

2013 Summary of Proposed Appropriations

Account	Description	2012 Appropri-ated	2013 Proposed	Increase	%	(per thou-sand) $
4100	**General Government**	**$413,675**	**$377,708**	**($35,967)**	-8.7%	
4130	**Executive**	**$185,846**	**$172,345**			
4130.1	Board of Selectmen	$8,374	$8,374			
4130.2	Town Administration	$174,873	$163,110			
4130.3	Town Meeting	$2,599	$961			
4140	**Election and Registration**	**$31,168**	**$30,176**			
4140.1	Town Clerk	$27,463	$28,704			
4140.2	Voter Registration	$3,705	$1,472			
4140.3	Election Officials	$0	$0			
4150	**Financial Administration**	**$67,919**	**$64,824**			
4150.2	Auditing Services	$13,500	$13,500			
4150.3	Assessing Services	$28,910	$27,110			
4150.4	Tax Collection	$22,818	$21,523			
4150.5	Treasurer	$2,691	$2,691			
4153	**Legal Expenses**	**$35,939**	**$18,000**			
4191	**Planning and Zoning**	**$9,813**	**$10,313**			
4191.1	Planning Board	$6,719	$7,219			
4191.3	Zoning Board	$3,094	$3,094			
4194	**Gen Government Buildings**	**$41,307**	**$41,260**			
4195	**Cemeteries**	**$18,791**	**$17,900**			
4196	**Worker's Comp.**	**$19,409**	**$19,409**			
4199	**Other Gen Government**	**$3,483**	**$3,481**			
4200	**Public Safety**	**$322,259**	**$344,638**	**$22,379**	6.9%	
4210	Police Department	$221,074	$267,258			
4215	Ambulance/Rescue Services	$1	$1			
4220	Fire Department	$66,849	$77,378			
4290	Emergency Management	$1	$1			
4299	Dispatch Services	$34,334	$0			
4300	**Highways and Streets**	**$640,402**	**$664,059**	**$23,657**	3.7%	
4311	Highway Department Admin	$379,174	$388,399			
4312	Highway Maintenance	$258,368	$272,800			
4316	Street Lighting	$2,860	$2,860			
4324	**Solid Waste Disposal**	**$92,613**	**$28,290**	**($64,323)**	-69.5%	
4415	**Health Agencies and Programs**	**$885**	**$1,600**	**$715**	80.8%	
4442	**Direct Assistance**	**$17,544**	**$17,595**	**$51**	0.3%	
4520	**Hillsboro Parks & Recs Programs**	**$7,239**	**$0**	**($7,239)**	-100.0%	
4550	**Library**	**$1,815**	**$2,265**	**$450**	24.8%	
4611	**Conservation Commission**	**$2,259**	**$1,690**	**($569)**	-25.2%	
4711	**Bonds & Notes Principal**	**$67,972**	**$112,895**	**$44,923**	66.1%	
4721	**Bonds & Notes Interest**	**$19,026**	**$18,497**	**($529)**	-2.8%	
4723	**Tax Anticipation Notes**	**$5,000**	**$5,000**	**$0**	0.0%	
	SUB-TOTAL OPERATING BUDGET	**$1,590,689**	**$1,574,237**	**($16,452)**	-1.0%	$1.58
4902	**Vehicle/Equipment/Machinery**	**$44,068**	**$39,000**			$0.20
4909	**Other Improvements**	**$107,093**	**$849,500**			$4.29
4915/4916	**Capital Reserve and/or Exp Trust**	**$285,520**	**$308,585**			$1.56
	TOTAL WARRANT ARTICLES	**$436,681**	**$1,197,085**			
	TOTAL APPROPRIATIONS	**$2,027,370**	**$2,771,322**	**$743,952**	36.7%	
	LESS: ESTIMATED REVENUES	$525,188	$1,261,084			
	Estimated Amount of Taxes to be Raised	**$1,502,182**	**$1,510,238**	$8,056	0.5%	$7.64

2013 Detail of Proposed Appropriations

	Appropriated 2012 Budget	Proposed 2013 Budget
Expense		
4100 GENERAL GOVERNMENT		
4130 EXECUTIVE		
4130-1 BOARD OF SELECTMEN		
4130-1-110 Selectmen Wages	7,500.00	7,500.00
4130-1-220 FICA	465.00	465.00
4130-1-225 Medicare	109.00	109.00
4130-1-392 Training & Cert.	300.00	300.00
Total 4130-1 BOARD OF SELECTMEN	8,374.00	8,374.00
4130-2 ADMINISTRATION		
4130-2-110 Town Administrator Wages	63,648.00	64,921.00
4130-2-112 Administrator Assistant Wages	30,867.00	30,995.00
4130-2-113 Assessing Clerk Wages	9,360.00	10,688.00
4130-2-210 Health Insurance	32,611.00	19,667.00
4130-2-215 Life Ins/Disability	1,485.00	1,494.00
4130-2-220 FICA	6,440.00	6,609.00
4130-2-225 Medicare	1,506.00	1,546.00
4130-2-230 Retirement	5,671.00	3,895.00
4130-2-340 Service Fees	300.00	300.00
4130-2-341 Telephone	4,140.00	4,000.00
4130-2-342 Cell Phone	605.00	605.00
4130-2-390 Professional Services	3,720.00	3,720.00
4130-2-391 Website & Software	1,350.00	1,450.00
4130-2-392 Training & Cert.	800.00	800.00
4130-2-400 Rentals & Leases	2,220.00	2,220.00
4130-2-550 Printing	2,500.00	2,250.00
4130-2-620 Dues/Books/Office Supplies	1,750.00	1,800.00
4130-2-622 Notices	750.00	1,000.00
4130-2-625 Postage	2,000.00	2,000.00
4130-2-630 Equip. Maint. & Repair	400.00	400.00
4130-2-681 Mileage	2,250.00	2,250.00
4130-2-740 Equipment	500.00	500.00
Total 4130-2 ADMINISTRATION	174,873.00	163,110.00
4130-3 MODERATOR/TOWN MTG EXP		
4130-3-110 Moderator Wages	400.00	100.00
4130-3-120 Ballot Clerk Wages	1,308.00	436.00
4130-3-220 FICA	106.00	40.00
4130-3-225 Medicare	25.00	10.00
4130-3-690 Misc. Exp	760.00	275.00
Total 4130-3 MODERATOR/TOWN MTG EXP	2,599.00	861.00
Total 4130 EXECUTIVE	185,846.00	172,345.00

	Appropriated 2012 Budget	Proposed 2013 Budget
4140 ELECTION, REG, VITAL STATS		
4140-1 TOWN CLERK		
4140-1-110 Town Clerk Wages	7,804.00	5,853.00
4140-1-115 Assistant Clerk Wages	6,384.00	8,850.00
4140-1-120 Deputy Town Clerk Wages	6,280.00	6,407.00
4140-1-220 FICA	1,269.00	1,309.00
4140-1-225 Medicare	297.00	306.00
4140-1-341 Telephone	155.00	125.00
4140-1-391 Town Clerk Software	1,524.00	2,004.00
4140-1-392 Training & Cert.	450.00	650.00
4140-1-620 Dues/Books/Office Supplies	750.00	700.00
4140-1-622 Notices	50.00	0.00
4140-1-625 Postage	2,000.00	2,000.00
4140-1-681 Mileage	500.00	500.00
Total 4140-1 TOWN CLERK	27,463.00	28,704.00
4140-2 VOTER REGISTRATION		
4140-2-110 Supervisor Wages	3,218.00	1,242.00
4140-2-220 FICA	200.00	77.00
4140-2-225 Medicare	47.00	18.00
4140-2-620 Dues/Books/Office Supplies	15.00	15.00
4140-2-622 Notices	210.00	105.00
4140-2-625 Postage	15.00	15.00
Total 4140-2 VOTER REGISTRATION	3,705.00	1,472.00
4140-3 ELECTION ADMINISTRATION		
4140-3-120 Election Officers Wages	0.00	0.00
4140-3-220 FICA	0.00	0.00
4140-3-225 Medicare	0.00	0.00
4140-3-620 Dues/Books/Office Supplies	0.00	0.00
Total 4140-3 ELECTION ADMINISTRATION	0.00	0.00
Total 4140 ELECTION, REG, VITAL STATS	31,168.00	30,176.00
4150 FINANCIAL ADMIN		
4150-2 AUDITING SERVICES		
4150-2-301 Auditing Services	13,500.00	13,500.00
Total 4150-2 AUDITING SERVICES	13,500.00	13,500.00
4150-3 ASSESSING SERVICES		
4150-3-312 Assessing Contract	26,410.00	24,610.00
4150-3-313 Assessing Appeals	2,500.00	2,500.00
Total 4150-3 ASSESSING SERVICES	28,910.00	27,110.00

	Appropriated 2012 Budget	Proposed 2013 Budget
4150-4 TAX COLLECTING		
4150-4-110 Tax Collector Wages	7,804.00	5,853.00
4150-4-120 Deputy Tax Collector Wages	6,280.00	6,407.00
4150-4-191 Tax Lien Research	1,300.00	1,300.00
4150-4-220 FICA	874.00	760.00
4150-4-225 Medicare	205.00	178.00
4150-4-341 Telephone	155.00	125.00
4150-4-391 Software Contract	2,500.00	2,500.00
4150-4-392 Training & Cert.	600.00	600.00
4150-4-620 Dues/Books/Office Supplies	400.00	600.00
4150-4-625 Postage	2,000.00	2,500.00
4150-4-681 Mileage	250.00	250.00
4150-4-690 Registry Fees	450.00	450.00
Total 4150-4 TAX COLLECTING	22,818.00	21,523.00
4150-5 TREASURY		
4150-5-110 Treasurer Wages	2,500.00	2,500.00
4150-5-220 FICA	155.00	155.00
4150-5-225 Medicare	36.00	36.00
Total 4150-5 TREASURY	2,691.00	2,691.00
Total 4150 FINANCIAL ADMIN	67,919.00	64,824.00
4153 LEGAL EXPENSES		
4153-1-320 Legal Services	15,000.00	15,000.00
4153-1-321 Code Enforcement	3,000.00	3,000.00
4153-1-322 Prosecution (Police)	17,939.00	0.00
Total 4153 LEGAL EXPENSES	35,939.00	18,000.00
4191 PLANNING & ZONING		
4191-1 PLANNING		
4191-1-120 PB Part Time Wages	528.00	528.00
4191-1-220 FICA	33.00	33.00
4191-1-225 Medicare	8.00	8.00
4191-1-320 Legal Services	2,000.00	2,500.00
4191-1-390 Other Prof. Services	200.00	200.00
4191-1-392 Training & Cert.	150.00	150.00
4191-1-550 Printing	2,500.00	2,500.00
4191-1-620 Dues/Books/Office Supplies	150.00	150.00
4191-1-622 Notices	750.00	750.00
4191-1-625 Postage	400.00	400.00
Total 4191-1 PLANNING	6,719.00	7,219.00

	Appropriated 2012 Budget	Proposed 2013 Budget
4191-2 ZONING		
4191-2-120 ZBA Part Time Wages	528.00	528.00
4191-2-220 FICA	33.00	33.00
4191-2-225 Medicare	8.00	8.00
4191-2-320 Legal Services	1,500.00	1,500.00
4191-2-392 Training & Cert.	75.00	75.00
4191-2-620 Dues/Books/Office Supplies	100.00	100.00
4191-2-622 Notices	500.00	500.00
4191-2-625 Postage	350.00	350.00
Total 4191-2 ZONING	3,094.00	3,094.00
Total 4191 PLANNING & ZONING	9,813.00	10,313.00
4194 GEN GOVERNMENT BLDG		
4194-1-360 TH Custodial Service	4,800.00	4,800.00
4194-1-390 TH Groundskeeping	3,657.00	3,610.00
4194-1-410 TH Electricity	5,600.00	5,600.00
4194-1-411 TH Heat & Oil	8,000.00	8,000.00
4194-1-430 TH Maint. & Repairs	8,500.00	8,500.00
4194-1-480 TH Property & Liability Insurance	10,250.00	10,250.00
4194-1-610 TH General Supplies	500.00	500.00
Total 4194 GEN GOVERNMENT BLDG	41,307.00	41,260.00
4195 CEMETERIES		
4195-1-490 Mowing Contract	18,441.00	15,400.00
4195-1-690 Misc. Exp.	350.00	2,500.00
Total 4195 CEMETERIES	18,791.00	17,900.00
4196 WORKERS COMP		
4196-2-260 Worker's Compensation	19,409.00	19,409.00
Total 4196 WORKERS COMP	19,409.00	19,409.00
4199 OTHER GENERAL GOVERNMENT		
4199-1-001 Local Government Center	1,475.00	1,475.00
4199-2-001 Central NH Regional Planning Comm.	2,008.00	2,006.00
Total 4199 OTHER GENERAL GOVERNMENT	3,483.00	3,481.00
Total 4100 GENERAL GOVERNMENT	413,675.00	377,708.00

	Appropriated 2012 Budget	Proposed 2013 Budget
4200 PUBLIC SAFETY		
4210 POLICE		
4210-1-110 PD Chief Wages	55,268.00	58,063.00
4210-1-115 PD Full Time Wages	39,980.00	40,779.00
4210-1-120 PD Part Time Wages	34,686.00	36,954.00
4210-1-130 Overtime	100.00	100.00
4210-1-150 On Call	6,000.00	5,000.00
4210-1-210 Health Insurance	25,672.00	26,951.00
4210-1-215 Life Insurance/Disability	1,642.00	1,662.00
4210-1-220 FICA	2,560.00	2,979.00
4210-1-225 Medicare	1,979.00	2,105.00
4210-1-230 Retirement	19,002.00	22,363.00
4210-1-290 Detail Reimbursement	500.00	500.00
4210-1-341 Telephone	1,800.00	2,200.00
4210-1-342 Cell Phone	1,900.00	1,900.00
4210-1-390 Animal Control	500.00	500.00
4210-1-391 Software Contract	2,130.00	700.00
4210-1-392 Training & Cert.	3,000.00	3,000.00
4210-1-480 Property/Vehicle/Liability Ins.	6,130.00	6,130.00
4210-1-610 General Supplies	900.00	1,000.00
4210-1-611 Police Explorer Post	250.00	500.00
4210-1-620 Dues/Books/Office Supplies	1,400.00	1,400.00
4210-1-625 Postage	75.00	100.00
4210-1-630 Equipment Maint. & Repair	400.00	500.00
4210-1-635 Gasoline	10,500.00	11,500.00
4210-1-660 Vehicle Repairs	3,350.00	3,350.00
4210-1-680 Uniforms	1,250.00	1,250.00
4210-1-690 Witness Reimbursement	100.00	200.00
4120-1-700 Prosecution (Police)	0.00	19,572.00
4120-1-800 PD Hillsboro Dispatch	0.00	16,000.00
Total 4210 POLICE	221,074.00	267,258.00
4215 AMBULANCE		
4215-2-120 Ambulance Wages	0.00	0.00
4215-2-220 FICA	0.00	0.00
4215-2-220 Medicare	0.00	0.00
4215-2-341 Telephone	0.00	0.00
4215-2-350 Medical Services	0.00	0.00
4215-2-390 Paramedic Intercept	0.00	0.00
4215-2-391 Billing Service	0.00	0.00
4215-2-392 Training & Cert.	0.00	0.00
4215-2-520 Liability Insurance	0.00	0.00
4215-2-610 General Supplies	0.00	0.00
4215-2-630 Equipment Maint. & Repairs	0.00	0.00
4215-2-635 Gasoline	0.00	0.00
4215-2-660 Vehicle Maint. & Repairs	0.00	0.00
4215-2-690 Medical Supplies	0.00	0.00
4215-2-695 Misc. Exp	1.00	1.00
Total 4215 AMBULANCE	1.00	1.00

	Appropriated 2012 Budget	Proposed 2013 Budget
4220 FIRE		
4220-1-120 FD Part Time Wages	20,000.00	18,874.00
4220-1-215 Life/Disability Insurance	900.00	900.00
4220-1-220 FICA	1,240.00	1,168.00
4220-1-225 Medicare	290.00	273.00
4220-1-341 Telephone	2,300.00	2,300.00
4220-1-342 Cell Phone	360.00	360.00
4220-1-392 Training & Cert.	3,500.00	3,800.00
4220-1-520 Property/Vehicle/Liability Ins.	6,059.00	3,700.00
4220-1-620 Dues/Books/Office Supplies	500.00	800.00
4220-1-630 Equipment Maint. & Repairs	3,500.00	4,000.00
4220-1-635 Fuel	3,600.00	3,600.00
4220-1-660 Vehicle Maint. & Repairs	5,000.00	4,000.00
4220-1-683 Forestry	900.00	900.00
4220-1-740 New Equipment	8,000.00	5,750.00
4220-5-680 Community Education	400.00	400.00
4220-8-410 Building Electricity	2,800.00	2,800.00
4220-8-411 Building Heat & Oil	7,500.00	7,500.00
4220-8-430 Building Maint. & Repairs	0.00	0.00
4220-8-800 FD Concord Dispatch	0.00	16,253.00
Total 4220 FIRE	66,849.00	77,378.00
4290 EMERGENCY MANAGEMENT		
4290-1-610 General Supplies	0.00	0.00
4290-1-810 Other Charges	0.00	0.00
4290-1-695 Misc. Exp.	1.00	1.00
Total 4290 EMERGENCY MANAGEMENT	1.00	1.00
4299 OTHER PUBLIC SAFETY		
4299-2-390 FD Concord Dispatch	15,844.00	0.00
4299-2-391 PD Hillsboro Dispatch	16,490.00	0.00
4299-2-392 HD Hillsboro Dispatch	2,000.00	0.00
Total 4299 OTHER PUBLIC SAFETY	34,334.00	0.00
Total 4200 PUBLIC SAFETY	322,259.00	344,638.00

	Appropriated 2012 Budget	Proposed 2013 Budget
4300 HIGHWAYS		
4311 HIGHWAY DEPT ADMIN		
4311-1-110 HD Full Time Wages	207,279.00	207,152.00
4311-1-120 HD Part Time Wages	2,500.00	2,500.00
4311-1-140 Overtime/Comp Time	25,000.00	30,000.00
4311-1-160 Comp. Time	7,000.00	0.00
4311-1-210 Health Insurance	74,242.00	83,038.00
4311-1-215 Life Insurance/Disability	3,913.00	3,912.00
4311-1-220 FICA	14,990.00	15,044.00
4311-1-225 Medicare	3,507.00	3,520.00
4311-1-230 Retirement	12,436.00	12,429.00
4311-1-341 Telephone	303.00	300.00
4311-1-342 Cell Phone	745.00	745.00
4311-1-392 Training & Cert.	500.00	500.00
4311-1-410 Building Electricity	3,500.00	3,500.00
4311-1-411 Building Heat & Oil	9,500.00	9,500.00
4311-1-430 Building Maint. & Repairs	5,500.00	5,500.00
4311-1-520 Property/Vehicle/Liability Insurance	5,259.00	5,259.00
4311-1-620 Dues/Books/Office Supplies	200.00	500.00
4311-1-680 Uniforms	2,800.00	3,000.00
4311-1-800 HD Hillsboro Dispatch	0.00	2,000.00
Total 4311 HIGHWAY DEPT ADMIN	379,174.00	388,399.00
4312 HIGHWAY MAINTENANCE		
4312-1-610 General Supplies	17,000.00	17,000.00
4312-1-635 Vehicle Fuel	55,000.00	65,000.00
4312-1-740 New Equipment	6,000.00	6,000.00
4312-2-390 Contract Services	1,868.00	800.00
4312-2-631 Culverts	5,000.00	5,000.00
4312-2-632 Salt	50,000.00	50,000.00
4312-2-633 Cold Patch	3,000.00	2,500.00
4312-2-634 Dust Control	12,000.00	18,000.00
4312-2-635 Cracksealing	14,500.00	14,500.00
4312-2-636 Roadside Mowing	6,500.00	6,500.00
4312-2-637 Gravel Crushing	25,000.00	25,000.00
4312-2-638 Tree Removal	3,500.00	3,500.00
4312-2-639 Sand	19,000.00	19,000.00
4312-2-660 Vehicle Maint. & Repair	40,000.00	40,000.00
Total 4312 HIGHWAY MAINTENANCE	258,368.00	272,800.00
4316 STREET LIGHTING		
4316-3-410 Electricity	2,860.00	2,860.00
Total 4316 STREET LIGHTING	2,860.00	2,860.00
Total 4300 HIGHWAYS	640,402.00	664,059.00

	Appropriated 2012 Budget	Proposed 2013 Budget
4324 SOLID WASTE DISPOSAL		
4324-1-390 Hillsboro Transfer Station	62,987.00	0.00
4324-2-390 Tipping Fees	28,056.00	26,720.00
4324-3-390 Disposal Contract - Waste Mgmt.	1,570.00	1,570.00
4324-9-440 Rental Service - Portables	0.00	0.00
Total 4324 SOLID WASTE DISPOSAL	92,613.00	28,290.00
4415 HEALTH AGENCIES & PROGRAMS		
4415-1-392 American Red Cross	300.00	1,000.00
4415-1-393 St. Joseph Community Service	585.00	600.00
Total 4415 HEALTH AGENCIES & PROGRAMS	885.00	1,600.00
4442 DIRECT ASSISTANCE		
4442-1-110 Welfare Officer Wages	2,363.00	2,411.00
4442-1-220 FICA	147.00	149.00
4442-1-225 Medicare	34.00	35.00
4442-1-690 Medical Assistance	500.00	500.00
4442-2-690 Rent Assistance	4,500.00	4,500.00
4442-3-690 Utility Assistance	3,000.00	3,000.00
4442-4-690 Heat Assistance	5,000.00	5,000.00
4442-5-690 Food Assistance	2,000.00	2,000.00
Total 4442 DIRECT ASSISTANCE	17,544.00	17,595.00
4520 PARKS & RECS PROGRAMS		
4520-2-390 Hillsboro Park & Rec. Contract	7,239.00	0.00
Total 4520 PARKS & RECS PROGRAMS	7,239.00	0.00
4550 LIBRARY		
4550-1-410 Building Electricity	165.00	190.00
4550-1-610 General Supplies/Dues/Postage	100.00	300.00
4550-1-640 Books & Informational Services	400.00	400.00
4550-1-692 Literacy Programs	1,150.00	1,375.00
Total 4550 LIBRARY	1,815.00	2,265.00
4611 CONSERVATION COMMISSION		
4611-2-120 DCC Part Time Wages	528.00	0.00
4611-2-220 FICA	33.00	0.00
4611-2-225 Medicare	8.00	0.00
4611-2-392 Training & Cert.	25.00	25.00
4611-2-620 Dues/Books/Office Supplies	300.00	300.00
4611-2-622 Notices	50.00	50.00
4611-2-625 Postage	50.00	50.00
4611-2-680 Maps/Files/Resources	0.00	0.00
4611-2-690 Misc. Exp	100.00	100.00
4611-2-692 Deering Lake Testing	665.00	665.00
4611-2-694 Roads & Trails	50.00	50.00
4611-2-695 Conservation Camp	450.00	450.00
Total 4611 CONSERVATION COMMISSION	2,259.00	1,690.00

	Appropriated 2012 Budget	Proposed 2013 Budget
4711 BONDS & NOTES-PRINCIPAL		
4711-3-981 Town Hall Renovation Bond (matures 2024)	25,000.00	25,000.00
4711-3-983 HD 10-Wheeler (matures 2013)	42,972.00	50,763.00
4711-3-984 AMBULANCE(2015)	0.00	37,132.00
Total 4711 BONDS & NOTES-PRINCIPAL	67,972.00	112,895.00
4721 BONDS & NOTES-INT		
4721-3-981 Town Hall Renovation Bond (matures 2024)	15,687.00	14,875.00
4721-3-983 HD 10-Wheeler (matures 2013)	3,339.00	1,774.00
4721-3-984 AMBULANCE(2015)	0.00	1,848.00
Total 4721 BONDS & NOTES-INT	19,026.00	18,497.00
4723 TAX ANTICIPATION NOTES		
4723-1-980 Debt Service	5,000.00	5,000.00
Total 4723 TAX ANTICIPATION NOTES	5,000.00	5,000.00
OPERATING BUDGET TOTAL	1,590,689.00	1,574,237.00
4902 VEHICLES/EQUIP/MACHINERY		
4901-1-743 Ambulance	44,068.00	0.00
4902-1-741 Police Cruiser	0.00	31,500.00
Replacement of Cruiser Video	0.00	3,500.00
Tasers	0.00	4,000.00
Total 4902 VEHCILES/EQUIP/MACHINERY	44,068.00	39,000.00
4909 OTHER IMPROVEMENTS		
4909-1-392 Hillsboro Recreation Program	26,606.00	25,000.00
4909-1-393 Fire Department Building Exp. Trust Fund	10,000.00	0.00
4909-1-395 Library Building Maintenance	7,500.00	0.00
4909-1-396 Deering Senior Citizen Services	0.00	2,000.00
4909-1-397 Road Reconstruction Bond	0.00	750,000.00
4909-1-398 Planning Board Master Plan Exp. Fund	0.00	12,500.00
4909-1-399 Hillsboro Transfer Station	62,987.00	60,000.00
Total 4909 OTHER IMPROVEMENTS	107,093.00	849,500.00
4915 PAYMENTS TO CAP. RES. FUNDS		
4915-1-005 Computer Capital Reserve Fund	10,000.00	2,500.00
4915-1-007 Fire & Rescue Vehicle Capital Reserve Fund	0.00	10,000.00
4915-1-010 HD Vehicle Captial Reserve Fund	10,000.00	10,000.00
4915-1-015 Bridge Improvement Capital Reserve Fund	0.00	0.00
4915-1-018 Municipal and Transportation Imp. CRF	0.00	0.00
Total 4915 PAYMENTS TO CAP. RES. FUNDS	20,000.00	22,500.00

	Appropriated 2012 Budget	Proposed 2013 Budget
4916 PAYMENTS TO EXPENDABLE TRUST FUNDS		
4916-1-002 Road Reconstruction and Maint. Exp. Fund	225,000.00	250,000.00
4916-1-003 Grants Reimbursable Exp. Fund	0.00	0.00
4916-1-004 Exotic Weed Control Exp. Fund	2,000.00	3,500.00
4916-1-006 Government Building Improvement Exp. Fund	3,000.00	5,000.00
4916-1-008 Dry Hydrant Installation and Maint. Exp. Fund	0.00	0.00
4916-1-009 Turnout Gear Equipment Exp. Fund	0.00	5,000.00
4916-1-011 Cemetery Exp. Fund	4,000.00	5,000.00
4916-1-012 Health & Safety Exp. Fund	10,000.00	0.00
4916-1-013 Heritage Exp. Fund	8,650.00	0.00
4916-1-014 Town Celebration Exp. Fund	0.00	200.00
4916-1-016 Police Vehicles Exp. Fund	10,000.00	10,000.00
4916-1-017 Library Exp. Fund	0.00	0.00
4916-1-018 Recreation Program Exp. Fund	0.00	0.00
4916-1-019 Reservoir Usage Permit Exp. Fund	2,870.00	2,385.00
4916-1-020 Youth Diversion Program Exp. Fund	0.00	0.00
4916-1-021 Fire Department Building Exp. Fund	0.00	5,000.00
4916-1-022 Library Building Maintenance Exp. Fund	0.00	0.00
Total 4916 PAYMENTS TO EXP.TRUST FUNDS	265,520.00	286,085.00
Total Expense	2,027,370.00	2,771,322.00

FINANCIAL REPORTS

762 Deering Center Road
Deering, New Hampshire 03244

Selectmen's Phone Number: (603) 464-3248

Town Clerk/Tax Collector: (603) 464-3224

Fax Number: (603) 464-3804

Visit us at: www.deering.nh.us

Account	Description	2012 Estimated	2012 Received	2013 Estimated
Taxes - Total 5%		**$62,279**	**$60,165**	**$60,050**
3185	Tax from timber cutting	$2,237	$2,237	$5,000
3186	Payments in lieu of taxes	$0	$0	$0
3187	Excavation tax	$42	$42	$50
3190	Interest & penalties on taxes	$60,000	$57,885	$55,000
Licenses, permits, fees - Total 20%		**$222,461**	**$263,741**	**$252,000**
3210	Business Licenses & permits	$500	$560	$500
3220	Motor Vehicle registration	$215,000	$254,516	$245,000
3230	Building permits	$3,246	$4,132	$3,000
3290	Other licenses, permits & fees	$3,715	$4,533	$3,500
Revenue from other governments - Total 14%		**$179,640**	**$186,866**	**$171,250**
3319	Federal Grants	$8,897	$8,897	$0
3351	Shared revenue block grant	$0	$0	$0
3352	Rooms & meals tax	$85,218	$85,205	$90,000
3353	Highway block grant	$85,266	$85,266	$81,000
3356	State & fed forest reimbursement	$259	$259	$250
3359	Other State Grants, Reimbursement	$0	$6,187	$0
3379	From other governments	$0	$1,052	$0
Charges for services - Total 1%		**$5,146**	**$6,670**	**$5,000**
3400	Income from departments	$5,146	$6,670	$5,000
3404	Tipping fees	$0	$0	$0
Revenue misc. sources - Total 1%		**$8,724**	**$32,313**	**$20,400**
3501	Sale of municipal property	$0	$26,600	$15,000
3502	Interest on investments	$2,436	$2,560	$2,400
3503-3509	Other	$6,288	$3,154	$3,000
Interfund operating transfer in - Total 0%		**$44,068**	**$44,068**	**$0**
3912	Transfers from special revenue fund	$44,068	$44,068	$0
Other Financing Sources—Total 59%		**$0**	**$0**	**$750,000**
3934	Proc. From Long Term Bonds & Notes	$0	$0	$750,000
SUB-TOTAL		**$522,318**	**$593,823**	**$1,258,700**
Fund Balance	**Voted from Fund Balance**	**$2,870**	**$2,870**	**$2,384**
SURPLUS	Used to reduce taxes	**$0**	**0**	**0**
TOTAL		**$525,188**	**$596,693**	**$1,261,084**

The Statement of Revenues reflects the monies the Town estimated to receive for year 2012, what the Town actually received in 2012 and what the Town expects to receive for the coming fiscal year 2013, other than those collected from property taxes. After town meeting, these estimates are sent to the State of New Hampshire Department of Revenue in a report. These additional revenues are not only a component, but an important one, used in the calculation of the tax rate set later in the year, sometime around October. At that time the Department of Revenue sets an appointment with the Board of Selectmen. Having at that point a couple months left to the fiscal year, the Board reviews these estimates with the Department of Revenue official and makes necessary adjustments so that the figures accurately reflect the monies available in order to set the tax rate.

The Budget Advisory Committee along with the Board of Selectmen have been consistently reviewing the cost of services and the fee structures that we have control over, raising them appropriately as necessary (this is reflected in the charges for service category and the licenses permits and fees). The largest component of these categories is the motor vehicle permits, (fees set by the state), collected by the Town Clerk, which is mostly affected by the market (if big vehicles are “in” they cost more) and the economy (if families are doing well they may be permitting more than the average 2 cars per family or buying new cars).

Note that an important component of our revenue stream (46%) on this chart is the state and federal monies distributed on the local level. The amounts received are wholly reflective of decisions made on the state and federal levels by elected representatives setting priorities for how our other tax dollars are dispersed.

What’s the Unassigned Fund Balance included at the bottom of the statement? If the town did not expend all the monies appropriated at the annual town meeting, the money may be used to offset your taxes. Essentially, you get it back by way of reduction in the tax rate. It is discussed and noted when the Board of Selectmen meets with the DRA in the fall. However, due to accounting standards that the state has been imposing on local towns, towns are urged to keep an unassigned fund balance, in cases of emergency, anywhere from 8% to 17% of regular general fund operating expenditures.

Expendable Trust Fund Balances

(As per the Governing Body Records)

Fund Purpose	Balances according to the Trustees year-end report	Monies that have not been requested from the Trustees as of December 31, 2012	Actual Monies Available
Bridge Repair	35,138.72	0.00	35,138.72
Celebration (A)	2,855.95	0.00	2,855.95
Celebration (Holiday)	61.03	0.00	61.03
Cemetery	2,772.26	0.00	2,772.26
Computer Systems	10,502.68	-3,935.78	6,566.90
Exotic Weed	15,950.19	0.00	15,950.19
Fire Department Building	1,302.34	-475.00	827.34
Fire Department Vehicle	31,980.34	0.00	31,980.34
Friends of Deering	1,910.11	0.00	1,910.11
Govt Building Improvement	7,709.43	-3,571.55	4,137.88
Grants Reimbursable	11,757.86	-762.79	10,995.07
Health and Safety	1,784.45	0.00	1,784.45
Heritage	2,304.99	-360.00	1,944.99
Highway Vehicle	20,089.36	0.00	20,089.36
Library	5,452.09	0.00	5,452.09
Library Building	2,839.69	0.00	2,839.69
Muni & Transport Imp	12,252.52	0.00	12,252.52
Police Vehicle	25,263.47	0.00	25,263.47
Recreaton	1,805.00	0.00	1,805.00
Reservoir	3,470.56	-1,044.68	2,425.88
Road Reconstruction	5,005.00	-23,145.50	-18,140.50
Turnout Gear	14,713.99	-431.71	14,282.28
Wet/Dry Hydrants	7,971.56	-520.00	7,451.56
Youth Diversion	10,039.26	0.00	10,039.26
Grand Totals	**234,932.85**	**-34,247.01**	**200,685.84**

Why are these balances different from the report of the Trustees of the Trust Funds? Because the balance of the general fund was low prior to receiving the December tax payments, and in order to avoid taking out a Tax Anticipation Note and paying interest, the Town submitted the monies appropriated to the Capital Reserve and Expendable Trust Funds after the December tax payments were received. Therefore, the Town could not be reimbursed for the monies spent during the year because the monies were not available from the Capital Reserve and Expendable Trust Funds. At the end of the first quarter in 2013, the monies will be requested from the Trustees of the Trust Funds for reimbursement leaving the balance of those Funds as mentioned in the "Actual Monies Available" column.

2012 Summary of Expenditures and Appropriations

Account	Description	$ Expended	$ Appropriated	Over/Under Budget	%
4100.00	**General Government**	**$385,828**	**$413,675**	**($27,847)**	-7.2%
4130.00	**Executive**	**$184,788**	**$185,846**	**($1,058)**	
4130.10	Board of Selectmen	$7,930	$8,374		
4130.20	Town Administration	$174,428	$174,873		
4130.30	Town Meeting	$2,430	$2,599		
4140.00	**Election and Registration**	**$27,814**	**$31,168**	**($3,354)**	
4140.10	Town Clerk	$25,319	$27,463		
4140.20	Voter Registration	$2,494	$3,705		
4150.00	**Financial Administration**	**$54,877**	**$67,919**	**($13,042)**	
4150.20	Auditing Services	$13,200	$13,500		
4150.30	Assessing Services	$18,312	$28,910		
4150.40	Tax Collection	$20,650	$22,818		
4150.50	Treasurer	$2,715	$2,691		
4153.00	**Legal Expenses**	**$38,267**	**$35,939**	**$2,328**	
4191.00	**Planning and Zoning**	**$6,639**	**$9,813**	**($3,174)**	
4191.10	Planning Board	$6,255	$6,719		
4191.30	Zoning Board	$384	$3,094		
4194.00	**Gen Government Buildings**	**$36,599**	**$41,307**	**($4,708)**	
4195.00	**Cemeteries**	**$19,210**	**$18,791**	**$419**	
4196.00	**Worker's Comp.**	**$14,224**	**$19,409**		
4199.00	**Other Gen Government**	**$3,410**	**$3,483**	**($73)**	
4200.00	**Public Safety**	**$318,568**	**$322,259**	**($3,691)**	-1.2%
4210.00	Police Department	$225,744	$221,074		
4215.00	Ambulance/Rescue Services	$0	$1		
4220.00	Fire Department	$58,491	$66,849		
4290.00	Emergency Management	$0	$1		
4299.00	Dispatch Services	$34,333	$34,334		
4300.00	**Highways and Streets**	**$605,631**	**$640,402**	**($34,771)**	-5.7%
4311.00	Highway Department Admin	$356,228	$379,174		
4312.00	Highway Maintenance	$246,244	$258,368		
4316.00	Street Lighting	$3,159	$2,860		
4324.00	**Solid Waste Disposal**	**$68,100**	**$92,613**	**($24,513)**	-36.0%
4415.00	**Health Agencies and Programs**	**$885**	**$885**	**$0**	0.0%
4442.00	**Direct Assistance**	**$10,522**	**$17,544**	**($7,022)**	-66.7%
4520.00	**Hillsboro Parks & Recs Programs**	**$938**	**$7,239**	**($6,301)**	-671.3%
4550.00	**Library**	**$1,258**	**$1,815**	**($557)**	-44.3%
4611.00	**Conservation Commission**	**$1,439**	**$2,259**	**($821)**	-57.0%
4711.00	**Bonds & Notes Principal**	**$67,989**	**$67,972**	**$17**	0.0%
4721.00	**Bonds & Notes Interest**	**$19,008**	**$19,026**	**($18)**	-0.1%
4723.00	**Tax Anticipation Notes**	**$0**	**$5,000**	**($5,000)**	0.0%
4902.00	**Lease Purchase payments**	**$0**	**$0**	**$0**	0.0%
	TOTAL OPERATING BUDGET	**$1,480,165**	**$1,590,689**	**($110,524)**	-7.5%
4902.00	**NEW Vehicles/Equip/Machinery**	**$44,068**	**$44,068**		
4909.00	**Other Improvements**	**$37,133**	**$44,106**		
4915.00	**Payments to Capital Reserve Funds**	**$20,000**	**$20,000**		
4916.00	**Payments to Exp Trust Funds**	**$265,520**	**$265,520**		
	TOTAL WARRANT ARTICLES	**$366,721**	**$373,694**		
	TOTAL APPROPRIATIONS	**$1,846,886**	**$1,964,383**	**($117,497)**	-6.4%

2012 Statement of Expenses and Appropriations

	2012 Expended	2012 Appropriated
Expense		
4100 GENERAL GOVERNMENT		
4130 EXECUTIVE		
4130-1 BOARD OF SELECTMEN		
4130-1-110 Selectmen Wages	7,500.00	7,500.00
4130-1-220 FICA	348.75	465.00
4130-1-225 Medicare	81.57	109.00
4130-1-392 Training & Cert.	0.00	300.00
Total 4130-1 BOARD OF SELECTMEN	7,930.32	8,374.00
4130-2 ADMINISTRATION		
4130-2-110 Town Administrator Wages	62,424.00	63,648.00
4130-2-112 Administrator Assistant Wages	32,261.65	30,867.00
4130-2-113 Assessing Clerk Wages	8,811.50	9,360.00
4130-2-210 Health Insurance	32,501.03	32,611.00
4130-2-215 Life Ins/Disability	1,604.48	1,485.00
4130-2-220 FICA	6,579.99	6,440.00
4130-2-225 Medicare	1,538.86	1,506.00
4130-2-230 Retirement	5,456.46	5,671.00
4130-2-340 Service Fees	240.05	300.00
4130-2-341 Telephone	3,929.21	4,140.00
4130-2-342 Cell Phone	609.17	605.00
4130-2-390 Professional Services	3,720.00	3,720.00
4130-2-391 Website & Software	1,400.00	1,350.00
4130-2-392 Training & Cert.	85.00	800.00
4130-2-400 Rentals & Leases	2,220.77	2,220.00
4130-2-550 Printing	1,792.97	2,500.00
4130-2-620 Dues/Books/Office Supplies	2,704.04	1,750.00
4130-2-622 Notices	1,148.00	750.00
4130-2-625 Postage	2,817.35	2,000.00
4130-2-630 Equip. Maint. & Repair	399.99	400.00
4130-2-681 Mileage	2,083.07	2,250.00
4130-2-740 Equipment	99.99	500.00
Total 4130-2 ADMINISTRATION	174,427.58	174,873.00
4130-3 MODERATOR/TOWN MTG EXP		
4130-3-110 Moderator Wages	400.00	400.00
4130-3-120 Ballot Clerk Wages	1,212.30	1,308.00
4130-3-220 FICA	66.61	106.00
4130-3-225 Medicare	15.59	25.00
4130-3-690 Misc. Exp	735.65	760.00
Total 4130-3 MODERATOR/TOWN MTG EXP	2,430.15	2,599.00
Total 4130 EXECUTIVE	184,788.05	185,846.00

	2012 Expended	2012 Appropriated
4140 ELECTION, REG, VITAL STATS		
4140-1 TOWN CLERK		
4140-1-110 Town Clerk Wages	6,592.26	7,804.00
4140-1-115 Assistant Clerk Wages	8,493.50	6,384.00
4140-1-120 Deputy Town Clerk Wages	4,958.44	6,280.00
4140-1-220 FICA	1,255.27	1,269.00
4140-1-225 Medicare	293.55	297.00
4140-1-341 Telephone	150.67	155.00
4140-1-391 Town Clerk Software	1,524.00	1,524.00
4140-1-392 Training & Cert.	457.00	450.00
4140-1-620 Dues/Books/Office Supplies	652.56	750.00
4140-1-622 Notices	28.00	50.00
4140-1-625 Postage	362.35	2,000.00
4140-1-681 Mileage	551.79	500.00
Total 4140-1 TOWN CLERK	25,319.39	27,463.00
4140-2 VOTER REGISTRATION		
4140-2-110 Supervisor Wages	2,314.13	3,218.00
4140-2-220 FICA	55.20	200.00
4140-2-225 Medicare	12.90	47.00
4140-2-620 Dues/Books/Office Supplies	0.00	15.00
4140-2-622 Notices	112.00	210.00
4140-2-625 Postage	0.00	15.00
Total 4140-2 VOTER REGISTRATION	2,494.23	3,705.00
Total 4140 ELECTION, REG, VITAL STATS	27,813.62	31,168.00
4150 FINANCIAL ADMIN		
4150-2 AUDITING SERVICES		
4150-2-301 Auditing Services	13,200.00	13,500.00
Total 4150-2 AUDITING SERVICES	13,200.00	13,500.00
4150-3 ASSESSING SERVICES		
4150-3-312 Assessing Contract	16,744.12	26,410.00
4150-3-313 Assessing Appeals	1,567.46	2,500.00
Total 4150-3 ASSESSING SERVICES	18,311.58	28,910.00
4150-4 TAX COLLECTING		
4150-4-110 Tax Collector Wages	6,624.16	7,804.00
4150-4-120 Deputy Tax Collector Wages	4,868.64	6,280.00
4150-4-191 Tax Lien Research	828.00	1,300.00
4150-4-220 FICA	722.59	874.00
4150-4-225 Medicare	169.01	205.00
4150-4-341 Telephone	150.63	155.00
4150-4-391 Software Contract	4,098.00	2,500.00
4150-4-392 Training & Cert.	175.00	600.00
4150-4-620 Dues/Books/Office Supplies	524.94	400.00
4150-4-625 Postage	1,955.70	2,000.00
4150-4-681 Mileage	179.87	250.00
4150-4-690 Registry Fees	353.89	450.00
Total 4150-4 TAX COLLECTING	20,650.43	22,818.00

	2012 Expended	2012 Appropriated
4150-5 TREASURY		
4150-5-110 Treasurer Wages	2,524.04	2,500.00
4150-5-220 FICA	155.00	155.00
4150-5-225 Medicare	36.25	36.00
Total 4150-5 TREASURY	2,715.29	2,691.00
Total 4150 FINANCIAL ADMIN	54,877.30	67,919.00
4153 LEGAL EXPENSES		
4153-1-320 Legal Services	17,428.63	15,000.00
4153-1-321 Prosecution (Code Enf.)	3,000.00	3,000.00
4153-1-322 Prosecution (Police)	17,838.64	17,939.00
Total 4153 LEGAL EXPENSES	38,267.27	35,939.00
4191 PLANNING & ZONING		
4191-1 PLANNING		
4191-1-120 PB Part Time Wages	395.02	528.00
4191-1-220 FICA	27.90	33.00
4191-1-225 Medicare	6.53	8.00
4191-1-320 Legal Services	4,606.42	2,000.00
4191-1-390 Other Prof. Services	51.00	200.00
4191-1-392 Training & Cert.	0.00	150.00
4191-1-550 Printing	0.00	2,500.00
4191-1-620 Dues/Books/Office Supplies	89.23	150.00
4191-1-622 Notices	672.00	750.00
4191-1-625 Postage	407.80	400.00
Total 4191-1 PLANNING	6,255.90	6,719.00
4191-2 ZONING		
4191-2-120 ZBA Part Time Wages	22.00	528.00
4191-2-220 FICA	2.38	33.00
4191-2-225 Medicare	0.56	8.00
4191-2-320 Legal Services	0.00	1,500.00
4191-2-392 Training & Cert.	0.00	75.00
4191-2-620 Dues/Books/Office Supplies	49.45	100.00
4191-2-622 Notices	212.00	500.00
4191-2-625 Postage	97.40	350.00
Total 4191-2 ZONING	383.79	3,094.00
Total 4191 PLANNING & ZONING	6,639.69	9,813.00
4194 GEN GOVERNMENT BLDG		
4194-1-360 TH Custodial Service	4,410.00	4,800.00
4194-1-390 TH Groundskeeping	4,057.00	3,657.00
4194-1-410 TH Electricity	5,762.87	5,600.00
4194-1-411 TH Heat & Oil	7,809.00	8,000.00
4194-1-430 TH Maint. & Repairs	3,783.07	8,500.00
4194-1-480 TH Property Insurance & Disability	10,191.61	10,250.00
4194-1-610 TH General Supplies	585.54	500.00
Total 4194 GEN GOVERNMENT BLDG	36,599.09	41,307.00

	2012 Expended	2012 Appropriated
4195 CEMETERIES		
4195-1-490 Mowing Contract	18,476.00	18,441.00
4195-1-690 Misc. Exp.	733.58	350.00
Total 4195 CEMETERIES	19,209.58	18,791.00
4196 WORKERS COMP		
4196-2-260 Worker's Compensation	14,224.00	19,409.00
Total 4196 WORKERS COMP	14,224.00	19,409.00
4199 OTHER GENERAL GOVERNMENT		
4199-1 Local Government Center	1,401.53	1,475.00
4199-2 Central NH Regional Planning Comm.	2,008.00	2,008.00
Total 4199 OTHER GENERAL GOVERNMENT	3,409.53	3,483.00
Total 4100 GENERAL GOVERNMENT	385,828.13	413,675.00
4200 PUBLIC SAFETY		
4210 POLICE		
4210-1-110 PD Chief Wages	54,202.80	55,268.00
4210-1-115 PD Full Time Wages	35,965.62	39,980.00
4210-1-120 PD Part Time Wages	38,343.76	34,686.00
4210-1-130 Overtime	227.97	100.00
4210-1-150 On Call	4,813.13	6,000.00
4210-1-210 Health Insurance	25,633.70	25,672.00
4210-1-215 Life Insurance/Disability	1,383.84	1,642.00
4210-1-220 FICA	2,524.17	2,560.00
4210-1-225 Medicare	2,176.12	1,979.00
4210-1-230 Retirement	20,864.61	19,002.00
4210-1-290 Detail Reimbursement	637.72	500.00
4210-1-341 Telephone	2,022.60	1,800.00
4210-1-342 Cell Phone	1,676.30	1,900.00
4210-1-390 Animal Control	450.00	500.00
4210-1-391 Software Contract	2,130.00	2,130.00
4210-1-392 Training & Cert.	2,954.26	3,000.00
4210-1-480 Property/Vehicle/Liability Ins.	6,130.00	6,130.00
4210-1-610 General Supplies	860.97	900.00
4210-1-611 Police Explorer Post	255.96	250.00
4210-1-620 Dues/Books/Office Supplies	1,491.70	1,400.00
4210-1-625 Postage	72.11	75.00
4210-1-630 Equipment Maint. & Repair	994.51	400.00
4210-1-635 Gasoline	10,709.07	10,500.00
4210-1-660 Vehicle Repairs	7,651.06	3,350.00
4210-1-680 Uniforms	1,311.78	1,250.00
4210-1-690 Witness Reimbursement	260.00	100.00
Total 4210 POLICE	225,743.76	221,074.00
4215 AMBULANCE		
4215-2-695 Misc. Exp	0.00	1.00
Total 4215 AMBULANCE	0.00	1.00

	2012 Expended	2012 Appropriated
4220 FIRE		
4220-1-120 FD Part Time Wages	18,466.75	20,000.00
4220-1-215 Life/Disability Insurance	882.00	900.00
4220-1-220 FICA	1,144.96	1,240.00
4220-1-225 Medicare	267.77	290.00
4220-1-341 Telephone	2,327.03	2,300.00
4220-1-342 Cell Phone	355.44	360.00
4220-1-392 Training & Cert.	1,450.00	3,500.00
4220-1-520 Property/Vehicle/Liability Ins.	3,615.05	6,059.00
4220-1-620 Dues/Books/Office Supplies	983.34	500.00
4220-1-630 Equipment Maint. & Repairs	4,343.73	3,500.00
4220-1-635 Fuel	3,418.12	3,600.00
4220-1-660 Vehicle Maint. & Repairs	1,883.87	5,000.00
4220-1-683 Forestry	386.96	900.00
4220-1-740 New Equipment	8,996.36	8,000.00
4220-5-680 Community Education	281.82	400.00
4220-8-410 Building Electricity	3,131.49	2,800.00
4220-8-411 Building Heat & Oil	6,556.21	7,500.00
Total 4220 FIRE	58,490.90	66,849.00
4290 EMERGENCY MANAGEMENT		
4290-1-610 General Supplies	0.00	0.00
4290-1-810 Other Charges	0.00	0.00
4290-1-695 Misc. Exp.	0.00	1.00
Total 4290 EMERGENCY MANAGEMENT	0.00	1.00
4299 OTHER PUBLIC SAFETY		
4299-2-390 FD Concord Dispatch	15,844.00	15,844.00
4299-2-391 PD Hillsboro Dispatch	16,489.07	16,490.00
4299-2-392 HD Hillsboro Dispatch	2,000.00	2,000.00
Total 4299 OTHER PUBLIC SAFETY	34,333.07	34,334.00
Total 4200 PUBLIC SAFETY	318,567.73	322,259.00

	2012 Expended	2012 Appropriated
4300 HIGHWAYS		
4311 HIGHWAY DEPT ADMIN		
4311-1-110 HD Full Time Wages	204,296.09	207,279.00
4311-1-120 HD Part Time Wages	1,807.50	2,500.00
4311-1-140 Overtime	16,505.29	25,000.00
4311-1-160 Comp. Time	3,525.57	7,000.00
4311-1-210 Health Insurance	79,272.36	74,242.00
4311-1-215 Life Insurance/Disability	3,075.28	3,913.00
4311-1-220 FICA	14,159.16	14,990.00
4311-1-225 Medicare	3,311.41	3,507.00
4311-1-230 Retirement	10,067.26	12,436.00
4311-1-341 Telephone	299.07	303.00
4311-1-342 Cell Phone	775.67	745.00
4311-1-392 Training & Cert.	0.00	500.00
4311-1-410 Building Electricity	2,668.97	3,500.00
4311-1-411 Building Heat & Oil	6,889.00	9,500.00
4311-1-430 Building Maint. & Repairs	356.96	5,500.00
4311-1-520 Property/Vehicle/Liability Insurance	5,259.00	5,259.00
4311-1-620 Dues/Books/Office Supplies	727.75	200.00
4311-1-680 Uniforms	3,231.30	2,800.00
Total 4311 HIGHWAY DEPT ADMIN	356,227.64	379,174.00
4312 HIGHWAY MAINTENANCE		
4312-1-610 General Supplies	15,504.84	17,000.00
4312-1-635 Vehicle Fuel	71,925.20	55,000.00
4312-1-740 New Equipment	5,960.85	6,000.00
4312-2-390 Contract Services	893.34	1,868.00
4312-2-631 Culverts	5,000.00	5,000.00
4312-2-632 Salt	35,142.73	50,000.00
4312-2-633 Cold Patch	1,857.90	3,000.00
4312-2-634 Dust Control	11,946.00	12,000.00
4312-2-635 Cracksealing	13,600.00	14,500.00
4312-2-636 Roadside Mowing	6,500.00	6,500.00
4312-2-637 Gravel Crushing	25,000.00	25,000.00
4312-2-638 Tree Removal	1,655.00	3,500.00
4312-2-639 Sand	19,000.00	19,000.00
4312-2-660 Vehicle Maint. & Repair	32,258.42	40,000.00
Total 4312 HIGHWAY MAINTENANCE	246,244.28	258,368.00
4316 STREET LIGHTING		
4316-3-410 Electricity	3,159.05	2,860.00
Total 4316 STREET LIGHTING	3,159.05	2,860.00
Total 4300 HIGHWAYS	605,630.97	640,402.00
4324 SOLID WASTE DISPOSAL		
4324-1-390 Hillsboro Transfer Station	39,923.14	62,987.00
4321-2-390 Tipping Fees	26,615.12	28,056.00
4324-3-390 Disposal Contract - Waste Mgmt.	1,561.64	1,570.00
Total 4324 SOLID WASTE DISPOSAL	68,099.90	92,613.00

	2012 Expended	2012 Appropriated
4415 HEALTH AGENCIES & PROGRAMS		
4415-1-392 American Red Cross	300.00	300.00
4415-1-393 St. Joseph Community Service	585.00	585.00
Total 4415 HEALTH AGENCIES & PROGRAMS	885.00	885.00
4442 DIRECT ASSISTANCE		
4442-1-110 Welfare Officer Wages	1,994.65	2,363.00
4442-1-220 FICA	126.20	147.00
4442-1-225 Medicare	29.51	34.00
4442-1-690 Medical Assistance	89.03	500.00
4442-2-690 Rent Assistance	2,530.00	4,500.00
4442-3-690 Utility Assistance	1,886.86	3,000.00
4442-4-690 Heat Assistance	3,492.12	5,000.00
4442-5-690 Food Assistance	373.53	2,000.00
Total 4442 DIRECT ASSISTANCE	10,521.90	17,544.00
4520 PARKS & RECS PROGRAMS		
4520-2-390 Hillsboro Park & Rec. Contract	938.49	7,239.00
Total 4520 PARKS & RECS PROGRAMS	938.49	7,239.00
4550 LIBRARY		
4550-1-410 Building Electricity	181.52	165.00
4550-1-610 General Supplies/Dues/Postage	248.00	100.00
4550-1-640 Books & Informational Services	0.00	400.00
4550-1-692 Literacy Programs	828.04	1,150.00
Total 4550 LIBRARY	1,257.56	1,815.00
4611 CONSERVATION COMMISSION		
4611-2-120 DCC Part Time Wages	0.00	528.00
4611-2-220 FICA	0.00	33.00
4611-2-225 Medicare	0.00	8.00
4611-2-392 Training & Cert.	0.00	25.00
4611-2-620 Dues/Books/Office Supplies	527.65	300.00
4611-2-622 Notices	0.00	50.00
4611-2-625 Postage	230.85	50.00
4611-2-690 Misc. Exp	0.00	100.00
4611-2-692 Deering Lake Testing	680.00	665.00
4611-2-694 Roads & Trails	0.00	50.00
4611-2-695 Conservation Camp	0.00	450.00
Total 4611 CONSERVATION COMMISSION	1,438.50	2,259.00
4711 BONDS & NOTES-PRINCIPAL		
4711-3-981 Town Hall Renovation Bond	25,000.00	25,000.00
4711-3-983 HD 10-Wheeler	42,989.20	42,972.00
Total 4711 BONDS & NOTES-PRINCIPAL	67,989.20	67,972.00
4721 BONDS & NOTES-INT		
4721-3-981 Town Hall Renovation Bond	15,687.00	15,687.00
4721-3-983 HD 10-Wheeler	3,320.80	3,339.00
Total 4721 BONDS & NOTES-INT	19,007.80	19,026.00

	2012 Expended	2012 Appropriated
4723 TAX ANTICIPATION NOTES		
4723-1-980 Debt Service	0.00	5,000.00
Total 4723 TAX ANTICIPATION NOTES	0.00	5,000.00
OPERATING BUDGET TOTAL	1,480,165.18	1,590,689.00
4902 VEHICLES/EQUIP/MACHINERY		
4901-1-743 Ambulance	44,068.00	44,068.00
Total 4902 VEHICLES/EQUIP/MACHINERY	44,068.00	44,068.00
4909 OTHER IMPROVEMENTS		
4909-1-392 Hillsboro Recreation Program	19,632.60	26,606.00
4909-1-393 Fire Department Building Exp. Trust Fund	10,000.00	10,000.00
4909-1-395 Library Building Maintenance	7,500.00	7,500.00
Total 4909 OTHER IMPROVEMENTS	37,132.60	44,106.00
4915 PAYMENTS TO CAP. RES. FUND		
4915-1-005 Computer Capital Reserve Fund	10,000.00	10,000.00
4915-1-010 HD Vehicle Captial Reserve Fund	10,000.00	10,000.00
Total 4915 PAYMENTS TO CAP. RES. FUND	20,000.00	20,000.00
4916 PAYMENTS TO EXP.TRUST FUND		
4916-1-002 Road Reconstruction and Maint. Exp. Fund	225,000.00	225,000.00
4916-1-004 Exotic Weed Control Exp. Fund	2,000.00	2,000.00
4916-1-006 Government Building Improvement Exp. Fund	3,000.00	3,000.00
4916-1-011 Cemetery Exp. Fund	4,000.00	4,000.00
4916-1-012 Health & Safety Exp. Fund	10,000.00	10,000.00
4916-1-013 Heritage Exp. Fund	8,650.00	8,650.00
4916-1-016 Police Vehicles Exp. Fund	10,000.00	10,000.00
4916-1-019 Reservoir Usage Permit Exp. Fund	2,870.00	2,870.00
Total 4916 PAYMENTS TO EXP.TRUST FUND	265,520.00	265,520.00
Total Expense	1,846,885.78	1,964,383.00

MS-61

TAX COLLECTOR'S REPORT

For the Municipality of DEERING Year Ending 12/31/2012

DEBITS

UNCOLLECTED TAXES AT THE BEGINNING OF THE YEAR*		LEVY FOR YEAR 2012	PRIOR LEVIES 2011	2010	2009+
Property Taxes	#3110	xxxxxx	$ 468,497.99	$ 0.00	$ 0.00
Resident Taxes	#3180	xxxxxx	$ 0.00	$ 0.00	$ 0.00
Land Use Change Taxes	#3120	xxxxxx	$ 13,211.70	$ 0.00	$ 0.00
Timber Yield Taxes	#3185	xxxxxx	$ 528.00	$ 0.00	$ 0.00
Excavation Tax @ $.02/yd	#3187	xxxxxx	$ 0.00	$ 0.00	$ 0.00
Utility Charges	#3189	xxxxxx	$ 0.00	$ 0.00	$ 0.00
Betterment Taxes		xxxxxx	$ 0.00	$ 0.00	$ 0.00
Prior Years' Credits Balance**		$ 0.00			
This Year's New Credits		($ 7,538.62)			

TAXES COMMITTED THIS FISCAL YEAR

Property Taxes	#3110	$ 4,935,716.00	$ 0.00
Resident Taxes	#3180	$ 0.00	$ 0.00
Land Use Change Taxes	#3120	$ 4,900.00	$ 0.00
Timber Yield Taxes	#3185	$ 4,396.57	$ 0.00
Excavation Tax @ $.02/yd	#3187	$ 42.12	$ 0.00
Utility Charges	#3189	$ 0.00	$ 0.00
Betterment Taxes		$ 0.00	$ 0.00

FOR DRA USE ONLY

OVERPAYMENT REFUNDS

Property Taxes	#3110				
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ $.02/yd	#3187				
Credits Refunded		$ 7,538.62	$ 0.00	$ 0.00	$ 0.00
Interest - Late Tax	#3190	$ 5,187.83	$ 23,902.10	$ 0.00	$ 0.00
Resident Tax Penalty	#3190	$ 0.00	$ 0.00	$ 0.00	$ 0.00
TOTAL DEBITS		$ 4,950,242.52	$ 506,139.79	$ 0.00	$ 0.00

*This amount should be the same as the last year's ending balance. If not, please explain.

**Enter as a negative. This is the amount of this year's taxes pre-paid last year as authorized by RSA 80:52-a.

**The amount is already included in the warrant and therefore in line #3110 as a positive amount for this year's levy.

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

MS-61

TAX COLLECTOR'S REPORT

For the Municipality of DEERING Year Ending 12/31/2012

CREDITS

REMITTED TO TREASURER	LEVY FOR YEAR 2012	PRIOR LEVIES 2011	2010	2009+
Property Taxes	$ 4,550,469.78	$ 275,557.05	$ 0.00	$ 0.00
Resident Taxes	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Land Use Change Taxes	$ 4,900.00	$ 966.22	$ 0.00	$ 0.00
Timber Yield Taxes	$ 3,539.81	$ 528.00	$ 0.00	$ 0.00
Interest & Penalties	$ 5,187.83	$ 23,902.10	$ 0.00	$ 0.00
Excavation Tax @ $.02/yd	$ 42.12	$ 0.00	$ 0.00	$ 0.00
Utility Charges	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Converted To Liens (Principal only)	$ 0.00	$ 197,981.34	$ 0.00	$ 0.00
Betterment Taxes	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Discounts Allowed	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Prior Year Overpayments Assigned	$ 0.00			

ABATEMENTS MADE

Property Taxes	$ 4,340.57	$ 2,075.08	$ 0.00	$ 0.00
Resident Taxes	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Land Use Change Taxes	$ 0.00	$ 5,130.00	$ 0.00	$ 0.00
Timber Yield Taxes	$ 781.21	$ 0.00	$ 0.00	$ 0.00
Excavation Tax @ $.02/yd	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Utility Charges	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Betterment Taxes	$ 0.00	$ 0.00	$ 0.00	$ 0.00
CURRENT LEVY DEEDED	$ 543.00	$ 0.00	$ 0.00	$ 0.00

UNCOLLECTED TAXES -- END OF YEAR #1080

Property Taxes	$ 380,362.65	$ 0.00	$ 0.00	$ 0.00
Resident Taxes	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Land Use Change Taxes	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Timber Yield Taxes	$ 75.55	$ 0.00	$ 0.00	$ 0.00
Excavation Tax @ $.02/yd	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Utility Charges	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Betterment Taxes	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Property Tax Credit Balance*	$ 0.00	xxxxxx	xxxxxx	xxxxxx
TOTAL CREDITS	$ 4,950,242.52	$ 506,139.79	$ 0.00	$ 0.00

*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a.
(Be sure to indicate a positive amount in the Property Taxes actually remitted to the treasurer.)

MS-61

TAX COLLECTOR'S REPORT

For the Municipality of DEERING Year Ending 12/31/2012

DEBITS

UNREDEEMED & EXECUTED LIENS	2012	PRIOR LEVIES 2011	2010	2009+
Unredeemed Liens Beginning of FY		$ 0.00	$ 116,461.71	$ 79,799.38
Liens Executed During FY	$ 0.00	$ 211,172.61	$ 0.00	$ 0.00
Unredeemed Elderly Liens Beg. of FY		$ 0.00	$ 0.00	$ 0.00
Elderly Liens Executed During FY	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Interest & Costs Collected	$ 0.00	$ 5,081.25	$ 7,364.63	$ 24,130.97
TOTAL LIEN DEBITS	$ 0.00	$ 216,253.86	$ 123,826.34	$ 103,930.35

CREDITS

REMITTED TO TREASURER		2012	PRIOR LEVIES 2011	2010	2009+
Redemptions		$ 0.00	$ 82,745.32	$ 30,740.46	$ 52,987.80
Interest & Costs Collected	#3190	$ 0.00	$ 5,081.25	$ 7,364.63	$ 24,130.97
Abatements of Unredeemed Liens		$ 0.00	$ 0.00	$ 831.27	$ 389.71
Liens Deeded to Municipality		$ 0.00	$ 1,844.66	$ 1,844.13	$ 2,543.13
Unredeemed Liens End of FY	#1110	$ 0.00	$ 126,582.63	$ 83,045.85	$ 23,878.74
Unredeemed Elderly Liens End of FY		$ 0.00	$ 0.00	$ 0.00	$ 0.00
TOTAL LIEN CREDITS		$ 0.00	$ 216,253.86	$ 123,826.34	$ 103,930.35

Does your muncipality commit taxes on a semi-annual basis (RSA 76:15-a) ? Yes

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.

TAX COLLECTOR'S SIGNATURE Nancy A. Cowan DATE 1/7/13 as of 12/31/12

Nancy A. Cowan

2012 Tax Rate Computation

Town Portion

Total Gross Town Appropriations	$1,965,383
Less: Revenue	(522,318)
Less: Fund Balance Used	(2,870)
Less: Shared Revenue	(0)
Add: Overlay	45,000
Add: War Service Credit	57,600
Approved Town Tax Effort	1,542,795

Town Rate $7.80

School Portion

Regional School Apportionment	4,179,908
Less: Total Equitable Education Grant	(949,234)
State Education Taxes	(454,392)
Approved School Tax Effort	2,776,282

Local School Rate $14.04

State Education Taxes

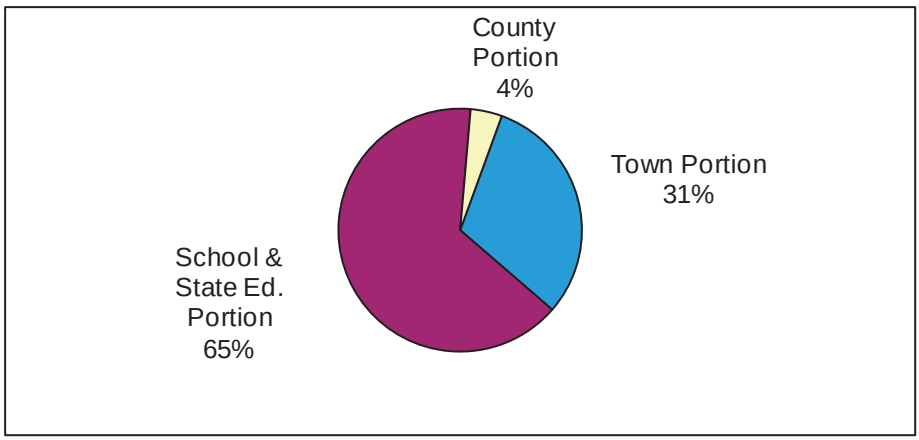
Equalized Valuation (no utilities)	187,563,192
	X 2.423
Divided by 1000	1000
Approved State Education Taxes	**454,466**

State School Rate $2.42

County Portion

Due to County	209,988
Less: Shared Revenues to Town	(0)
Approved County Tax Effort	209,988

County Rate $1.06

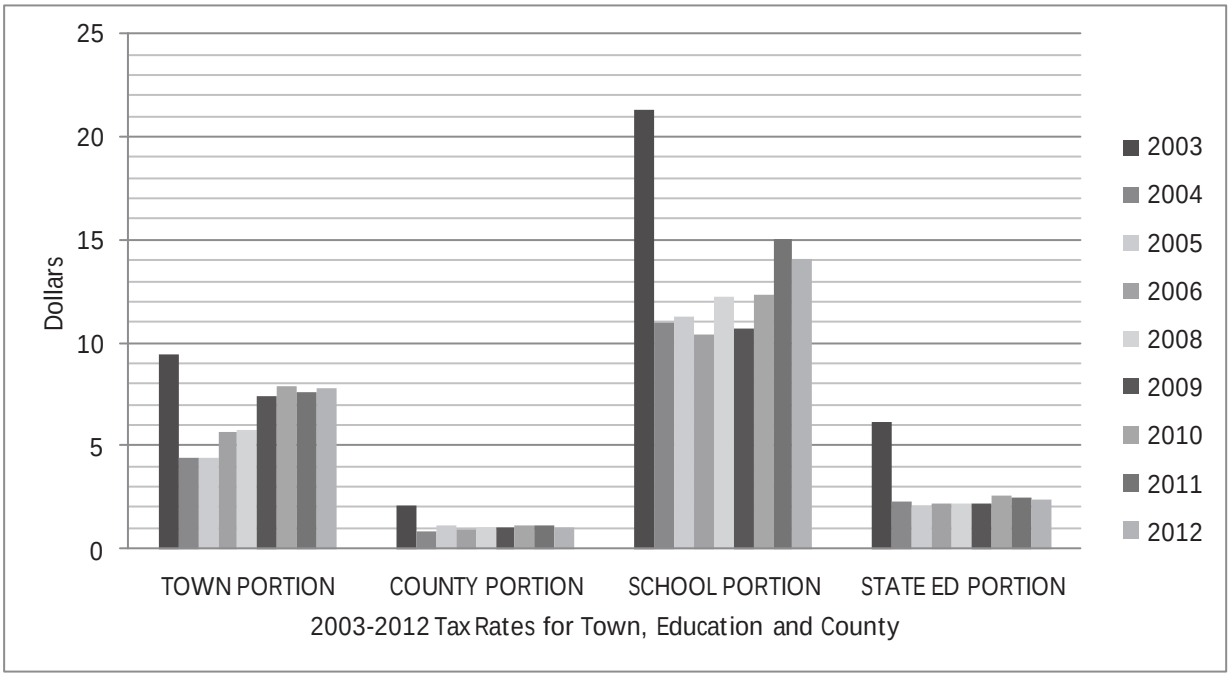


Tax Rate Comparison

From the graph on the previous page you can see that 69% of your tax dollars goes to fund our schools and county, leaving 31% to fund the operations of the Town.

EXAMPLE:
With a property assessed at $250,000 your annual tax bill is broken down as follows…

County:	*$*	*265.00*
Town:		*1,950.00*
School & State Education		*4,115.00*
Total Annual Tax Bill:	*$*	*6,330.00*



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
TOWN PORTION	8.82	9.39	4.43	4.43	5.64	5.67	5.80	7.41	7.89	7.61	7.80
COUNTY PORTION	1.85	2.07	0.82	1.09	0.95	0.96	1.01	1.04	1.12	1.10	1.06
SCHOOL PORTION	19.32	21.33	11.00	11.25	10.38	10.76	12.25	10.69	12.37	15.02	14.04
STATE ED PORTION	7.25	6.13	2.26	2.12	2.14	2.15	2.14	2.15	2.55	2.43	2.42

Town Clerks Report

Financial Report for 2012

Beach Permits	$3193.96
Dog Licenses	$4190.00
Marriage Licenses	$450.00
Motor Vehicles	$271,325.34
Miscellaneous Fees (Returned checks, certified mail, tax look up for businesses, copies, ect.)	$1024.45
UCC Filing Fees	$345.00
Vital Statistics	$445.00
Total	***$280,973.75***

Treasurer's Report
For Fiscal Year 2012

Submitted By: Stuart Huggard, Treasurer

	Jan – Dec
Income	
Rev. From Lic., Permits, & Fees	
Bad Check Fee	50.00
Beach Permit	3,193.96
Building Permits	
Driveway	65.00
Septic System	489.00
Building Permits - Other	3,875.60
Total Building Permits	4,429.60
Business Licenses	500.00
Certified Mail	103.45
Dog	4,190.00
Marriage Licenses	450.00
Motor Vehicle	271,343.62
Pistol Permits	310.00
Recording Fees	17.00
Town Clerk Fee	871.00
Town Hall Rental	650.00
UCC Filing Fees	345.00
Vital Statistics	445.00
Total Rev. From Lic., Permits, & Fees	286,898.63
Rev. From State of NH	
Operation Safe	1,938.34
PD Computer Software	1,512.50
Dept. of Justice	351.46
DWI Patrol Grant	5,015.80
Forest Reimbursement	258.89
Highway Block Grant	85,265.87
OHRV Grant	450.00
PD Enforcement Patrols	5,553.68
Rooms and Meals	85,204.62
Rev. From State of NH - Other	633.57
Total Rev. From State of NH	186,184.73
Revenue Fr. Interest/ Penalties	
Property Tax Int. 12	3,835.05
Land Use Int.	733.78
Property Tax Int. 11	9,959.70
Redemptions Int. 07	1,092.78
Redemptions Int. 08	3,677.93
Redemptions Int. 09	19,360.26
Redemptions Int. 10	7,364.63
Redemptions Int. 11	5,081.25
Yield Tax Int.	24.55
Total Revenue Fr. Interest/ Penalties	51,129.93
Revenue from Federal Gov.	
FEMA Grant	8,897.36
Total Revenue from Federal Gov.	8,897.36

Treasurer's Report—*Continued*

For Fiscal Year 2012

Revenue From Misc. Sources	
Reim. For Training	245.00
Unclaimed Property	30.00
Ambulance	17,427.82
Copies	77.00
Insurance Reimbursement	3,264.23
Interest Lake Sun Checking	3,059.92
Misc. Income	
Stumpage	2,400.70
Misc. Income - Other	1,465.49
Total Misc. Income	3,866.19
Police Copies	235.00
Police Detail - Police	490.46
Police Detail - Town	235.74
Police Tickets	1,445.00
Property Sale	12,100.00
Reimbursed Healthtrust	1,250.52
Sale of Deeded Property	14,500.00
Trans. From Trust Funds	618,727.55
Welfare Reimbursement	144.90
Total Revenue From Misc. Sources	677,099.33
Revenue From Taxes	
Land Use Change Tax Lien	3,050.60
Land Use Change Tax	5,866.22
Property Tax 11	265,257.51
Property Tax 12	4,549,409.90
Redemptions 07	2,155.47
Redemptions 08	3,566.66
Redemptions 09	47,265.67
Redemptions 10	30,740.46
Redemptions 11	79,694.72
Yield Tax	4,109.93
Total Revenue From Taxes	4,991,117.14
Revenue From Town Boards/Groups	
Planning Board	2,637.00
Zoning Board Application	155.00
Total Revenue From Town Boards/Groups	2,792.00
Total Income	6,204,119.12
Expense	
Hillsborough County Taxes	209,988.00
As Per Selectmen	2,238,419.12
Bank Fees	80.00
Hillsboro-Deering Schools	3,234,615.15
Trans. To Trust Funds	303,020.00
Total Expense	5,986,122.27

Town of Deering
2012 Bank Reconciliation of Treasurer's Funds

TD BANK AMBULANCE ACCOUNT

Opening Balance	**64,138.83**
Interest Income	+ 96.27
Closing Balance 12/31/2012	**64,235.10**

Ambulance 64,235.10

TOWN OF DEERING LIBRARY

Opening Balance	**1,933.44**
Plus Income	+947.25
Minus Expenses	-100.00
Closing Balance 12/31/2012	**2,780.69**

CONSERVATION COMMISSION – TD Bank

Opening Balance	**68,672.64**
Income From Current Use	8,916.82
Income From Interest	+99.75
Expense – Land Purchase	-5,000.00
Closing Balance 12/31/12	**72,689.21**

Trustees of the Trust Funds

The Trustees enjoyed an uneventful year. All monies were processed in a timely fashion, all financial reports were completed without fuss and for the first time in many years our membership remained stable.

A few years ago the Trustees implemented electronic record keeping using a combination of Quicken and spreadsheets. This has proven very effective allowing us to produce on-demand accounting and end of year reports quite efficiently. Today most of the documents processed are in electronic form and are archived each year on CD. Our goal for the coming year is to have all documents and transactions in electronic form. Of course, we will continue to file paper copies of everything.

In June of 2010 the Trustees began investing a percentage of the Common Trust in market based instruments according to the State's "Prudent Investor" guidelines. The goal was to achieve higher returns than bank based CDs allowed and to garner badly needed capital gains. So far we have been quite successful in achieving these goals.

For the coming year we expect to continue the policies and procedures that have been put into place. We look forward to another uneventful year.

Respectfully submitted,

Marc Albert
Chairman, Trustee of the Trust Funds Committee

2012 Common Trust Fund Report

Account Summary (Book Value)

	Principal					Income				
Fund Purpose	**Start of Year**	**Deposits**	**Cap Gains**	**Expended**	**End of Year**	**Start of Year**	**Income**	**Expended**	**End of Year**	**Totals**
Celebrations	797.28	-	0.90	-	798.18	2,033.18	45.52	-	2,078.70	2,876.88
Cemetery (Deering)	-	-	-	-	-	5,356.77	86.12	-	5,442.89	5,442.89
Cemetery (East Deering)	262.11	-	0.30	-	262.40	11.59	4.41	-	16.00	278.40
Cemetery (Kohlmann)	3,986.39	-	4.51	-	3,990.90	667.90	74.90	-	742.80	4,733.70
Cemetery (Wolf)	996.60	-	1.13	-	997.72	1,930.75	47.08	-	1,977.83	2,975.55
Flag Pole	262.11	-	0.30	-	262.40	11.97	4.41	-	16.38	278.78
Flowers	207.29	-	0.23	-	207.53	24.95	3.74	(3.50)	25.19	232.72
Iron Fence	653.77	-	0.74	-	654.51	447.84	17.72	-	465.56	1,120.07
Perpetual Care	75,269.60	1,275.00	85.07	-	76,629.67	7,094.63	1,346.33	(380.94)	8,060.02	84,689.69
School Fund	3,961.60	-	4.48	-	3,966.08	63.49	64.79	(63.49)	64.79	4,030.87
Town Purpose	13,085.32	-	14.79	-	13,100.11	4,781.66	287.25	(13.24)	5,055.67	18,155.78
Totals	**99,482.06**	**1,275.00**	**112.44**	**0.00**	**100,869.50**	**22,424.73**	**1,982.27**	**(461.17)**	**23,945.83**	**124,815.33**

Year Over Year Performance (Book Value)

			Gain / Loss	
Fund Purpose	**EOY 2011**	**EOY 2012**	**Dollars**	**Percentage**
Celebrations	2,830.46	2,876.88	46.42	1.64%
Cemetery (Deering)	5,356.77	5,442.89	86.12	1.61%
Cemetery (East Deering)	273.70	278.40	4.71	1.72%
Cemetery (Kohlmann)	4,654.29	4,733.70	79.41	1.71%
Cemetery (Wolf)	2,927.35	2,975.55	48.21	1.65%
Flag Pole	274.08	278.78	4.71	1.72%
Flowers	232.24	232.72	0.47	0.20%
Iron Fence	1,101.61	1,120.07	18.46	1.68%
Perpetual Care	82,364.23	84,689.69	2,325.46	2.82%
School Fund	4,025.09	4,030.87	5.78	0.14%
Town Purpose	17,866.98	18,155.78	288.80	1.62%
Totals	**121,906.79**	**124,815.33**	**2,908.54**	**2.39%**

Allocation Of Funds (Book Value)

				Gain / Loss	
Bank	**Account**	**Start of Year**	**End of Year**	**Dollars**	**Percentage**
Lake Sunapee	Checking	19.76	6.30	(13.46)	-68.12%
Lake Sunapee	Savings	50,369.52	51,401.38	1,031.86	2.05%
Linsco Private Ledger	Brokerage	71,517.51	73,407.65	1,890.14	2.64%
Sub-Totals		**121,906.79**	**124,815.33**	**2,908.54**	**2.39%**

Investment Portfolio (Market Value)

						Capital Gains			Gain / Loss	
Bank	**Account**	**Start of Year**	**Purchases**	**Dividends**	**Interest**	**Realized**	**Unrealized**	**End of Year**	**Dollars**	**Percentage**
Linsco Private Ledger	FFRCX	20,647.41	-	548.95	-	107.58	605.88	21,909.82	1,262.41	6.11%
Linsco Private Ledger	GCMCX	5,361.94	-	9.12	-	-	912.69	6,283.75	921.81	17.19%
Linsco Private Ledger	LDLAX	7,637.70	-	266.53	-	2.42	186.61	8,093.26	455.56	5.96%
Linsco Private Ledger	MCDVX	8,003.45	-	126.76	-	2.44	756.62	8,889.27	885.82	11.07%
Linsco Private Ledger	MCLOX	8,372.98	-	48.69	-	-	718.50	9,140.17	767.19	9.16%
Linsco Private Ledger	Money Market	52.65	-	-	-	-	-	52.65	-	0.00%
Linsco Private Ledger	PMSTX	20,961.51	-	777.65	-	-	1,027.44	22,766.60	1,805.09	8.61%
Totals		**71,037.64**	**-**	**1,777.70**	**0.00**	**112.44**	**4,207.74**	**77,135.52**	**6,097.88**	**8.58%**

2012 Expendable Trust Fund Report

Fund Purpose	Start of Year	Deposits	Expended	Interest	End Of Year	Delta
Bridge Repair	34,999.86	-	-	138.86	35,138.72	138.86
Celebration (A)	2,844.67	-	-	11.28	2,855.95	11.28
Celebration (Holiday)	168.85	-	(108.23)	0.41	61.03	(107.82)
Cemetery	6,667.21	4,000.00	(7,912.67)	17.72	2,772.26	(3,894.95)
Computer Systems	5,464.21	10,000.00	(4,980.59)	19.06	10,502.68	5,038.47
Exotic Weed	17,291.45	2,000.00	(3,405.85)	64.59	15,950.19	(1,341.26)
Fire Department Building	-	10,000.00	(8,702.97)	5.31	1,302.34	1,302.34
Fire Department Vehicle	31,862.16	-	-	118.18	31,980.34	118.18
Friends of Deering	1,902.56	-	-	7.55	1,910.11	7.55
Govt Building Improvement	10,048.14	3,000.00	(5,368.67)	29.96	7,709.43	(2,338.71)
Grants Reimbursable	15,787.86	-	(4,082.59)	52.59	11,757.86	(4,030.00)
Health and Safety	5,578.32	10,000.00	(13,816.84)	22.97	1,784.45	(3,793.87)
Heritage	531.36	9,705.00	(7,940.37)	9.00	2,304.99	1,773.63
Highway Vehicle	10,041.26	10,000.00	-	48.10	20,089.36	10,048.10
Library	5,430.55	-	-	21.54	5,452.09	21.54
Library Building	-	7,500.00	(4,668.00)	7.69	2,839.69	2,839.69
Muni & Transport Imp	12,204.10	-	-	48.42	12,252.52	48.42
Police Vehicle	15,196.29	10,000.00	-	67.18	25,263.47	10,067.18
Recreaton	2,000.00	-	(202.32)	7.32	1,805.00	(195.00)
Reservoir	1,470.00	2,870.00	(876.57)	7.13	3,470.56	2,000.56
Road Reconstruction	277,210.88	225,000.00	(497,765.36)	559.48	5,005.00	(272,205.88)
Turnout Gear	73,039.31	-	(58,452.09)	126.77	14,713.99	(58,325.32)
Wet/Dry Hydrants	7,940.05	-	-	31.51	7,971.56	31.51
Youth Diversion	10,000.00	-	-	39.26	10,039.26	39.26
Grand Totals	**547,679.09**	**304,075.00**	**(618,283.12)**	**1,461.88**	**234,932.85**	**(312,746.24)**

TOWN OF DEERING, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended December 31, 2011

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statement of Net Assets	10
Statement of Activities	11
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	12
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities in the Statement of Net Assets	13
Statement of Revenues, Expenditures, and Changes in Fund Balances	14
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
Statement of Revenues and Other Sources, and Expenditures and Other Uses - Budget and Actual - General Fund	16
Fiduciary Funds:	
Statement of Fiduciary Net Assets	17
Notes to Financial Statements	18

MH&Co
MELANSON HEATH & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

102 Perimeter Road
Nashua, NH 03063-1301
Tel (603) 882-1111 • Fax (603) 882-9456
www.melansonheath.com

FINANCIAL REPORTS

INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Deering, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Deering, New Hampshire, as of and for the year ended December 31, 2011, which collectively comprise the Town's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the Town of Deering's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Deering, as of December 31, 2011, and the respective changes in financial position, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Additional Offices:
Andover, MA • Greenfield, MA • Ellsworth, ME • Manchester, NH

The Management's Discussion and Analysis appearing on the following pages, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Melanson Heath + Company P.C.
Nashua, New Hampshire
September 19, 2012

FINANCIAL REPORTS

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Deering, we offer readers this narrative overview and analysis of the financial activities of the Town of Deering for the fiscal year ended December 31, 2011.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Assets presents information on all assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, highways and streets, sanitation, health and welfare, library and recreation, and conservation.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

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

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

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to 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.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by $ 6,114,600 (i.e., net assets), a change of $ 381,067 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of $ 677,073, a change of $ 244,143 in comparison to the prior year.

- At the end of the current fiscal year, unassigned fund balance for the general fund was $ 121,157, a change of $ 101,293 in comparison to the prior year.
- Total long-term debt (i.e., bonds payable) at the close of the current fiscal year was $ 416,961, a change of $ (66,479) in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

	Governmental Activities	
	2011	2010
Current and other assets	$ 3,252,563	$ 2,502,329
Capital assets	5,296,863	5,269,527
Total assets	8,549,426	7,771,856
Long-term liabilities outstanding	416,961	483,440
Other liabilities	2,017,865	1,554,883
Total liabilities	2,434,826	2,038,323
Net assets:		
Invested in capital assets, net	4,879,902	4,786,087
Restricted	190,934	196,678
Unrestricted	1,043,764	750,768
Total net assets	$ 6,114,600	$ 5,733,533

CHANGES IN NET ASSETS

	Governmental Activities	
	2011	2010
Revenues:		
Program revenues:		
Charges for services	$ 30,134	$ 51,478
Operating grants and contributions	15,604	90,469
Capital grants and contributions	18,944	1,087,049
General revenues:		
Property taxes	1,480,771	1,493,171
Excises	248,836	250,084
Penalties and interest on taxes	61,221	68,744
Grants and contributions not restricted to specific programs	184,335	182,132
Investment income	5,776	7,609
Other	88,682	33,080
Total revenues	2,134,303	3,263,816

(continued)

(continued)

CHANGES IN NET ASSETS

	Governmental Activities	
	2011	2010
Expenses:		
General government	435,471	483,994
Public safety	437,203	375,029
Highways and streets	716,483	783,406
Sanitation	83,325	110,300
Health and welfare	18,496	10,940
Library and recreation	30,449	34,127
Conservation	10,910	60,213
Interest on long-term debt	21,324	25,064
Total expenses	1,753,661	1,883,073
Change in net assets before permanent	380,642	1,380,743
Permanent fund contributions	425	850
Increase in net assets	381,067	1,381,593
Net assets - beginning of year	5,733,533	4,351,940
Net assets - end of year	$ 6,114,600	$ 5,733,533

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net assets were $ 6,114,600, a change of $ 381,067 from the prior year.

The largest portion of net assets $ 4,879,902 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net assets $ 190,934 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets $ 1,043,764 may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a change in net assets of $ 381,067. Key elements of this change are as follows:

General fund revenues over expenditures	$ 248,959
Special revenue fund expenditures in excess of revenues	(8,101)
Fixed assets acquisitions from revenues	226,020
Debt service principal pay downs	66,479
Depreciation expense	(198,684)
Other changes	46,394
Total	$ 381,067

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

FINANCIAL REPORTS

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of the end of the current year, governmental funds reported combined ending fund balances of $ 677,073, a change of $ 244,143 in comparison to the prior year. Key elements of this change are as follows:

General fund revenues over expenditures	$ 248,959
West Deering Bridge Project revenues over expenditures	3,544
Special revenue fund expenditures in excess of revenues	(8,101)
Trust fund expenditures in excess of revenues	(259)
Total	$ 244,143

In fiscal year 2011, the Town implemented *Governmental Accounting Standards Board Statement #54 Fund Balance Reporting and Governmental Fund Type Definitions*. In general, amounts previously reported as undesignated fund balance, are now reported as unassigned fund balance. Full definitions of all fund balance classifications can be found in the notes to the financial statements. Additionally, amounts previously reported in cash reserve funds, are now required to be presented as committed fund balance in the general fund.

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was $ 121,157, while total fund balance was $ 392,198. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

General Fund	12/31/11	12/31/10	Change	% of Total General Fund Expenditures
Unassigned fund balance	$ 121,157	$ 19,864	$ 101,293	6.7%
Total fund balance[1]	$ 392,198	$ 143,239	$ 248,959	21.6%

[1]Now includes Capital Reserve Fund. Prior period balances have been revised to conform to current presentation.

The total fund balance of the general fund changed by $ 248,959 during the current year. Key factors in this change are as follows:

Revenues in excess of budget	$ 34,124
Expenditures less than budget	68,257
Change in capital reserve	147,666
Other	(1,088)
Total	$ 248,959

Included in the total general fund balance are the Town's capital reserve accounts with the following balances:

	12/31/11	12/31/10	Change
Capital reserves	$ 271,041	$ 123,375	$ 147,666
Total	$ 271,041	$ 123,375	$ 147,666

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There were no differences between the original budget and the final amended budget.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year-end amounted to $ 5,296,863 (net of accumulated depreciation), a change of $ 27,336 from the prior year. This investment in capital assets includes land, buildings and improvements, machinery and equipment, infrastructure, and construction in progress.

Major capital asset events during the current fiscal year included the following:

- $ 213,583 for major repairs and paving of various Town Roads.

Additional information on capital assets can be found in the Notes to the Financial Statements.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was $ 416,961, all of which was backed by the full faith and credit of the government.

Additional information on long-term debt can be found in the Notes to the Financial Statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Deering's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Town Administrator
Town of Deering
762 Deering Center Road
Deering, New Hampshire 03244

TOWN OF DEERING, NEW HAMPSHIRE

STATEMENT OF NET ASSETS

DECEMBER 31, 2011

	Governmental Activities
ASSETS	
Current:	
Cash and short-term investments	$ 2,405,851
Investments	70,985
Due from external parties - fiduciary funds	11,840
Receivables, net of allowance for uncollectibles:	
Taxes	571,272
Intergovernmental	15,980
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Taxes	176,635
Capital assets, being depreciated, net	2,317,267
Capital assets, not being depreciated	2,979,596
TOTAL ASSETS	8,549,426
LIABILITIES	
Current:	
Accounts payable	59,789
Accrued liabilities	17,887
Due to other governments	1,940,189
Current portion of long-term liabilities:	
Bonds payable	67,972
Noncurrent:	
Bonds payable	348,989
TOTAL LIABILITIES	2,434,826
NET ASSETS	
Invested in capital assets, net of related debt	4,879,902
Restricted for:	
Grants and other statutory restrictions	69,507
Permanent funds:	
Nonexpendable	99,920
Expendable	21,507
Unrestricted	1,043,764
TOTAL NET ASSETS	$ 6,114,600

See notes to financial statements.

TOWN OF DEERING, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2011

		Program Revenues			Net (Expenses) Revenues and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
General government	$ 435,471	$ 14,751	$ 3,993	$ -	$ (416,727)
Public safety	437,203	-	10,711	-	(426,492)
Highways and streets	716,483	12,910	-	18,944	(684,629)
Sanitation	83,325	-	-	-	(83,325)
Health and welfare	18,496	-	-	-	(18,496)
Library and recreation	30,449	-	719	-	(29,730)
Conservation	10,910	2,473	181	-	(8,256)
Interest	21,324	-	-	-	(21,324)
Total Governmental Activities	$ 1,753,661	$ 30,134	$ 15,604	$ 18,944	(1,688,979)
		General Revenues and Contributions:			
		Taxes			1,480,771
		Motor vehicle permits			248,836
		Penalties, interest and other			61,221
		Grants and contributions not restricted to specific programs			184,335
		Investment income			5,776
		Miscellaneous			88,682
		Permanent fund contributions			425
		Total general revenues			2,070,046
		Change in Net Assets			381,067
		Net Assets:			
		Beginning of year			5,733,533
		End of year			$ 6,114,600

See notes to financial statements.

TOWN OF DEERING, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2011

	General	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and short-term investments	$ 2,290,242	$ 115,609	$ 2,405,851
Investments	-	70,985	70,985
Receivables, net of allowance:			
Taxes	767,533	-	767,533
Intergovernmental	-	15,980	15,980
Due from other funds	36,284	84,917	121,201
TOTAL ASSETS	$ 3,094,059	$ 287,491	$ 3,381,550
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 59,789	$ -	$ 59,789
Accrued liabilities	11,859	-	11,859
Deferred revenue	583,279	-	583,279
Due to other governments	1,940,189	-	1,940,189
Due to other funds	106,745	2,616	109,361
TOTAL LIABILITIES	2,701,861	2,616	2,704,477
Fund Balances:			
Nonspendable	-	99,920	99,920
Restricted	-	187,571	187,571
Committed	271,041	-	271,041
Unassigned	121,157	(2,616)	118,541
TOTAL FUND BALANCES	392,198	284,875	677,073
TOTAL LIABILITIES AND FUND BALANCES	$ 3,094,059	$ 287,491	$ 3,381,550

See notes to financial statements.

TOWN OF DEERING, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET ASSETS OF GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET ASSETS

DECEMBER 31, 2011

Total governmental fund balances	$ 677,073
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	5,296,863
• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	563,653
• In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(6,028)
• Long-term liabilities, including bonds payable and capital leases, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Bonds payable	(416,961)
Net assets of governmental activities	$ 6,114,600

See notes to financial statements.

TOWN OF DEERING, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2011

	General	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	$ 1,438,126	$ -	$ 1,438,126
Penalties, interest, and other taxes	61,221	-	61,221
Charges for services	18,761	425	19,186
Licenses and permits	257,737	2,473	260,210
Intergovernmental	187,298	26,691	213,989
Investment income	5,578	198	5,776
Contributions	4,675	218	4,893
Miscellaneous	88,682	-	88,682
Total Revenues	2,062,078	30,005	2,092,083
Expenditures:			
Current:			
General government	413,688	385	414,073
Public safety	366,202	14,999	381,201
Highways and streets	808,783	-	808,783
Sanitation	83,325	-	83,325
Health and welfare	18,496	-	18,496
Library and recreation	30,424	25	30,449
Conservation	3,934	6,976	10,910
Capital outlay	-	12,436	12,436
Debt service	88,267	-	88,267
Total Expenditures	1,813,119	34,821	1,847,940
Changes in fund balances	248,959	(4,816)	244,143
Fund Balance, at Beginning of Year, as reclassified	143,239	289,691	432,930
Fund Balance, at End of Year	$ 392,198	$ 284,875	$ 677,073

See notes to financial statements.

TOWN OF DEERING, 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, 2011

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	$	244,143
• 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 and reported as depreciation expense:		
Capital outlay purchases		226,020
Depreciation		(198,684)
• Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in deferred revenue.		42,645
• The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets:		
Repayments of debt		66,479
• In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.		464
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	$	381,067

See notes to financial statements.

TOWN OF DEERING, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual Amounts	
Revenues and Other Sources:				
Taxes	$ 1,423,069	$ 1,423,069	$ 1,423,069	$ -
Interest, penalties and other taxes	63,144	63,144	61,221	(1,923)
Charges for services	5,294	5,294	5,851	557
Licenses and permits	221,543	221,543	257,737	36,194
Intergovernmental	188,428	188,428	187,299	(1,129)
Investment income	4,267	4,267	4,692	425
Miscellaneous	88,682	88,682	88,682	-
Use of fund balance	11,470	11,470	11,470	-
Total Revenues and Other Sources	2,005,897	2,005,897	2,040,021	34,124
Expenditures and Other Uses:				
General government	398,506	398,506	381,740	16,766
Public safety	336,348	336,348	318,085	18,263
Highways and streets	602,599	602,599	595,200	7,399
Sanitation	99,375	99,375	83,325	16,050
Health and welfare	16,964	16,964	16,881	83
Library and recreation	32,066	32,066	27,734	4,332
Conservation	2,021	2,021	1,638	383
Debt service	93,248	93,248	88,267	4,981
Transfers out	424,770	424,770	424,770	-
Total Expenditures and Other Uses	2,005,897	2,005,897	1,937,640	68,257
Excess of revenues and other sources over expenditures and other uses	$ -	$ -	$ 102,381	$ 102,381

See notes to financial statements.

16

TOWN OF DEERING, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET ASSETS

DECEMBER 31, 2011

	Agency Funds
ASSETS	
Cash and short term investments	$ 64,139
Total Assets	$ 64,139
LIABILITIES AND NET ASSETS	
Due to other funds	$ 11,840
Other liabilities	52,299
Total Liabilities	$ 64,139

See notes to financial statements.

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Deering (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. *Reporting Entity*

The government is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In 2011, it was determined that no entities met the required GASB 39 criteria of component units.

B. *Government-wide and Fund Financial Statements*

Government-wide Financial Statements
The government-wide financial statements (i.e., the Statement of Net Assets and the Statement of Changes in Net Assets) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. In 2011, it was determined that no funds met the criteria for business-type activities.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements
Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-

wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. *Measurement Focus, Basis of Accounting, and Financial Statement Presentation*

Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as is the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The government reports the following major governmental fund:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *agency fund* is custodial in nature and is used to account for funds held for others. *Agency funds* report only assets and liabilities and thus have no measurement focus.

D. *Cash and Short-term Investments*

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue, proprietary, and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

E. *Investments*

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase. Investments are carried at market value.

F. *Interfund Receivables and Payables*

Transactions between funds that are representative of lending/ borrowing arrangements outstanding at the end of the fiscal year are referred to as "due from/to other funds" (i.e., the current portion of interfund loans).

G. *Capital Assets*

Capital assets, which include property, plant, equipment, and infrastructure assets (for enterprise funds only) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than $ 10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	40
Building improvements	20
Infrastructure	30 - 75
Vehicles	5
Office equipment	5
Computer equipment	5

H. Long-term Obligations

In the government-wide financial statements, long-term debt, and other long-term obligations are reported as liabilities.

I. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net assets".

Fund Balance - Generally, fund balance represents the difference between the current assets and current liabilities. The Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

The Town's fund balance classification policies and procedures are as follows:

1) Nonspendable funds are either unspendable in the current form (i.e., inventory or prepaid items) or can never be spent (i.e., perpetual care).
2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds

are created by statute or otherwise have external constraints on how the funds can be expended.

3) Committed funds are reported and expended as a result of motions passed by the highest decision making authority in the government (i.e., the Town Meeting).

4) Assigned funds are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for. This account also includes fund balance voted to be used in the subsequent fiscal year.

5) Unassigned funds are available to be spent in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the Town uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Assets - Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are 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. All other net assets are reported as unrestricted.

J. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

The Town's budget is originally prepared by the Selectmen's office with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the Municipal Budget Law. After reviewing the budget, the Committee holds a public hearing for discussion.

The final version of the budget is then submitted for approval at the annual Town meeting. The approved budget is subsequently reported to the State of New Hampshire on the statement of appropriation form in order to establish the current property tax rate.

The Selectmen cannot increase the total of the approved budget; however, they have the power to reclassify its components when necessary.

B. *Budgetary Basis*

The General Fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all transfers and supplemental appropriations.

C. *Budget/GAAP Reconciliation*

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

General Fund	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Revenues/Expenditures (GAAP Basis)	$ 2,062,078	$ 1,813,119
Adjust tax revenue to accrual basis	(50,338)	-
Record use of fund balance	11,470	-
To reverse nonbudgeted activity	16,811	124,521
Budgetary Basis	$ 2,040,021	$ 1,937,640

D. *Deficit Fund Equity*

The following fund had a deficit as of December 31, 2011:

Nonmajor funds:	
Police grants	$ (2,616)

This deficit will be eliminated through future departmental revenues, bond proceeds, and transfers from other funds.

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a Town with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank." The Town does not have a deposit policy for custodial credit risk.

As of December 31, 2011, $ 348,069 of the Town's bank balance of $ 1,914,573 was exposed to custodial credit risk as uninsured or uncollateralized.

4. Investments

A. 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. State law employs the prudent person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

Presented below is the actual rating as of year-end for each investment of the Trustees of the Trust funds (All federal agency securities have an implied credit rating of AAA.):

Investment Type	Fair Value	Exempt From Disclosure
Debt-related Securities:		
Mutual funds	$ 70,985	$ 70,985
Total investments	$ 70,985	$ 70,985

B. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) 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. The Trustees of the Trust Funds do not have policies for custodial credit risk.

The Town's investments are subject to custodial credit risk exposure because the related securities are uninsured, unregistered, and/or held by the town's brokerage firm, which is also the Counterparty to these securities. The custodial credit risk is managed with SIPC and Excess SIPC insurance coverage.

C. *Concentration of Credit Risk*

The Trustees of the Trust Funds' policy is to limit the amount the Trustees may invest in any one issuer is that no more than 5% of the portfolio's market value shall be invested in the securities of any one issuer.

The Trustees do not have an investment in one issuer greater than 5% of total investments.

D. *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 Trustees of the Trust Funds' policy on interest rate risk is that no individual structured CD maturity may exceed five years, and no individual bond maturity may exceed twenty-five years.

E. *Foreign Currency Risk*

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Trustees of the Trust Funds' policy is to not invest in Securities denominated in foreign currencies.

5. Taxes Receivable

The Town bills property taxes semi-annually and are subject to penalties and interest if not paid by the respective due dates. Property tax revenues are recognized in the fiscal year for which taxes have been levied. In the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs and accrued interest. The accounts that are liened by the Town will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 18%.

Taxes receivable at December 31, 2011 consist of the following:

Real Estate	
2011	$ 468,498
Yield Tax	528
Land Use	13,212
Tax Liens	196,261
Deeded Property	89,034
Total	$ 767,533

Taxes Collected for Others

The Town collects property taxes for the State of New Hampshire, the Hillsboro-Deering School District and the County of Hillsborough. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the Town.

6. Allowance for Doubtful Accounts

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts:

Property taxes	$ 19,626

7. Intergovernmental Receivables

This balance represents reimbursements requested from Federal and State agencies for expenditures incurred in 2011.

8. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the December 31, 2011 balances in interfund receivable and payable accounts:

Fund	Due From Other Funds	Due To Other Funds
General fund	$ 36,284	$ 106,745
Special Revenue Funds:		
Grants	-	2,616
Reservoir	4,340	-
Capital Project Funds:		
West Deering Bridge	80,577	-
Agency Funds:		
Ambulance escrow	-	11,840
Total	$ 121,201	$ 121,201

FINANCIAL REPORTS

9. Capital Assets

Capital asset activity for the year ended December 31, 2011 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	$ 793,475	$ -	$ -	$ 793,475
Machinery, equipment, and furnishings	1,729,218	-	-	1,729,218
Infrastructure	1,051,012	213,583	-	1,264,595
Total capital assets, being depreciated	3,573,705	213,583	-	3,787,288
Less accumulated depreciation for:				
Buildings and improvements	(171,852)	(19,284)	-	(191,136)
Machinery, equipment, and furnishings	(962,837)	(116,170)	-	(1,079,007)
Infrastructure	(136,648)	(63,230)	-	(199,878)
Total accumulated depreciation	(1,271,337)	(198,684)	-	(1,470,021)
Total capital assets, being depreciated, net	2,302,368	14,899	-	2,317,267
Capital assets, not being depreciated:				
Land	1,669,558	-	-	1,669,558
Construction in progress	1,297,601	12,437	-	1,310,038
Total capital assets, not being depreciated	2,967,159	12,437	-	2,979,596
Governmental activities capital assets, net	$ 5,269,527	$ 27,336	$ -	$ 5,296,863

Depreciation expense was charged to functions of the Town as follows (in thousands):

Governmental Activities:	
General government	$ 22
Public safety	56
Highways and streets	121
Total depreciation expense - governmental activities	$ 199

10. Accounts Payable

Accounts payable represent 2011 expenditures paid after December 31, 2011.

11. Accrued Liabilities

Accrued liabilities represent salaries earned, but unpaid at year-end.

12. Deferred Revenue

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period.

The balance of the General Fund *deferred revenues* account is equal to the total of all December 31, 2011 receivable balances, except property taxes that are accrued for subsequent 60 day collections.

13. Due to Other Governments

The School District assessments for the period July 1, 2011 through June 30, 2012 were $ 3,442,652 for the Hillsboro-Deering School District. The School District assessments are paid in monthly installments. As of December 31, 2011, $ 1,503,028 was paid, leaving a balance of $ 1,939,624 to be paid through June 30, 2011. In addition, the Town owed the State of New Hampshire $ 29 for vital records searches, $ 38 for marriage license fees, and $ 498 for dog license fees collected prior to year-end.

14. Long-Term Debt

A. *General Obligation Bonds*

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds currently outstanding are as follows:

Governmental Activities:	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of 12/31/11
Town Hall Bond	08/15/24	4.38%	$ 325,000
HD 10 Wheeler	12/30/13	3.62%	91,961
Total Governmental Activities:			$ 416,961

B. *Future Debt Service*

The annual payments to retire all general obligation long-term debt outstanding as of December 31, 2011 are as follows:

Governmental	Principal	Interest	Total
2012	$ 67,972	$ 19,025	$ 86,997
2013	73,989	16,210	90,199
2014	25,000	13,187	38,187
2015	25,000	11,937	36,937
2016	25,000	10,687	35,687
2017-2021	125,000	35,227	160,227
2022-2024	75,000	7,500	82,500
Total	$ 416,961	$ 113,773	$ 530,734

C. *Changes in General Long-Term Liabilities*

During the year ended December 31, 2011, the following changes occurred in long-term liabilities:

	Total Balance 1/1/11	Additions	Reductions	Total Balance 12/31/11	Less Current Portion	Equals Long-Term Portion
Governmental Activities						
Bonds payable	$ 483,440	$ -	$ (66,479)	$ 416,961	$ (67,972)	$ 348,989
Totals	$ 483,440	$ -	$ (66,479)	$ 416,961	$ (67,972)	$ 348,989

15. Landfill Closure and Postclosure Care Costs

State and Federal laws and regulations require towns to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure.

Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, towns report a portion of these closure and postclosure care costs as a liability in the financial statements in each period based on landfill capacity used as of each balance sheet date. In 2003 the Town authorized borrowing $ 150,000 to fund their portion of the expected costs of closure and monitoring of Hillsborough's landfill. The Town of Deering has fulfilled its liability.

16. General Fund Unassigned Fund Balance

The unassigned general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in respect to how unassigned fund balance is reported in accordance with the budgetary basis for reporting for the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available to liquidate liabilities when billed rather than received.

The following summarizes the specific differences between GAAP basis and budgetary basis of reporting the general fund unassigned fund balance:

GAAP basis balance	$ 121,157
Deferred revenue	583,279
Tax Rate Setting Balance	$ 704,436

17. Restricted Net Assets

The accompanying entity-wide financial statements report restricted net assets when external constraints from grantors or contributors are placed on net assets.

Permanent fund restricted net assets are segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

18. Governmental Funds - Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

In fiscal year 2011, the Town implemented GASB Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Defi-*

nitions, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions.

The following types of fund balances are reported at December 31, 2011:

Nonspendable - Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes general fund reserves for prepaid expenditures and nonmajor governmental fund reserves for the principal portion of permanent trust funds.

Restricted - Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes general fund encumbrances funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

Committed - Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority. This fund balance classification includes general fund encumbrances for non-lapsing, special article appropriations approved at Town Meeting, capital reserve funds set aside by Town Meeting vote for future capital acquisitions and improvements (now reported as part of the general fund per GASB 54), and various special revenue funds.

Assigned - Represents amounts that are constrained by the Town's intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.

Unassigned - Represents amounts that are available to be spent in future periods.

Following is a breakdown of the Town's fund balances at December 31, 2011:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Nonexpendable permanent funds	$ -	$ 99,920	$ 99,920
Total Nonspendable Funds	-	99,920	99,920
Restricted			
Capital project funds	-	96,557	96,557
Special revenue funds	-	69,507	69,507
Expendable permanent funds	-	21,507	21,507
Total Restricted Funds	-	187,571	187,571
Committed			
Capital reserve funds	271,041 *	-	271,041
Total Committed Funds	271,041	-	271,041
Unassigned	121,157	(2,616)	118,541
Total Unassigned Funds	121,157	(2,616)	118,541
Total Fund Balance	$ 392,198	$ 284,875	$ 677,073

* This Committed fund balance includes $ (7,309) in deficit capital reserve funds.

FINANCIAL REPORTS

19. Commitments and Contingencies

Outstanding Legal Issues - There are several pending legal issues in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

20. Post-Employment Healthcare and Life Insurance Benefits

In the prior year, the Town implemented GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. Statement 45 requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the Statement of Activities when a

future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Assets over time. However, the Town participates in a community-rated plan, which insurance premium rates reflect the health claim experience of all participating employers. As a result, it is appropriate to use the unadjusted premium as the basis for projecting retiree benefits. The Town has determined that its current net OPEB obligation is immaterial.

21. Retirement System

The Town follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, (as amended by GASB 50) with respect to the employees' retirement funds.

A. Plan Description

Full-time employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State of New Hampshire are eligible and required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group, funding policies, vesting requirements, contribution requirements and plan assets available to pay benefits are disclosed in the System's annual report available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

B. Funding Policy

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 5% for general employees and 9.3% for police. The Town makes annual contributions to

the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and is 19.95% for police and 8.8% for all other covered employees. The Town's contributions to the System for the year ended December 31, 2011, was $ 18,186, which are equal to its annual required contribution.

The payroll for employees covered by the System for the year ended December 31, 2011, was $ 134,683.

22. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three years.

23. Beginning Fund Balance Reclassification

The Town's major governmental funds for fiscal year 2011, as defined by GASB Statement 34 and GASB Statement 54, have changed from the previous year. Accordingly, the following reconciliation is provided:

	Fund Equity 12/31/10 (as previously reported)	Reclassification	Fund Equity 12/31/10 (as reclassified)
General fund	$ 19,864	$ 123,375	$ 143,239
West Deering Bridge	93,013	(93,013)	-
Nonmajor funds	320,053	(30,362)	289,691
Total	$ 432,930	$ -	$ 432,930

TOWN OF DEERING, NEW HAMPSHIRE

Management Letter

For the Year Ended December 31, 2011

TABLE OF CONTENTS

	PAGE
INTRODUCTORY LETTER	1
STATUS OF PRIOR YEAR RECOMMENDATIONS:	
1. Continue to Establish Formal Risk Assessment/Monitoring Processes and Procedures	3
2. Consider Actuarial Valuation	4
CURRENT YEAR RECOMMENDATIONS:	
3. Improve Controls Over Trust Funds	5
4. Improve Segregation of Duties over Payroll and Vendor Processing	5

MH&Co
MELANSON HEATH & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

102 Perimeter Road
Nashua, NH 03063-1301
Tel (603) 882-1111 • Fax (603) 882-9456
www.melansonheath.com

FINANCIAL REPORTS

To the Board of Selectmen
Town of Deering, New Hampshire

In planning and performing our audit of the financial statements of the Town of Deering, New Hampshire as of and for the year ended December 31, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Deering's internal accounting control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. In addition, because of the inherent limitation in internal control, including the possibility of management's override of controls, misstatements due to error or fraud may occur and not be detected by such controls. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

Additional Offices:
Andover, MA • Greenfield, MA • Ellsworth, ME • Manchester, NH

During our audit we became aware of other matters that we believe represent opportunities for strengthening internal controls and operating efficiency. The recommendations that accompany this letter summarize our comments and suggestions concerning those matters.

The Town's written response to our comments and suggestions has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of management, the Board of Selectmen, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

After you have had an opportunity to consider our comments and recommendations, we would be pleased to discuss them with you.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
September 19, 2012

STATUS OF PRIOR YEAR RECOMMENDATIONS:

1. **Continue to Establish Formal Risk Assessment/Monitoring Processes and Procedures**

Prior Year Issue:
In the prior year, we recommended that the Town implement a more formal risk assessment process that includes written identification of areas where potential fraud or material misstatements to the financial statements may occur. Risk assessment is a management function designed to identify areas where misstatements to the financial statements may occur due to errors or any other irregularities, as well as areas of risk where potential fraud may occur.

We also recommended that the Town develop formal written policies and procedures over various administrative and accounting areas.

Current Year Status:
The Town has developed, approved, and implemented several new administrative and accounting policies and procedures over the past few years. However, we continue to note the need for a formal, documented risk assessment process.

Further Action Needed:
We recommend that the Town continue to develop a formal written procedure for monitoring risk assessment. Regular department-head meetings could be used as a starting point for such risk assessment discussions. Specific attention should be given to related party relationships that involve the Town and its employees and potential conflicts of interest, and considerations of implementing periodic internal audits. The Town should continue to work to identify systems that are vulnerable to abuse and implement policies and procedures to mitigate risk.

This year we also recommend that the Town review and update their Procurement Policy specifically, in order to ensure that all contracts are in compliance with New Hampshire RSAs and note appropriate contract expiration dates. We also recommend that the Town continue to develop formal written policies and procedures to provide departments with documented guidance over cer-

tain other administrative and accounting areas. This proactive measure should result in Town-wide consistency, fewer internal conflicts, and would minimize the risk of future irregularities or abuses occurring.

Board's Response:
The Board of Selectmen are presently practicing a tighter procurement policy internally, i.e., requests for proposals must be advertised in a local paper, sealed bids must be opened in a public meeting, etc. In 2013, the Board of Selectmen will review and revise areas of the Purchasing/Procurement Policy in order to incorporate Town-wide consistency, fewer internal conflicts, and minimize the risk of irregularities.

2. Consider Actuarial Valuation

Prior Year Issue:
In the prior year, we recommended that the Town consider the cost versus benefit of having an actuarial valuation performed to determine the implicit cost of post-employment benefits, in order to comply with the Government Accounting Standards Board (GASB) Statement # 45.

Current Year Status:
As of December 31, 2011, the Town is not yet in compliance with GASB Statement # 45.

Further Action Needed:
We continue to recommend the implementation of GASB Statement # 45. We recommend that the Town employ the "Alternative Measurement Method" by December 31, 2012.

Board's Response:
The Board of Selectmen did not receive "prior year" recommendation until after Town Meeting; therefore, the Board of Selectmen opted to wait until 2012. Because of the extra cost of having an actuarial valuation performed, the Board of Selectmen decided it was best to bring this to the Legislative Body at Town Meeting to vote in the appropriation to the "Alternative Measurement Method". At the time of this response, the Board of Selectmen have begun the process of the "Alternative Measurement Method".

CURRENT YEAR RECOMMENDATIONS:

3. **Improve Controls Over Trust Funds**

The Town's trust funds are not accounted for in the general ledger. As a result, transactions of these funds are not subject to the Town's normal internal controls. Furthermore, expenditures for the trust funds are made by the Town through a Due From Trust Funds account. It was noted during our audit that several trust funds incurred expenditures above and beyond the balance of the trust fund, resulting in trust funds carrying deficit balances at year-end.

We recommend that the Town establish trust accounts in the general ledger and transition the accounting of the various capital reserve, expendable, and nonexpendable trusts into the ledger. Additionally, trust accounts should be funded prior to incurring expenditures.

Board's Response:
The Governing Body will establish trust accounts in Excel, because the software the Town utilizes for accounting does not allow Trust Fund Accounting. The Governing Body will research other possibilities and will assess which option will work best for the Town. If trust accounts are funded prior to incurring expenditures, the Town would need to put a "freeze" on spending from March (where appropriations are approved) until July when tax revenue comes in or would need to get a TAN (Tax Anticipation Note). In 2011, the Town withheld paying the trust accounts until December, avoiding the inevitable TAN and paying interest.

4. **Improve Segregation of Duties over Payroll and Vendor Processing**

The Town's Administrative Assistant has several conflicting job responsibilities, including processing payroll and vendor transactions, and also reconciling the payroll and vendor bank accounts. This results in a lack of segregation of duties, creating a situation where errors and irregularities could occur and go undetected.

We recommend that the payroll and vendor bank account reconciliations be reviewed by the Town Administrator, and that this review be documented.

This will improve oversight and help aid in the detection of errors or irregularities.

Board's Response:
The Town's Administrative Assistant will generate a monthly reconciliation report to be reviewed and documented by the Town Administrator.

DEPARTMENT REPORTS

762 Deering Center Road
Deering, New Hampshire 03244

Selectmen's Phone Number: (603) 464-3248

Town Clerk/Tax Collector: (603) 464-3224

Fax Number: (603) 464-3804

Visit us at: www.deering.nh.us

Board of Selectmen

This past year has been an active one for our Town. Our board was busy in 2012 with several elections, projects, a new Board member and several other personnel changes. Our efforts to keep our Town operating as efficiently and effectively as possible included:

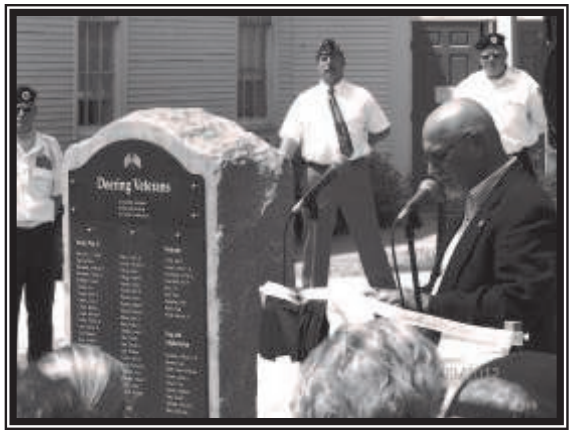
- Review and update employee wages and benefits
- Review and update employee policies and procedures
- Review and update financial reporting and fiscal policies
- Revising new contracts for services such as recreation and trash disposal
- Revising municipal ordinances
- Hiring, appointing and assisting in training new personnel for the positions of Administrative Assistant, Assessing Clerk, Fire Chief and other new committee members.

Our office also provided varying assistance from time to time to other Departments and Committees with their projects including:

- The bid proposal and execution of the rebuild of the Old Schoolhouse porch
- Assistance with the Town Common War Memorial
- Assistance with the proposal and completion of a replacement roof for Fire Department
- Assistance with the bid proposal process for the new ambulance

Deering could not operate without the support of our employees who go above and beyond just their job descriptions and the many committed volunteers, who provide thousands of hours creating the successful programs and committees the Town has to offer. To those of you who are not involved, I ask that you consider volunteering and contributing to the making of a great community to live in and be a part of …that's Deering. Thank you for your support.

With Warm Regards to All this Town Meeting Day,
Your Chair of the Board of Selectmen,
Michelle Johnson



Assessing

This year because the economy has declined therefore so have qualified sales. This is to be expected. This happens in reverse when the market is strong there are more qualified sales occurring.

The Town of Deering is in what they call a five year revaluation cycle per RSA 75:8a. This means that in 2010 there was a statistical revaluation, this is the adjusting of your base table for land value ,building values, feature values (meaning exterior building). All these values were determined by sales for the period under revaluation. These values are gleaned from sales for at least 12 months prior to April 1, of the given year you are assessing value.

Since the Deering statistical revaluation updates have been on going. This is a five year process with four years of updating (2011, 2012 ,2013, 2014) and the final year new base values will be implemented (2015). This update is to make sure that the information on your property record card is accurate and current as to how things have changed over time. This is done by viewing of your home from the exterior and interior. Interior inspections are the most accurate and are usually performed with the property owner(s).

NO BASE VALUES ARE CHANGED UNTIL THE FINAL YEAR WHICH IS 2015 FOR DEERING, HOWEVER: if your have added, removed or improved your property during the year, these adjustments will be implemented the year of discovery.

We also need to know your current address so our files can be kept up to date so you receive proper notifications from the Town in a timely manner (IE: Tax bills, Correspondence from the Town, etc.).

It's nice to be working for the Town of Deering and I'm sure we can assist you with any issues and or concerns that may arise.

I've been in the assessing field for 25 plus years. Working with the State of N.H. Revenue Division as a Senior Assessor and Avitar Associates as their Mid-West District Supervisor, I am also an associate member of the New Hampshire Assessing Association.

Please call with any concern or issues at 603-464-3248. We may be able to resolve the issues or concerns through the phone or through a scheduled appointment.

The following will show sales activities, exemptions and current use statistics for the Town of Deering for the year 2012.

Respectfully submitted,

Ann Mooney
Assessing Clerk

Assessing—*Continued*

Type of Exemption	Affected Number	Amount Exempt from Tax Assessment
Blind:	1	$ 15,000.00
Disabled	4	$ 60,000.00
Elderly Ages 65-74:	25	$1,022,800.00
Elderly Ages 75-79:	21	$1,049,100.00
Elderly Ages 80+:	22	$1,513,800.00
Charitable:	1- The Wilds Christian	$2,146,970.00
Non-Profit	0	N/A

Tax Credit	Affected Number	Amount Credited from Tax Bill		
Veteran War Service	101	$ 500.00 *per each*	*Total*	$50,500.00
Veteran Total Disabled	4	$1,400.00 *per each*	*Total*	$ 5,600.00

Abatements and or Refunds: 43

Appeals to the Board of Tax and Land Appeals: 8

1 April 2012 to 31 March 2013 Intent to Cut Request: 10

Intent to Excavate: 1

Deering Sales List

List of all sales between 01/01/2012 and 12/31/2012.

Dated	Bk	Pg	QI	Map	Lot	Sub	Location	Grantor	Sales Price
01/05/2012	8385	1274	UI	000209	000076	000000	19 WOODS HOLE STREET	TAYLOR, JAMES	39,934
01/16/2012	8387	2226	UI	000220	000001	000000	351 LONG WOODS ROAD	CLARK, RUSSELL B	40
01/24/2012	8390	1925	UI	000210	000019	000000	41 DICKEY HILL ROAD	TITCOMB, LILLIAN H.	300,000
01/24/2012	8390	1925	UV	000210	000011	000000	DICKEY HILL ROAD	TITCOMB, LILLIAN H.	300,000
02/02/2012	8399	1148	UV	000237	000029	000000	BARTLETT HILL ROAD	DEVALLET TRUST	6,000
02/03/2012	8393	2522	UI	000242	000028	000000	177 CODMAN HILL ROAD	OPTION ONE MORTGAGE	60,000
02/10/2012	8395	2887	QI	000236	000005	000000	1138 DEERING CENTER	BARTLETT, SUSAN J	215,000
03/08/2012	8403	2914	UI	000237	000018	000002	1405 DEERING CENTER	DUTCH, JEFFREY C	0
03/13/2012	8405	0954	UI	000209	000040	000000	93 MANSELVILLE ROAD	EDWARDS, ALLEN C	40
03/16/2012	8406	1418	UI	000225	000004	000000	40 GOVE ROAD	GOVE, WILLIAM E	1
03/16/2012	8406	1421	UI	000225	000003	000000	GOVE ROAD	WEIGHTMAN, PATRICIA	1
03/20/2012	8411	1338	QI	000208	000011	000001	20 KEYES FARM ROAD	LEBLANC, CATHERINE	19,800
04/05/2012	8413	2256	UI	000224	000032	000000	GLEN ROAD	BIDWELL, JANET E TRU	40
04/10/2012	8415	0513	QV	000242	000024	000000	210 CODMAN HILL ROAD	WHITNEY, FRANCIS	50,000
04/12/2012	8415	2377	QI	000214	000002	000000	526 EAST DEERING ROA	BEVANS, WILLIAM C	180,000
04/19/2012	8418	1428	UV	000221	000007	000000	MOUNTAIN VIEW LANE	J.DAVIS & R. DAVIS	100
04/24/2012	8419	1971	UI	000208	000011	000087	93 MARTIN ROAD	GREENE, BETHANY A.	0
04/26/2012	8420	1637	UI	000220	000021	000000	2064 SECOND NH TURNP	CARON, JOSHUA R.	185,537
04/30/2012	8422	0490	QI	000208	000011	000025	33 MARTIN ROAD	LECLERC, JUSTIN	9,000
05/04/2012	8423	2688	UI	000208	000011	000044	9 HUBBARD ROAD	SPEDNIK, LLC	7,800
05/10/2012	8425	2370	UI	000241	000011	000000	129 SKY FARM ROAD	JOHNSON, GREGORY E.	1
05/17/2012	8434	390	UI	000219	000010	000000	275 LONG WOODS ROAD	US BANK NATIONAL ASS	97,500
05/17/2012	8428	0028	UV	000217	000007	000000	BOWEN SCHOOL ROAD	WOOD REVOCABLE FAMIL	1
05/24/2012	8430	2126	QI	000208	000011	000049	26 HUBBARD ROAD	ESTATE OF MCNALLY,	8,500
05/24/2012	8430	0293	QI	000212	000010	000001	422 NORTH ROAD	WALTERS, JR. ESTATE	126,000
06/11/2012	8435	1887	QI	000206	000004	000000	5 MERRILL WAY	SEYMOUR RICE KIMBELY	25,000
06/11/2012	8435	1943	UI	000237	000018	000002	1405 DEERING CENTER	FEDERAL NATIONAL MOR	156,500
06/14/2012	8436	2803	QI	000218	000023	000000	180 OLD COUNTY ROAD	GRASS, TIMOTHY	346,000
06/22/2012			UI	000206	000008	000000	20 DEERING CENTER RO	LAUGHLIN, WILLIAM V	0
06/26/2012	8440	2967	UI	000228	000075	000000	30 CHIPMUNK LANE	POWERS SHARON C	1
06/27/2012	8441	1387	QI	000228	000069	000000	209 LAKE SHORE DRIVE	MINICHIELLO, JOHN	267,587
07/18/2012	8448	1801	UI	000208	000011	000002	14 KEYES FARM ROAD	HAFFORD, MELFORD	1
07/20/2012	8449	1625	UI	000208	000011	000022	21 MARTIN ROAD	DUMAIS, WILLIAM W.	1
07/24/2012	8450	2093	UI	000210	000010	000000	70 DICKEY HILL ROAD	SCHUNEMANN JR, EDMUN	1
07/24/2012	8450	1479	UI	000224	000013	000000	94 DRISCOLL ROAD	MELZER, PIERRE M	1
07/24/2012	8450	1481	UV	000224	000014	000000	DRISCOLL ROAD	MELZER, PIERRE M.	1
07/24/2012	8450	0873	QI	000220	000029	000002	5 JOHNSON ROAD	JOHNSON JR, KEVIN R	3,500
07/25/2012	8451	0319	UV	000219	000004	000000	LONG WOODS ROAD	AHEARN, FRANK	1
07/26/2012	8455	0367	UI	000227	000011	000000	129 CROSS ROAD	SOVEREIGN BANK	83,900
07/31/2012	8453	2307	UV	000221	000007	000000	MOUNTAIN VIEW LANE	ESTATE OF RICHARD KE	0
08/03/2012	8455	1330	UI	000228	000075	000000	30 CHIPMUNK LANE	POWERS, SHARON C.	1
08/03/2012	8456	1147	QI	000209	000026	000000	86 DEERING CENTER RO	ROWE, GAIL	122,500
08/08/2012	8456	2346	UI	000237	000024	000000	1390 DEERING CENTER	ROY, JOHN R	1
08/16/2012	8459	1702	QI	000228	000062	000000	221 LAKE SHORE DRIVE	ZEINDLHOFER, EILEEN	150,000
08/17/2012	8459	2953	UI	000232	000016	000000	86 BENNINGTON DEPOT	KALINOWSKI, JACQUELI	10
08/20/2012	8460	0659	UI	000240	000016	000000	RESERVOIR ROAD	GUZLEY, NICHOLAS M.	1
08/20/2012	8460	0636	UV	000240	000016	000000	RESERVOIR ROAD	GUZLEY, FAMILY TRUST	1
08/28/2012	8464	0014	QI	000244	000004	000000	2804 SECOND NH TURNP	CROWLEY, DAVID E	140,000
08/30/2012	8464	2177	UI	000229	000046	000000	96 FISHER ROAD	DEUTSCHE BANK NATION	150,199
09/05/2012	8466	2992	QI	000224	000005	000000	309 EAST DEERING ROA	PRESCOTT REVOCABLE T	173,000
09/10/2012	8468	1230	UI	000220	000029	000009	23 JOHNSON ROAD	ALLEN, MICHAEL F.	1
09/10/2012	8468	1230	UI	000220	000029	000009	23 JOHNSON ROAD	ALLEN, MICHAEL F.	1
09/17/2012	8471	893	UV	000215	000016	000000	76 GLEN ROAD	CAVAGNARO, EDWARD	1
09/17/2012	8471	892	UV	000215	000015	000000	92 GLEN ROAD	CAVAGNARO, DENNIS	1
09/26/2012	8475	0137	UI	000208	000011	000050	32 HUBBARD ROAD	CORWIN WILLIAM T	1
09/27/2012	8476	0016	UI	000232	000012	000000	118 BENNINGTON DEPOT	ELLIOTT, RICHARD J	1
10/09/2012	8480	0239	UI	000220	000021	000000	2064 SECOND NH TURNP	FEDERAL NATIONAL MOR	32,850
10/10/2012	8481	0653	QI	000217	000010	000000	287 DEERING CENTER R	ROBERGE, JAMES	214,933
10/26/2012	8486	2959	UI	000208	000011	000067	21 WYMAN ROAD	PLACE, JOHN M.	0
12/12/2012	8503	2967	UI	000222	000011	000000	579 DEERING CENTER R	KELLY, PAUL M	115,089
12/13/2012	8504	1213	UI	000210	000023	000000	95 DICKEY HILL ROAD	KEEN, JAMES P	198,000
12/20/2012	8507	1996	UV	000239	000008	000000	PLEASANT POND ROAD	BOSTER, CONSTANZA	1
12/26/2012	8509	0619	UI	000208	000011	000017	5 MARTIN ROAD	HAYS, ERIC	2,600
12/31/2012	8511	2238	QI	000240	000024	000000	566 RESERVOIR ROAD	JENKINS, LEESTEFFY	309,000
12/31/2012	8511	2154	UI	000208	000011	000149	47 KEYES FARM ROAD	GARLAND JR, JOEL	5,000

Note that there is $1.00 or 0.00 in the sale price area; this is because the sales price could not be obtained by the Assessing Office.

Deering Parcel Count

	# of Parcels	Value
RESIDENTIAL LAND ONLY (not including current use):	198	$ 9,018,500
RESIDENTIAL LAND ONLY WITH CURRENT USE:	267	$ 3,211,957
RESIDENTIAL LAND & BUILDING (not including current use): Median: $ 203,250	552	$ 118,588,400
RESIDENTIAL LAND & BUILDING WITH CURRENT USE:	175	$ 46,622,439
MANUFACTURED HOUSING ON OWN LAND:	45	$ 5,086,840
MANUFACTURED HOUSING ON LAND OF ANOTHER:	112	$ 2,796,500
RESIDENTIAL CONDOMINIUMS:	Included in Residential Buildings	
DUPLEX & MULTI-FAMILY:	10	$ 2,842,735
COMMERCIAL/INDUST. LAND ONLY (not including current use):	3	$ 1,427,400
COMMERCIAL/INDUST. LAND & BUILDING (not including current use):	3	$ 442,700
COMMERCIAL/INDUST. WITH CURRENT USE:	5	$ 3,290,440
UTILITY:	1	$ 10,236,200
TOTAL TAXABLE:	1371	$ 203,564,111
TOTAL EXEMPT/NONTAXABLE:	69	$ 10,980,800
TOTAL NUMBER OF PARCELS:	1440	
(TOTAL NUMBER OF CARDS):	1501	
PROPERTIES WITH VIEWS (included above):	89	
PROPERTIES WITH WATER FRONTAGE (included above):	177	
DRA CERTIFICATION YEAR:	2010	

LARGEST PROPERTIES

You do not have any individual properties that either represent at least 10% of the total taxable assessed value or have an assessed value of at least $25 million.

Budget Advisory Committee

The Town of Deering Budget Advisory Committee began its budget review sessions with an organizational meeting on October 15, 2012. This year the Budget Advisory Committee welcomed two new members, Bob Compton and Bob Fuller. The returning members were James Greene, Gale Lalmond, Dan Morehouse, Hazel Vogelien, Al Glauner, Board of Selectmen Liaison Michelle Johnson, Town Administrator Craig Ohlson, and Administrative Assistant Carrie McDowell.

The Board of Selectmen charged the Budget Advisory Committee to review sources of revenue relevant to offsetting taxes related to the expenditures of town departments, elected and appointed officials, also to include the review of the current fee schedule and to propose a 2013 Budget to the Board of Selectmen.

The process in which the Budget Advisory Committee members reviewed the budget a little different this year from the last few years. Each Department Head, Chairman, and Trustee submitted their proposed budgets to the Budget Advisory Committee, where they had an opportunity to discuss and revise their proposed budgets. The Budget Advisory Committee saw the budget broken down into seven categories. The seven categories were 1) Revenues 2) Payroll 3) Contract 4) Warrant Articles & Trust Funds 5) Discretionary Items 6) Non-Discretionary Items and 7) Notes & Bonds.

The 2012 appropriated Operating Funds portion of the Budget was $1,590,689.00. After a few months of meeting, discussing, reviewing and researching, the Budget Advisory Committee was able to cut the 2013 Operating Funds Budget amount by 1.03%. The Budget Advisory Committee proposed a $1,574,237.00 operating funds budget to the Board of Selectmen.

The main objective of the Budget Advisory Committee was to do what is necessary for the Town while keeping the budget in line.

Respectfully submitted,
The Budget Advisory Committee

Bob Compton
Bob Fuller
Al Glauner
James Greene
Gale Lalmond
Dan Morehouse
Hazel Vogelien
Michelle Johnson (Selectmen Liaison)
Craig Ohlson (Town Administrator

Summary of the Seven Budget Categories reviewed by the Budget Advisory Committee

1) **Revenues** - ***Approximately 46% of proposed expenditures***
These are offsetting revenues; these do not include property taxes. They include timber taxes, excavation taxes, penalties and interest from late payment of property taxes, business licenses, motor vehicle registrations, building permits, and other licensing fees. The Police Department revenues such as pistol permits, Police details, copies of Police reports, etc. were also included in this review. Along with grants from FEMA and the State, such as the Highway Block Grant, and the Rooms & Meals Tax. Other revenues consisted of rental fees from the Town Hall, copies of tax maps and tax cards, and other miscellaneous sources.

2) **Payroll** – ***Approximately 28% of the entire budget ($767,525)***
Along with Employee wages this categories consists of all taxes, retirement benefits, insurance benefits, overtime, compensation time, on call time, Police detail reimbursement, and life insurance/disability.

3) **Contracts** – ***Approximately 8% of the entire budget ($212,558)***
The Town is obligated to make payments for these contracts in fiscal year 2013. These include website support, software support, rentals & leases on office equipment, auditing and assessing services, tax map contract, prosecution, town hall custodial, town hall and cemetery grounds keeping contracts, Property and Liability Insurance, dispatch services, tipping fees, and the Hillsborough Transfer station.

4) **Warrant Articles and Trust Funds** – ***Approximately 43% of the entire budget ($1,197,085)***
This includes all monies appropriated for warrant and petition articles and monies appropriated to the already existing Expendable and/or Capital Reserve Funds.

5) **Discretionary Items** – ***Approximately 11% of the entire budget ($308,352)***
Discretionary Items are items in which the Town entails for providing services to the residents. These items include training/certification for employees and volunteers, postage, printing services, office supplies, notices for newspapers, equipment maintenance and repair, new equipment, mileage reimbursement, tax lien research, legal services, Town Hall maintenance and repairs, animal control, vehicle repairs, culverts, salt, cold patch, dust control, crack sealing, roadside mowing, gravel crushing, tree removal, disposal services, Health Agencies, books, summer reading program, and Deering Lake testing.

6) **Non-Discretionary Items** – ***Approximately 5% of the entire budget ($149,410)***
Non-Discretionary Items are items in which the Town needs to conduct business. These include telephone services, electricity, heat and oil, gasoline, uniforms for the Police Department, propane for the generator, and welfare assistance.

7) **Notes & Bonds** – ***Approximately 5% of the entire budget ($136,392)***
These are the Notes & Bonds that the Town has borrowed and is obligated to pay back. The Town Hall Renovation bond matures in the year 2024. The last payment on the 10-wheeler purchased for the Highway Department will be this year. Included this year is the Ambulance note approved at the 2012 Town Meeting. Monies for interest on these bonds and notes must also be appropriated, including interest on a TAN (tax anticipation note).

Capital Area Mutual Aid Compact

The 2012 annual report is submitted to the Board of Directors of the Capital Area Fire Compact to summarize activities and events occurring through December 31, 2012. It is also forwarded to all of the Town offices of the Compact's member communities for information and distribution as desired.

The Compact provides 24/7 emergency dispatch service to its twenty member communities with two dispatchers on duty at all times. This service is contracted with the City of Concord Fire Department's Communications Center. Fire and Emergency Medical dispatched calls totaled 20,021 in 2012, a decrease of 5.2% from the previous year. The detailed activity report by town/agency is attached.

The 2012 Compact operating budget was $ 1,028,716. Funding of all Compact operations, including the Chief Coordinator's position, office, command vehicle, and dispatch services are provided by the member communities based on local property valuations and population.
The current economic conditions have made it difficult to control cost of operations. With the assistance of federal grant funds we have been able to maintain and upgrade our computerized dispatch and communications systems. To reach our departments and activate our members' pagers, we utilize several mountain and hilltop sites for our radio transmitters.

The Chief Coordinator responded to 176 incidents throughout the system in 2012, and provided command post assistance on those mutual aid incidents. He also aids all departments with response planning, updating addressing information, and represents the Compact with several organizations related to public safety.

Compact officers serving in 2012 were:

President, Chief Ray Fisher, Boscawen
Vice President, Chief Richard Schaefer, Hopkinton
Secretary, Chief Alan Quimby, Chichester
Treasurer, Chief Daniel Andrus, Concord

It is with deep regret that we report the sudden line-of-duty passing of Hopkinton Fire Chief Richard Schaefer. Rick was the full-time Chief of Hopkinton, and was serving his first year as Vice President of the Compact. He was deeply committed to his Town and the Compact.

Capital Area Mutual Aid Compact—*Continued*

We extend our deepest sympathy to his family, the Hopkinton Fire Department, and to the Hopkinton community.

Grant funded cross training of dispatchers of the Capital Area Fire Compact with the dispatchers of the Lakes Region Mutual Fire Aid dispatch Center in Laconia has been completed. Upgrading of both mutual aids computer systems' is nearing completion. These cooperative improvements provide valuable redundancy for both systems.

The Training Committee chaired by Assistant Chief Dick Pistey, with member Chiefs Keith Gilbert, Peter Angwin, and Deputy Chief Matt Cole assisted all departments with mutual aid exercises. These combined drills provide valuable training in the delivery of mutual aid services.

The Central New Hampshire HazMat Team represents 56 communities in Capital Area and the Lakes Region area and is ready to assist or respond to hazardous materials incidents in our combined area. Hazardous Materials Team Chief Bill Weinhold encourages all communities to participate in the Regional Emergency Response Commission (REPC) planning programs and to
take advantage of hazardous materials training for local departments.

All departments are working to complete Narrow Banding of all radio communications equipment prior to the deadline of January 1, 2013. These changes are mandated by the Federal Communications Commission and apply to all public safety radios as well as privately
owned transmitters.

All departments are encouraged to send representation to all Compact meetings. Your input is needed and your members need to be informed of all Compact activities and planning.

We thank all departments for your cooperation. Please contact any Compact officer or the Chief Coordinator if we may be of assistance.

Dick Wright, Chief Coordinator
CAPITAL AREA FIRE COMPACT
cc: Fire Chiefs
Boards of Selectmen

Encl. 1/14/2013

Capital area Mutual Aid Fire Compact
2011 Incidents vs. 2012 Incidents

ID#	Town	2011 Incidents	2012 Incidents	% Change
50	Allenstown	697	653	-6.3%
51	Boscawen	175	174	-0.6%
52	Bow	1083	1011	-6.6%
53	Canterbury	238	282	18.5%
54	Chichester	399	410	2.8%
55	Concord	7526	7102	-5.6%
56	Epsom	869	803	-7.6%
57	Dunbarton	224	234	4.5%
58	Henniker	802	864	7.7%
60	Hopkinton	1191	1135	-4.7%
61	Loudon	818	817	-0.1%
62	Pembroke	340	289	-15.0%
63	Hooksett	2292	2041	-11.0%
64	Penacook RSQ	775	770	-0.6%
65	Webster	161	148	-8.1%
66	CNH Haz Mat	10	5	-50.0%
71	Northwood	660	603	-8.6%
72	Pittsfield	747	766	2.5%
74	Salisbury	131	138	5.3%
79	Tri-Town Ambulance	1132	967	-14.6%
80	Warner	367	345	-6.0%
82	Bradford	365	254	-4.2%
84	Deering	225	210	-6.7%
		21,227	**20,021**	**-5.2%**

CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

28 Commercial Street Suite 3
Concord, New Hampshire 03301
Phone: (603) 226-6020 Fax: (603) 226-6023 Internet: www.cnhrpc.org

Established in accordance with state law, the Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 20 communities in Merrimack and Hillsborough Counties. The Town of Deering is a member in good standing of the Commission. Keith Johnson (CNHRPC Vice Chairman) is the Town's representative to the Commission.

CNHRPC's mission is to comply with State statute by preparing and adopting regional land use and transportation plans and a regional housing needs assessment. CNHRPC also evaluates developments of regional impact and provides data, information, training, and high-quality, cost-effective services to our member communities. CNHRPC advocates for member communities and assists and encourages them in both municipal and regional endeavors.

In 2012 the Central New Hampshire Regional Planning Commission undertook the following local and region-wide activities:

- Undertook Hazard Mitigation Plan update development assistance in nine communities through funding from the NH Department of Homeland Security and Emergency Management (NH HSEM) and the NH Department of Environmental Services (NH DES).

- Completed a Land Protection Study for the Upper Merrimack River Local Advisory Committee (UMRLAC). This project included the distribution of a survey to each community's Planning Board and Conservation Commission on their resource information needs, and the preparation of information sheets tailored to each community's needs, mapping, and the development of a region-wide report on recent development trends to assist communities with watershed protection efforts.

- Assisted the Southern New Hampshire Planning Commission (SNHPC) in creating a Piscataquog Watershed Impervious Surface Coverage dataset in GIS. This dataset is the first of its kind for the Piscataquog Watershed, and indicates the location of all impervious surface area in the region. It can be used to measure future change in impervious coverage and for modeling the effects of stormwater runoff.

- Provided technical assistance services for member communities, including zoning ordinance development, grant writing assistance, plan review services, local master plan development, and planning board process training.

- Undertook energy planning assistance to local communities through the New Hampshire Energy Technical Assistance and Planning Program (ETAP) using American Re-

covery and Reinvestment Act (ARRA) funding provided through the NH Office of Energy and Planning. Facilitated monthly meetings of the Central NH Regional Energy Committee Roundtable in 2012. This is an informal group of local Energy Committee members in the region whose mission is to share ideas and resources, pursue cooperative projects, and bring a collective regional voice to energy issues that face communities in Central New Hampshire.

- Began work in conjunction with the SNHPC on the preparation of a Comprehensive Economic Development Strategy (CEDS) for the Central NH Region through funding provided by the US Economic Development Administration. The CEDS will cover the 20 CNHRPC communities as well as five communities in the SNHPC area. In 2012, a CEDS Strategy Committee was established that is comprised of both public and private sector representatives of the two regions. The CEDS development process is expected to be complete in fall 2013.

- Coordinated the activities of the CNHRPC Transportation Advisory Committee (TAC). Among its transportation planning services, CNHRPC offers its member communities a Road Surface Management System (RSMS) program which provides an overview and estimate of a municipal road system's condition and the approximate costs for future improvements. RSMS provides a systematic approach for local officials to answer basic questions about their road system, to gauge current network conditions and to guide future improvement and investment in line with municipal Capital Improvement Programs. CNHRPC, working through the TAC, has assisted five member communities since 2011 to set up a local RSMS system. For more information see www.cnhrpc.org/transportation/road-surface-management-system-rsms.

- Worked with the TAC to complete the preparation of the 2013-2022 Regional Transportation Improvement Program (TIP). Information related to the TIP update process can be found at www.cnhrpc.org/transportation/transportation-improvement-program-tip.

- Completed over 250 traffic counts in the region as part of its annual Transportation Data Collection Program. These figures are available on the CNHRPC website at www.cnhrpc.org/gis-a-data/traffic-count-data. In Deering, CNHRPC conducted four traffic count on state and local roads. The Average Daily Traffic data is available on the CNHRPC website while a more detailed breakdown is available upon request from the town.

- Tracked state highway paving projects and coordinated with municipalities to ensure the lane striping on the new pavement met community needs, with a particular emphasis on bicycle and pedestrian safety.

CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION—
Continued

- CNHRPC staff, working with the Mid-State Regional Coordinating Council for Community Transportation (Mid-State RCC), worked to secure NHDOT funding to offer enhanced transportation options for elderly and disabled residents in the region through an enhanced network of volunteer drivers. For more information see midstatercc.org.

- Provided assistance to nine communities with Safe Routes to School (SRTS) projects including grant writing, comprehensive travel plan preparation, and technical assistance for infrastructure projects.

- Conducted monthly Park & Ride vehicle occupancy counts at eleven New Hampshire Park and Rides around the region as part of CNHRPC's transportation planning work program.

- Provided assistance to the Regional Trails Coordinating Council, a coalition of local rail trail and shared-use path groups in roughly the Salem-Manchester-Concord corridor. In 2012, the group developed a draft Regional Trails Plan for the region.

- Began development of an updated Regional Bicycle and Pedestrian Plan. All 20 communities were visited and bicycle and pedestrian conditions were reviewed and reported. Work on the Plan will continue in 2013.

- Continued to work on the NH Regional Broadband Mapping and Planning Program. Data collection on existing internet service as continued including the identification of unserved and underserved areas and the collection of broadband service information for community anchor institutions. CNHRPC also organized a regional Broadband Stakeholder's group, which will work to improve Broadband in the region.

- Continued to acquire, update, and utilize Geographic Information Systems (GIS) data for planning, cartography, and analysis across all projects.

- Staff began the process to develop an updated regional Master Plan, entitled the Central New Hampshire Regional Plan. This Plan will be based upon local values and needs that together present a vision for how we can improve our communities, region, and the state. The Central New Hampshire Regional Plan will be an advisory document that communities may use as a resource when updating their own municipal Master Plans. This three-year project is part of a statewide effort by all nine New Hampshire Regional Planning Commissions (RPCs) known as A Granite State Future. In 2012, staff coordi

nated numerous public outreach events and opportunities throughout the region and coordinated the initial meeting of the Central NH Regional Plan Advisory Team.

- Provided coordination assistance to the Commute Green New Hampshire program, working with public, private, and non-profit partners. Work has focused on bringing partners together, establishing a strategic plan, and improving communications around the state on what transportation options are available to residents. The Planning Team established a sustained marketing campaign to encourage people to carpool, bicycle, walk, take transit or telecommute to work. The Team established a goal of reducing 4,000 single occupancy vehicle trips from May until the end of 2012 and exceeded that goal by helping NH residents reduce more than 10,000 trips. For more information see www.commutegreennh.org.

- Continued to staff the Program for Alternative Transportation and Health (PATH), and focused this year on integrating under the Commute Green New Hampshire umbrella to better connect commuters in our region with transportation options in the I-93 corridor. Staff participated in the Main Street Concord redesign process by providing technical assistance to the design team on how to best incorporate bicycling, walking and transit options and infrastructure into the design. More information on PATH can be found at www.path-nh.org.

For additional information, please contact the CNHRPC staff or visit us at www.cnhrpc.org. CNHRPC Commission meetings are open to the public and interested citizens are encouraged to attend.

Cemetery Committee

East Deering Cemetery - had the old rotted out fence removed. In its place we put in granite pillars with chain between each pillar. We want to thank Peter Beard and his crew for helping out with the completion of this project.

The Cemetery Committee requested bids for the lawn maintenance of the cemeteries for 2013. Three bids were submitted and the contract for 2013 lawn maintenance season was awarded to LaValley Northern Services, owner Barry LaValley. Barry and his family have recently purchased a home in Deering,across the street from Appleton Cemetery, we are pleased that a Deering resident was awarded the contract.

On Memorial Day weekend the Cemetery Committee placed flags on all the grave sites of Veterans and planted flowers by the town memorial in honor of the Veterans who served our country.

Many of you may have seen the reports on the TV news or in the newspaper regarding Appleton Cemetery on Route 149 being vandalized. There were a total of 26 head stones damaged, but thankfully none were broken. They all will be repaired in the spring of 2013.

The Cemetery Committee would like to thank Chief Pushee and Capitan Cavanaugh for their hard work in finding and arresting the person that did the vandalism. In the State of New Hampshire it is a class B felony and the person will have to pay for the damages. Our sincere appreciation goes out to the Police Department.

Finally the gates at West Deering Cemetery were in dire need of replacement and we would like to thank Dan Donovan for donating the new gates.

I would like to thank the two trustees on the Cemetery Committee for their help and assistance this past year, Terry Verville and JP Marzullo

Number of Cemetery plots sold in 2012/ 5 all at Wilkins Cemetery

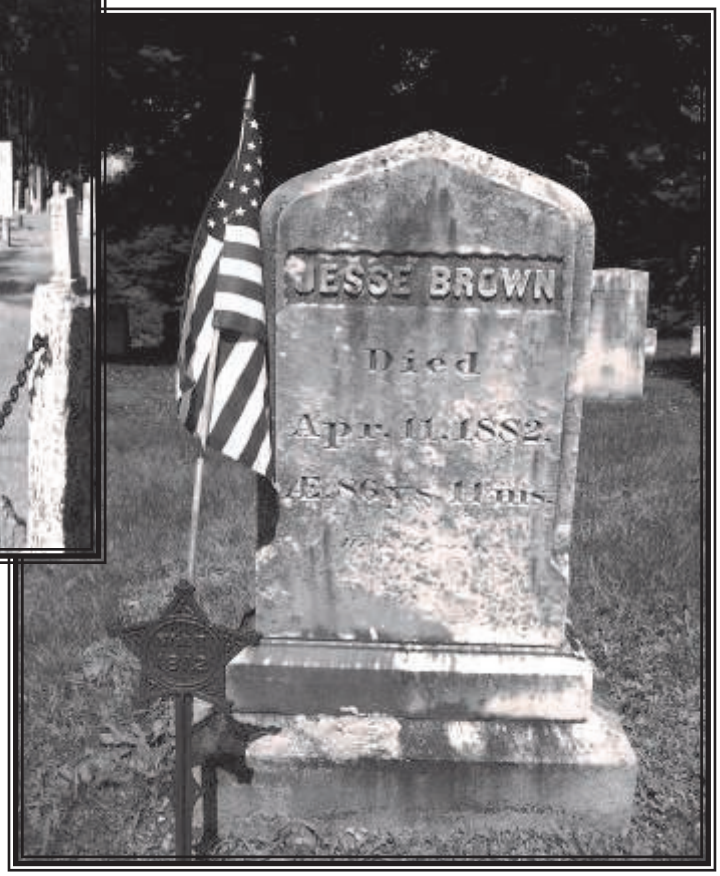
Wilkins and East Deering Cemeteries are the only cemeteries in town that have cemetery plots available to purchase.

Submitted by:
Donna M. Marzullo, Cemetery Trustee, Chairperson

TOWN CEMETERIES

Goodall Driscoll Hill Road
Gove"Mother's Walk" on property of His Mansion
East Deering- East Deering Road
Wilkins- Old County Road
Ellsworth- Reservoir Road
Appleton- Route 149
Butler- Route 149
West Deering- Second NH Turnpike
Patton- Audubon Sanctuary

Three Cemetery Trustees
Donna Marzullo Chairperson 3rd year of 3 year term
Terry Verville 2nd year of 3 year term
JP Marzullo 1st year of 3 year term



CONCORD REGIONAL SOLID WASTE / RESOURCE RECOVERY COOPERATIVE

2012 ANNUAL REPORT

2013 BUDGET

1.	Wheelabrator Concord Company Service Fee		$5,489,418
2.	Franklin Residue Landfill		
	a. Operation and Maintenance	$1,368,639	
	b. Closure Fund	188,000	
	c. Long Term Maintenance Fund	181,000	
	Total		$ 1,737,639
3.	Cooperative Expenses, Consultants & Studies		484,650
	TOTAL BUDGET		$ 7,711,707
4.	Less: Interest and applied reserves		-1,797,298
	Net to be raised by Co-op Communities		**$5,914,409**

2013 GMQ of 88,539 tons and Net Budget of $5,914,409 =

Tipping Fee of $66.80 per ton

We are happy to report to all member communities that 2012 marked our twenty third year of successful operations. Some items of interest follow:

The 2013 budget reflects a tipping fee of $66.80 per ton. The 2013 tipping fee is the same as in 2012. A larger portion of reserves was applied to this year's budget to maintain a level tipping fee

A total of 87,843 tons of Co-op waste was delivered to the Wheelabrator facility this year. This represents a decrease of 3,222 tons from 2011.

A total of 64,858 tons of ash were delivered to the Franklin ash monofill for disposal. The ash landfill continues to operate very well. Phase V Stage III is being filled at this time. Phase V will provide ash disposal capacity through 2014.

The Joint Board decided to no longer pursue the construction of a single stream facility on Co-op property. It became clear that the effort was no longer supported by the City of Concord and without their support the facility was not possible.

Currently the ash from the Waste to Energy facility is being analyzed to determine the amount of ferrous and non-ferrous metal that would be available for recycling. If there is adequate metal in the ash the Co-op could consider mining the landfill of the metal.

Conservation Commission

For the year 2012 Deering's Conservation Committee continued our regular programs with success due to the interest and dedication our Town has always showered on conservation efforts for a number of years now.

The Wood Duck Restoration Program: Even with the warm winter we were able to check most of the wood duck boxes we could find. Overall, it was a tough year for the ducks, with our lowest egg count in quite some time. One of our new members, Aaron Gill, has taken on building a number of new boxes for our coming year to replace some of the old ones as well as some missing ones.

Road Side Clean Up Program: A very successful Spring Town-wide clean-up day was held. Thank you for all the volunteers who participated in keeping Deering roadsides beautiful.

Easement Monitoring: Our members got out and walked all easements we are responsible for in Town.

Conservation Education: Our members enthusiastically attended the Saving Special Places NH Annual Land Conservation Conference and continue to meet with professionals to further our education.

As always we wish to thank the residents of Deering, the Board of Selectmen, and last but not least the Highway Dept., for all the support throughout the year. Any resident interested in volunteering or becoming a member of the Deering Conservation Commission, we welcome your attendance to one of our meetings held regularly the second Monday of the month at 6:30pm.

Respectfully,

Keith Johnson,
Chair of the Deering Conservation Commission

Fire and Rescue Department

The Deering Fire and Rescue responded to 210 calls in 2012, fifteen calls fewer than 2011. Of the calls, 111 (52%) were requests for Medical Aid and the remaining 99 responses were fire related. 13 of these were Motor Vehicle Accidents, 11 Fire Alarm Activations, 11 requests for Mutual Aid, 18 Service Calls, 3 Structure Fires, 2 Hazardous Materials calls, 1 Motor Vehicle Fire, 2 Chimney Fires and 5 Smoke Investigations, 33 calls were dispatched and Cancelled while responding. We were also out and about during Hurricane Sandy with Trees and wires down, blocked roads and some minor flooding. We fared much better than other states and our hearts go out to those who were less fortunate.

While some members have departed and others have joined, we currently have fewer members on the Department roster than last year. Presently we are staffed at 25 members. 19 of those have earned Firefighting certifications, 2 are First Responders, 7 are Emergency Medical Technicians, 3 are Intermediates and we have one Paramedic. We did have Assistant Chief Chris Ladue, after 10 years with the department, tender is retirement in May, We wish him the best in the Sun and Fun of Florida.

As our fleet of Fire and Rescue apparatus ages, we have seen maintenance issues nearly every month, mostly minor and some major. Probably the most worrisome were repairs to our twelve year old Ambulance that came up periodically during the year. Our Highway Mechanic performed repairs and maintenance on our aging fleet and did his best to minimize the amount of time our only Ambulance was out of service. There was a delay in ordering the new ambulance, due to the contact person at the vendor retiring and getting the new contact person up to speed took some time. All the specifications have been completed and the ambulance is ordered and being built.

We participated in our annual training in CPR, Blood Borne Pathogens, and Personal Protective Equipment Care. We also hosted a 1st responder course for 7 of our members and members from neighboring Departments.
EMS training for 2012 covered a wide variety of subjects including Pediatric Emergencies, Scene Preservation, Patient Handling, Airway Management, Patient Assessment, and Hazardous Materials response.
Our members also completed training on the updated New Hampshire Bureau of EMS State Protocols
Our Fire Training was busy as well, covering Pumps, Water Supply and Rural Hitch Operations, Equipment Familiarity & Care, Driver Training, Preplanning & training with our newly purchased Thermal Imaging Camera.

In other activities, we met during the year with the DLIA discussing various fire safety topics, the status of our Department, and issuing burn permits. We conducted building and wood stove inspections throughout the town and performed Fire Drills at the Alternative High School in West Deering. We attended parades throughout the area during the summer and Touch- A-Truck activities at the Hillsboro-Deering schools.

Fire and Rescue Department—*Continued*

The Fire Prevention Open House was held at the Donovan Station during October. Due to the rainy weather, attendance was lower than last year with approx 10 children and their parents attending the event. Hot dogs, hamburgers, soda and chips were offered at the open house as a fundraising activity.

The washer and dryer we purchased to maintain our new gear is working out fantastic. At one time it was considered accept-able to respond to calls in soiled turnouts; we have since learned that this is dangerous to the health and safety of the wearer and is detrimental to the protective clothing. Considering the cost of new turnout gear, the washer and dryer has proven to be one of the best purchases the Department has made.

The Explorer Post has seen a steady decline in participation. This is a trend we have seen before. The ebb and flow as kid's interests change the older they get. We are required to have a minimum number of Explorers in order to Charter a post. At this time we do not have that required amount and was unable to renew our Charter. We may re-open in the future should we have the interest.

In August, our Fifth Annual Family Barbecue was a success once again. With Jobs and Family commitments, this get together gives our members a little time to relax and have a good time. We are grateful to the staff of Oxbow Campground for allowing us to use their facility as we recognize our families for all of the support they give our responders through-out the year.
In December, to finish out our year, Santa Claus once again allowed the Fire and Rescue the privilege of escorting him to the Town Hall for our Christmas celebration.

In closing I would like to include our annual reminder to make sure that you have smoke detectors and carbon monoxide detectors in your home and that they are working properly.
Make and practice an exit plan with your family. At the first sign of fire evacuate immediately and report the fire to 911 from a safe location. Designate a meeting place outside of your home so you will be sure that everyone has left the building.

If you have any questions contact a member of the Fire and Rescue and we will be happy to assist you. Our goal is to keep you Fire Safe throughout the year.
On behalf of the members of your Department, I thank you for your continued faith and your most generous support.

Respectfully Submitted,

James Tramontozzi
Interim Fire Chief

Deering Forest Fire Warden

I was notified late in 2012 that my 50/50 NH Forestry Grant application had been approved. I apply every year and seems like we have also been approved about 50% of the time. Because my budget is only $900 I did apply for $1500 of which $750 will be allocated from my budget line. This year I requested the grant to cover the purchase of at least (15) pair of nomex fire protective pants that are made specifically for forestry related firefighting. This purchase will allow us to fully outfit about 75% of our qualified firefighters and if all goes as planned I do hope to have these purchased in time for the Spring fire season. As far as the 2012 budget, I continued to focus on protective equipment by purchasing 2 full sets of chain saw operator protective gear which included protective chaps, helmets w/face shields and ear protection.

We continued to stay extremely busy throughout the year issuing both seasonal and brush permits consistent with last years figures of over 170 permits issued. Once again I would like to thank Craig for his assistance with the permits issued during the day at Town Hall. Currently the majority of permits are issued by me and the Deputy Wardens on our own time and at no expense to the town. I truly appreciate the fact that our wardens are willing to sacrifice their time and gas toward this cause, although with the constantly increasing cost of gas, we might see the need to seek reimbursement for our time and mileage in the very near future.

We had a very brief Spring fire season where we only responded to one small spot grass fire that was intentionally set by young juveniles playing with matches on a very dry and windy day. Luckily the parents were home at the time and had the fire somewhat under control when the first units arrived. The Fall fire season was long but uneventful as we saw less than normal precipitation and no significant snowfall. As always, I do want to remind all residents to be aware of all outdoor burning regulations and to use caution at all times.

As we all know we are very lucky to have the amount of conservation land to enjoy in our town but the potential for a large scale fire in town is real. One of my goals this year is to identify all of the target hazard areas in town and to re-examine current preplans. We currently have hand tools and some portable pumps to fight a woodland fire in town so have to rely on mutual aid for off road equipment to get to a fire. Our Pumpers and Tanker are just not made for these type operations. With that in mind, I would like to sit down this year with our Conservation Committee to research possible grant opportunities to enhance our forestry firefighting capabilities.

Please remember that unless the ground has adequate snow cover, (Deering requirements = 4 to 5 inches or more) you must have a fire permit for all outdoor burning and to follow all appropriate laws. The following is a link to the NH Forestry Woodland Fire Control laws page. http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-XIX-A-227-L.htm If you ever have a question please don't hesitate to give myself or one of the Deputy Wardens a call.

As usual, I'm also including again this year the statewide Forestry report for some statewide statistics and general information regarding the NH Forestry Division.

For all of you folks that continue to take advantage of our annual seasonal permit day in May, we are tentatively scheduled this year for Saturday, May 11th from 9 to noon at the McAlister & Donovan fire stations. We will also have personnel available for permits at the spring Lake Owners Association meeting. Once again, if you have an immediate need please don't hesitate to give one of us a call.

Deering Forest Fire Warden—*Continued*

Below is a list of current Wardens that are available to issue fire permits or answer any questions that you may have.

Captain, Doug Connor (Warden) 620-0953
Town Hall - Craig Ohlson (Deputy Warden) 464-2746
Chief, Jim Tramontozzi, (Deputy Warden) 547-7681
Deputy Chief, Andy Anderson (Deputy Warden) 464-5308
Captain, Daryl Mundy (Deputy Warden) 731-7025
Lieutenant, Pat Murdough (Deputy Warden) 547-0673
Lieutenant, James Wilcoxen (Deputy Warden) 361-6507
Lieutenant, Steve Brooks (Deputy Warden) 340-2638

Respectfully submitted,
Doug Connor
Forest Fire Warden

Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a permit is required before doing ANY outside burning.

Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 603-271-1370 or www.des.state.nh.us for more information.

Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdfl.org.

Due to a record warm winter and little snow, our first fire occurred on February 4th with several more early fires to follow. Normally a large percentage of the warm windy days with low humidity occur when the ground is saturated from a long snow covered winter. By the time the surface fuels and ground dry out enough to burn, we only have a few weeks until "green up". This year however we had an extended period of these favorable spring fire conditions.

Our largest fire in the state was 86 acres. The average size fire was 6 acres. Extensive summer rains kept total acreage burned to near normal levels. As has been the case over the last few years, state budget constraints have limited the staffing of our statewide system of 16 fire lookout towers to Class III or higher fire danger days. Despite the reduction in the number of days staffed, our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting was supplemented by the NH Civil Air Patrol when the fire danger was especially high. Several of the fires during the 2012 season threatened structures, a constant reminder that forest fires burn more than just trees.

Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

Respectfully submitted,
Doug Connor
Forest Fire Warden

Forest Fire Warden and State Forest Ranger—*Continued*

2012 COUNTY FIRE STATISTICS (All fires reported as of October 2012)

(Figures do not include fires under the jurisdiction of the White Mountain National Forest)

County	Acres	# of Fires
Belknap	3.6	7
Carroll	5.5	25
Cheshire	8.3	43
Coos	11.8	35
Grafton	96.5	59
Hillsborough	34.2	64
Merrimack	20.8	31
Rockingham	6.4	21
Strafford	12.9	19
Sullivan	6	14

CAUSES OF FIRES REPORTED	
Arson	14
Debris	105
Campfire	14
Children	15
Smoking	17
Railroad	0
Equipment	6
Lightning	7
Misc.*	140

(*Misc.: power lines, fireworks, electric fences, etc.)

Total	Fires	Total Acres
2012	318	206
2011	125	42
2010	360	145
2009	334	173
2008	455	175

ONLY YOU CAN PREVENT WILDLAND FIRE

Heritage Commission

Our new member, Tim Finn, joined us in the spring and quickly began to contribute much to our many projects. Much of our time and effort in 2012 was invested in the completion of the new Veterans' Memorial on the Town Common. Although we were not able to carry out the details site plan we had worked on for several years, with the help of Peter Beard and Tom Cummings, we were able to complete the project in June.

We held the dedication ceremony on June 30th and about 150 citizens attended this function. The American Legion Color Guard added much to the program and veterans from previous wars raised the flag and laid wreaths at the two monuments. The speakers, J.P Marzullo and Don Johnson spoke of the historic sacrifices on behalf of our freedoms that our veterans have made over the past centuries. The Boy and Girl Scouts also participated and Jane Waters and the Deering Church choir beautifully sang our national anthem and God Bless America.

Beyond the Veterans' Memorial project, the commission continued to work on identifying the surviving 18th century houses in Deering and their original owners. We finally agreed to have historic plaques made for the twenty houses for which we have convincing records of the first owners and the date the house was likely built. We hope to sponsor a program in the spring when we will hand out the plaques to the present owners and show photographs of the history of some of Deering's earliest houses. If any Deering citizens now live in one of these 18th century houses, we urge them to contact the Heritage Commission and to begin to trace their deeds back to the first owners. We have copies of the first Deering Census of 1790 that may be of help in identifying the early owners.

The commission is also exploring various historic sites in Deering where we hope to place historic markers. So far we have identified the following sites: West Deering Muster Ground, Holton RR Station, 2nd NH Turnpike, Appleton Hotel, Belleview Hotel, East Deering Church, East Deering School, old post offices, mills on Dudley Brook and the Pisquatiqua River and some of the first stores. We invite suggestions for other markers from any interested citizen.

During the year the Commission updated the *Brief History of Deering* and *Ebenezer Locke and Who Fired the First Shot at Lexington Green?*" Copies of these pamphlets, as well as "*Building on Deering Tradition*," are available in the library.

The Commission also worked on establishing criteria for the placement of memorial benches on the Town Common.

Finally, the Commission presented displays of the site plan for the Veterans' Memorial and pictures of our historic houses at Town Meeting and two elections.

Joan Burke, Betty Dishong, Tim Finn, Kathleen Hennnebury, Don Johnson

Highway Department

2012 was ushered in as an open winter, with nine workable storms, most ending with freezing rain. A more significant storm on March 1st produced 12 inches of snow over a thirty hour period.

The mild winter also allowed the completion of the culvert lining in Mansellville Brook where it crosses Longwoods Road into the Contoocook River. This project, while costing $60,000 dollars, saved the Town approximately $200,000 dollars in replacement costs.

The mud season, though short lived, was a challenge with extremely warm days and a faster than normal thaw. Deering Reservoir was ice-free and wide open on March 5th. The mild weather also allowed the start of excavating gravel for fall crushing. The clear winter days allowed time to haul the special crushed ledge that we are using on our road projects. All roads were open to heavy hauling as of April 1st; another sign of an early spring.

On April 12th County Road was ground up and by May 1st we were installing the first catch basin and what turned out to be 10,000 feet of under drain. Some ledge required blasting and jack hammering. The drainage phase of the road was completed in August and the graveling phase was started with completion in November, allowing the road to settle for paving in 2013.

On April 27th, after thirty years in the Town's road grader, Alfred Kelley (Fonz) retired. The keys were turned over to Brian Houghton, who took to the grader like a duck to water with the same smile that residents have seen for years.

I would like to remind all of you that have driveway culverts, that it is your responsibility to maintain your own culvert. This simple process helps the Highway Department in times of heavy rains and helps to alleviate washouts that damage the roads.

We all know mailboxes and snow banks spell disaster, keeping them shoveled out and in a state of good repair goes a long way toward seeing it still on the post after a heavy storm.

Thank you,

Peter Beard
Road Agent

Deering Public Library

The Trustee's would like to thank Kathy Lassey for her years of service to the Town and to the Trustees. Kathy will always be in inspiration to us, and her commitment to the mission of the Deering Public Library will continue to be an inspiration to us.

Library Schoolhouse Project

2012 was a great starting place for the Library Schoolhouse. The first two projects were the foundation, which was shored up and the open holes in the rock foundation were modified. The old porch was taken down and replaced and a step was added to the side of the porch. The pillars were able to be saved. Railing details were added. Peter Beard and his crew worked on the drainage and surface water and then replanted grass. We thank King Construction, for their advice, the extra details and the hard work. The stone work and foundation was done by King Construction. The interior cleaning has been an ongoing project. Outdated books and past book donations were reviewed and either placed into the collection or put in the 1st Annual Book Sale.

Administration & the Collection

This year the Collection was reviewed and we started to add the donations from the Library Schoolhouse to the active collection. We discovered many fun and interesting titles, and at the same time are looking at what needs to be moved out and what needs to be added.

Curious Creatures, Poetry Reading Night, 1st Annual Book Sale, Knitting Night, Holiday Children's party, were the Literacy Programs that were hosted by the Deering Public Library. We assisted at the Plant Sale held by Pia Sunderland. After the book sale we donated the remaining outdated books to the Hillsboro House the Book Donation**.** We also added the publication of Book Page; this is free to anyone and had fabulous reviews of all things reading!

The Trustee's would like to thank Pia Sunderland for her donation after the plant sale, The Women's Guild for their donation and Linda Winters for her continued support in the subscription to the Family Circle. The gifts of books, audio books to the Collection, are appreciated beyond words, some are added to the collection and some are added to the Book Sale, either way, the support is greatly appreciated.

The Trustee's are: Kathleen M.E. Hennebury, Chairman, Amy Lefevre; Secretary, Sarah Gladu, Treasurer, Lois Marchand as our Alternate Trustee. This year along with the programs, we have reviewed the By-Laws, networked with others as passionate about the Library and the Mission Statement. Please check out our new Facebook page for updates on all things reading and programs. We have begun the research on expanding to the E-Readers, all formats; grant's to support the expansion to the e-readers and the ability to request books from home.

Mission Statement

The Deering Public Library Trustee envision a library as a creative, vibrant community center that will inspire curiosity, personal growth and opportunities for lifelong learning.

Submitted by:
Kathleen M.E. Hennebury, Chairman

Non-Profit Organizations Advisory Committee

The Non-Profit Organizations Advisory Committee held their first meeting on July 11, 2012 and had four meetings thereafter. The responsibility of this committee, per the Board of Selectmen, was to review and research the status of the charitable organizations within the town of Deering. The committee made a unanimous decision that although the recommendation of the Board of Selectmen was to review half of the charitable organizations annually, the Committee decided to review all the charitable organizations this year. The Committee met with a representative from His Mansion, The WILDS of New England, the NH Audubon Society, and the Society for the Protection of NH Forests, and the Deering Historical Society.

The Committee met with Paul Atkinson, CEO of His Mansion. Mr. Atkinson gave a brief presentation on the purpose of His Mansion. Mr. Atkinson informed the Committee that there are currently 16 children residing at His Mansion, with 8 of them enrolled in the public school system. Although the Committee feels very strongly that His Mansion is a 'true' charitable organization, they feel that the 8 children enrolled in the public school system cause an economic burden to the taxpayers of Deering of approximately **$125,976.** The Committee strongly recommends that Town Counsel locate a citing where a charitable organization with children enrolled in the public school system were either granted their full exemption or were not required to assist the Town somehow to offset the economic burden to the taxpayers.

It is the recommendation of the Committee that His Mansion maintain their property tax exemption at this time.

The WILDS of New England was invited to come before the committee on July 25th, 2012. Representing The WILDS were Rand Hummel and Roland Boogie. Mr. Hummel explained to the Committee that most of the monies that go to capital improvements come from donations and gifts. The camp runs eight weeks in the summer and 11 weekends in the fall. The Committee managed to persuade The WILDS to advertise on their temporary camp sign that there will be a discount for Deering children. The Committee will be looking for the temporary camp sign in the spring to verify, as promised, that it states there is a discount for Deering children.

The Committee still has continuing reservations concerning The WILDS tax exempt status. It is the recommendation of the Committee that Town Counsel reviews the entire tax package of The WILDS.

The Committee met with Will Abbott from the Society for the Protection of NH Forests ("Society"). Mr. Abbott informed the Committee that the Society owns over 2,400 acres in Deering. The Society pays Current Use tax on all the land they own. It was mentioned that the Town had an interest in the "Camp Tuckernuck" property for recreation use, Mr. Abbott explained that the land owned by the Society is for passive recreation only i.e. hiking, walking, cross country skiing, hunting, fishing, and trapping. There is no overnight camping, fire, or motorized vehicles allowed on their property. Mr. Abbott informed the Committee that he will work with the Deering Conservation Commission to develop trail maps for the residents of Deering.

It is the recommendation of the Committee that The Society for the Protection of NH Forests maintain their property tax exemption at this time.

The Committee invited Thomas Copadis, Chairman of the Deering Historical Society. Mr. Copadis brought with him copies of the Town of Deering Town Meeting Minutes from 1985 which stated that the Legislative Body granted the Deering Historical Society facility (land and building) located on East Deering Road, a total exemption from property taxes as long as it is owned by the Deering Historical Society. Mr. Copadis informed the Committee that the Historical Society will be meeting in August to reorganize and elect officers. At that time, the Committee withheld a recommendation until after said meeting. The meeting was not scheduled in August as informed; it is scheduled for late September.

It is the recommendation of the Committee that the Deering Historical Society NOT be granted their property tax exemption at this time.

Non-Profit Organizations Advisory Committee—*Continued*

Phil Brown, representative from the NH Audubon Society came before the Committee. In prior years, Mr. Brown has promised the Committee to involve the Deering residents with community activities. To-date, the Audubon Society has NOT informed the Town of any activities going on at the Deering Sanctuary. Mr. Brown informed the Committee that the Hemlock Woolly Adelgid Beetle has been discovered in Deering on North Road. The Committee strongly stressed that the Audubon Society print an article in local papers to inform the residents of the Hemlock Woolly Adelgid Beetle. To-date, no article has been published regarding this request. The Committee also invited Diane De Luca, who is a part-time employee of the NH Audubon Society as well as a Deering resident. Mrs. De Luca took the suggestions of the Committee to become more community involved and promised to discuss the suggestions with the proper individuals at the Audubon Society. The NH Audubon Society owns over 800 acres in Deering and is the only charitable organization that does not pay any tax.

It is the recommendation of the Committee that the NH Audubon Society maintain their property tax exemption at this time.

Submitted by,
The Non-Profit Organizations Advisory Committee Members
Dan Morehouse
Gale Lalmond
Ray Petty
Craig Ohlson, Town Administrator

Planning Board

The 2012 calendar year experienced an increase in applications from developers and residents in comparison to prior years. The Planning Board reviewed and approved 1 twelve lot subdivision, 2 two lot subdivisions, 1 lot line adjustment and one watershed ordinance review at Deering Lake. The Planning Board also reviewed 1 commercial site plan; however the application was later withdrawn.

The board continued to focus on areas of improvement for the town in regards to reviewing and updating the Town of Deering Master Plan so that the goals and objectives of the plan continue to be met. This has been an ongoing endeavor for the Board. As stipulated in the Town regulations, the Master Plan must be updated every five years. Any updates made by the board will not change the goals or direction of the current Master Plan, but are necessary to ensure that the information in the plan reflects current conditions in the town.

While there were no substantive amendments made to the Subdivision Regulations in 2012, the Board continued a comprehensive review of all ordinances to ensure that consistency remains in regards to the Zoning Ordinance as well as State of NH mandated RSA laws. These efforts will carry on into 2013.

Each year the Planning Board also reviews and updates the Town of Deering Capital Improvements Plan (CIP) as mandated by the Master Plan. The CIP shows various projected expenditures, of over ten thousand dollars each, for all town departments over a six year period. The goal of a CIP is to achieve an equalized tax rate. After it passes Planning Board review, the CIP is presented to the Selectmen and Budget Committee as a mechanism for consideration of the annual budget.

The Planning Board and its alternatives would like to extend a special thank you to Craig Ohlson, Deering's Town Administrator. The Planning Board members are volunteers and as such are dependant upon Craig for his expertise in all matters of planning and engineering given the administrative complexity of most projects that come before the Board. Craig also serves as liaison providing vital communication amongst the Town's many boards and committees. Recognition for his tireless service is well deserved.

Serving on the Deering Planning Board is a rewarding experience. If you have been looking for an opportunity to serve your community, please consider joining us. The Board will also be looking for volunteers to help with updating the Master Plan in 2013. All are welcome to sit in the audience and see if it might be a good fit. We meet on the second Wednesday (7:00 PM) of each month and hold an occasional workshop on the fourth Tuesday (7:00 PM) of each month.

Minutes are posted at the Deering Town Hall and are online at www.deeringnh.us

Respectfully submitted,

Robert Carter, Chair

Katherine Jenkins, Vice Chair
Robert Compton
Karl Bearor
Keith Johnson
Beth Kelly
Patricia Samuels
Stuart Huggard, Alternate
Peter Kaplan, Alternate

Police Department

Well, another year has passed us by, and with it, Chief Pushee celebrated his 10th Anniversary as your Police Chief on October 2, 2012! It seems time really does fly when you are having fun, or just busy as heck! Many thanks to our Department staff, especially Capt. Thomas Cavanaugh, who was one of Chief Pushee's first hires and is soon to reach his own 10 year anniversary with the Police Department! Capt. Cavanaugh can always be relied upon to lend a helping hand when it is needed.

While our staff was solid through 2012, we unfortunately will be temporarily losing Part Time Officer Mark Philibert for 2013, as he is once more being deployed to Afghanistan with his Guard Unit. In order to help out in Officer Philibert's absence, former Deering PD Officer and Current Hillsboro Officer Chris Parsons has returned to us as a part-time Patrol Officer.

We continue to utilize grants to increase our abilities and police coverages. In 2012 we utilized Highway Safety Agency Grants totaling over $12K in overtime patrols (over 300 hours of coverage) for dedicated Traffic Safety Enforcement measures. We also used Fish & Game Grants for some OHRV Enforcement coverage, received a Portable Radio valued at nearly $4K, and used a state grant to pay 50% of the costs of the purchase for licensing with our new Police Records System (Crimestar), saving the Town $1,500.00. This new Crimestar Police Records System will actually be saving the Town over $1300 annually in user fees, so we will see savings in the long run as well. We also received a very large military surplus generator on a trailer, that while it needs fresh fuel/oil filters/battery and such before we can run it, could be of assistance in a major event such as the ice storm of 2008, when identical generators were loaned to us for our fire stations.

In 2012 our officers logged over 3600 Calls for Service. While this number is technically a bit lower than past years, it does not tell the whole story because our new Computer Records System records several things "differently" than our old system, and thus reduces the need for certain types of logged calls. An example is house checks. While in the past every time we specifically stopped at a vacant home to check it we would log a Call, now we just make a simple entry on a community policing module for that property.

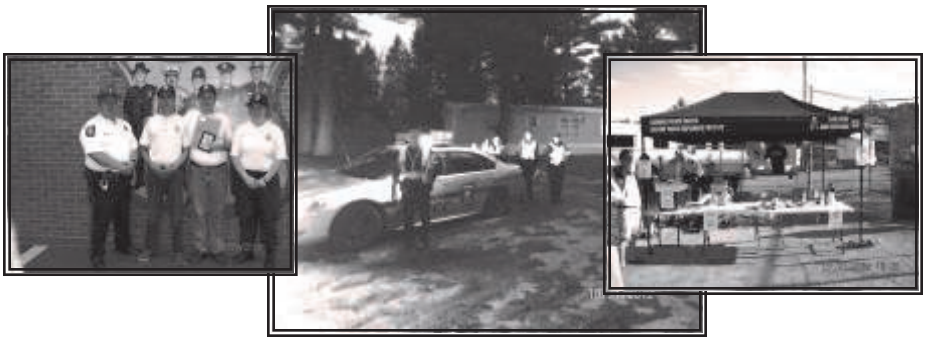
In 2012 our officers made 99 Arrests, charging defendants with 158 different criminal offenses. We also logged 206 Incident Reports, 217 Field Interview Reports, 31 MV Crashes, 17 Restraining Orders, and 954 MV Stops. We had 5 Juvenile Arrests, of which we sent 4 juveniles through approved Diversion Programs (either Merrimack County Youth Diversion or Goffstown Area Diversion).

You will note some changes in this year's Police Department Budget. For the past many years our share of the Regional Prosecutor Association dues were paid from the Town Legal Budget line. This year these costs have been placed into the PD Budget. Similarly, our annual Dispatch Fees have been moved from a generic public safety dispatch line into our PD Budget. The overall costs have not changed much in these areas, but the bottom line of the Police Department portion(s) of the Town Budget will indicate these changes.

Again, I thank all our residents for the support they have given the Police Department in my past 10 years at the helm. I continue to urge you to help us by acting as our eyes and ears by reporting any concerns to us in a timely manner, because we can't be everywhere in town all at once! Finally, if you haven't found it yet, we started a Deering Police Department Facebook page a little over a year ago, and we use this to communicate Police Department and Town happenings in timely, and sometimes even jovial, manner!

Respectfully submitted,

James Pushee
Chief of Police



DEERING POLICE DEPARTMENT

2012 Statistics Report

Calls For Service Logged

Call Reason/Type	2009	2010	2011	2012
911 Calls	7	8	6	**8**
Animal-Domesticated	8	22	28	**34**
Animal-Wild	7	10	8	**6**
Admin-General	318	262	155	**182**
Admin-Maintenance	53	57	54	**32**
Admin-VehicleMaint	47	57	42	**34**
Alarm	17	21	28	**8**
Assist-Antrim PD	5	4	10	**8**
Assist-Bennington PD	9	8	3	**8**
Assist-Francestown PD	1	2	0	**3**
Assist-Hillsboro PD	78	66	71	**92**
Assist-NHSP	3	5	5	**7**
Assist-Other Agency	41	43	74	**41**
Assist-Weare PD	14	11	13	**9**
BeOnLookoutFor	19	17	28	**20**
Bomb Threat	na	na	1	**na**
Cadet-CmmtyRelation	4	1	1	**6**
Cadet-Service Detail	29	18	11	**17**
Cadet-Meeting	28	40	27	**38**
Civil Issues-AllOther	43	34	27	**22**
Civil Standby Req.	16	6	12	**5**
Criminal Rec. Check	41	41	59	**53**
Criminal Complaint	107	91	98	**122**
Disturbing The Peace	12	7	7	**9**
DMV-Restoration	33	25	14	**na**
DMV-Suspension	74	81	35	**na**
DOG Complaint	70	58	63	**63**
Domestic Disturbance	22	19	14	**12**
Dept. Information	143	180	196	**165**
Escort/Transport	5	4	1	**3**
Fire Dept. Assist	22	21	21	**20**
House/Property Check	49	81	75	**59*** **
Intern/ Ride-Along Trnng	na	24	1	**40**
Invest.FollowUp	355	486	333	**374**
Juvenile Problems	41	26	16**	**5**

Call Reason/Type	2009	2010	2011	2012
Message Delivery	19	21	19	**17**
Missing Persons	4	8	4	**3**
MV-Accident	24	29	39	**35**
MV-Abandoned	4	6	10	**8**
MV-Driver Assisted	63	75	50	**42**
MV-Complaint	43	43	38	**31**
MV-Parking Complaint	41	87	118	**27**
MV-Stop for Violation	911	882	988	**927**
Non-Criminal Comp.	18	28	35	**24**
OHRV Complaint/Stop	29	13	38	**12**
Outside Detail Services	25	51	71**	**79****
Persons Assisted	177	196	174	**102**
PD-Community Relat.	101	95	86	**86**
Paper Service Request	155	175	182	**205**
Property- Lost&Found	21	21	15	**13**
Recovered Stolen Ppty	1	na	0	**na**
Restraining Orders	6	8	11	**19**
Rescue/Amb. Assist	65	57	60	**55**
Ride-Along (Civilian)				**7**
Road Hazards	29	42	33	**24**
School Resource Ofc Dty	na	na	8	**12**
Suspicious Activity	58	53	65	**60**
Traffic Control Service	39	2**	3	**na**
Training-InHouse	61	29	29	**16**
Training- FTO	na	43	36	**7**
Training- PSTC	14	17	19	**31**
Traffic Survey Report	195	129	137	**134**
Traffic Survey - VIPS	8	12	1	**5**
Untimely/Unattended	1	na	3	**3**
VIN Verification	26	25	30	**31**
Warrant- Arrest Type	42	22	32	**41**
Warrant- Search Type	NA	1	0	**1**
Welfare Check Request	28	26	24	**19**
Weapons/Firearms/Frwk				**6**
TOTAL CFS Logged:	3929	4032	3895	**3601****

JUVENILE ACTIVITY

Juvenile Arrests	**5**
Civil JV/Family Assists	**5**
Diversionable Cases	**4**

House Checks *** 53 physical checks completed that were not entered as CFS's

Business Checks*** 19 physical checks logged that were not entered as CFS's

Public Events*** 41 Public Events Attended

Outside Service Details** Includes traffic grant details

Vehicle Reports

2003 Ford Expd. SUV: 106,480 Miles as of 31Dec2012 (SUV, repainted by Tech Students in October 2010)
2010 Chevy Impala: 81,960 Miles as of 31Dec2012 (This is our primary vehicle, in service in May 2010)

2012 GRANT PROGRAMS & OTHER EQUIPMENT AWARDS

NH Highway Safety - Speed	120 Hours of Overtime / $5,490.00
NH Highway Safety - DWI	120 Hours of Overtime / $5,015.00
NH Highway Safety- Safe Commute	78 Hours of Overtime / $2,,672.00
Fish & Game OHRV Patrols	10 Hours of Overtime / $450.00
Military Surplus	Generator- valued at $6-$10K
NH Highway Safety- Computer	50% of User License for new Police Records System / $1,512.00
NH-DOS Radio Grant	Portable Radio / $3,700

CALL VOLUME BY SHIFT	**Total Calls**	**Self-Initiated**	**Dispatched**
Shift Designator	**1490**	866	205
Day/Morning	**1,527**	984	289
Evening/Afternoon	**77**	7	57
CALL OUTS	**486**	464	9
Detail (scheduled assignment)	**15**	0	14
NHSP OnCall	**Total Calls 3601 / Self Initiated 2218 / Dispatched-Other 1783**		

Crime Complaints and Violation Types

	FY2012 Incident Rpts
Aggravated Sexual Assaults	**2**
Assaults	**4**
Threats & Intimidation	**15**
Arson	**1**
Burglary/Unlawful Entries	**7**
Theft Related Crimes (inc. Fraud, etc.)	**19**
Identity Theft	**5**
Criminal Mischief/ Vandalism	**12**
Drug Investigations	**6**
Sex Offenses (inc Cmptr Crimes w/JV's)	**3**
Weapon Law Violations	**na**
Hindering/Resisting	**1**
Loitering/Prowling	**na**
Disorderly Conduct	**3**
DWI/ Aggravated DWI	**7**
Alcoholism/ Protective Custody	**28**
Child Neglect	**1**
Alcohol Possessionary Violations	**31**
Runaway Juveniles	**4**
Trespassing	**11**
Dog Offenses- Vicious	**na**
Serious MV Violations	**17**
Serious OHRV Violations	**1**
Psychiatric Evaluation Hold (suicidal)	**3**
Contribute to Delinquency	**na**
Reckless/Threats w/Deadly Weapons	**1**
Warrants	**2**
All Other Offenses	**83**

205 Incident Reports
91 Arrests / 158 Offense Types Charged

MV Violations-Various (inc. park)	**449**
MV Speeding	**592**
DMV License/Reg Issues	**45**
Total MV Stops (inc prkng)	**954**
Total MV Violations	**1,088**

REPORT TYPE TOTALS	FY2011	**FY2012**
Arrest Totals	71	**99**
Accident Totals	39	**31**
Incident Totals	170	**206**
Field Interview Totals	12	**217****
Restraining Orders	11	**17**
MV Stops	1106	**954**

Supervisors of the Checklist

Barbara Cavanaugh, Chair
Eleanor Fitzpatrick
Joan Burke

The year 2012 was a presidential election year; therefore, Deering resident voters were called upon to cast their ballots four times making it an extremely busy year. The four elections included the Presidential Primary, January 10th, the Local Election, March 13th, followed by Town Meeting, March 17th, then the State Primary on September 11th and then the State General Election on November 6th.

The table below indicates the number of Deering registered voters per election, the number voting and the percentage.

ELECTION TYPE	# REGISTERED VOTERS	# VOTED	%
Presidential Election	1191	499*	42
Local Election	1200	320	27
Deering Town Meeting	1200	153	13
State Primary	1211	332	27
State General Election	1327	1045	79

*Voted Democrat - 103 and voted Republican - 396

We wish to dedicate this report to Eleanor Fitzpatrick who passed away November 16, 2012. She served as a Deering Supervisor for 12 consecutive years.

Respectfully submitted

Barbara Cavanaugh
Chair

Tax Collector's Message

For many of us, it grows harder each year to meet the property tax bill head on with full payment by the due date. In conversations with Deering's taxpayers I often hear disbelief that they can make payments in increments towards the total of their bill. By law, I must notify all taxpayers owing money that my tax year will run on a certain sequence of dates for "Impending" letter fees, liening of unpaid taxes, and deeding of property. Sometimes my notification (the software calls it a "Delinquency Letter") is taken as a demand for payment. This is not the case. The letter is meant to explain exactly when the lien and the deeding will take place. For many people, however, it instead is a "panic button". Let's clear things up!

Did you know that you are allowed to make prepayments on your property taxes? Although the Tax Collector cannot hold money from one year to apply to the next year's taxes, after January 1, I can accept PREPAYMENTS of any amount. Prepayments are applied to your tax account after I have a tax warrant from the Board of Selectmen and before tax bills are printed. Many people find making payments ahead of being billed for taxes fits their budget better than trying to pull together the full amount by the due date.

Did you know you can pay your taxes in smaller installments? Of course! In fact, if you are behind in your taxes, I recommend you begin to make payments of whatever you can as soon as you can. The reason for paying over time, regularly, and adhering strictly to paying at least the amount you need for installments to clear your tax picture is you pay less than you would have paid if you waited till the last minute to pay the entire amount. Every payment you make reduces the amount of interest you are paying, and that can save you LOTS of money.

Did you know your Tax Collector will meet with you to discuss the size and timing of payments to help you avoid running afoul of the liening or deeding processes? In the past few years this office has taken on a larger role of advocacy: helping people understand how they can clear their tax debt or avoid being in debt altogether. If you wish for a private meeting with the Tax Collector, please notify me ahead so I can reserve an office space.

I invite all taxpayers to bring their tax questions to our office on **Thursday evenings** to discuss their tax situation with me, the Tax Collector. Please keep in mind the Tax Collector cannot change your assessment or even discuss your assessment picture with you. For that, you need to see the Deering Assessment Clerk (call 464-3248 for an appointment with the assessing office). The Assessment office can also help you with the forms for abatements, exemptions, credits, and so on.

Nancy Cowan, Town Clerk/Tax Collector
464-3224

Town Administrator
Planning & Zoning Administrator
Building Inspector/Code Enforcement Officer
Forester/Health Officer/Deputy Fire Warden

TOWN ADMINISTRATOR

As Town Administrator, I supervise all departments within the Town and work closely with all department heads to ensure compliance with Town policies and procedures. Under the supervision of the Selectboard, I am directly responsible for overseeing the numerous day to day functions of the Town. I also assist the Selectboard in legal issues. The main legal issue this year was with Raymond Daniels. Additionally, I aid the Selectboard in contract negotiations and also serve as representative to the Concord Regional Solid Waste District and Central New Hampshire Regional Planning Commision.

I am involved with several advisory committees such as the charitable organization and budget advisory.

PLANNING & ZONING

As Planning & Zoning Administrator, I assist the Planning Board in the review of all subdivision, and site plan applications as well as reviewing and updating the subdivision regulations and zoning ordinance. This also includes working closely with the Central New Hampshire Regional Planning Commission. Other functions include providing assistance to applicants with the permitting process, coordinating site visits and making recommendations to the planning board to insure compliance with all town and state regulations. I also work closely with several state agencies such as the Department of Environmental Services, the Department of Health and Human Services and the Department of Transportation.

I assist the Zoning Board of Adjustment with the review of Special Exceptions, Variances and Equitable Waivers of Dimensional Requirements. The assistance provided to the Zoning Board is similar to the assistance I provide the Planning Board.

BUILDING INSPECTOR

The Town of Deering saw an increase in the number of permits issued for 2012 compared to the previous year.

The Town received 39 building permit applications in 2012. The 2012 Building Permit Applications breakdown is as follows:

Single Family Residence	1
Additions/Renovations	10
Garage/Barns	8
Porches/Decks	5
Sheds	6
Pool	1
Solar Collector	2
Demolition	3
Foundation	2
Carriage Shed	1

With the issuance of the above permits, I performed several building inspections. These inspections include: Initial site inspection, foundation inspection, bed bottom inspection (which is inspection of the leach field bed prior to construction of the leach field), rough-in inspection (this involves the review of electrical, plumbing and structural compliance), insulation inspection to insure insulation is installed properly and final inspection which is generally the last inspection prior to the issuance of a certificate of occupancy.

TOWN FORESTER

As the Town Forester, I review and monitor timber intent to cut permits. This includes both monitoring the volume of timber cut as well as assuring that the Best Management Practices are adhered to which requires several onsite inspections. In 2012 ten (10) intent to cut permits were processed.

CODE ENFORCEMENT

This involves the enforcement and compliance of the International Building Codes and ordinances that have been adopted by the Town.

HEALTH OFFICER

As Health Officer, I perform inspections related to failed septic systems and other health and safety issues for both commercial and residential properties.

Respectfully Submitted,

Craig E. Ohlson
Town Administrator

TOWN CLERK/TAX COLLECTOR

At the Town Clerk Conference last fall, I was awarded a certificate for 15 years of service in this office. That period includes six years as deputy, and the last nine as the Town Clerk/Tax Collector. They say "Time flies when you are having fun." I must have been having a riot as the years have gone very quickly! Thank you for the opportunity to serve as your Town Clerk and Tax Collector. I have ensured Deering was operating under all the laws and regulations as they have changed. More important than complying with law shifts and regulation changes, I remain committed to doing everything I can to serve each and every one of you (notice that does not say AGREE with each and every one!) to the best of the abilities of myself and those of my staff. There were challenges from a year of having four elections, along with adding photo ID requirements! 2012 was a year of taking advantage of every training opportunity that was available for the three of us working in the office.

Finally we were able to institute ON-LINE Car Registration (license your dog with on-line dog licensing, too). This has proven to be a very popular advance and the number of registrations done this way shows the process to be easy and attractive to our town. On-line Tax Payments has undergone a change of companies handling the process so there was a time that it was unavailable as the switch was made, but it is up and running again. As with the car reg's, the ability to pay taxes from a home PC has shown its popularity.

Some things don't change much, it seems. For the last several years I have been lamenting the State has been dragging its heels in enabling us to do boat registrations. It's still dragging, although we are trained to do boat registrations and were promised the ability to do them by last November. However, we have gone ahead to budget for the software to enable boat reg's as I think that someday soon we will be able to register boats here in the Town Clerk's office. (I hope not to write ANOTHER year's report saying we are waiting to become boat agents.) Being boat agents will add revenue to the Town and will be a convenience not just to local boat owners, but fishermen and recreational boaters coming to use our lake could come to our office to have their boats registered, adding even more revenue.

Please do not hesitate to avail us of your comments, suggestions, and questions. This can be done by e-mailing deeringtownclerk@tds.net Thank you again.

Nancy Cowan, Town Clerk/Tax Collector Sarah Gladu, Deputy Carol Baker, Assistant

Births 2012

Date	Name	Place	Father	Mother
01/02/2012	Craig, Carter Gracen	Peterborough, NH	Craig, James	Craig, Bethany
01/22/2012	Neely, Jamison Elliot	Peterborough, NH	Bartels, Mitchell	Neely, Bobbie-Jean
02/10/2012	Clark, David John	Concord, NH	Clark, Nicholas	Clark, Katherine
02/21/2012	Shepherd, Othniel David	Concord, NH	Shepherd, Sean	Shepherd, Kelsey
02/25/2012	Canfield, Kennedy Lee	Peterborough, NH	Canfield, Douglas	Ford, Kimberly
04/02/2012	Kirshneur, Tucker Fynnian	Concord, NH	Kirshneur, Seth	Ballam, Andrea
05/04/2012	Munroe, Jackson Douglas	Concord, NH	Munroe, David	Munroe, Jennifer
05/07/2012	Mitchell, Lucas Evan	Manchester, NH	Mitchell Randy	Mitchell, Sarah
05/13/2012	Boissoneau, Aleia Lynn	Concord, NH	Boissoneau, Laurence	Johnson, Jessica
06/29/2012	Miles, Elena Rose	Concord, NH	Miles, Daniel	Miles, Crystal
08/04/2012	Wyman, Jacob Andrew	Concord, NH	Wyman Sr, Jason	Wyman, Jamie
08/08/2012	Levesque, Dilan Sean-Claude	Concord, NH	Levesque, Luke	McRae, Cassandra
09/11/2012	Ellis, Lilliana Mae	Peterborough, NH	Ellis, Eli	Ellis, Sarah
09/25/2012	Fournier, Aubrielle Kristine	Concord, NH	Fournier, Jared	Fournier, Sarah
10/03/2012	Kustron, Mila Rita	Peterborough, NH	Kustron, Joseph	Kustron, Loni
10/09/2012	Prather, Colton Alan	Concord, NH	Prather, Joshua	Prather, Marcie
11/08/2012	Lindner, Natalie Marie	Concord, NH		Lindner Alexis
12/05/2012	Allen, Carter Shea	Concord, NH	Allen, Glen	Grace, Danielle

Marriage 2012

Date	Person A	Residence	Person B	Residence
03/31/2012	Carter, Christopher S	Deering, NH	Poutre, Sarah M	Deering, NH
05/28/2012	Stickney, Arthur C	Deering, NH	Amidon, Suzanne	Concord, NH
07/07/2012	Chandler, Sarah L	Deering, NH	Ellis, Eli M	Hillsborough, NH
08/11/2012	Rioux, Daniel R	Deering, NH	Preo, Jennifer A	Deering, NH
10/12/2012	Redding, Stephanie L	Deering, NH	Parker, Dustin S	Deering, NH

Deaths 2012

Date	Name	Place	Father's Name	Mother's Name
02/01/2012	Ward, Cynthia	Merrimack, NH	Ward, Wesley	Taylor, Beatrice
02/23/2012	Boissoneau, Scott	Concord, NH	Boissoneau, Raymond	Guilmette, Doris
03/13/2012	Langlais, Ada	Concord, NH	Lane, John	Bowels, Edna
04/20/2012	Dubois, Ilene	Concord, NH	Hoffman, William	Brackett, Harriet
07/11/2012	Allen, Marilyn	Deering, NH	Winn, James	Gray, Helen
07/29/2012	Laliberte, Pauline	Concord, NH	Laliberte, Joseph	Gagnon, Hermeline
08/10/2012	Courtemanche, Tracy	Concord, NH	Fitzpatrick, Robert	Riley, Gayle
08/13/2012	Hathcock, Earl	Deering, NH	Hathcock, William	Armstrong, Dorothy
08/20/2012	Safford, Robert	Concord, NH	Safford, Ray	Brisky, Laura
08/26/2012	Wallace, John	Massachusetts	Wallace, Denzel	Wallace, Barbara
08/30/2012	Hersey, Elliot	Concord, NH	Hersey, Walden	Elliot, Lois
10/14/2012	Drake, Henry	Deering, NH	Drake, Charles	Dugay Corana
10/22/2012	Quinn Jr, John	Hillsborough, NH	Quinn, John	Nolan, Clara
11/16/2012	Fitzpatrick, Eleanor	Deering, NH	Kezer, Arthur	Spencer, Rita
11/19/2012	Clapp, Cindy	Hillsborough, NH	Clapp, Gregory	Richard, Gloria
12/09/2012	Lloyd, Marcia	Concord, NH	Strong, George	Borman, Edith

Welfare

As the economic crisis is still felt in the area, the Deering residents found assistance with rent/ mortgage, electrical, heating fuel, emergency food and medications at the local Welfare Department. The 2012 Welfare Budget was $17,544.00 with expenses by the end of the year totaling $10,521.90. The highest increase in expenses for the 2012 budget was found in the areas of rental, utility and heat assistance.

With the continued concerns in the areas of fuel, and utilities prices the Town Welfare Department foresees this to be a continued trend for 2013.

	2012 Expenditures	2012 Budget
Medical Assistance	$89.03	$500.00
Rental Assistance	$2,530.00	$4,500.00
Utility	$1,886.86	$3,000.00
Heat Assistance	$3,492.12	$5,000.00
Food Assistance	$373.53	$2,000.00

Submitted by:

Brenda Slongwhite
Welfare Officer

Zoning Board of Adjustment

2012 was a slow year for the Deering ZBA. Only two matters were presented for decision.

The first to be considered was a request for a variance to allow construction of a pole barn at his property on Gove Road. The finished building was to be located 50 feet from the edge of Gove Road, but only 44 feet from the edge of the right of way. The ZBA granted the request, noting, among other factors, that the owner's grandfathered residence was, itself, only 30 feet from the edge of the right of way.

In the second matter, the landowner, which operates a sign business on Deering Center Road, wished to modernize its physical facilities by replacing three existing building with one larger building. The net increase in building space would have been approximately 3,500 square feet. While the owner's plans were being considered by the Planning Board, the Zoning Administrator advised that, per his interpretation, provisions of the Ordinance require that the owner seek and obtain a special exception from the ZBA before going forward with its expansion plans. When the owner appealed the Zoning Administrator's decision, the ZBA found that the proposed project was a permissible expansion under case law from the New Hampshire Supreme Court and, therefore, granted the appeal.

Following the ZBA's decision in the second case, the owner made plans to move the business to Antrim and withdrew its application from further consideration by the Planning Board.

The complete notices of decision and minutes discussing the Board's consideration in each case are available at the Town Hall and on the Town's web site.[1]

The ZBA normally meets on the fourth Wednesday of each month beginning at 7:00 P.M. Exceptions to this schedule are usually made when the regular date would conflict with holiday observances.

John A. Lassey, Chair

[1] www.deering.nh.us

ADMINISTRATIVE

762 Deering Center Road
Deering, New Hampshire 03244

Selectmen's Phone Number: (603) 464-3248

Town Clerk/Tax Collector: (603) 464-3224

Fax Number: (603) 464-3804

Visit us at: www.deering.nh.us

TOWN OFFICES HOURS & NUMBERS

Town Clerk's Office	Tax Collector's Office	Assessing Clerk/ Office Assistant	Town Administrator and Administrative Assistant
Mon. 8:30am – 2:50pm Wed. 8:30am – 5:50pm Thurs. 3:00pm – 6:50pm Sat. 9:00am – 10:50am (last Saturday of the month only)	Mon. 8:30am – 2:50pm Wed. 8:30am – 12:50pm Thurs.3:00pm – 6:50pm	Mon. 8:30am – 1:00pm Tues. 8:30am – 1:00pm Wed. 9:00am – 4:00pm	Monday – Thursday 8:00am – 4:00pm By appointments only on Friday
Phone: 464-3224	Phone: 464-3224	Phone: 464-3248	Phone: 464-2746 Phone: 464-3248
• Motor Vehicle Reg. • Election Processes • Vote Registration • Birth Certificate • Marriage Certificate • Death Certificate • Dog License • Wetlands App.	• Tax Payments	• Property Tax Cards • Property Tax Maps • Elderly Exemptions • Veteran's Credits • Current Use	• Research & General Info. • State Statute • Minutes of Meetings • Town Bid • Town Hall Rental • Human Services and Public Assistance • Building Permit • Driveway Permit • Septic Design Permit • Intent to Cut • Health Inspection • Zoning Questions and Violations • Zoning and Planning • Board Application and Assistance • Fire Permits

Police Department Phone.....464-3127
Highway Department Phone.....464-5740
Fire Department
Murdough Station.....464-5255
McAlister Station.....464-3237
Donovan Station.....464-4303
Warden/Deputy Wardens:
Captain, Doug Connor (Warden) 620-0953
Town Hall - Craig Ohlson (Deputy Warden) 464-2746
Chief, Jim Tramontozzi, (Deputy Warden) 547-7681
Deputy Chief, Andy Anderson (Deputy Warden) 464-5308
Captain, Daryl Mundy (Deputy Warden) 731-7025
Lieutenant, Pat Murdough (Deputy Warden) 547-0673
Lieutenant, James Wilcoxen (Deputy Warden) 361-6507
Lieutenant, Steve Brooks (Deputy Warden) 340-2638
Emergency.....911

For All Town Offices:
762 Deering Center Road
Deering, NH 03244
Phone: 464-3248 (Selectmen's Office)
Phone: 464-3224 (Town Clerk/Tax Collector's Office)
Fax: 464-3804
E-Mail: deering_nh@conknet.com
Web site: www.deering.nh.us

LIST OF TOWN EMPLOYEES

DEPARTMENT	POSITION	STATUS	YEARS OF SERVICE
Selectmen's Office			
Craig Ohlson	Town Administrator	Full-time	9
Carrie McDowell	Administrative Assistant	Full-time	<1
Ann Mooney	Assessing Clerk	Part-time	<1
Brenda Slongwhite	Welfare Officer	Part-time	4
Town Clerk/Tax Collector's Office			
Sarah Gladu	Deputy Town Clerk/Tax Collector	Part-time	2
Carol Baker	Assistant Clerk	Part-time	1
Police Department			
James Pushee	Chief of Police	Full-time	10
Tom Cavanaugh	Captain	Part-time	9
Nicholas Hodgen	Corporal	Part-time	1
Preston Migdal	Police Officer	Full-time	2
Mark Philibert	Police Officer (In-active)	Part-time	4
Amy Collins	Police Officer	Part-time	1
Christopher Parsons	Police Officer	Part-time	<1
Highway Department			
Peter Beard	Road Agent	Full-time	29
Mark Poland	Equipment Operator	Full-time	14
Hobart Kiblin	Equipment Operator	Full-time	8
Tom Cummings	Mechanic	Full-time	3
Brian Houghton	Heavy Equipment Operator	Full-Time	<1

Fire & Rescue Department
(See Fire & Rescue Department Annual Report on page 139 for roster)

The positions of Town Administrator & Police Chief are salaried positions. All other employees are hourly positions.

All of the above are hired Town employees, subject to the Town's current revised Employee Policies and Procedures. All Performance reviews are given in July. Raises are given in December after the Board of Selectmen review the budgets of the Departments.

Employees change labor grades only if the level of responsibility for that position has justifiably increased. The administration staff and the Board of Selectmen conducts a study of the current positions or new positions to justify the change in labor grade and increase in the wage schedule.

LIST OF TOWN OFFICERS

Elected Officials:

BOARD OF SELECTMEN:

Michelle Johnson, *Chair*	Term Expires	2014
J. P. Marzullo	Term Expires	2013
Krista Couturier	Term Expires	2015

CEMETERY TRUSTEES:

Donna Marzullo, *Chair*	Term Expires	2013
Terry Verville	Term Expires	2014
J. P. Marzullo	Term Expires	2015

LIBRARY TRUSTEES:

Kathleen M.E.Hennebury, *Chair*	Term Expires	2013
Amy LeFevre	Term Expires	2014
Sarah Gladu	Term Expires	2015

MODERATOR:

John Lassey	Term Expires	2014
Thomas Copadis, Deputy Moderator		

SUPERVISORS OF CHECKLIST:

Eleanor Fitzpatrick	Term Expires	2014
Joan Burke	Term Expires	2016
Barbara Cavanaugh	Term Expires	2018

TOWN CLERK/TAX COLLECTOR:

Nancy Cowan	Term Expires	2015

TREASURER:

Stuart Huggard	Term Expires	2014
Thomas Copadis, Deputy Treasurer		

TRUSTEES OF TRUST FUND:

Marc Albert	Term Expires	2014
Barbara Cavanaugh (appointed)	Term Expires	2015
Suzanne Huggard (appointed)	Term Expires	2015

Appointed Officials:

CONSERVATION COMMISSION:

Keith Johnson, *Chair*	Term Expires	2013
Aaron Gill	Term Expires	2013
Krista Couturier	Term Expires	2014
Kathleen M.E. Hennebury	Term Expires	2014
Jon Stuart	Term Expires	2014
Gary Samuels	Term Expires	2014

LIST OF TOWN OFFICERS—*Continued*

HERITAGE COMMISSION:

Donald Johnson, *Chair*	Term Expires	2013
Joan Burke	Term Expires	2013
Kathleen M.E. Hennebury	Term Expires	2013
Elizabeth Dishong	Term Expires	2015

PLANNING BOARD:

Bob Carter, *Chair*	Term Expires	2014
Katherine Jenkins, *Vice Chair*	Term Expires	2014
Bob Compton	Term Expires	2013
Beth Kelly	Term Expires	2013
Karl Bearor	Term Expires	2014
Keith Johnson	Term Expires	2015
Patricia Samuels	Term Expires	2015

PLANNING BOARD ALTERNATES:

Peter Kaplan	Term Expires	2013
Stuart Huggard	Term Expires	2015

PLANNING BOARD CLERK:

Linda Winters

ZONING BOARD OF ADJUSTMENT:

John Lassey, *Chair*	Term Expires	2015
Larry Sunderland, *Vice Chair*	Term Expires	2014
David LeFevre	Term Expires	2013
Phil Bryce	Term Expires	2014
Bob Fuller	Term Expires	2015

ZBA ALTERNATES:

Doug Lalmond	Term Expires	2015

ZONING BOARD CLERK:

Deb Matthews

CENTRAL NH REGIONAL PLANNING COMMISSION:

Keith Johnson	Term Expires	2015
Craig Ohlson, *Town Administrator*	Term Expires	2015

CONCORD REGIONAL SOLID WASTE RESOURCE RECOVERY CO-OP DEERING REPRESENTATIVE:

Craig Ohlson, *Town Administrator*	Term Expires	2014
Keith Johnson	Term Expires	2014

LIST OF TOWN OFFICERS—*Continued*

DEERING FIRE AND RESCUE:

Interim Chief James Tramontozzi
Assistant Chief Vacant
Deputy Chief Andy Anderson
Captain Daryl Mundy
Captain Doug Connor
Captain Joe Bulcock
Lieutenant Cindy Gidley
Lieutenant Pat Murdough
Lieutenant Steve Brooks
Lieutenant James Wilcoxen
FF Bill Bannister
FF Will Bannister
FF Tim Coombs
FF/EMT-I Melanie Coulter
FF/1st Resp Chrissy Elliott
FF Donna Grant
FF/EMT-I Tony Mayfield
FF/EMT John Pearl
FF/EMT Cory Porter
FF Kris Parece
FF Mark Voorhees
FF/EMT-I Dave Warren
FF/1st Resp Daina Tramontozzi
FF Jeff Iadonisi
FF Deb Boyll

EMERGENCY MGMT. DIRECTOR:

Vacant

CAPITAL IMPROVEMENT PLAN COMMITTEE:

Bob Carter, *Chair*
Katherine Jenkins, *Vice Chair*
Karl Bearor
Bob Compton
Beth Kelly
Keith Johnson
Craig Ohlson, *Town Administrator*

LIST OF TOWN OFFICERS—*Continued*

HAZARDOUS MITIGATION COMMITTEE:

Gale Lalmond
James Pushee, *Chief of Police*
Jim Tramontozzi, *Interim Fire Chief*
Emergency Mgmt. Director, *Vacant*
Peter Beard, *Road Agent*
Michelle Johnson, *Selectman*
Craig Ohlson, *Town Administrator*
Carrie McDowell, *Administrative Assistant*

SAFETY COMMITTEE:

James Pushee, *Chief of Police*
Jim Tramontozzi, *Interim Fire Chief*
Emergency Mgmt. Director, *Vacant*
Peter Beard, *Road Agent*
Michelle Johnson, *Selectman*
Krista Couturier, *Selectman*
Craig Ohlson, *Town Administrator*
Carrie McDowell, *Administrative Assistant*

BUDGET ADVISORY COMMITTEE:

Al Glauner
James Greene
Gale Lalmond
Dan Morehouse
Hazel Vogelien
Bob Fuller
Bob Compton
Michelle Johnson, *Selectman*
Craig Ohlson, *Town Administrator*
Carrie McDowell, *Administrative Assistant*

NON PROFIT ORGANIZATIONS REVIEW ADVISORY COMMITTEE:

Gale Lalmond
Dan Morehouse
Ray Petty
Carrie McDowell, *Administrative Assistant*

ROLES AND RESPONSIBILITIES OF ELECTED OFFICIALS

You are encouraged to participate in you local government by attending meetings, by contacting your local officials to voice your views, and by running for office yourself. For updated information about current members and vacancies, see www.deering.nh.us. To become a candidate for Town office, file at the Town Clerk's Office at least 40 days prior to the election, as announced in the newspaper. All contestants for local positions run without party identification. Some elected officials receive nominal stipends.

The Board of Selectmen: so named because members are selected on Town Meeting day—performs the Town's executive functions for the rest of the year. The three members are elected for staggered three-year terms, The Select Board implements Town Meeting decisions, appoints members of Town boards and commissions to help them in their work, hires Town personnel, and serves as administrative head of all Town departments. All Select Board meetings are open to the public. Meetings take place on the evenings of the 1st and 3rd Wednesday of the month at 6:30pm on the second floor of Town Hall.

The Moderator: The Moderator is elected every two years to (1) preside over Town Meeting, and (2) preside at voting polls. Although the Moderator presides at the Town Meeting, the Select Board chair presides at Select Board meetings.

Supervisors of the Checklist: Three (3) Supervisors are elected for staggered six-year terms. Supervisors register voters and maintain a checklist containing the names of all qualified voters. They meet before elections and are present at all elections to register new voters and record changes in party affiliation

Town Clerk/Tax Collector: The Town Clerk/Tax Collector, who serves an elected three-year term, assists at all elections and Town meetings, together with the Supervisors of the Checklist. This position is assisted by a paid Town employee, the Deputy Town Clerk/Tax Collector, who works in the Town Hall. This office handles voter registration, vital records, auto registrations, and tax payments.

The Treasurer: The Treasurer, who serves a three-year paid term, is responsible for receipt and disbursement of Town Funds and the short-term investment of excess funds.

The Trustee of Trust Funds: These three (3) trustees, who serve three-year terms, have custody of and are responsible for the investment and determination of what income is available from private and public trusts, including private cemetery and burial lot trusts, and any reserve funds established by the municipality. The Trustees transfer trust income in response to vouchers received from the designated agents to expend. The Trustees must abide by certain investment restrictions and surety bond requirements. (RSA 33:25 and 41:6).

The Library Board of Trustees: These three (3) Trustees, who serve three year terms, have the entire custody and management of the public library and of all the property of the municipality relating thereto, except library funds held by the municipality.

The Cemetery Trustees: These three (3) Trustees, who serve three-year terms, have authority over the day-to-day maintenance and care of the public cemeteries and maintain the records of each lot location.

Town Meeting Minutes, March 17, 2012

Moderator John Lassey called Town Meeting 2012 to order on Saturday, March 17, at 9 AM. He then called for the Pledge of Allegiance. After the pledge, he asked for a moment of silence for those serving in our Armed Forces, and for those townspeople who had passed away during the year. Following, he spoke of Deering's oldest resident, Dorothy Wood, who had also been born in Deering and who had passed away in the past year. After that the Moderator called for all to join in singing of the first verse of America. Then he introduced the Board of Selectmen and the three Supervisors of the Checklist. Next was announcing the results of the Town Election held on Tuesday, March 13. The results were announced as follows:

ARTICLE 1: To choose all necessary Town Officers for the ensuing year.

Selectman – 3 year term—The Winner was Krista Couturier with 162 votes, followed by Carroll Greene who received 108 votes and Raymond Farrell with 43 votes.
Town Clerk/Tax Collector – 3 year term was Nancy Cowan with 250 votes
Trustee of the Trust Funds – 3 year term was Barbara Cavanaugh with 283 votes.
Trustee of the Trust Funds – 2 year term was Suzanne Huggard with 273 votes.
Library Trustee – 3 year term was won by Sarah Gladu as a write-in with 37 votes.
Cemetery Trustee – 3 year term was JP Marzullo with 254 votes.
Supervisor of Checklist – 6 year term was Barbara Cavanaugh with 283 votes.
Moderator – 2 year term (here the moderator corrected the Town Report which listed his office as a three year term), was John Lassey with 287 votes.

ARTICLE 2: (Submitted by Petition)

Are you in favor of increasing the Board of Selectmen to 5 members? The result was 109 Yes and 208 No, so the petitioned article to increase the Board **DID NOT PASS.**

Regarding the School Ballot, winning terms on the Board were Richard Pelletier and Nancy Denu, with Russell Galpin winning as School Moderator. **ALL EIGHT SCHOOL BALLOT ARTICLES PASSED.**

Following the announcement of Tuesday's election results, the Moderator drew attention to the dedication of the Town Report to Judy Wood, longtime Librarian for nearly 25 years, and to Alfred Kelley who is retiring from the Deering Road crew after nearly 30 years. He announced that only registered voters were allowed on the floor of the hall for voting and that each should have visited the Supervisors of the Checklist to be checked in and to receive the materials needed for the secret votes to be taken, as well as the rules of order for the meeting. He outlined the rules saying they were dictated by courtesy to one another and that everyone would be allowed to have time to speak. It was voted that Town Counsel Laura Specter would be allowed to speak to answer questions on articles, and that non-resident Town Employees would be allowed to address the assembly regarding articles concerning their departments. The moderator expressed appreciation to Chief Pushee and the Explorer Scouts for handling the parking on Election Day and for Town Meeting.

The Moderator waived reading of the first two articles and moved immediately to read Article 3 which was moved and seconded

ARTICLE 3: (To purchase an Ambulance)

To see if the Town will vote to authorize the Board of Selectmen to enter into a long-term purchase agreement in the amount of ONE HUNDRED SEVENTY SIX THOUSAND TWO HUNDRED SEVENTY TWO DOLLARS ($176,272) payable over a term of 4 years for an Ambulance and to raise and appropriate the sum of FORTY FOUR THOUSAND SIXTY EIGHT DOLLARS ($44,068) for the first year's payment for that purpose and to fund this appropriation by authorizing the withdrawal of this amount from the Ambulance Special Revenue Fund. This purchase agreement does not contain an escape clause. (2/3 ballot vote required)

JP Marzullo requested Chief Andy Anderson to come forward to explain the need for a new ambulance. Chief Anderson explained that the present ambulance had seen many years and many miles of service and was no longer dependable (might break down during rescue). Selectman Marzullo noted that the ambulance was the Town's only revenue producing vehicle as Insurance Companies were billed for the usage. Ray Petty noted that though the cost of the ambulance might be large, "how much is a life worth"?There was a question on payment amounts after this first year that will come out of the Ambulance Special Revenue Fund. The answer was that the 2nd, 3rd and 4th year payments would each be $44,068. Sharon Gamache asked if this article does not pass, is there another option? Chief Anderson responded that this is the only ambulance owned by Deering and even with the passage, replacement cannot come before October. The Moderator announced voting would commence and that the meeting would have a 15 minute recess while the paper ballots were being cast into the ballot box.

At the conclusion of the recess, the Moderator announced that the polls would remain open for voting until 10:40 AM, at which time counting the ballots would commence.

ARTICLE 4: (To accept the Town Reports) was read, moved and seconded.

To see if the Town will vote to accept the 2011 reports of the Town officials, agents, and committees, and to accept the 2010 auditor's report.

Michelle Johnson, Selectman, noted that all of the auditors' reports were included in the Town Report. Hannah Kelly raised a question about statements in the March 2011 Town Meeting Minutes as to where in the minutes did it state that an article was defeated, and that question was ruled out of order by the Moderator as it did not pertain to Town Reports.
Paul Casaletto raised that the Town Clerk's Financial report was in error and that the total was $71 less than should have been reported. The Town Clerk response was a thank you to Mr. Casaletto for finding the error and assurance that it would be corrected.
Corrected figures for the Town Clerk Financial Report as follows:

Beach Permits:	$ 2,870.10
Dog Licenses	4,402.00
Marriage Licenses	430.00
Motor Vehicles	261,684.97
Miscellaneous Fees	392.31
(Ret'd checks, certified mail, tax look up for tax services, copies, etc)	
UCC Filing Fees	390.00
Vital Statistics	475.00
Total	**$270,644.38**

Article 4 was voted upon and **THE AYES HAD IT TO ACCEPT THE TOWN REPORTS.**

ARTICLE 5: (To Appropriate Operating Budget Funds for the Fiscal Year 2012) was read, moved and seconded.

To see if the Town will vote to raise and appropriate the sum of ONE MILLION FIVE HUNDRED NINETY THOUSAND SIX HUNDRED EIGHTY NINE DOLLARS ($1,590,689) for the purpose of general municipal operations, not including any amount raised and appropriated in any separate warrant article.

01	Executive	$	185,846
02	Election and Registration	$	31,168
03	Financial Administration	$	67,919
04	Legal Expenses/Prosecution	$	35,939
05	Planning and Zoning	$	9,813
06	General Government Buildings	$	41,307
07	Cemeteries	$	18,791
08	Workers Comp	$	19,409
09	CNHRPC/LGC	$	3,483
10	Police Department	$	221,074
11	Ambulance	$	1
12	Fire Department	$	66,849
13	Emergency Management	$	1
14	Dispatch Services (Safety & Highway)	$	34,334
15	Highways	$	640,402
16	Solid Waste Disposal	$	92,613
17	Health Agencies and Programs	$	885
18	Direct Assistance (Welfare)	$	17,544
19	Parks and Recreation Programs	$	7,239
20	Library	$	1,815
21	Conservation Commission	$	2,259
22	Bonds & Notes: Principal	$	67,972
23	Bonds & Notes: Interest	$	19,026
24	Interest of Tax Anticipation Notes	$	5,000
	TOTAL	$	1,590,689

Article 5 was introduced by Selectman Michelle Johnson who noted that there was good news: last year, for the second year in a row, town departments came in under budget. This allowed for a reduction of about 20 cents of the tax rate. Michelle noted that Workman's Comp and Health Insurance had increased. At this point a question was raised from the floor about the receipt of benefits in the Town Clerk's office staff (Town Clerk, Deputy Clerk, Assistant Clerk). The Town Clerk responded that none of these individuals receive any

benefits at all, although as Town Clerk she had been allowed last year to buy health insurance through the town's plan and had paid in full for that benefit with a personal check to the Town.

There was some discussion and questions upon the line items. Tom Cavanaugh requested an amendment of the Police Department line amount to increase by $1000 from $221, 074 to $222, 074. Chief Pushee explained that the department's Explorer had recently broken down and was in need of $1000 worth of repairs.

The amendment was voted upon and the AYES HAD IT.

Mike Margulies asked if the use of Town Hall was paid for by non-municipal users to offset the Government Buildings Fund. The answer was that there is a charge for renting Town Hall.
There was a question as to why the Highway Department had a line item for sand. This was answered by Peter Beard that the sand in the town sandpit was not of uniform quality, and the charge was for screening and to crush the rocks in the sand with a high percentage of rocks.

Article 5 (AS AMENDED) was read: ARTICLE 5: (To Appropriate Operating Budget Funds for the Fiscal Year 2012) was read, moved and seconded.

To see if the Town will vote to raise and appropriate the sum of ONE MILLION FIVE HUNDRED NINETY-ONE THOUSAND SIX HUNDRED EIGHTY NINE DOLLARS ($1,590,689) for the purpose of general municipal operations, not including any amount raised and appropriated in any separate warrant article.

01	Executive	$	185,846
02	Election and Registration	$	31,168
03	Financial Administration	$	67,919
04	Legal Expenses/Prosecution	$	35,939
05	Planning and Zoning	$	9,813
06	General Government Buildings	$	41,307
07	Cemeteries	$	18,791
08	Workers Comp	$	19,409
09	CNHRPC/LGC	$	3,483
10	Police Department	$	221,074
11	Ambulance	$	1
12	Fire Department	$	66,849
13	Emergency Management	$	1
14	Dispatch Services (Safety & Highway)	$	34,334
15	Highways	$	640,402
16	Solid Waste Disposal	$	92,613
17	Health Agencies and Programs	$	885
18	Direct Assistance (Welfare)	$	17,544
19	Parks and Recreation Programs	$	7,239
20	Library	$	1,815
21	Conservation Commission	$	2,259
22	Bonds & Notes: Principal	$	67,972
23	Bonds & Notes: Interest	$	19,026
24	Interest of Tax Anticipation Notes	$	5,000
	TOTAL	$	1,591,689

Article 5 was then voted upon by voice vote and THE AYES HAD IT UNANIMOUSLY.

ARTICLE 6: (To Add funds to Previously Established Funds) was read, moved and seconded. Michelle Johnson spoke for the article but following discussion on the first line item, the moderator announced the results of the balloting on Article 3 (the ambulance).

THE RESULTS OF THE BALLOT ON ARTICLE 3 (TO PURCHASE AN AMBULANCE) WERE AYES 122 AND NAYS 17. ARTICLE 3 CARRIES.

Article 6: To see if the Town will vote to raise and appropriate the sum of TWO HUNDRED EIGHTY TWO THOUSAND SIX HUNDRED FIFTY DOLLARS ($282,650) to be added to the following previously established Capital Reserve and/or Expendable Trust Funds:

Computer Capital Reserve Fund	$	10,000
Highway Department Vehicle Capital Reserve Fund	$	10,000
Road Reconstruction/Maintenance Expendable Trust Fund	$	225,000
Exotic Weed Expendable Trust Fund	$	2,000
Government Building Expendable Trust Fund	$	3,000
Cemetery Repair/Maintenance Expendable Trust Fund	$	4,000
Health & Safety Expendable Trust Fund	$	10,000
Heritage Expendable Trust Fund	$	8,650
Police Department Vehicle Expendable Trust Fund	$	10,000
TOTAL		282,650

After the announcement regarding Article 3's results, discussion went forward on each line of Article 6 (to add funds to previously established funds).

Discussion on the Computer Capital Reserve Fund resulted in a request by Linda Goyette to amend that line item to $8000 from the $10000 requested. The amendment was moved, seconded and voted upon by voice vote. **The amendment did not pass, the line item for Computer Capital Reserve Fund remained at $10000.** Each line item was discussed in turn, resulting in the request for an amended amount for the Heritage Expendable Trust Fund from $8650 to ZERO. The amendment was moved, seconded and voted upon by voice vote**. The amendment when voted upon LOST, resulting in the line item for the Heritage Expendable Trust Fund remaining at $8650.**

The article was read again before voting, and with no amendments, remained at the original amount of $282,650. **The ayes had it, the article passed in its original form.**

It was moved and seconded that two articles be moved ahead in the line-up of the warrant; first to consider next Article 11 and follow with Article 10 before continuing with Articles 7, 8, 9, 12, 13, 14 and 15. In a voice vote the AYES HAD IT, and Article 11 was brought before the assembly.

It had been brought to the Moderator that each of the two arcticles (ten and eleven) should be voted by secret ballot…on two separate requests each signed by 5 registered voters.

ARTICLE 11: (Submitted by Petition) The article was read, moved and seconded.

To see if the Town will vote to raise and appropriate the sum of TWENTY SIX THOUSAND SIX HUNDRED SIX DOLLARS ($26,606) for Hillsboro Parks & Recreation usage for the year 2012, and encourage the selectmen to enter into a contract with Hillsboro using the Hillsboro-Deering student populations in grades K-8.

LouEllen Beard came forward and gave a detailed presentation on the history of the program, how it related to numbers of children. Gary Bono then spoke in favor of the article. Gordon MacDonald came forward to

question the validity of the numbers of children involved in the equations that LouEllen had stated. At this point, the moderator allowed both Gordon and LouEllen to have the floor in a back and forth discussion on the numbers and the break down of expenditure per student. There was lengthy comment from the floor on both the pros and the cons Gordon MacDonald brought forward an amendment of Article 11 by reducing the original amount of the article by the $7239 already voted for Parks and Recreation in Article 5. The amendment changes the amount requested in Article 11 to $19,367. The amendment was moved and seconded. There followed discussion as to whether or not the amended amount would be sufficient with the amount voted to cover the period intended by the original Article 11. The moderator read the amendment, it was voted upon by voice, **and the NAYS HAD IT. The amendment was defeated.**

Following all discussion, the moderator limited comments to those who had not yet voiced an opinion and a secret ballot using tear off ballot number one was called. The moderator advised everyone to mark their yes or no on Ballot #1, and to hand over their ballots to Chuck Gaides and David Lefevre who would collect and then count the ballots. Following collection of the ballots, it was complained by some of the voters that they had torn off and used the wrong number ballot on the tear off sheet. The vote was declared invalid, those ballots were boxed up as SPOILED, and the moderator announced a SECOND secret ballot on Article 11 utilizing BALLOT NUMBER TWO of the tear off sheet of ballots. Voting was repeated on the article, the ballots were collected and counted. While doing so, the moderator read Article 10, it was moved and seconded. He announced that he would give the results as soon as they were available from the counters.

ARTICLE 10: was read, moved and seconded.
To see if the Town will vote to establish an Expendable Trust Fund under RSA 31:19-a, to be known as Youth Services Trust Fund for the purpose of providing funds for Deering's participation in Hillsboro's Youth Services Program, commencing in Year 2012, continued participation beyond 2012 to be negotiated, and to raise and appropriate $24,000 to be placed into this fund, and to name the Board of Selectmen as agents to expend.

The count on Article 11 was announced as AYES 111 and NAYS 32, THE AYES HAD IT AND ARTICLE 11 was passed.

The moderator announced that 153 registered voters had checked in with the Supervisors…the largest amount in memory that have turned up at Town Meeting to vote on the articles.

It was moved and seconded to restrict reconsideration of Article 11. **The ayes had it to restrict reconsideration.**

Doris Beane, who had brought the petition for Article 10, came forward to speak for **Article Ten**. The first thing she did was to bring an amendment to reduce the amount of the article from $24000 to $12000. Mrs. Beane spoke to the amendment by saying that Deering currently holds a Court Diversion Fund of $10,000, but the cost of the fees will be shifted to the families of the offenders rather than Deering taxpayers picking up the charges, and that is the reasoning for lowering the amount of Article 10. The amendment was moved and seconded. Michelle Johnson entered the discussion saying that Deering has had such a fund for two years and that no funds have been taken out of it. When voted upon by voice vote, **the amendment to reduce the amount passed.**
Doris continued her discussion of the reasoning for funding a Youth Services Program with Deering. A vote was called and the Moderator instructed all to pull off BALLOT Number Three on the tear off sheet of ballots. Voting was done with Mr. Gaides and Mr. Lefevre collecting and then counting the ballots. Following a recess of ten minutes, the moderator moved ahead during this time with a reading of Article **7.**

Following the recess, the results of the voting on Article Ten were announced. **Ayes were 54, and Nays were 70. Article Ten DID NOT PASS.**

It was moved and seconded to restrict Reconsideration of Article 10. **The Ayes had it and Reconsideration of that Article was restricted.**

ARTICLE 7: (To add funds to the Reservoir Usage Permit Expendable Trust Fund) This was moved and seconded. The article was read:

To see if the Town will vote to raise and appropriate the sum of TWO THOUSAND EIGHT HUNDRED AND SEVENTY DOLLARS ($2,870) to be added to the Deering Reservoir Usage Permit Expendable Trust Fund previously established. This sum to come from the December 31, 2011 unassigned fund balance. No amount to be raised by taxation.

There was little discussion on Article 7 and a vote was taken fairly swiftly. **The Ayes HAD IT, Article 7 passes.**

ARTICLE 8: (To Establish a Fire Department Building Maintenance Expendable Trust Fund) was read, moved and seconded.

To see if the Town will vote to establish an Expendable Trust Fund under provisions of RSA 31:19-a, to be known as the Fire Department Building Maintenance Expendable Trust Fund for the purpose of providing funds for maintenance and improvements to the Deering Fire Stations and to raise and appropriate the sum of TEN THOUSAND DOLLARS ($10,000) to be placed into this fund, and to name the Board of Selectmen as agents to expend.

The article was soon voted and **The Ayes Had It. Article 8 passes.**

ARTICLE 9: (To Establish a Library Building Maintenance Expendable Trust Fund) was read, moved and seconded.

To see if the Town will vote to establish an Expendable Trust Fund under provisions of RSA 31:19-a, to be known as the Library Building Maintenance Expendable Trust Fund for the purpose of providing funds for the maintenance and renovations of the Library building and to raise and appropriate the sum of SEVEN THOUSAND FIVE HUNDRED DOLLARS ($7,500) to be placed into this fund, and to name the Board of Selectmen as agents to expend.

The discussion that ensued was an explanation of the work that needed to be done on the present Library building, the old school house adjacent to Town Hall. An amendment was brought that changed the article to name the Library Trustees as agents to expend. **The amendment was seconded and voted upon and PASSED.** As Amended, the article was voted upon and the **AYES HAD IT. Article 9 passes.**

ARTICLE 12: (To adopt the provision of RSA 36-A:4-a, I(b)) the article was read, moved and seconded.

Shall the Town vote to adopt the provisions of RSA 36-A:4-a,I(b) to authorize the Conservation Commission to expend funds for contributions to "qualified organizations" for the purchase of property interests, or facilitating transactions related thereto, where the property interest is to be held by the qualified organization and the Town will retain no interest in the property.

Selectwoman Michelle Johnson stated this was a housekeeping change to keep Deering's Conservation Commission in line with rulings from the state regarding expenditure of funds.
In answer to the questions as to whether this was using municipal funds for uses outside town, Counsel Laura Specter came forward to assure that this was not the case…property outside town could NOT be purchased

and the property that was purchased would come with considerable conservation easements that would be most difficult to have removed.
When voted upon, **the AYES HAD IT. The article passes.**

ARTICLE 13: (To adopt the provision of RSA 154:1-I(a)) This was read, moved and seconded

To see if the Town will vote to adopt the provisions of RSA 154:1-I(a) which provides that the Deering Fire Department be organized so that the Fire Chief be appointed by the local governing body and firefighters to be appointed by the Fire Chief.

This is also a housekeeping article to correct Deering's status with the RSAs so that we are following them according to vote as we are already actually doing anyway.. A voice vote was made and **THE AYES HAD IT, the ARTICLE PASSES.**

ARTICLE 14: (To adopt an Exemption for the Disabled) was read, moved and seconded.

To see if the Town will vote to adopt an exemption for the disabled pursuant to RSA 72:37-b, in the amount of FIFTEEN THOUSAND DOLLARS ($15,000). Upon adoption of the exemption by the Town under the procedures in RSA 72:27-a, any person who is eligible under Title II or Title XVI of the Social Security Act is entitled to an exemption under this section. The Claimant must reside in the homestead and have been a New Hampshire resident for at least five (5) years and own and occupy the real estate individually or jointly, or if the real estate is owned by a spouse, they must have been married for at least five (5) years. In addition, the taxpayer must have a net income of not more than FORTY SIX THOUSAND NINE HUNDRED DOLLARS ($46,900) or, if married, a combined net income of not more than FIFTY THREE THOUSAND SIX HUNDRED DOLLARS ($53,600); and own net assets not in excess of TWO HUNDRED FIFTY THOUSAND DOLLARS ($250,000) excluding the value of the person's residence and the land upon which it is located up to the greater of 2 acres.

The Town Clerk/Tax Collector spoke for this article, advising that there were a very few people in our town who fall farther and farther behind in taxes because they are disabled and cannot work. The relief of this article would be to reduce their assessment by $15000 and would not have a discernible effect upon causing a bigger tax burden on any of the rest of the tax-paying population. There were very few questions and the **AYES HAD IT UNANIMOUSLY. The Article passes.**

ARTICLE 15: (To Transact Other Business)
To transact any other business that may legally be brought before this meeting.
The moderator was the first to speak by noting the regrettable lack of training in civics and government that young people currently receive. He invited all to bring their young people to future town meetings to see how the business of government is done.

Michelle Johnson drew attention to the sign up board for volunteers to serve in various capacities on Deering's committees. There is also a survey about possible participation with Hillsboro's Senior Activities and surveys can be picked up and dropped off at Town Offices.

Town Meeting Minutes, March 17, 2012—*Continued*

Betty Dishong commended the moderator on his expert handling of the meeting.

Gayle Lalmond commended the Board of Selectmen for their service to the town.

Dan Morehouse reminds people who ran for office in the last election to pick up their signs.

The moderator reminded all newly elected officers to come forward to be sworn in at the conclusion of the meeting.

The moderator adjourned the meeting at 2:25 PM.

Respectfully submitted,
Nancy A. Cowan
Town Clerk/Tax Collector
Town of Deering.

Deering, our thirty-six square mile town, was carved out of a large land grant given by the British King to the Masonian Proprietors. In 1753, after surveying the entire land grant, each of these wealthy merchants was deeded a "big lot" of about 4,000 acres. In 1774, lots 11 to 15 were incorporated as the Town of Deering, named for Governor Wentworth's wife, Frances Deering.

In the 1760s, after Indian attacks had ceased to be a major problem, mostly Scotch-Irish and English settlers from Londonderry, streamed into Deering and purchased small lots of land. McKeens, Forsaiths, Hadlocks, Pattens, Locks and Mills were among the prominent names appearing in Deering's early history, and separate plots for the Minister and School Master was set aside and supported by all the citizens. Many of the early houses are still lived in today.

The energetic new settlers cleared the virgin forests, built homes, established a church and constructed roads, all paid for by appropriations made at town meeting by majority rule. The citizens also voted for town officers such as Selectmen and Town Clerk, and appropriated funds for new roads like Old County Road, Clement Hill Road and East Deering Road. They also raised funds for the first town hall, built in 1788. Early settlers established stores, saw mills and grist mills. On Christmas Eve, 1789, nine men launched a church in the newly constructed meeting house. By the first census in 1790, Deering had 928 citizens, about 130 more than Hillsborough.

By 1820, Deering had mushroomed to 1,415 residents, more than were living in San Francisco. Many farmers were growing sheep to provide wool for the burgeoning textile mills in Hillsborough and other towns that had been built near waterfalls. Without a waterfall, Deering could not participate in the Industrial Revolution and remained rural throughout most of its history. In the early 19th century, By 1850s about 90% of New Hampshire land was in fields.

After the Civil War, because much of New Hampshire's fertile land had been depleted by sheep over-grazing and many of its citizens were anxious to find cheap western lands, New Hampshire began to lose its citizens. By 1880 Deering's population was down to 674 citizens and in 1900, it was only 486. Meanwhile Hillsboro, our prospering neighbor, had 2,254 citizens. Even with far fewer people, Deering still supported eleven school houses.

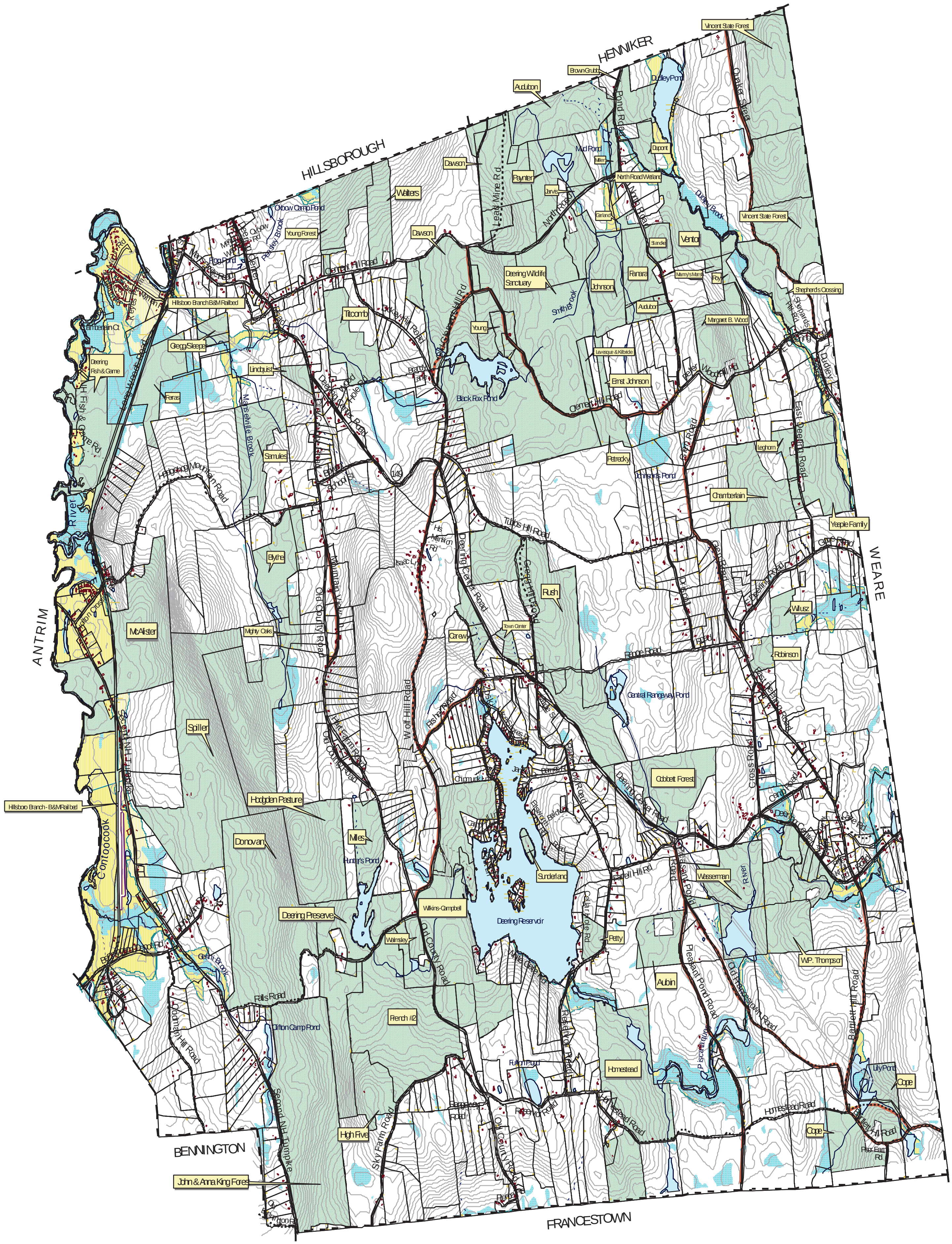
From 1900 to 1920s, sparsely populated Deering, with only 288 residents, welcomed many recent immigrants to America, mostly from Scotland, Sweden, Germany and Canada. However, the farm depression of the 1920s, followed by the Great Depression of the 30s, challenged the ingenuity of Deering's citizens to find ways to provide for their families. The 1938 Hurricane was also a devastating blow to our struggling town. But this period also marked the arrival of the "Summer People" who settled around the Deering Reservoir or bought up deserted farms in the southern area of town. Their presence led to substantial changes in Deering as their leaders set up a health center and launched the Deering Community Center, a summer camp for children and a hub of cultural and social activities. The summer people also revived a moribund Church.

Deering sent fifty-seven of its young men to fight in Europe and Asia during WW II. When they returned home, these brave men found few opportunities here. Small scale farming, which had sustained the old Yankees and new immigrants, was rapidly dying, signaling the end of commercial agriculture. Open fields, which meant farmers could see across the hills to neighbors' miles away, were filling up with scrub trees and brush. Soon Deering had less open cultivated land than it had had in 1770 when the town was first settled.

Although Deering's population in 1960 was only 345, by the 1990s, a new influx of settlers transformed our community. Attracted by the lure of living in a beautiful rural town and the state's motto "Live Free or Die," newcomers from Massachusetts, Connecticut, New York, New Jersey and beyond bought up the old farmsteads and built new houses on lots carved out of the old- time large farm lots.

Deering is now largely populated by folks who have moved here since 1970. Given this new citizenry, with its diverse cultural, political and social values, building a strong sense of community requires great effort. The town bureaucracy has grown apace , and problems in an earlier time that were largely solved by face to face negotiations and minimal government interference, are now often settled by law suits.. Yet the desire for close community remains. With our desire for privacy and individualism on the one hand and for meaningful personal relationships on the other, each of us must share in the search for a balance between our own personal desires and the greater good of our larger community.

Submitted proudly by: Donald Johnson, Chairman, Deering Heritage Commission


HENNIKER
HILLSBOROUGH
ANTRIM
WEARE
BENNINGTON
FRANCESTOWN
Vincent State Forest
Brown Grubb
Audubon
Dudley Pond
Dawson
Paynter
Mud Pond
Miller
Dupont
North Road Wetland
Jarvis
Walters
Oxbow Camp Pond
Young Forest
Garland
Dudley Brook
Vincent State Forest
Standel
Vento
Hillsboro Branch B&M Railbed
Deering Wildlife Sanctuary
Johnson
Ferrara
Mary's Marsh
Reyl
Shepherd's Crossing
Titcomb
Auduton
Chamberlain Ct.
Gregg/Sleeper
Young
Margaret B. Wood
Deering Fish & Game
Lindquist
Leverque & Kilbride
Ernst Johnson
Black Fox Pond
Ferras
Samules
Petrecky
Johnson's Pond
Legham
Chamberlain
Yeaple Family
Blythe
Rush
McAlister
Mighty Oaks
Town Center
Wilusz
Carew
Robinson
Central Rangeway Pond
Spiller
Corbett Forest
Hillsboro Branch - B&M Railbed
Hodgdon Pasture
Donovan
Miles
Hunter's Pond
Sunderland
Wasserman
Contoocook
Deering Preserve
Wilkins-Campbell
Deering Reservoir
Walmsley
Petty
W.P. Thompson
Aubin
Falls Road
Clifton Camp Pond
French #2
Fulton Pond
Homestead
Lily Pond
Cope
Homestead Road
High Five
Cope
John & Anna King Forest
Dudley Brook
Bartlett Hill Road
Wolf Hill Road
Old County Road
Deering Center Road
East Deering Road
Tubbs Hill Road
Range Road
Cross Road
Pleasant Pond Road
Old Francestown Road
Second NH Turnpike
Sky Farm Road
Gregg Hill Road
Clement Hill Road
North Road
Pond Road
Quaker Street
Lead Mine Rd
Hedgehog Mountain Road
Smith Brook
Peter Wood Hill Rd
Mountain Road
Fisher Road
Cellar Hole Rd
Dudley